



CITY COUNCIL
WORK SESSION/SPECIAL MEETING PACKET
October 13, 2026 @ 6:00pm 212 W. Jefferson St.

1. Call to Order: Mayor William Lindsey
2. Roll Call: Clerk of Council
3. Invocation:
4. Pledge of Allegiance: All
5. Action on Minutes: Amended 09/08/26 Meeting Minutes
6. Communications: N/A
7. City Manager Report: N/A
8. Committee Reports: N/A
9. Comments from Members of the Public: *Comments limited to 5 minutes or less

10. RESOLUTIONS: (1-Intro; – 1-Action*)

***A. Resolution 2026-32R (Introduction, Public Hearing, and Action Tonight)**

A RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

11. ORDINANCES: (0-Intro; – 1-Action*)

***A. Ordinance 2026-39E (Introduction, Public Hearing, and Action Tonight)**

AN ORDINANCE SUPPLEMENTING CERTAIN APPROPRIATIONS CONTAINED IN NEW CARLISLE CITY ORDINANCE 2025-48, AND DECLARING AN EMERGENCY

12. OTHER BUSINESS:

- Additional City Business:
 - Budget
 - Open for Discussion on City Related Business

13. Executive Session: To discuss the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official.

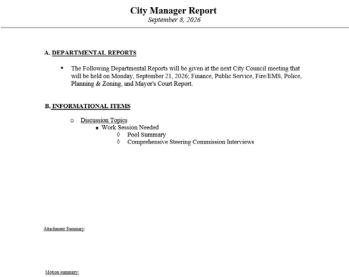
14. Return to Regular Session:

15. Adjournment:

Next Work Session Council Meeting is Thursday, October 15, 2026 @ 212 W. Jefferson St 6:00 PM
Next Regular Council Meeting is Monday, October 19, 2026 @ 212 W. Jefferson St. 6:00PM
Next Work Session Council Meeting is Tuesday, October 20, 2026 @ 212 W. Jefferson St 6:00 PM

RECORD OF PROCEEDING
AMENDED MINUTES: CITY OF NEW CARLISLE, OHIO
REGULAR SESSION MEETING @ 212 W Jefferson on 9/08/26 @ 6:00 pm

- 1. **Call to Order:** Mayor Lindsey calls the meeting to order.
- 2. **Roll Call:** White calls the roll – Lindsey, Cook, Bahun, Grow, Wright, Eggleston, Shamy **7**
Members present
- 3. **Invocation:** Father Jason Bedel
- 4. **Pledge of Allegiance:** All are welcome to participate
- 5. **Action on Minutes:**
Action on Regular Session minutes of 8/17/26: **1st: Shamy, 2nd: Eggleston**, YES: Shamy, Lindsey, Cook, Bahun, Grow, Wright, Eggleston NAY: 0 ABSTAIN: 0 **Accepted 7-0**
- 6. **Communications:** None
- 7. **City Manager’s Report:**



Mr. Hall began reviewing the City Manager’s report:

- Work session needed. Mr. Hall would like to have a work session to do a post pool season brief. This work session would allow Mr. Hall to go over financials and discuss a possible next step for the pool. Mr. Hall would also like to conduct interviews at this meeting for the Comprehensive Plan Steering Commission. This was agreed upon by council, and the work session was scheduled for September 14th at 6:00pm at 212 W Jefferson.
 - USS is back in New Carlisle. Not included in the packet, Mr. Hall relayed the information that as of 09/08/26 USS has signed all necessary documents to conduct their meetings in Heritage Hall on Mondays and Wednesdays.
 - Street pavement opportunities. Not included in the packet, Mr. Hall turned the floor over to Howard Kitko to discuss the potential new grant that would help repave roads in the next 5 years. The grant would allow more funds to be used to repave Church St, and some additional side streets. Money would not be available until 2030, but applications are currently accepted. Mr. Kitko did discuss that it would require a 20 percent match from the city. A motion was made by Councilwoman Grow and seconded by Councilwoman Wright to allow Mr. Kitko to apply for this grant. **1st: Grow, 2nd: Wright**, YES: Eggleston, Shamy, Lindsey, Cook, Bahun, Grow, Wright NAY: 0 ABSTAIN: 0 **Accepted 7-0**
8. **Committee Reports:** None
9. **Comments from Members of the Public** (Comments less than 5 minutes): None
10. **RESOLUTIONS:** (2-Intro; – 2-Action*)
- *A. Resolution 2026-23R (Introduction, Public Hearing, and Action Tonight)**
A RESOLUTION APPOINTING THE CITY MANAGER AS THE DESIGNEE FOR THE PUBLIC RECORDS TRAINING PROGRAM REQUIRED BY THE OHIO PUBLIC RECORDS ACT **1st: Eggleston, 2nd: Wright**, YES: Eggleston, Shamy, Lindsey, Cook, Bahun, Grow, Wright NAY: 0 **Accepted 7-0**
- *B. Resolution 2026-24R (Introduction, Public Hearing, and Action Tonight)**
A RESOLUTION ADOPTING A POLICY ALLOWING THE USE OF AN EMPLOYEE DISHONESTY AND FAITHFUL PERFORMANCE OF DUTY POLICY IN LIEU OF SURETY BONDS FOR PUBLIC OFFICERS, EMPLOYEES AND APPOINTEES **1st: Eggleston, 2nd: Bahun**, YES: Grow, Wright, Eggleston, Shamy, Lindsey, Cook, Bahun NAY: 0 **Accepted 7-0**
11. **ORDINANCES:** (4-Intro; – 1-Action*)
- *A. Ordinance 2026-32 (Introduction on 08/17/26, Public Hearing, and Action Tonight)**
AN ORDINANCE AUTHORIZING CITY-OWNED PERSONAL PROPERTY WHICH IS NOT NEEDED FOR PUBLIC USE, OR IS OBSOLETE OR UNFIT FOR THE USE FOR WHICH IT WAS ACQUIRED, AND THAT HAS NO VALUE, TO BE DISCARDED OR SALVAGED **1st: Eggleston, 2nd: Wright**, YES: Eggleston, Shamy, Lindsey, Cook, Bahun, Grow, Wright NAY: 0 **Accepted 7-0**
- B. Ordinance 2026-33 (Introduction Tonight, Public Hearing, and Action on 09/21/26)**
AN ORDINANCE AUTHORIZING A CONTRACT FOR THE PURCHASE OF DE-ICING ROCK SALT

C. Ordinance 2026-34 (Introduction Tonight, Public Hearing, and Action on 09/21/26)

AN ORDINANCE EXTENDING THE FRANCHISE FOR THE CURBSIDE COLLECTION AND DISPOSAL OF RESIDENTIAL GARBAGE, REFUSE AND RECYCLABLES IN THE CITY OF NEW CARLISLE, OHIO WITH RUMPKE

D. Ordinance 2026-35 (Introduction Tonight, Public Hearing, and Action on 09/21/26)

AN ORDINANCE AUTHORIZING THE CITY MANAGER, OR THE DIRECTOR OF PUBLIC SERVICE/ASSISTANT CITY MANAGER, TO ENTER INTO AN AGREEMENT WITH BURGESS & NIPLE, INC. FOR HYDRAULIC MODELING

E. Ordinance 2026-36 (Introduction Tonight, Public Hearing, and Action on 09/21/26)

AN ORDINANCE SUPPLEMENTING CERTAIN APPROPRIATIONS CONTAINED IN NEW CARLISLE CITY ORDINANCE 2025-48

12. Other Business:

Additional City Business

- Open for Discussion on City Related Business:
 - Councilwoman Wright further discussed the possibility of reusing retired fire trucks and ambulances as playground equipment, as Chief Trusty made it back to the meeting to discuss. Chief Trusty is open to the idea, but made his concerns known in terms of safety for children and the risk of the homeless living in the old vehicles. Chief Trusty was open to the idea but expressed concerns regarding child safety and the possibility of individuals using the retired vehicles for shelter.
 - Councilwoman Eggleston updated council that Scott Griffith and Janel Zimmerman had a meeting with the BOE and were able to get all four issues for the three precincts on the ballot.
 - Councilwoman Eggleston updated council that the mural has been approved on the corner of Main and Jefferson. It will hopefully start on September 20th and be done before Heritage of Flight weekend.
 - Councilwoman Eggleston then discussed road safety and parking. There are multiple roads with narrow streets due to work vehicles being parked on the road, and this could cause issues for emergency vehicles making it through. Council and administration discussed steps that could be taken to reduce the amount of work vehicles parked on the street, or potentially making parking on only one side of the street. A potential ordinance was brought up to help reduce these issues.
 - Mayor Lindsey spoke with Council about issuing proclamations for William E. Shepherd for his invention that has been used in power lines and one for Navy service member Liam May for his promotion. Both Councilwoman Eggleston and Wright would like to look over emails and documentation before agreeing on proclamations. Mayor Lindsey said he would forward current emails to council for review.

13. Executive Session: None

14. Return to Regular Session: None

15. Adjournment: 1st Eggleston 2nd: Shamy at 6:51 pm YES: Lindsey, Cook, Bahun, Grow, Wright, Eggleston, Shamy NAY: 0 Accepted 7-0

Mayor William R. Lindsey

Clerk of Council Stephanie White

RESOLUTION 2026-32R

A RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

WHEREAS, this Council in accordance with the provisions of the law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2027; and

WHEREAS, the Budget Commission of Clark County, Ohio has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part is within, the ten mill tax limitation.

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY RESOLVES
that:

Section 1. The amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted.

Section 2. There be and is hereby levied on the tax duplicate of the City of New Carlisle the rate of each tax necessary to be levied within and without the ten mill limitation as set forth in Schedules A and B of the attached Exhibit A, which is incorporated herein by reference.

Section 3. The Clerk of this Council be and is hereby directed to certify a copy of this Resolution to the County Auditor of Clark County, Ohio.

Passed this _____ day of October, 2026.

William R. Lindsey, Mayor

Stephanie Jenkins, Clerk of Council

APPROVED AS TO FORM:

Jacob M. Jeffries, DIRECTOR OF LAW

_____ Cook	Y		N
_____ Eggleston	Y		N
_____ Grow	Y		N
_____ Mayor Lindsey	Y		N
_____ Vice Mayor Shamy	Y		N
_____ Wright	Y		N

Totals:

Pass	Fail
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Introduction, First Reading and Action:	10/13/2026
Effective Date of Legislation:	10/28/2026

EXHIBIT A

SCHEDULE A				
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMED TAX RATES				
FUND	Amount to Be Derived from Levies Outside the 10 Mill Limitation	Amount to Be Derived from Levies Inside the 10 Mill Limitation	County Auditor's Estimate of Tax Rate to Be Levied	
			Inside 10 Mill Limit	Outside 10 Mill Limit
	Column II	Column IV	V	VI
General Fund - Tax Dist #0030		\$323,252	2.400	
General Fund - Tax Dist #0265		\$210	1.150	
General Fund - Tax Dist #0266		\$0	0.000	
Debt Fund - Tax Dist #0030		\$13,469	0.100	
Debt Fund - Tax Dist #0265		\$18	0.100	
Debt Fund - Tax Dist #0266		\$0	0.000	
Fire/Capital Fund	\$70,410			1.000
AMB Equipment Capital Fund	\$35,205			0.500
Fire Fund	\$264,036			3.750
EMS Fund	\$228,831			3.250
Health Fund	\$67,436			1.000
Street Construction Fund	\$140,818			2.000
Totals	\$806,736	\$336,949	3.750	11.500

SCHEDULE B LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES		
FUND	Maximum Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy
Fire Capital Levy authorized by voters on May 3, 2005 for not to exceed Continuing years.	1.000	\$70,410
AMB Equipment/Capital Levy authorized by voters on August 3, 2004 for not to exceed Continuing years.	0.500	\$35,205
Fire Operating Levy authorized by voters on August 3, 2004 for not to exceed Continuing years.	0.500	\$35,205
Fire Operating Levy authorized by voters on November 6, 2007 for not to exceed Continuing years.	1.000	\$70,410
AMB Operating Levy authorized by voters on November 6, 2007 for not to exceed Continuing years.	1.000	\$70,410
Fire & EMS Levy authorized by voters on November 6, 2007 for not to exceed Continuing years.	1.500	\$105,614
Health Levy authorized by voters on May 2, 2023 for not to exceed 6 years. (2023-2028)	1.000	\$67,436
Street Levy authorized by voters on March 6, 2012 for not to exceed Continuing years.	2.000	\$140,818
Fire & EMS Levy authorized by voters on May 2, 2023 for not to exceed 6 years. (2023-2027)	3.000	\$211,228
Totals	11.500	\$806,736

CERTIFICATE OF COPY
ORIGINAL OF FILE

The State of Ohio, Clark County, ss.

I, _____, Clerk of the Council of the City
of New Carlisle, in said County, and in
whose custody the Files and Records of said Council are required by the Laws of
State of Ohio to be kept, do hereby certify that the foregoing is taken and copied
from the original Resolution # _____ dated _____
2026 now on file with said Council, that the foregoing has been compared by me
with said original document, and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____, 2026.

Clerk of the Council
City of New Carlisle
Clark County, Ohio

A COPY OF THIS RESOLUTION MUST BE CERTIFIED TO THE COUNTY AUDITOR BEFORE THE FIRST DAY OF
OCTOBER, OR SUCH LATER DATE AS APPROVED BY THE DEPARTMENT OF TAXATION OF OHIO.

Resolution # _____	_____	_____	_____	_____	_____
	COUNCIL OF THE CITY OF NEW CARLISLE, OHIO		RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR (VILLAGE COUNCIL)		ADOPTED _____, 2026
					CLERK

ORDINANCE 2026-39E

AN ORDINANCE SUPPLEMENTING CERTAIN APPROPRIATIONS CONTAINED
IN NEW CARLISLE CITY ORDINANCE 2025-48, AND DECLARING AN
EMERGENCY

WHEREAS, Ordinance 2025-48 is the Annual Appropriations Ordinance for the City of New Carlisle for the fiscal year ending December 31, 2026; and

WHEREAS, it is necessary to amend certain appropriations contained therein pursuant to divisions (a) and (c) of Section 7.09 of the City Charter.

NOW, THEREFORE THE CITY OF NEW CARLISLE HEREBY ORDAINS that the annual appropriations shall be supplemented as follows:

SECTION 1. To bring the City's appropriations in line with the required expenses of the City of New Carlisle for the fiscal period ending December 31, 2026, the 2026 appropriations are hereby increased or decreased for the following fund/fund types by the amounts shown:

Fund #	Fund Name	Increase -(Decrease)	Reason
101	General Fund	\$ 25,000.00	Additional Wages - Finance Director & Clerk
213	Ambulance Operating	\$ 160,000.00	Additional Wages
215	Fire Operating	\$ 40,000.00	Additional Wages
802	Street Light	\$ 35,000.00	Increase Cost for New Sub Divisions
TOTAL APPROPRIATION INCREASE		\$ 260,000.00	

SECTION 2. The Finance Director is hereby authorized and directed to enter the foregoing supplemental appropriations upon the books and accounts of the City of New Carlisle, and issue warrants pursuant to such authorization.

SECTION 3. This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the life, health, property and public peace of the residents of the City, and for the further reason that the City's appropriations should be promptly amended to reflect current operating needs, and this ordinance shall become effective immediately upon its adoption by the affirmative vote of at least six (6) members of City Council.

Passed this _____ day of _____, 2026.

William R. Lindsey, Mayor

Stephanie Jenkins, Clerk of Council

APPROVED AS TO FORM:

Jake Jeffries, Law Director

_____ Cook	Y		N
_____ Eggleston	Y		N
_____ Grow	Y		N
_____ Mayor Lindsey	Y		N
_____ Vice Mayor Shamy	Y		N
_____ Wright	Y		N
Totals: _____			
Pass Fail			

Introduction, First Reading and Action: 10/13/2026
Effective Date: 10/13/2026



Budget Appropriations - General Fund

2027

Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-0000-41110	REAL ESTATE TAXES	\$277,350.00	\$273,139.00	\$202,771.78	\$205,343.70	\$198,661.13
101-0000-41140	CITY INCOME TAX	\$1,755,000.00	\$1,500,000.00	\$1,554,177.80	\$1,483,389.76	\$1,443,089.03
101-0000-41140	RESERVE - CITY INCOME TAX	(\$90,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
101-0000-41150	FRANCHISE TAX	\$24,240.00	\$45,000.00	\$35,013.00	\$42,824.48	\$48,108.86
101-0000-41210	LOCAL GOV'T FUND/CLARK COUNTY	\$33,000.00	\$31,584.00	\$32,928.27	\$57,722.35	\$60,801.71
101-0000-41215	LOCAL GOV'T FUND/STATE OF OHIO	\$31,500.00	\$31,000.00	\$30,888.35	\$0.00	\$0.00
101-0000-41230	CIGARETTE TAX	\$220.00	\$200.00	\$222.74	\$230.17	\$222.74
101-0000-41250	LIQUOR LICENSE TAX	\$400.00	\$1,200.00	\$1,766.80	\$2,440.20	\$133.00
101-0000-41280	HOMESTEAD/ROLLBACK	\$39,120.00	\$50,323.00	\$29,461.21	\$29,080.90	\$29,027.30
101-0000-41330	GRASS & WEED CUTTING ASSESSMENT	\$24,580.00	\$10,000.00	\$10,075.17	\$21,936.71	\$17,553.41
101-0000-41610	FINES, COSTS & FORFEITURES	\$25,020.00	\$42,000.00	\$35,462.50	\$41,915.30	\$41,964.50
101-0000-41620	ZONING PERMITS	\$30,300.00	\$30,000.00	\$30,417.86	\$17,026.39	\$4,091.14
101-0000-41625	INSPECTION FEES	\$15,000.00	\$0.00	\$0.00	\$50,444.15	\$0.00
101-0000-41700	ADVERTISING SALES	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-0000-41820	INTEREST/INVESTMENTS	\$326,600.00	\$225,000.00	\$298,945.27	\$310,957.81	\$231,834.12
101-0000-41820	RESERVE - INTEREST/INVESTMENTS	(\$26,600.00)	\$0.00	\$0.00	\$0.00	\$0.00
101-0000-41840	MISCELLANEOUS RECEIPTS	\$7,400.00	\$8,000.00	\$7,069.24	\$12,555.38	\$5,492.71
101-0000-41870	CELLULAR TOWER LEASE RECEIPTS	\$14,835.00	\$14,835.00	\$14,835.00	\$14,835.00	\$14,835.00
101-0000-41890	SHELTER HOUSE RENTAL - PARKS	\$52,800.00	\$45,000.00	\$46,815.00	\$44,707.25	\$18,935.00
101-0000-41915	ADVANCE IN - LEAD PIPE GRANT 2024	\$0.00	\$500,000.00	\$0.00	\$0.00	\$0.00
101-0000-41916	ADVANCE IN - COLUMBARIUM LOAN	\$0.00	\$76,740.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$2,545,765.00	\$2,884,021.00	\$2,330,849.99	\$2,335,409.55	\$2,114,749.65
Expenditures						
City Council						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1100-51100	WAGES - COUNCIL	\$43,800.00	\$45,400.00	\$43,850.00	\$41,800.00	\$41,400.00
101-1100-51110	WAGES - CAMCORDER OPERATOR - COUNCIL	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
101-1100-51120	SOCIAL SECURITY-EMPLOYER MATCH - COUNCIL	\$1,790.00	\$1,675.00	\$2,418.00	\$1,872.40	\$1,674.00
101-1100-51130	MEDICARE - EMPLOYER MATCH - COUNCIL	\$640.00	\$650.00	\$635.76	\$606.04	\$600.24
101-1100-51140	PERS - EMPLOYER MATCH - COUNCIL	\$2,100.00	\$1,892.00	\$679.00	\$1,736.00	\$1,848.00
101-1100-51200	WORKER'S COMPENSATION - COUNCIL	\$700.00	\$1,837.00	\$500.00	\$1,500.00	\$450.00
101-1100-51999	CONTINGENCY - FINANCE USE ONLY	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$50,230.00	\$51,454.00	\$48,082.76	\$48,014.44	\$45,972.24
101-1100-52000	TRAINING/TRAVEL/TRANSPORTATION - COUNCIL	\$0.00	\$6,000.00	\$0.00	\$4,156.50	\$623.47
101-1100-53200	COMMUNICATION SERVICES - COUNCIL	\$300.00	\$222.00	\$323.46	\$323.46	\$0.00
101-1100-53500	MAINTENANCE OF FACILITIES - COUNCIL	\$0.00	\$500.00	\$149.70	\$0.00	\$0.00
101-1100-53502	MAINTENANCE OF EQUIPMENT - COUNCIL	\$0.00	\$1,778.00	\$111.59	\$960.00	\$647.16
101-1100-53900	MEMBERSHIP, DUES & PUBLICATION - COUNCIL	\$985.00	\$1,500.00	\$953.00	\$732.00	\$344.00
101-1100-53902	STRATEGIC PLANNING - COUNCIL	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00
101-1100-54100	OFFICE SUPPLIES - COUNCIL	\$0.00	\$1,000.00	\$167.63	\$39.99	\$0.00
101-1100-54200	SUPPLIES - COUNCIL	\$900.00	\$3,500.00	\$1,381.26	\$3,191.31	\$618.87
101-1100-54400	NON-CAP EQUIPMENT - COUNCIL	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1100-55000	CAPITAL OUTLAY - COUNCIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1100-57000	MISCELLANEOUS - COUNCIL	\$0.00	\$1,000.00	\$474.98	\$653.69	\$0.00
101-1100-57999	CONTINGENCY - FINANCE USE ONLY	\$6,800.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$14,985.00	\$21,500.00	\$3,561.62	\$16,056.95	\$2,233.50
Total Expenditures		\$65,215.00	\$72,954.00	\$51,644.38	\$64,071.39	\$48,205.74

City Manager						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1300-51100	WAGES - MANAGER	\$361,800.00	\$240,111.00	\$164,936.40	\$205,936.13	\$106,087.16
101-1300-51120	SOCIAL SECURITY - EMPLOYER MATCH - MANAGER	\$0.00	\$124.00	\$0.00	\$0.00	\$0.00
101-1300-51130	MEDICARE - EMPLOYER MATCH - MANAGER	\$5,030.00	\$3,483.00	\$2,372.77	\$3,115.91	\$1,500.48
101-1300-51140	PERS - EMPLOYER MATCH - MANAGER	\$49,260.00	\$33,633.00	\$21,881.33	\$23,189.19	\$12,764.88
101-1300-51200	WORKER'S COMPENSATION - MANAGER	\$5,560.00	\$9,422.00	\$9,495.00	\$3,905.00	\$1,700.00
101-1300-51210	MEDICAL INSURANCE - MANAGER	\$60,870.00	\$71,771.00	\$7,460.84	\$26,092.85	\$13,806.75
101-1300-51220	DENTAL INSURANCE - MANAGER	\$3,120.00	\$1,881.00	\$1,073.56	\$1,793.36	\$621.50
101-1300-51230	LIFE/AD&D INSURANCE - MANAGER	\$300.00	\$206.00	\$131.97	\$145.53	\$67.80
101-1300-51240	LONG TERM DISABILITY INSURANCE - MANAGER	\$1,260.00	\$1,120.00	\$616.26	\$747.64	\$453.20
101-1300-51999	CONTINGENCY - FINANCE USE ONLY	\$67,610.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$554,810.00	\$361,751.00	\$207,968.13	\$264,925.61	\$137,001.77
101-1300-52000	TRAINING/TRAVEL/TRANSPORTATION - MANAGER	\$2,000.00	\$1,300.00	\$1,030.09	\$687.72	\$880.46
101-1300-52100	TUITION REIMBURSEMENT - MANAGER	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
101-1300-53200	COMMUNICATION SERVICES - MANAGER	\$1,800.00	\$5,028.14	\$3,722.62	\$1,998.73	\$634.41
101-1300-53410	POSTAGE/POSTAGE METER FEES - MANAGER	\$0.00	\$100.00	\$25.00	\$160.45	\$79.68
101-1300-53502	MAINTENANCE OF EQUIPMENT - MANAGER	\$0.00	\$2,512.86	\$1,173.80	\$1,089.73	\$157.14
101-1300-53510	COMPUTER SOFTWARE - MANAGER	\$4,050.00	\$159.00	\$0.00	\$0.00	\$0.00
101-1300-53900	MEMBERSHIP, DUES & PUBLICATION - MANAGER	\$1,935.00	\$2,400.00	\$3,132.17	\$2,220.42	\$844.88
101-1300-54100	OFFICE SUPPLIES - MANAGER	\$0.00	\$700.00	\$10.19	\$435.33	\$69.22
101-1300-54200	SUPPLIES - MANAGER	\$1,200.00	\$500.00	\$1,109.10	\$1,600.65	\$565.54
101-1300-54206	FUEL - MANAGER	\$7,000.00	\$5,700.00	\$2,214.14	\$3,500.00	\$0.00
101-1300-54300	REPAIR & MAINTENANCE SUPPLIES - MANAGER	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
101-1300-54400	NON-CAP EQUIPMENT - MANAGER	\$2,000.00	\$2,800.00	\$2,026.92	\$1,007.60	\$3,582.00
101-1300-55000	CAPITAL OUTLAY - MANAGER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1300-57000	MISCELLANEOUS - MANAGER	\$300.00	\$1,000.00	\$0.00	\$59.00	\$8.49
101-1300-57999	CONTINGENCY - FINANCE USE ONLY	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$26,285.00	\$24,300.00	\$14,444.03	\$12,759.63	\$6,821.82
Total Expenditures		\$581,095.00	\$386,051.00	\$222,412.16	\$277,685.24	\$143,823.59
Finance						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1400-51100	WAGES - FINANCE	\$309,830.00	\$363,434.00	\$276,305.96	\$270,453.64	\$235,284.30
101-1400-51105	OVERTIME WAGES - FINANCE	\$0.00	\$2,000.00	\$75.00	\$0.00	\$0.00
101-1400-51130	MEDICARE - EMPLOYER MATCH - FINANCE	\$4,320.00	\$4,541.00	\$3,648.51	\$3,529.71	\$2,532.95
101-1400-51140	PERS - EMPLOYER MATCH - FINANCE	\$42,910.00	\$47,846.04	\$37,614.63	\$36,453.35	\$36,240.50
101-1400-51200	WORKER'S COMPENSATION - FINANCE	\$4,850.00	\$12,274.00	\$12,198.00	\$6,634.00	\$3,420.64
101-1400-51210	MEDICAL INSURANCE - FINANCE	\$102,240.00	\$118,957.00	\$94,255.69	\$98,900.88	\$84,283.88
101-1400-51220	DENTAL INSURANCE - FINANCE	\$2,200.00	\$3,078.00	\$2,655.50	\$3,200.00	\$2,486.00
101-1400-51230	LIFE/AD&D INSURANCE - FINANCE	\$290.00	\$338.00	\$283.90	\$302.33	\$257.50
101-1400-51240	LONG TERM DISABILITY INSURANCE - FINANCE	\$1,270.00	\$1,450.00	\$1,028.62	\$1,187.17	\$879.27
101-1400-51999	CONTINGENCY - FINANCE USE ONLY	\$91,510.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$559,420.00	\$553,918.04	\$428,065.81	\$420,661.08	\$365,385.04
101-1400-52000	TRAINING/TRAVEL/TRANSPORTATION - FINANCE	\$1,500.00	\$7,000.00	\$3,948.21	\$5,428.35	\$5,229.73
101-1400-53050	INCOME TAX COLLECTION SERVICE	\$33,500.00	\$76,000.00	\$4,991.45	\$17,385.95	\$66,069.62
101-1400-53200	COMMUNICATION SERVICES - FINANCE	\$4,140.00	\$6,500.00	\$4,563.54	\$4,713.65	\$3,883.79
101-1400-53410	POSTAGE/POSTAGE METER FEES - FINANCE	\$0.00	\$5,500.00	\$1,290.01	\$935.46	\$1,600.17
101-1400-53430	BANK SERVICE CHARGE - FINANCE	\$15,180.00	\$14,000.00	\$13,202.25	\$11,821.75	\$10,606.73
101-1400-53500	MAINTENANCE OF FACILITIES - FINANCE	\$0.00	\$0.00	\$6,284.48	\$0.00	\$0.00
101-1400-53502	MAINTENANCE OF EQUIPMENT - FINANCE	\$620.00	\$85,000.00	\$59,231.29	\$60,821.48	\$91,691.57
101-1400-53510	COMPUTER SOFTWARE - FINANCE	\$63,500.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1400-53600	INSURANCE - FLEET/LIABILITY - FINANCE	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1400-53900	MEMBERSHIP, DUES & PUBLICATION - FINANCE	\$980.00	\$2,000.00	\$2,024.95	\$1,015.22	\$1,759.00
101-1400-54100	OFFICE SUPPLIES - FINANCE	\$0.00	\$2,000.00	\$706.39	\$577.96	\$1,159.76
101-1400-54200	SUPPLIES - FINANCE	\$4,300.00	\$4,500.00	\$5,082.08	\$3,481.95	\$2,928.70
101-1400-54201	UNIFORMS/PERSONAL SAFETY EQUIP - FINANCE	\$1,500.00	\$2,000.00	\$1,233.00	\$293.00	\$388.00
101-1400-54206	FUEL - FINANCE	\$720.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1400-54400	NON-CAP EQUIPMENT - FINANCE	\$4,000.00	\$1,000.00	\$1,726.08	\$0.00	\$1,049.00
101-1400-55000	CAPITAL OUTLAY - FINANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

101-1400-57000	MISCELLANEOUS - FINANCE	\$300.00	\$1,000.00	\$158.48	\$79.84	\$85.34
101-1400-57300	REFUNDS - FINANCE	\$2,100.00	\$20,000.00	\$2,027.25	\$2,890.93	\$17,313.44
101-1400-57999	CONTINGENCY - FINANCE USE ONLY	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$202,990.00	\$226,500.00	\$106,469.46	\$109,445.54	\$203,764.85
Total Expenditures		\$762,410.00	\$780,418.04	\$534,535.27	\$530,106.62	\$569,149.89

Planning

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1500-51100	WAGES - PLANNING	\$136,730.00	\$122,461.00	\$99,655.36	\$101,383.94	\$66,184.95
101-1500-51130	MEDICARE - EMPLOYER MATCH - PLANNING	\$1,900.00	\$1,776.00	\$1,377.65	\$1,439.94	\$914.69
101-1500-51140	PERS - EMPLOYER MATCH - PLANNING	\$19,150.00	\$17,144.00	\$14,570.26	\$13,885.40	\$7,618.11
101-1500-51200	WORKER'S COMPENSATION - PLANNING	\$2,170.00	\$4,879.00	\$250.00	\$3,000.00	\$500.00
101-1500-51210	MEDICAL INSURANCE - PLANNING	\$69,070.00	\$54,490.00	\$29,415.93	\$27,287.92	\$12,405.90
101-1500-51220	DENTAL INSURANCE - PLANNING	\$1,470.00	\$684.00	\$678.00	\$700.00	\$282.50
101-1500-51230	LIFE/AD&D INSURANCE - PLANNING	\$150.00	\$150.00	\$125.78	\$118.65	\$51.80
101-1500-51240	LONG TERM DISABILITY INSURANCE - PLANNING	\$530.00	\$300.00	\$262.08	\$277.20	\$105.00
101-1500-51999	CONTINGENCY - FINANCE USE ONLY	\$27,340.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$258,510.00	\$201,884.00	\$146,335.06	\$148,093.05	\$88,062.95
101-1500-52000	TRAINING/TRAVEL/TRANSPORTATION - PLANNING	\$4,480.00	\$2,500.00	\$544.37	\$866.84	\$585.33
101-1500-52155	COMPREHENSIVE PLAN - PLANNING	\$200.00	\$2,500.00	\$0.00	\$0.00	\$0.00
101-1500-53200	COMMUNICATION SERVICES - PLANNING	\$3,120.00	\$4,500.00	\$2,959.84	\$2,928.67	\$1,993.51
101-1500-53400	PROFESSIONAL SERVICES - PLANNING	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1500-53410	POSTAGE/POSTAGE METER FEES - PLANNING	\$0.00	\$10,000.00	\$3,104.70	\$4,356.06	\$723.06
101-1500-53500	MAINTENANCE OF FACILITIES - PLANNING	\$0.00	\$1,000.00	\$0.00	\$0.00	\$887.00
101-1500-53501	MAINTENANCE OF INFRASTRUCTURE - PLANNING	\$40,000.00	\$35,000.00	\$600.00	\$27,625.50	\$36,470.00
101-1500-53502	MAINTENANCE OF EQUIPMENT - PLANNING	\$500.00	\$3,500.00	\$2,599.23	\$1,504.51	\$1,484.38
101-1500-53503	COMMUNITY DEVELOPMENT - PLANNING	\$0.00	\$10,000.00	\$1,795.00	\$0.00	\$0.00
101-1500-53510	COMPUTER SOFTWARE - PLANNING	\$46,820.00	\$25,000.00	\$19,051.93	\$19,886.26	\$8,076.33
101-1500-53600	INSURANCE - FLEET/LIABILITY - PLANNING	\$650.00	\$2,000.00	\$1,500.00	\$1,000.00	\$1,000.00
101-1500-53700	LEGAL ADVERTISING - PLANNING	\$1,320.00	\$1,800.00	\$485.30	\$921.07	\$912.71
101-1500-53900	MEMBERSHIP, DUES & PUBLICATION - PLANNING	\$1,800.00	\$3,300.00	\$2,357.85	\$2,014.88	\$2,785.00
101-1500-54100	OFFICE SUPPLIES - PLANNING	\$0.00	\$250.00	\$15.07	\$134.20	\$143.61
101-1500-54200	SUPPLIES - PLANNING	\$1,500.00	\$2,000.00	\$1,333.39	\$792.04	\$363.66
101-1500-54201	UNIFORMS/PERSONAL SAFETY EQUIP - PLANNING	\$700.00	\$750.00	\$1,127.61	\$243.00	\$1,322.00
101-1500-54206	FUEL - PLANNING	\$1,900.00	\$2,000.00	\$484.46	\$1,669.03	\$693.08
101-1500-54400	NON-CAP EQUIPMENT - PLANNING	\$0.00	\$4,000.00	\$508.97	\$0.00	\$592.17
101-1500-55000	CAPITAL OUTLAY - PLANNING	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00
101-1500-57000	MISCELLANEOUS - PLANNING	\$300.00	\$1,000.00	\$128.00	\$253.78	\$264.88
101-1500-57999	CONTINGENCY - FINANCE USE ONLY	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$127,290.00	\$131,100.00	\$38,595.72	\$64,195.84	\$58,296.72
Total Expenditures		\$385,800.00	\$332,984.00	\$184,930.78	\$212,288.89	\$146,359.67

Law Director

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1600-53409	PROF SERV-LAWYER FEES - LAW DIRECTOR	\$115,000.00	\$156,137.50	\$95,739.00	\$74,551.00	\$56,160.50
101-1600-57999	CONTINGENCY - FINANCE USE ONLY	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$150,000.00	\$156,137.50	\$95,739.00	\$74,551.00	\$56,160.50
Total Expenditures		\$150,000.00	\$156,137.50	\$95,739.00	\$74,551.00	\$56,160.50

Parks						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1800-51100	WAGES - PARKS	\$57,960.00	\$66,715.00	\$55,932.90	\$56,022.37	\$58,750.57
101-1800-51105	OVERTIME WAGES - PARKS	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
101-1800-51130	MEDICARE - EMPLOYER MATCH - PARKS	\$830.00	\$1,011.00	\$799.76	\$642.58	\$867.57
101-1800-51140	PERS - EMPLOYER MATCH - PARKS	\$8,060.00	\$9,760.00	\$7,612.69	\$6,901.18	\$7,496.88
101-1800-51200	WORKER'S COMPENSATION - PARKS	\$920.00	\$2,858.00	\$250.00	\$1,000.00	\$650.00
101-1800-51210	MEDICAL INSURANCE - PARKS	\$18,950.00	\$18,830.00	\$16,119.49	\$14,941.24	\$12,882.37
101-1800-51220	DENTAL INSURANCE - PARKS	\$740.00	\$684.00	\$678.00	\$700.00	\$663.82
101-1800-51230	LIFE/AD&D INSURANCE - PARKS	\$80.00	\$75.00	\$68.85	\$67.80	\$76.85
101-1800-51240	LONG TERM DISABILITY INSURANCE - PARKS	\$230.00	\$250.00	\$217.68	\$232.62	\$241.38
101-1800-51999	CONTINGENCY - FINANCE USE ONLY	\$37,060.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$124,830.00	\$103,183.00	\$81,679.37	\$80,507.79	\$81,629.44
101-1800-52000	TRAINING/TRAVEL/TRANSPORTATION - PARKS	\$0.00	\$100.00	\$0.00	\$17.50	\$35.00
101-1800-52010	CDL TESTING - PARKS	\$0.00	\$500.00	\$3,000.00	\$0.00	\$24.00
101-1800-53100	GAS/ELECTRIC SERVICES - PARKS	\$13,900.00	\$18,500.00	\$10,503.85	\$8,941.42	\$6,924.93
101-1800-53200	COMMUNICATION SERVICES - PARKS	\$1,770.00	\$1,700.00	\$1,549.00	\$529.32	\$691.18
101-1800-53500	MAINTENANCE OF FACILITIES - PARKS	\$7,000.00	\$30,800.00	\$5,616.66	\$32,844.03	\$7,493.48
101-1800-53501	MAINTENANCE OF INFRASTRUCTURE - PARKS	\$18,000.00	\$41,000.00	\$21,921.93	\$14,432.34	\$10,939.51
101-1800-53502	MAINTENANCE OF EQUIPMENT - PARKS	\$8,200.00	\$10,000.00	\$8,105.24	\$3,713.61	\$9,126.47
101-1800-53510	COMPUTER SOFTWARE - PARKS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1800-53600	INSURANCE - FLEET/LIABILITY - PARKS	\$7,800.00	\$10,000.00	\$24.00	\$5,056.00	\$5,000.00
101-1800-53900	MEMBERSHIP, DUES & PUBLICATION - PARKS	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00
101-1800-54100	OFFICE SUPPLIES - PARKS	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
101-1800-54200	SUPPLIES - PARKS	\$3,000.00	\$10,000.00	\$2,303.28	\$6,936.08	\$6,990.07
101-1800-54201	UNIFORMS/PERSONAL SAFETY EQUIP - PARKS	\$700.00	\$700.00	\$664.87	\$100.00	\$0.00
101-1800-54205	ASPHALT/CONCRETE - PARKS	\$1,000.00	\$3,000.00	\$650.00	\$1,725.50	\$601.60
101-1800-54206	FUEL - PARKS	\$0.00	\$2,500.00	\$0.00	\$1,573.27	\$2,126.27
101-1800-54300	REPAIR & MAINTENANCE SUPPLIES - PARKS	\$0.00	\$1,000.00	\$0.00	\$51.46	\$172.23
101-1800-54400	NON-CAP EQUIPMENT - PARKS	\$1,000.00	\$8,000.00	\$856.73	\$496.28	\$6,226.16
101-1800-55000	CAPITAL OUTLAY - PARKS	\$100,000.00	\$90,000.00	\$15,999.00	\$66,200.00	\$25,000.00
101-1800-57000	MISCELLANEOUS - PARKS	\$300.00	\$3,500.00	\$112.00	\$59.00	\$0.00
101-1800-57999	CONTINGENCY - FINANCE USE ONLY	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$193,670.00	\$231,550.00	\$71,306.56	\$142,675.81	\$81,350.90
Total Expenditures		\$318,500.00	\$334,733.00	\$152,985.93	\$223,183.60	\$162,980.34
Special Events						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1900-57000	MISCELLANEOUS - EMPLOYEE EVENTS	\$5,000.00	\$8,300.00	\$7,841.86	\$8,950.60	\$6,866.51
101-1900-57050	MISCELLANEOUS - PARKS AND REC EVENTS	\$10,000.00	\$2,200.00	\$0.00	\$0.00	\$0.00
101-1900-57100	MISCELLANEOUS - FIREWORKS	\$22,000.00	\$22,000.00	\$22,000.00	\$21,484.22	\$18,112.80
Other Expenditures		\$37,000.00	\$32,500.00	\$29,841.86	\$30,434.82	\$24,979.31
Total Expenditures		\$37,000.00	\$32,500.00	\$29,841.86	\$30,434.82	\$24,979.31
Lands & Buildings						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-2000-53100	GAS/ELECTRIC SERVICES - LAND & BUILDINGS	\$20,850.00	\$15,000.00	\$11,845.86	\$11,336.05	\$9,928.10
101-2000-53200	COMMUNICATION SERVICES - LAND & BUILDINGS	\$0.00	\$5,000.00	\$0.00	\$1,083.80	\$769.43
101-2000-53305	COPIER LEASE - LAND & BUILDINGS	\$8,330.00	\$9,000.00	\$1,268.90	\$5,552.24	\$4,292.35
101-2000-53310	PROPERTY TAX - LAND & BUILDINGS	\$0.00	\$2,000.00	\$0.00	\$0.00	\$77.22
101-2000-53400	PROFESSIONAL SERVICES - LAND & BUILDINGS	\$9,500.00	\$140,186.02	\$84,815.61	\$74,376.95	\$84,709.07
101-2000-53500	MAINTENANCE OF FACILITIES - LAND & BUILDINGS	\$36,310.00	\$97,100.00	\$42,857.73	\$64,422.74	\$90,452.28
101-2000-53501	CUSTODIAL SERVICES - LAND & BUILDINGS	\$0.00	\$20,000.00	\$18,070.60	\$16,971.84	\$7,285.96
101-2000-53502	MAINTENANCE OF EQUIPMENT - LAND & BUILDINGS	\$8,300.00	\$12,000.00	\$11,239.32	\$11,648.10	\$1,510.77
101-2000-53600	INSURANCE - FLEET/LIABILITY - LAND & BUILDINGS	\$33,800.00	\$30,000.00	\$55,328.00	\$21,000.00	\$20,000.00
101-2000-53903	LINEN SERVICE - LAND & BUILDINGS	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00

101-2000-54200	SUPPLIES - LAND & BUILDINGS	\$2,000.00	\$6,000.00	\$1,014.34	\$3,658.06	\$2,120.54
101-2000-54300	REPAIR & MAINTENANCE SUPPLIES - LAND & BUILDINGS	\$0.00	\$1,000.00	\$0.00	\$0.00	\$193.91
101-2000-54400	NON-CAP EQUIPMENT - LAND & BUILDINGS	\$4,000.00	\$13,000.00	\$194.94	\$14,513.52	\$12,741.01
101-2000-55000	CAPITAL OUTLAY - LAND & BUILDINGS	\$70,000.00	\$47,500.00	\$0.00	\$0.00	\$8,600.00
101-2000-56000	NOTE & INTEREST PAYMENT - LAND & BUILDINGS	\$0.00	\$15,000.00	\$13,929.05	\$13,645.20	\$13,645.20
101-2000-57000	MISCELLANEOUS - LAND & BUILDINGS	\$1,500.00	\$2,000.00	\$1,500.00	\$1,138.55	\$1,472.80
101-2000-57999	CONTINGENCY - FINANCE USE ONLY	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$239,590.00	\$419,786.02	\$242,064.35	\$229,347.05	\$257,798.64
Total Expenditures		\$239,590.00	\$419,786.02	\$242,064.35	\$229,347.05	\$257,798.64
Mayor's Court						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-2300-51100	WAGES - MAYOR'S COURT	\$11,250.00	\$55,000.00	\$12,343.50	\$9,288.00	\$8,829.00
101-2300-51120	SOCIAL SECURITY - EMPLOYER MATCH - MAYOR'S COURT	\$0.00	\$290.00	\$0.00	\$0.00	\$0.00
101-2300-51130	MEDICARE - EMPLOYER MATCH - MAYOR'S COURT	\$170.00	\$798.00	\$178.94	\$134.71	\$128.05
101-2300-51140	PERS - EMPLOYER MATCH - MAYOR'S COURT	\$1,580.00	\$7,700.00	\$1,766.10	\$1,278.60	\$1,146.30
101-2300-51200	WORKER'S COMPENSATION - MAYOR'S COURT	\$180.00	\$1,965.00	\$200.00	\$200.00	\$235.86
101-2300-51230	LIFE & AD&D INSURANCE - MAYOR'S COURT	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
101-2300-51999	CONTINGENCY - FINANCE USE ONLY	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$16,180.00	\$65,828.00	\$14,488.54	\$10,901.31	\$10,339.21
101-2300-52000	TRAINING/TRAVEL/TRANSPORTATION - MAYOR'S COURT	\$300.00	\$1,000.00	\$592.40	\$663.88	\$577.30
101-2300-53200	COMMUNICATION SERVICE - MAYOR'S COURT	\$800.00	\$1,500.00	\$797.49	\$624.33	\$803.36
101-2300-53400	PROFESSIONAL SERVICES - CONTRACTED LABOR - MAYOR'S COURT	\$6,000.00	\$9,200.00	\$5,400.00	\$5,200.00	\$5,029.00
101-2300-53410	POSTAGE/POSTAGE METER FEES - MAYOR'S COURT	\$1,000.00	\$1,000.00	\$1,000.00	\$975.57	\$353.00
101-2300-53500	MAINTENANCE OF FACILITIES - MAYOR'S COURT	\$2,000.00	\$900.00	\$370.01	\$1,100.82	\$75.00
101-2300-53502	MAINTENANCE OF EQUIPMENT - MAYOR'S COURT	\$0.00	\$3,000.00	\$0.00	\$2,355.00	\$2,565.00
101-2300-53900	MEMBERSHIP, DUES & PUBLICATIONS - MAYOR'S COURT	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00
101-2300-53903	LINEN SERVICE - MAYOR'S COURT	\$0.00	\$900.00	\$0.00	\$0.00	\$0.00
101-2300-54100	OFFICE SUPPLIES - MAYOR'S COURT	\$0.00	\$500.00	\$0.00	\$33.22	\$0.00
101-2300-54200	SUPPLIES - MAYOR'S COURT	\$3,300.00	\$2,500.00	\$2,911.29	\$612.75	\$3,466.95
101-2300-57000	MISCELLANEOUS - MAYOR'S COURT	\$0.00	\$500.00	\$0.00	\$0.00	\$455.69
101-2300-57300	REFUNDS - MAYOR'S COURT	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00
101-2300-57999	CONTINGENCY - FINANCE USE ONLY	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$16,900.00	\$21,500.00	\$11,071.19	\$11,565.57	\$13,325.30
Total Expenditures		\$33,080.00	\$87,328.00	\$25,559.73	\$22,466.88	\$23,664.51
Miscellaneous						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-2400-53200	COMMUNICATION SERVICES - ADMINISTRATIVE	\$3,000.00	\$6,000.00	\$3,341.79	\$1,630.57	\$3,789.53
101-2400-53400	PROFESSIONAL SERVICES - ADMINISTRATIVE	\$79,400.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2400-53410	POSTAGE/POSTAGE METER FEES - ADMINISTRATIVE	\$22,000.00	\$24,600.00	\$8,597.08	\$4,460.94	\$4,174.00
101-2400-53415	PUBLIC INFORMATION AND PUBLICATIONS - ADMINISTRATIVE	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2400-53420	AUDITOR & TREASURER FEES - ADMINISTRATIVE	\$7,000.00	\$6,400.00	\$4,173.31	\$5,666.01	\$5,037.44
101-2400-53421	STATE/GRANT AUDIT FEES - ADMINISTRATIVE	\$55,000.00	\$53,000.00	\$38,689.73	\$37,019.50	\$33,887.90
101-2400-53424	RECORDS DESTRUCTION - ADMINISTRATIVE	\$1,000.00	\$2,000.00	\$0.00	\$12,200.00	\$0.00
101-2400-53510	COMPUTER SOFTWARE - ADMINISTRATIVE	\$8,500.00	\$0.00	\$0.00	\$1,082.99	\$0.00
101-2400-53700	LEGAL ADVERTISING - ADMINISTRATIVE	\$12,000.00	\$15,034.50	\$11,551.70	\$10,305.90	\$9,817.02
101-2400-53800	CODIFICATION UPDATE - ADMINISTRATIVE	\$10,000.00	\$12,000.00	\$7,763.72	\$9,154.96	\$495.00
101-2400-54100	OFFICE SUPPLIES - ADMINISTRATIVE	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
101-2400-54200	SUPPLIES - ADMINISTRATIVE	\$0.00	\$1,500.00	\$1,428.62	\$858.67	\$2,546.32
101-2400-55000	CAPITAL OUTLAY - ADMINISTRATIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2400-57000	MISCELLANEOUS - ADMINISTRATIVE	\$4,300.00	\$7,000.00	\$216.00	\$4,280.13	\$6,229.99
101-2400-57010	ELECTION FEES - ADMINISTRATIVE	\$10,000.00	\$10,000.00	\$2,205.18	\$8,050.98	\$0.00
101-2400-57100	TRANSFERS OUT - ADMINISTRATIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2400-57200	ADVANCES OUT - ADMINISTRATIVE	\$0.00	\$0.00	\$76,740.00	\$500,000.00	\$0.00
101-2400-57999	CONTINGENCY - FINANCE USE ONLY	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$250,200.00	\$138,034.50	\$154,707.13	\$594,710.65	\$65,977.20
Total Expenditures		\$250,200.00	\$138,034.50	\$154,707.13	\$594,710.65	\$65,977.20

Transfers						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-2500-52010	TRANSFER TO STREET FUND	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
101-2500-52020	TRANSFER TO STREET LEVY FUND	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00
101-2500-52250	TRANSFER TO HEALTH LEVY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2500-54000	TRANSFER TO CAPITAL PROJECTS FUND	\$0.00	\$25,000.00	\$75,000.00	\$25,000.00	\$25,000.00
101-2500-55050	TRANSFER TO POOL FUND	\$110,000.00	\$0.00	\$90,000.00	\$0.00	\$20,000.00
101-2500-55100	TRANSFER TO CEMETERY FUND	\$70,000.00	\$0.00	\$30,000.00	\$0.00	\$10,000.00
101-2500-55500	TRANSFER TO TWIN CREEKS DEBT SERVICE	\$0.00	\$55,000.00	\$10,000.00	\$0.00	\$0.00
101-2500-55510	TRANSFER TO GENERAL BOND RET FUND 301	\$33,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$30,000.00
101-2500-55520	TRANSFER TO STREET SWEEPER BOND FUND 303	\$47,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00
101-2500-55800	TRANSFER TO WATER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2500-55810	TRANSFER TO WATER FUND - GET THE LEAD OUT	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00
101-2500-55820	TRANSFER TO STREET LIGHTING	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2500-55830	TRANSFER TO EMERGENCY AMBULANCE OPERATING FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Expenditures	\$410,000.00	\$265,000.00	\$490,000.00	\$410,000.00	\$85,000.00
	Total Personnel Expenses	\$1,563,980.00	\$1,338,018.04	\$926,619.67	\$973,103.28	\$728,390.65
	Total Other Expenditures	\$1,668,910.00	\$1,667,908.02	\$1,257,800.92	\$1,695,742.86	\$855,708.74
	Total Expenditures	\$3,232,890.00	\$3,005,926.06	\$2,184,420.59	\$2,668,846.14	\$1,584,099.39
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$2,585,982.30	\$2,707,887.36	\$2,561,457.96	\$2,894,894.55	\$2,364,244.29
	Plus: Total Revenue	\$2,545,765.00	\$2,884,021.00	\$2,330,849.99	\$2,335,409.55	\$2,114,749.65
	Less: Total Expenses	\$3,232,890.00	\$3,005,926.06	\$2,184,420.59	\$2,668,846.14	\$1,584,099.39
	Net Difference	(\$687,125.00)	(\$121,905.06)	\$146,429.40	(\$333,436.59)	\$530,650.26
	Ending Fund Balance	\$1,898,857.30	\$2,585,982.30	\$2,707,887.36	\$2,561,457.96	\$2,894,894.55
	PLUS REVENUE RESERVES	\$116,600.00				
	PLUS EXPENSE CONTINGENCIES - PERSONNEL	\$227,720.00				
	PLUS EXPENSE CONTINGENCIES - OTHER	\$222,800.00				
	ANTICIPATED NET DIFFERENCE	(\$120,005.00)				
	ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$2,465,977.30				
	FUND BALANCE AS OF 10/08/26	\$3,273,870.44				
	EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$687,888.14				



Budget Appropriations - Streets

2027

Street Construction Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
201-0000-41240	MOTOR VEHICLE LICENSE TAX	\$50,850.00	\$36,000.00	\$45,962.05	\$49,717.11	\$49,166.03
201-0000-41240	RESERVE - MOTOR VEHICLE LICENSE TAX	(\$5,850.00)	\$0.00	\$0.00	\$0.00	\$0.00
201-0000-41260	STATE GASOLINE TAX	\$304,000.00	\$300,000.00	\$310,870.23	\$299,050.18	\$290,897.38
201-0000-41260	RESERVE - STATE GASOLINE TAX	(\$4,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
201-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$147.60	\$15,465.00	\$182.00
201-0000-41910	TRANSFERS - IN	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
Total Revenue		<u>\$445,000.00</u>	<u>\$336,000.00</u>	<u>\$456,979.88</u>	<u>\$464,232.29</u>	<u>\$340,245.41</u>
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
201-6100-51100	WAGES - STREET CONSTRUCTION	\$154,760.00	\$169,366.00	\$150,746.46	\$119,376.68	\$131,691.30
201-6100-51105	OVERTIME WAGES - STREET CONSTRUCTION	\$1,350.00	\$6,000.00	\$0.00	\$1,396.75	\$4,645.71
201-6100-51130	MEDICARE - EMPLOYER MATCH - STREET CONSTRUCTION	\$2,230.00	\$2,543.00	\$2,183.60	\$1,564.05	\$1,528.69
201-6100-51140	PERS - EMPLOYER MATCH - STREET CONSTRUCTION	\$21,760.00	\$24,551.00	\$20,988.42	\$16,432.86	\$17,395.88
201-6100-51200	WORKER'S COMPENSATION - STREET CONSTRUCTION	\$2,470.00	\$7,190.00	\$2,000.00	\$100.00	\$898.21
201-6100-51210	MEDICAL INSURANCE - STREET CONSTRUCTION	\$57,080.00	\$74,479.00	\$39,762.03	\$51,902.03	\$50,960.51
201-6100-51220	DENTAL INSURANCE - STREET CONSTRUCTION	\$1,350.00	\$2,052.00	\$1,440.75	\$1,700.00	\$1,497.25
201-6100-51230	LIFE/AD&D INSURANCE - STREET CONSTRUCTION	\$150.00	\$225.00	\$152.68	\$175.56	\$163.90
201-6100-51240	LONG TERM DISABILITY INSURANCE - STREET CONSTRUCTION	\$640.00	\$833.00	\$522.21	\$615.17	\$530.59
201-6100-51999	CONTINGENCY - FINANCE USE ONLY	\$24,820.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		<u>\$266,610.00</u>	<u>\$287,239.00</u>	<u>\$217,796.15</u>	<u>\$193,263.10</u>	<u>\$209,312.04</u>
201-6100-52000	TRAINING/TRAVEL/TRANSPORTATION - STREET CONSTRUCTION	\$0.00	\$500.00	\$0.00	\$17.50	\$35.00
201-6100-52010	CDL TESTING - STREET CONSTRUCTION	\$0.00	\$5,000.00	\$2,080.50	\$0.00	\$118.59
201-6100-53100	GAS/ELECTRIC SERVICES - STREET CONSTRUCTION	\$7,050.00	\$10,800.00	\$10,873.57	\$7,552.77	\$7,197.62
201-6100-53200	COMMUNICATION SERVICES - STREET CONSTRUCTION	\$1,680.00	\$1,700.00	\$899.00	\$1,604.18	\$1,341.80
201-6100-53500	MAINTENANCE OF FACILITIES - STREET CONSTRUCTION	\$1,800.00	\$8,000.00	\$2,579.09	\$9,203.70	\$2,032.70
201-6100-53501	MAINTENANCE OF INFRASTRUCTURE - STREET CONSTRUCTION	\$25,000.00	\$27,000.00	\$122,513.35	\$101,056.70	\$14,623.02
201-6100-53502	MAINTENANCE OF EQUIPMENT - STREET CONSTRUCTION	\$24,000.00	\$28,000.00	\$27,071.05	\$21,016.08	\$22,411.08
201-6100-53510	COMPUTER SOFTWARE - CONSTRUCTION	\$1,000.00	\$500.00	\$0.00	\$0.00	\$0.00
201-6100-53600	INSURANCE - FLEET/LIABILITY - STREET CONSTRUCTION	\$16,900.00	\$12,000.00	\$9,019.00	\$10,000.00	\$8,000.00
201-6100-53900	MEMBERSHIP, DUES & PUBLICATION - STREET CONSTRUCTION	\$30.00	\$75.00	\$91.00	\$75.00	\$75.00
201-6100-54100	OFFICE SUPPLIES - STREET CONSTRUCTION	\$0.00	\$0.00	\$15.24	\$218.25	\$50.00
201-6100-54200	SUPPLIES - STREET CONSTRUCTION	\$5,300.00	\$10,000.00	\$4,702.67	\$8,290.41	\$7,182.45
201-6100-54201	UNIFORMS/PERSONAL SAFETY EQUIP - STREET CONSTRUCTION	\$2,000.00	\$2,500.00	\$3,212.62	\$1,468.53	\$2,696.06
201-6100-54202	SALT - STREET CONSTRUCTION	\$12,000.00	\$9,000.00	\$11,744.50	\$3,722.75	\$3,523.15
201-6100-54205	ASPHALT/CONCRETE - STREET CONSTRUCTION	\$4,000.00	\$5,500.00	\$1,052.82	\$3,001.19	\$3,139.25
201-6100-54206	FUEL - STREET CONSTRUCTION	\$12,000.00	\$14,500.00	\$7,180.18	\$5,976.51	\$6,583.28
201-6100-54300	REPAIR & MAINTENANCE SUPPLIES - STREET CONSTRUCTION	\$0.00	\$1,500.00	\$2,101.21	\$281.44	\$2,119.30
201-6100-54400	NON-CAP EQUIPMENT - STREET CONSTRUCTION	\$2,500.00	\$2,500.00	\$1,553.46	\$300.84	\$2,265.26
201-6100-55000	CAPITAL OUTLAY - STREET CONSTRUCTION	\$0.00	\$40,000.00	\$61,000.00	\$0.00	\$0.00
201-6100-56000	NOTE & INTEREST PAYMENT - STREET CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00
201-6100-57000	MISCELLANEOUS - STREET CONSTRUCTION	\$300.00	\$1,000.00	\$118.00	\$223.50	\$163.08
201-6100-57999	CONTINGENCY - FINANCE USE ONLY	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		<u>\$185,560.00</u>	<u>\$180,075.00</u>	<u>\$267,807.26</u>	<u>\$199,009.35</u>	<u>\$83,556.64</u>
Total Expenses		<u>\$452,170.00</u>	<u>\$467,314.00</u>	<u>\$485,603.41</u>	<u>\$392,272.45</u>	<u>\$292,868.68</u>

Fund Balance					
	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance	\$216,105.08	\$347,419.08	\$376,042.61	\$304,082.77	\$256,706.04
Plus: Total Revenue	\$445,000.00	\$336,000.00	\$456,979.88	\$464,232.29	\$340,245.41
Less: Total Expenses	\$452,170.00	\$467,314.00	\$485,603.41	\$392,272.45	\$292,868.68
Net Difference	(\$7,170.00)	(\$131,314.00)	(\$28,623.53)	\$71,959.84	\$47,376.73
Ending Fund Balance	\$208,935.08	\$216,105.08	\$347,419.08	\$376,042.61	\$304,082.77
PLUS REVENUE RESERVES	\$9,850.00				
PLUS EXPENSE CONTINGENCIES - PERSONNEL	\$24,820.00				
PLUS EXPENSE CONTINGENCIES - OTHER	\$70,000.00				
ANTICIPATED NET DIFFERENCE	\$97,500.00				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$313,605.08				
FUND BALANCE AS OF 10/08/26	\$285,375.35				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$69,270.27				

State Highway Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
202-0000-41240	MOTOR VEHICLE LICENSE TAX	\$3,640.00	\$2,000.00	\$3,726.66	\$4,031.13	\$3,986.41
202-0000-41240	RESERVE - MOTOR VEHICLE LICENSE TAX	(\$640.00)	\$0.00	\$0.00	\$0.00	\$0.00
202-0000-41260	STATE GASOLINE TAX	\$24,650.00	\$24,000.00	\$25,205.68	\$24,247.31	\$23,586.26
202-0000-41260	RESERVE - STATE GASOLINE TAX	(\$650.00)	\$0.00	\$0.00	\$0.00	\$0.00
202-0000-41910	TRANSFERS - IN	\$0.00	\$0.00	\$0.00	\$0.00	\$217,500.00
Total Revenue		\$27,000.00	\$26,000.00	\$28,932.34	\$28,278.44	\$245,072.67
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
202-6200-53100	GAS/ELECTRIC SERVICES - STATE HIGHWAY	\$950.00	\$1,500.00	\$1,595.69	\$1,172.90	\$1,068.60
202-6200-53501	MAINTENANCE OF INFRASTRUCTURE - STATE HIGHWAY	\$0.00	\$15,000.00	\$0.00	\$1,944.08	\$329,708.64
202-6200-53502	MAINTENANCE OF EQUIPMENT - STATE HIGHWAY	\$0.00	\$2,000.00	\$1,900.46	\$0.00	\$308.00
202-6200-54202	SALT - STATE HIGHWAY	\$2,100.00	\$3,000.00	\$2,000.00	\$0.00	\$0.00
202-6200-54206	FUEL - STATE HIGHWAY	\$3,000.00	\$4,000.00	\$2,343.92	\$2,067.21	\$2,107.03
202-6200-57000	MISCELLANEOUS - STATE HIGHWAY	\$300.00	\$250.00	\$0.00	\$0.00	\$0.00
202-6200-57999	CONTINGENCY - FINANCE USE ONLY	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$26,350.00	\$25,750.00	\$7,840.07	\$5,184.19	\$333,192.27
Total Expenses		\$26,350.00	\$25,750.00	\$7,840.07	\$5,184.19	\$333,192.27
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$126,246.92	\$125,996.92	\$104,904.65	\$81,810.40	\$169,930.00
	Plus: Total Revenue	\$27,000.00	\$26,000.00	\$28,932.34	\$28,278.44	\$245,072.67
	Less: Total Expenses	\$26,350.00	\$25,750.00	\$7,840.07	\$5,184.19	\$333,192.27
	Net Difference	\$650.00	\$250.00	\$21,092.27	\$23,094.25	(\$88,119.60)
	Ending Fund Balance	\$126,896.92	\$126,246.92	\$125,996.92	\$104,904.65	\$81,810.40
	PLUS REVENUE RESERVES	\$1,290.00				
	PLUS EXPENSE CONTINGENCIES - OTHER	\$20,000.00				
	ANTICIPATED NET DIFFERENCE	\$21,940.00				
	ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$148,186.92				
	FUND BALANCE AS OF 10/08/26	\$135,828.44				
	EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$9,581.52				

State Permissive Tax Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
203-0000-41245	VEHICLE PERMISSIVE TAX	\$75,000.00	\$70,000.00	\$72,400.79	\$72,722.95	\$70,632.00
203-0000-41245	RESERVE - VEHICLE PERMISSIVE TAX	(\$3,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		<u>\$72,000.00</u>	<u>\$70,000.00</u>	<u>\$72,400.79</u>	<u>\$72,722.95</u>	<u>\$70,632.00</u>
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
203-6300-51100	WAGES - ST PERM TAX	\$41,600.00	\$41,032.00	\$37,775.73	\$21,724.02	\$41,899.02
203-6300-51105	OVERTIME WAGES - ST PERM TAX	\$1,350.00	\$2,000.00	\$0.00	\$0.00	\$1,467.37
203-6300-51130	MEDICARE - EMPLOYER MATCH - ST PERM TAX	\$620.00	\$624.00	\$540.63	\$309.98	\$401.06
203-6300-51140	PERS - EMPLOYER MATCH - ST PERM TAX	\$5,980.00	\$6,024.00	\$5,755.53	\$2,608.53	\$5,740.38
203-6300-51200	WORKER'S COMPENSATION - ST PERM TAX	\$680.00	\$1,684.00	\$758.00	\$500.00	\$496.25
203-6300-51210	MEDICAL INSURANCE - ST PERM TAX	\$14,210.00	\$31,953.00	\$6,032.33	\$11,205.85	\$16,732.37
203-6300-51220	DENTAL INSURANCE - ST PERM TAX	\$430.00	\$513.00	\$254.31	\$653.50	\$564.89
203-6300-51230	LIFE/AD&D INSURANCE - ST PERM TAX	\$60.00	\$56.00	\$41.15	\$53.07	\$62.04
203-6300-51240	LONG TERM DISABILITY INSURANCE - ST PERM TAX	\$290.00	\$213.00	\$82.29	\$168.30	\$181.98
203-6300-51999	CONTINGENCY - FINANCE USE ONLY	\$19,160.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		<u>\$84,380.00</u>	<u>\$84,099.00</u>	<u>\$51,239.97</u>	<u>\$37,223.25</u>	<u>\$67,545.36</u>
Total Expenses		<u>\$84,380.00</u>	<u>\$84,099.00</u>	<u>\$51,239.97</u>	<u>\$37,223.25</u>	<u>\$67,545.36</u>
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$145,507.32	\$159,606.32	\$138,445.50	\$102,945.80	\$99,859.16
	Plus: Total Revenue	\$72,000.00	\$70,000.00	\$72,400.79	\$72,722.95	\$70,632.00
	Less: Total Expenses	\$84,380.00	\$84,099.00	\$51,239.97	\$37,223.25	\$67,545.36
	Net Difference	<u>(\$12,380.00)</u>	<u>(\$14,099.00)</u>	<u>\$21,160.82</u>	<u>\$35,499.70</u>	<u>\$3,086.64</u>
	Ending Fund Balance	\$133,127.32	\$145,507.32	\$159,606.32	\$138,445.50	\$102,945.80
	PLUS REVENUE RESERVES	\$3,000.00				
	PLUS EXPENSE CONTINGENCIES - PERSONNEL	\$19,160.00				
	ANTICIPATED NET DIFFERENCE	<u>\$9,780.00</u>				
	ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	<u>\$155,287.32</u>				
	FUND BALANCE AS OF 10/08/26	\$167,803.23				
	EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$22,295.91				

Street Levy Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
204-0000-41110	REAL ESTATE TAXES-STREET LEVY	\$122,520.00	\$120,803.00	\$122,031.26	\$123,816.73	\$119,277.89
204-0000-41280	HOMESTEAD/ROLLBACK-STREET LEVY	\$15,560.00	\$20,015.00	\$16,317.47	\$16,114.69	\$16,086.83
204-0000-41910	TRANSFERS - IN	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00
Total Revenue		<u>\$138,080.00</u>	<u>\$240,818.00</u>	<u>\$238,348.73</u>	<u>\$139,931.42</u>	<u>\$135,364.72</u>
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
204-6400-53420	AUDITOR & TREASURER FEES	\$1,700.00	\$2,600.00	\$2,291.90	\$2,507.11	\$2,285.28
204-6400-53501	MAINTENANCE OF INFRASTRUCTURE - ST LEVY	\$125,000.00	\$125,000.00	\$245,983.31	\$130,977.74	\$191,969.54
204-6400-54205	ASPHALT/CONCRETE/AGGREGATE - ST LEVY	\$5,500.00	\$9,000.00	\$2,825.55	\$5,213.04	\$7,132.95
204-6400-57000	MISCELLANEOUS - ST LEVY	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00
204-6400-57999	CONTINGENCY - FINANCE USE ONLY	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		<u>\$137,500.00</u>	<u>\$136,900.00</u>	<u>\$251,100.76</u>	<u>\$138,697.89</u>	<u>\$201,387.77</u>
Total Expenses		<u>\$137,500.00</u>	<u>\$136,900.00</u>	<u>\$251,100.76</u>	<u>\$138,697.89</u>	<u>\$201,387.77</u>

Fund Balance					
	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance	\$186,415.23	\$82,497.23	\$95,249.26	\$94,015.73	\$160,038.78
Plus: Total Revenue	\$138,080.00	\$240,818.00	\$238,348.73	\$139,931.42	\$135,364.72
Less: Total Expenses	\$137,500.00	\$136,900.00	\$251,100.76	\$138,697.89	\$201,387.77
Net Difference	\$580.00	\$103,918.00	(\$12,752.03)	\$1,233.53	(\$66,023.05)
Ending Fund Balance	\$186,995.23	\$186,415.23	\$82,497.23	\$95,249.26	\$94,015.73
PLUS REVENUE RESERVES	\$0.00				
PLUS EXPENSE CONTINGENCIES - OTHER	\$5,000.00				
ANTICIPATED NET DIFFERENCE	\$5,580.00				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$191,995.23				
FUND BALANCE AS OF 10/08/26	\$205,155.68				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$18,740.45				



Budget Appropriations - Ambulance and Fire

2027

Emergency Ambulance Capital Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
212-0000-41110	REAL ESTATE TAXES	\$30,320.00	\$30,201.00	\$30,202.75	\$30,644.64	\$29,521.26
212-0000-41280	HOMESTEAD/ROLLBACK	\$3,850.00	\$5,004.00	\$4,038.60	\$3,988.34	\$3,981.44
212-0000-41710	SALE OF BONDS	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
Total Revenue		<u>\$34,170.00</u>	<u>\$185,205.00</u>	<u>\$34,241.35</u>	<u>\$34,632.98</u>	<u>\$33,502.70</u>
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
212-3310-53420	AUDITOR & TREASURER FEES - EMERG AMB CAPITAL	\$410.00	\$800.00	\$567.24	\$620.50	\$565.29
212-3310-55000	CAPITAL OUTLAY - EMERG AMB CAPITAL	\$0.00	\$321,150.00	\$0.00	\$0.00	\$0.00
212-3310-56000	NOTE & INTEREST PAYMENT - EMERG AMB CAPITAL	\$34,850.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		<u>\$35,260.00</u>	<u>\$321,950.00</u>	<u>\$567.24</u>	<u>\$620.50</u>	<u>\$565.29</u>
Total Expenses		<u>\$35,260.00</u>	<u>\$321,950.00</u>	<u>\$567.24</u>	<u>\$620.50</u>	<u>\$565.29</u>
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance		\$41,098.42	\$177,843.42	\$144,169.31	\$110,156.83	\$77,219.42
Plus: Total Revenue		\$34,170.00	\$185,205.00	\$34,241.35	\$34,632.98	\$33,502.70
Less: Total Expenses		\$35,260.00	\$321,950.00	\$567.24	\$620.50	\$565.29
Net Difference		<u>(\$1,090.00)</u>	<u>(\$136,745.00)</u>	<u>\$33,674.11</u>	<u>\$34,012.48</u>	<u>\$32,937.41</u>
Ending Fund Balance		<u>\$40,008.42</u>	<u>\$41,098.42</u>	<u>\$177,843.42</u>	<u>\$144,169.31</u>	<u>\$110,156.83</u>
FUND BALANCE AS OF 10/08/26		\$59,598.34				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		\$18,499.92				
Emergency Ambulance Operating Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
213-0000-41110	REAL ESTATE TAXES	\$208,010.00	\$207,980.00	\$207,258.43	\$210,368.28	\$202,896.61
213-0000-41140	0.5% AMBULANCE/FIRE INCOME TAX FUND	\$702,000.00	\$0.00	\$0.00	\$0.00	\$0.00
213-0000-41140	RESERVE - 0.5% AMBULANCE/FIRE INCOME TAX FUND	(\$36,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
213-0000-41280	HOMESTEAD/ROLLBACK	\$16,060.00	\$20,853.00	\$17,524.65	\$17,176.82	\$17,121.98
213-0000-41400	EMS GRANT	\$0.00	\$0.00	\$2,992.91	\$23,422.34	\$82,095.23
213-0000-41430	ELIZABETH TOWNSHIP CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00	\$322,583.21
213-0000-41590	EMERGENCY AMBULANCE OPER SVC	\$410,000.00	\$350,000.00	\$415,334.88	\$368,994.07	\$307,203.78
213-0000-41590	RESERVE - EMERGENCY AMBULANCE OPER SVC	(\$30,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
213-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$32.00	\$0.00	\$117.00
213-0000-41910	TRANSFER TO EMERGENCY AMBULANCE OPERATING FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		<u>\$1,270,070.00</u>	<u>\$578,833.00</u>	<u>\$643,142.87</u>	<u>\$619,961.51</u>	<u>\$932,017.81</u>

Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
213-3300-51100	WAGES - EMERGENCY AMB	\$648,760.00	\$720,000.00	\$571,036.78	\$455,263.10	\$508,866.79
213-3300-51105	OVERTIME WAGES - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-3300-51120	SOCIAL SECURITY-EMPLOYER MATCH - EMERGENCY AMB	\$40,230.00	\$33,505.00	\$35,398.37	\$28,226.37	\$31,673.95
213-3300-51130	MEDICARE - EMPLOYER MATCH - EMERGENCY AMB	\$9,410.00	\$8,120.00	\$8,278.67	\$6,601.41	\$7,407.52
213-3300-51140	PERS - EMPLOYER MATCH - EMERGENCY AMB	\$0.00	\$392.00	\$0.00	\$0.00	\$0.00
213-3300-51200	WORKER'S COMPENSATION - EMERGENCY AMB	\$10,250.00	\$22,960.00	\$8,500.00	\$2,000.00	\$10,637.67
213-3300-51210	MEDICAL INSURANCE - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-3300-51220	DENTAL INSURANCE - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-3300-51230	LIFE/AD&D INSURANCE - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-3300-51240	LONG TERM DISABILITY INSURANCE - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-3300-51999	CONTINGENCY - FINANCE USE ONLY	\$48,660.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$757,310.00	\$784,977.00	\$623,213.82	\$492,090.88	\$558,585.93
213-3300-52000	TRAINING/TRAVEL/TRANSPORTATION - EMERGENCY AMB	\$2,000.00	\$2,000.00	\$488.49	\$1,176.42	\$2,864.48
213-3300-53100	GAS/ELECTRIC SERVICES - EMERGENCY AMB	\$3,950.00	\$5,000.00	\$4,603.13	\$3,120.87	\$3,293.29
213-3300-53200	COMMUNICATION SERVICES - EMERGENCY AMB	\$4,500.00	\$15,000.00	\$6,185.63	\$6,666.28	\$9,926.26
213-3300-53410	POSTAGE/POSTAGE METER FEES - EMERGENCY AMB	\$0.00	\$250.00	\$0.00	\$0.00	\$136.60
213-3300-53420	AUDITOR & TREASURER FEES - EMERGENCY AMB	\$4,200.00	\$3,800.00	\$3,728.84	\$4,103.97	\$3,701.74
213-3300-53425	PHYSICAL EXAMS - EMERGENCY AMB	\$0.00	\$250.00	\$0.00	\$161.50	\$0.00
213-3300-53431	DISPATCHING SERVICE - SPRINGFIELD - EMS	\$20,000.00	\$18,000.00	\$17,974.00	\$16,775.00	\$14,476.00
213-3300-53440	SRVC FEES-EMS BILLINGS COLLECTIONS	\$38,480.00	\$34,000.00	\$32,971.32	\$31,335.65	\$26,555.32
213-3300-53500	MAINTENANCE OF FACILITIES - EMERGENCY AMB	\$3,365.00	\$5,000.00	\$3,340.60	\$4,657.59	\$8,483.34
213-3300-53502	MAINTENANCE OF EQUIPMENT - EMERGENCY AMB	\$26,700.00	\$32,219.30	\$21,473.27	\$33,546.63	\$17,026.78
213-3300-53510	COMPUTER SOFTWARE - EMERGENCY AMB	\$6,830.00	\$10,000.00	\$12,207.78	\$0.00	\$0.00
213-3300-53600	INSURANCE - FLEET/LIABILITY - EMERGENCY AMB	\$16,900.00	\$15,000.00	\$11,969.50	\$11,000.00	\$10,000.00
213-3300-53900	MEMBERSHIP, DUES & PUBLICATION - EMERGENCY AMB	\$1,300.00	\$2,000.00	\$1,215.15	\$1,305.90	\$1,116.45
213-3300-54100	OFFICE SUPPLIES - EMERGENCY AMB	\$0.00	\$0.00	\$412.87	\$200.00	\$575.81
213-3300-54200	SUPPLIES - EMERGENCY AMB	\$9,000.00	\$7,615.94	\$5,444.67	\$3,947.87	\$6,592.82
213-3300-54201	UNIFORMS/PERSONAL SAFETY EQUIP - EMERGENCY AMB	\$12,000.00	\$15,200.00	\$11,625.11	\$11,493.61	\$5,327.07
213-3300-54204	MEDICAL SUPPLIES - EMERGENCY AMB	\$19,000.00	\$16,000.00	\$12,169.51	\$6,341.10	\$8,533.50
213-3300-54206	FUEL - EMERGENCY AMB	\$22,500.00	\$21,500.00	\$10,769.84	\$7,379.48	\$8,670.70
213-3300-54300	REPAIR & MAINTENANCE SUPPLIES - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$1,304.07	\$0.00
213-3300-54400	NON-CAP EQUIPMENT - EMERGENCY AMB	\$7,500.00	\$6,000.00	\$2,933.20	\$3,724.47	\$4,253.25
213-3300-55000	CAPITAL OUTLAY - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$21,000.00	\$111,761.19
213-3300-57000	MISCELLANEOUS - EMERGENCY AMB	\$300.00	\$1,000.00	\$437.48	\$823.95	\$561.89
213-3300-57999	CONTINGENCY - FINANCE USE ONLY	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$218,525.00	\$209,835.24	\$159,950.39	\$170,064.36	\$243,856.49
Total Expenses		\$975,835.00	\$994,812.24	\$783,164.21	\$662,155.24	\$802,442.42
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$64,955.32	\$480,934.56	\$620,955.90	\$663,149.63	\$533,574.24
	Plus: Total Revenue	\$1,270,070.00	\$578,833.00	\$643,142.87	\$619,961.51	\$932,017.81
	Less: Total Expenses	\$975,835.00	\$994,812.24	\$783,164.21	\$662,155.24	\$802,442.42
	Net Difference	\$294,235.00	(\$415,979.24)	(\$140,021.34)	(\$42,193.73)	\$129,575.39
	Ending Fund Balance	\$359,190.32	\$64,955.32	\$480,934.56	\$620,955.90	\$663,149.63
	PLUS REVENUE RESERVES	\$66,000.00				
	PLUS EXPENSE CONTINGENCIES - PERSONNEL	\$48,660.00				
	PLUS EXPENSE CONTINGENCIES - OTHER	\$20,000.00				
	ANTICIPATED NET DIFFERENCE	\$428,895.00				
	ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$493,850.32				
	FUND BALANCE AS OF 10/08/26	\$302,539.81				
	EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$237,584.49				

Fire Capital Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
214-0000-41110	REAL ESTATE TAXES	\$61,260.00	\$60,403.00	\$61,015.63	\$61,908.36	\$59,638.91
214-0000-41280	HOMESTEAD/ROLLBACK	\$7,780.00	\$10,007.00	\$8,158.78	\$8,057.27	\$8,043.33
	Total Revenue	\$69,040.00	\$70,410.00	\$69,174.41	\$69,965.63	\$67,682.24
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
214-2210-53420	AUDITOR & TREASURER FEES - FIRE CAPITAL	\$1,600.00	\$1,200.00	\$1,145.94	\$1,253.55	\$1,142.03
214-2210-55000	CAPITAL OUTLAY - FIRE CAPITAL	\$0.00	\$512,000.00	\$0.00	\$0.00	\$0.00
	Other Expenses	\$1,600.00	\$513,200.00	\$1,145.94	\$1,253.55	\$1,142.03
	Total Expenses	\$1,600.00	\$513,200.00	\$1,145.94	\$1,253.55	\$1,142.03
Fund Balance						
	Beginning Fund Balance	\$33,996.10	\$476,786.10	\$408,757.63	\$340,045.55	\$273,505.34
	Plus: Total Revenue	\$69,040.00	\$70,410.00	\$69,174.41	\$69,965.63	\$67,682.24
	Less: Total Expenses	\$1,600.00	\$513,200.00	\$1,145.94	\$1,253.55	\$1,142.03
	Net Difference	\$67,440.00	(\$442,790.00)	\$68,028.47	\$68,712.08	\$66,540.21
	Ending Fund Balance	\$101,436.10	\$33,996.10	\$476,786.10	\$408,757.63	\$340,045.55
	FUND BALANCE AS OF 10/08/26	\$32,672.45				
	EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	(\$1,323.65)				

Fire Operating Fund						
Revenue						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
215-0000-41110	REAL ESTATE TAXES	\$238,330.00	\$238,181.00	\$237,461.18	\$241,012.92	\$232,417.88
215-0000-41140	0.5% AMBULANCE/FIRE INCOME TAX FUND	\$175,500.00	\$0.00	\$0.00	\$0.00	\$0.00
215-0000-41140	RESERVE - 0.5% AMBULANCE/FIRE INCOME TAX FUND	(\$9,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
215-0000-41280	HOMESTEAD/ROLLBACK	\$19,910.00	\$25,853.00	\$21,563.25	\$21,165.16	\$21,103.42
215-0000-41400	FIRE GRANT	\$0.00	\$0.00	\$0.00	\$37,085.83	\$82,095.24
	Total Revenue	\$424,740.00	\$264,034.00	\$259,024.43	\$299,263.91	\$335,616.54
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
215-2200-51100	WAGES - FIRE	\$162,190.00	\$188,000.00	\$147,738.26	\$113,815.79	\$98,003.22
215-2200-51105	OVERTIME WAGES - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-2200-51120	SOCIAL SECURITY-EMPLOYER MATCH - FIRE	\$10,060.00	\$8,855.00	\$9,159.80	\$7,056.58	\$6,076.14
215-2200-51130	MEDICARE - EMPLOYER MATCH - FIRE	\$2,360.00	\$2,146.00	\$2,142.13	\$1,650.39	\$1,421.12
215-2200-51140	PERS - EMPLOYER MATCH - FIRE	\$0.00	\$104.00	\$0.00	\$0.00	\$0.00
215-2200-51200	WORKER'S COMPENSATION - FIRE	\$2,570.00	\$6,068.00	\$2,000.00	\$4,100.00	\$406.25
215-2200-51210	MEDICAL INSURANCE - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-2200-51220	DENTAL INSURANCE - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-2200-51230	LIFE/AD&D INSURANCE - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-2200-51240	LONG TERM DISABILITY INSURANCE - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-2200-51999	CONTINGENCY - FINANCE USE ONLY	\$12,170.00	\$0.00	\$0.00	\$0.00	\$0.00
	Personnel Services	\$189,350.00	\$205,173.00	\$161,040.19	\$126,622.76	\$105,906.73
215-2200-52000	TRAINING/TRAVEL/TRANSPORTATION - FIRE	\$2,000.00	\$2,000.00	\$428.50	\$2,437.99	\$2,207.93
215-2200-52020	FIRE PREVENTION - FIRE	\$3,000.00	\$2,500.00	\$3,379.26	\$2,581.88	\$2,926.50
215-2200-53041	INSURANCE/FIREMEN'S - FIRE	\$3,250.00	\$4,000.00	\$3,035.00	\$3,047.00	\$3,133.00
215-2200-53042	FIREMEN'S DEPENDENT FUND - FIRE	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00
215-2200-53100	GAS/ELECTRIC SERVICES - FIRE	\$3,950.00	\$5,000.00	\$4,250.73	\$3,120.78	\$3,293.22

215-2200-53200	COMMUNICATION SERVICES - FIRE	\$4,500.00	\$15,000.00	\$5,242.60	\$6,077.63	\$8,543.47
215-2200-53410	POSTAGE/POSTAGE METER FEES - FIRE	\$0.00	\$250.00	\$0.00	\$10.10	\$0.00
215-2200-53420	AUDITOR & TREASURER FEES - FIRE	\$4,330.00	\$5,000.00	\$4,296.07	\$4,724.49	\$4,267.04
215-2200-53425	PHYSICAL EXAMS - FIRE	\$0.00	\$250.00	\$0.00	\$161.50	\$0.00
215-2200-53431	DISPATCHING SERVICE - SPRINGFIELD - FIRE	\$20,000.00	\$20,000.00	\$17,974.00	\$16,775.00	\$14,476.00
215-2200-53500	MAINTENANCE OF FACILITIES - FIRE	\$3,300.00	\$5,000.00	\$3,340.58	\$4,657.58	\$8,188.14
215-2200-53502	MAINTENANCE OF EQUIPMENT - FIRE	\$32,000.00	\$32,472.34	\$34,791.35	\$25,164.25	\$10,818.79
215-2200-53510	COMPUTER SOFTWARE - FIRE	\$6,830.00	\$10,000.00	\$12,207.79	\$0.00	\$0.00
215-2200-53600	INSURANCE - FLEET/LIABILITY - FIRE	\$16,900.00	\$18,000.00	\$10,969.50	\$10,000.00	\$9,000.00
215-2200-53900	MEMBERSHIP, DUES & PUBLICATION - FIRE	\$1,300.00	\$2,000.00	\$1,215.15	\$1,305.90	\$1,116.45
215-2200-54100	OFFICE SUPPLIES - FIRE	\$0.00	\$0.00	\$412.87	\$200.00	\$575.78
215-2200-54200	SUPPLIES - FIRE	\$9,000.00	\$8,115.94	\$5,636.15	\$4,170.30	\$6,124.84
215-2200-54201	UNIFORMS/PERSONAL SAFETY EQUIP - FIRE	\$12,000.00	\$17,000.00	\$11,625.29	\$11,490.60	\$4,527.78
215-2200-54206	FUEL - FIRE	\$3,800.00	\$9,000.00	\$1,821.90	\$6,738.15	\$8,670.66
215-2200-54300	REPAIR & MAINTENANCE SUPPLIES - FIRE	\$0.00	\$3,000.00	\$81.13	\$1,755.86	\$119.80
215-2200-54400	NON-CAP EQUIPMENT - FIRE	\$8,000.00	\$6,000.00	\$2,936.20	\$3,595.12	\$7,943.27
215-2200-55000	CAPITAL OUTLAY - FIRE	\$0.00	\$125,000.00	\$16,907.50	\$41,945.43	\$128,626.32
215-2200-57000	MISCELLANEOUS - FIRE	\$300.00	\$1,000.00	\$732.50	\$821.91	\$575.06
215-2200-57999	CONTINGENCY - FINANCE USE ONLY	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$154,460.00	\$290,738.28	\$141,284.07	\$150,781.47	\$225,284.05
Total Expenses		\$343,810.00	\$495,911.28	\$302,324.26	\$277,404.23	\$331,190.78
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance		\$207,308.48	\$439,185.76	\$482,485.59	\$460,625.91	\$456,200.15
Plus: Total Revenue		\$424,740.00	\$264,034.00	\$259,024.43	\$299,263.91	\$335,616.54
Less: Total Expenses		\$343,810.00	\$495,911.28	\$302,324.26	\$277,404.23	\$331,190.78
Net Difference		\$80,930.00	(\$231,877.28)	(\$43,299.83)	\$21,859.68	\$4,425.76
Ending Fund Balance		\$288,238.48	\$207,308.48	\$439,185.76	\$482,485.59	\$460,625.91
PLUS REVENUE RESERVES		\$9,000.00				
PLUS EXPENSE CONTINGENCIES - PERSONNEL		\$12,170.00				
PLUS EXPENSE CONTINGENCIES - OTHER		\$20,000.00				
ANTICIPATED NET DIFFERENCE		\$109,930.00				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)		\$317,238.48				
FUND BALANCE AS OF 10/08/26		\$301,448.88				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		\$94,140.40				



Budget Appropriations - Police Fund

2027

Revenue

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
250-0000-41140	0.5% POLICE INCOME TAX FUND	\$877,500.00	\$730,000.00	\$776,853.63	\$740,661.39	\$721,901.33
250-0000-41140	RESERVE - 0.5% POLICE INCOME TAX FUND	(\$45,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		<u>\$832,500.00</u>	<u>\$730,000.00</u>	<u>\$776,853.63</u>	<u>\$740,661.39</u>	<u>\$721,901.33</u>

Expenses

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
250-2500-53050	INCOME TAX COLLECTION - SHERIFF	\$17,880.00	\$23,000.00	\$2,494.70	\$8,678.46	\$32,818.33
250-2500-53100	GAS/ELECTRIC SERVICES - SHERIFF	\$4,350.00	\$6,000.00	\$5,811.89	\$3,247.26	\$1,973.81
250-2500-53200	COMMUNICATION SERVICES - SHERIFF	\$3,600.00	\$10,120.00	\$9,219.88	\$3,740.78	\$2,929.67
250-2500-53406	PROFESSIONAL SERVICES CLARK COUNTY - SHERIFF	\$775,000.00	\$1,000,000.00	\$580,075.30	\$495,656.15	\$463,221.15
250-2500-53500	MAINTENANCE OF FACILITIES - SHERIFF	\$10,000.00	\$2,000.00	\$3,642.82	\$285.41	\$1,264.42
250-2500-53501	CUSTODIAL SERVICES - SHERIFF	\$0.00	\$6,400.00	\$6,591.38	\$4,623.22	\$5,200.00
250-2500-53502	MAINTENANCE OF EQUIPMENT - SHERIFF	\$4,000.00	\$10,000.00	\$5,333.64	\$8,780.13	\$5,238.88
250-2500-53600	INSURANCE - FLEET/LIABILITY - SHERIFF	\$13,000.00	\$12,000.00	\$9,000.00	\$8,000.00	\$7,000.00
250-2500-53903	LINEN & MAT. SERVICE - SHERIFF	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00
250-2500-54100	OFFICE SUPPLIES - SHERIFF	\$0.00	\$800.00	\$107.84	\$710.26	\$696.81
250-2500-54200	SUPPLIES - SHERIFF	\$1,600.00	\$2,000.00	\$1,567.88	\$1,011.21	\$2,084.18
250-2500-54201	UNIFORMS/PERSONAL SAFETY EQUIP - SHERIFF	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
250-2500-54206	FUEL - SHERIFF	\$28,400.00	\$29,000.00	\$18,208.99	\$15,438.47	\$16,753.99
250-2500-54300	REPAIRS & MAINT. SUPPLIES - SHERIFF	\$0.00	\$1,000.00	\$197.07	\$614.03	\$0.00
250-2500-54400	NON-CAP EQUIPMENT - SHERIFF	\$1,000.00	\$1,000.00	\$899.94	\$0.00	\$1,800.00
250-2500-55000	CAPITAL OUTLAY - SHERIFF	\$95,000.00	\$65,000.00	\$63,026.17	\$0.00	\$0.00
250-2500-57000	MISCELLANEOUS - SHERIFF	\$300.00	\$600.00	\$91.92	\$25.28	\$82.94
250-2500-57999	CONTINGENCY - FINANCE USE ONLY	\$245,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		<u>\$1,199,130.00</u>	<u>\$1,170,520.00</u>	<u>\$706,269.42</u>	<u>\$550,810.66</u>	<u>\$541,064.18</u>
Total Expenses		<u>\$1,199,130.00</u>	<u>\$1,170,520.00</u>	<u>\$706,269.42</u>	<u>\$550,810.66</u>	<u>\$541,064.18</u>

Fund Balance

	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance	\$789,982.35	\$1,230,502.35	\$1,159,918.14	\$970,067.41	\$789,230.26
Plus: Total Revenue	\$832,500.00	\$730,000.00	\$776,853.63	\$740,661.39	\$721,901.33
Less: Total Expenses	\$1,199,130.00	\$1,170,520.00	\$706,269.42	\$550,810.66	\$541,064.18
Net Difference	<u>(\$366,630.00)</u>	<u>(\$440,520.00)</u>	<u>\$70,584.21</u>	<u>\$189,850.73</u>	<u>\$180,837.15</u>
Ending Fund Balance	\$423,352.35	\$789,982.35	\$1,230,502.35	\$1,159,918.14	\$970,067.41
PLUS REVENUE RESERVES	\$45,000.00				
PLUS EXPENSE CONTINGENCIES - OTHER	\$245,000.00				
ANTICIPATED NET DIFFERENCE	<u>(\$76,630.00)</u>				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$713,352.35				
FUND BALANCE AS OF 10/08/26	\$884,447.27				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$94,464.92				



Budget Appropriations - Other Special Revenue

2027

Clerk of Courts Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
220-0000-41610	(MAX \$10@) FINES, COSTS, FORFEITURES	\$1,150.00	\$2,400.00	\$1,536.00	\$2,382.00	\$2,180.00
Total Revenue		\$1,150.00	\$2,400.00	\$1,536.00	\$2,382.00	\$2,180.00
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
220-2700-53510	COMPUTER SOFTWARE - CLERK OF COURTS	\$2,000.00	\$2,000.00	\$1,907.00	\$0.00	\$0.00
Other Expenses		\$2,000.00	\$2,000.00	\$1,907.00	\$0.00	\$0.00
Total Expenses		\$2,000.00	\$2,000.00	\$1,907.00	\$0.00	\$0.00
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$5,021.00	\$4,621.00	\$4,992.00	\$2,610.00	\$430.00
	Plus: Total Revenue	\$1,150.00	\$2,400.00	\$1,536.00	\$2,382.00	\$2,180.00
	Less: Total Expenses	\$2,000.00	\$2,000.00	\$1,907.00	\$0.00	\$0.00
	Net Difference	(\$850.00)	\$400.00	(\$371.00)	\$2,382.00	\$2,180.00
	Ending Fund Balance	\$4,171.00	\$5,021.00	\$4,621.00	\$4,992.00	\$2,610.00
FUND BALANCE AS OF 10/08/26		\$3,655.00				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		(\$1,366.00)				

Court Computerization Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
221-0000-41610	(MAX \$3@) FINES, COSTS, FORFEITURES	\$340.00	\$800.00	\$468.00	\$705.00	\$657.00
Total Revenue		\$340.00	\$800.00	\$468.00	\$705.00	\$657.00
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
221-2700-53510	COMPUTER SOFTWARE - COURT COMPUTERIZATION	\$650.00	\$800.00	\$555.00	\$0.00	\$0.00
Other Expenses		\$650.00	\$800.00	\$555.00	\$0.00	\$0.00
Total Expenses		\$650.00	\$800.00	\$555.00	\$0.00	\$0.00
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$1,401.00	\$1,401.00	\$1,488.00	\$783.00	\$126.00
	Plus: Total Revenue	\$340.00	\$800.00	\$468.00	\$705.00	\$657.00
	Less: Total Expenses	\$650.00	\$800.00	\$555.00	\$0.00	\$0.00
	Net Difference	(\$310.00)	\$0.00	(\$87.00)	\$705.00	\$657.00
	Ending Fund Balance	\$1,091.00	\$1,401.00	\$1,401.00	\$1,488.00	\$783.00
FUND BALANCE AS OF 10/08/26		\$1,080.00				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		(\$321.00)				

Health Levy Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
225-0000-41110	REAL ESTATE TAXES	\$58,680.00	\$57,862.00	\$58,426.70	\$59,300.30	\$57,055.76
225-0000-41280	HOMESTEAD/ROLLBACK	\$7,440.00	\$9,574.00	\$7,805.70	\$7,708.57	\$7,695.25
Total Revenue		\$66,120.00	\$67,436.00	\$66,232.40	\$67,008.87	\$64,751.01
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
225-2900-53406	PROF SERV-CLARK CO COMB HEALTH DIST	\$66,000.00	\$66,293.57	\$65,000.00	\$63,495.00	\$64,776.16
225-2900-53420	AUDITOR & TREASURER FEES - HEALTH LEVY	\$1,400.00	\$1,106.43	\$1,400.00	\$1,202.38	\$1,092.36
Other Expenses		\$67,400.00	\$67,400.00	\$66,400.00	\$64,697.38	\$65,868.52
Total Expenses		\$67,400.00	\$67,400.00	\$66,400.00	\$64,697.38	\$65,868.52
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance		\$2,643.61	\$2,607.61	\$2,775.21	\$463.72	\$1,581.23
Plus: Total Revenue		\$66,120.00	\$67,436.00	\$66,232.40	\$67,008.87	\$64,751.01
Less: Total Expenses		\$67,400.00	\$67,400.00	\$66,400.00	\$64,697.38	\$65,868.52
Net Difference		(\$1,280.00)	\$36.00	(\$167.60)	\$2,311.49	(\$1,117.51)
Ending Fund Balance		\$1,363.61	\$2,643.61	\$2,607.61	\$2,775.21	\$463.72
FUND BALANCE AS OF 10/08/26		\$1,335.07				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		(\$1,308.54)				

Street Lighting Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
802-0000-41360	STREET LIGHT ASSESSMENTS	\$122,980.00	\$100,000.00	\$97,490.44	\$99,270.20	\$98,306.44
802-0000-41910	TRANSFER FROM GENERAL FUND	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$172,980.00	\$100,000.00	\$97,490.44	\$99,270.20	\$98,306.44
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
802-5500-53025	STREET LIGHTING - SPECIAL ASSESSMENT	\$120,000.00	\$130,500.00	\$95,805.14	\$100,500.00	\$89,662.54
802-5500-53420	AUDITOR & TREASURER FEES - SPECIAL ASSESSMENT	\$4,500.00	\$4,500.00	\$4,194.82	\$4,269.16	\$4,241.14
Other Expenses		\$124,500.00	\$135,000.00	\$99,999.96	\$104,769.16	\$93,903.68
Total Expenses		\$124,500.00	\$135,000.00	\$99,999.96	\$104,769.16	\$93,903.68
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance		\$1,607.07	\$36,607.07	\$39,116.59	\$44,615.55	\$40,212.79
Plus: Total Revenue		\$172,980.00	\$100,000.00	\$97,490.44	\$99,270.20	\$98,306.44
Less: Total Expenses		\$124,500.00	\$135,000.00	\$99,999.96	\$104,769.16	\$93,903.68
Net Difference		\$48,480.00	(\$35,000.00)	(\$2,509.52)	(\$5,498.96)	\$4,402.76
Ending Fund Balance		\$50,087.07	\$1,607.07	\$36,607.07	\$39,116.59	\$44,615.55
FUND BALANCE AS OF 10/08/26		\$35,544.42				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		\$33,937.35				



Budget Appropriations - Debt Service

2027

General Bond Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
301-0000-41110	REAL ESTATE TAXES	\$11,570.00	\$11,389.00	\$8,452.28	\$8,559.44	\$8,280.98
301-0000-41280	HOMESTEAD/ROLLBACK	\$1,630.00	\$2,098.00	\$1,227.94	\$1,212.08	\$1,209.85
301-0000-41910	TRANSFERS - IN	\$33,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$30,000.00
Total Revenue		<u>\$46,200.00</u>	<u>\$48,487.00</u>	<u>\$44,680.22</u>	<u>\$44,771.52</u>	<u>\$39,490.83</u>
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
301-8000-53420	AUDITOR & TREASURER FEES - GENERAL BOND	\$200.00	\$200.00	\$159.91	\$173.38	\$160.52
301-8000-56010	PRN & INT PMT - GENERAL BOND	\$44,933.00	\$46,432.00	\$47,932.31	\$44,181.48	\$45,432.32
Other Expenses		<u>\$45,133.00</u>	<u>\$46,632.00</u>	<u>\$48,092.22</u>	<u>\$44,354.86</u>	<u>\$45,592.84</u>
Total Expenses		<u>\$45,133.00</u>	<u>\$46,632.00</u>	<u>\$48,092.22</u>	<u>\$44,354.86</u>	<u>\$45,592.84</u>
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$5,937.10	\$4,082.10	\$7,494.10	\$7,077.44	\$13,179.45
	Plus: Total Revenue	\$46,200.00	\$48,487.00	\$44,680.22	\$44,771.52	\$39,490.83
	Less: Total Expenses	\$45,133.00	\$46,632.00	\$48,092.22	\$44,354.86	\$45,592.84
	Net Difference	<u>\$1,067.00</u>	<u>\$1,855.00</u>	<u>(\$3,412.00)</u>	<u>\$416.66</u>	<u>(\$6,102.01)</u>
	Ending Fund Balance	<u>\$7,004.10</u>	<u>\$5,937.10</u>	<u>\$4,082.10</u>	<u>\$7,494.10</u>	<u>\$7,077.44</u>
FUND BALANCE AS OF 10/08/26		\$5,655.12				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		(\$281.98)				

Twin Creeks Infrastructure Bond Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
302-0000-41310	TWNCRKS INFRASTRUCT BOND ASSESSMENTS	\$0.00	\$15,000.00	\$14,820.00	\$14,820.00	\$14,820.00
302-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302-0000-41910	TRANSFERS - IN	\$0.00	\$55,000.00	\$10,000.00	\$0.00	\$0.00
Total Revenue		<u>\$0.00</u>	<u>\$70,000.00</u>	<u>\$24,820.00</u>	<u>\$14,820.00</u>	<u>\$14,820.00</u>
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
302-8100-53420	AUDITOR & TREASURER FEES - TWNCRK ASSESS	\$0.00	\$750.00	\$570.00	\$570.00	\$570.00
302-8100-53422	COST OF ISSUANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302-8100-53450	AUDITOR DELINQ. TAX/ASSESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302-8100-56000	PRN & INT PAYMENT - TWNCRKS BOND RET	\$0.00	\$77,622.00	\$77,215.66	\$76,504.00	\$80,790.67
302-8100-57005	ORIGINAL ISSUE DISCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		<u>\$0.00</u>	<u>\$78,372.00</u>	<u>\$77,785.66</u>	<u>\$77,074.00</u>	<u>\$81,360.67</u>
Total Expenses		<u>\$0.00</u>	<u>\$78,372.00</u>	<u>\$77,785.66</u>	<u>\$77,074.00</u>	<u>\$81,360.67</u>

Fund Balance					
	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance	\$0.00	\$9,923.99	\$62,889.65	\$125,143.65	\$191,684.32
Plus: Total Revenue	\$0.00	\$70,000.00	\$24,820.00	\$14,820.00	\$14,820.00
Less: Total Expenses	\$0.00	\$78,372.00	\$77,785.66	\$77,074.00	\$81,360.67
Net Difference	\$0.00	(\$8,372.00)	(\$52,965.66)	(\$62,254.00)	(\$66,540.67)
Ending Fund Balance	\$0.00	\$1,551.99	\$9,923.99	\$62,889.65	\$125,143.65

Street Sweeper Bond					
Revenue					
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2023 Actual
303-0000-41910	TRANSFERS - IN	\$47,000.00	\$50,000.00	\$50,000.00	\$0.00
	Total Revenue	\$47,000.00	\$50,000.00	\$50,000.00	\$0.00
Expenses					
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2023 Actual
303-8200-53420	AUDITOR & TREASURER FEES - STREET SWEEPER 2024 BOND	\$0.00	\$0.00	\$0.00	\$0.00
303-8200-56000	PRN & INT PMT - STREET SWEEPER 2024 BOND	\$46,834.00	\$46,834.00	\$46,833.72	\$0.00
	Other Expenses	\$46,834.00	\$46,834.00	\$46,833.72	\$0.00
	Total Expenses	\$46,834.00	\$46,834.00	\$46,833.72	\$0.00
Fund Balance					
	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance	\$6,332.28	\$3,166.28	\$0.00	\$0.00	\$0.00
Plus: Total Revenue	\$47,000.00	\$50,000.00	\$50,000.00	\$223,296.75	\$0.00
Less: Total Expenses	\$46,834.00	\$46,834.00	\$46,833.72	\$223,296.75	\$0.00
Net Difference	\$166.00	\$3,166.00	\$3,166.28	\$0.00	\$0.00
Ending Fund Balance	\$6,498.28	\$6,332.28	\$3,166.28	\$0.00	\$0.00
FUND BALANCE AS OF 10/08/26	\$6,332.56				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$0.28				



Budget Appropriations - Capital Projects

2027

Government Center Fund							
Revenue							
Account Number	Account Name		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
400-0000-41910	TRANSFERS - IN		\$0.00	\$25,000.00	\$75,000.00	\$25,000.00	\$25,000.00
		Total Revenue	\$0.00	\$25,000.00	\$75,000.00	\$25,000.00	\$25,000.00
Expenses							
Account Number	Account Name		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
400-4100-55000	CAPITAL OUTLAY - COMMUNITY CENTER		\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
		Other Expenses	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
		Total Expenses	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
Fund Balance							
			2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance		\$50,001.00	\$175,001.00	\$100,001.00	\$75,001.00	\$50,001.00
	Plus: Total Revenue		\$0.00	\$25,000.00	\$75,000.00	\$25,000.00	\$25,000.00
	Less: Total Expenses		\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
	Net Difference		\$0.00	(\$125,000.00)	\$75,000.00	\$25,000.00	\$25,000.00
	Ending Fund Balance		\$50,001.00	\$50,001.00	\$175,001.00	\$100,001.00	\$75,001.00
	FUND BALANCE AS OF 10/08/26		\$200,000.77				
	EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		\$149,999.77				

Water Capital Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
550-0000-41840	WATER TAP IN FEES	\$175,000.00	\$110,000.00	\$157,431.00	\$9,140.00	\$1,478.00
	RESERVE - WATER TAP IN FEES	(\$50,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
550-0000-41910	TRANSFERS - IN	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
	Total Revenue	\$125,000.00	\$110,000.00	\$157,431.00	\$9,140.00	\$6,478.00
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
550-5500-55000	CAPITAL OUTLAY	\$192,000.00	\$61,100.00	\$0.00	\$0.00	\$0.00
	Other Expenses	\$192,000.00	\$61,100.00	\$0.00	\$0.00	\$0.00
	Total Expenses	\$192,000.00	\$61,100.00	\$0.00	\$0.00	\$0.00
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$282,658.00	\$233,758.00	\$76,327.00	\$67,187.00	\$60,709.00
	Plus: Total Revenue	\$125,000.00	\$110,000.00	\$157,431.00	\$9,140.00	\$6,478.00
	Less: Total Expenses	\$192,000.00	\$61,100.00	\$0.00	\$0.00	\$0.00
	Net Difference	(\$67,000.00)	\$48,900.00	\$157,431.00	\$9,140.00	\$6,478.00
	Ending Fund Balance	\$215,658.00	\$282,658.00	\$233,758.00	\$76,327.00	\$67,187.00
	PLUS REVENUE RESERVES	\$50,000.00				
	ANTICIPATED NET DIFFERENCE	(\$17,000.00)				
	ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$265,658.00				
	FUND BALANCE AS OF 10/08/26	\$356,193.96				
	EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$73,535.96				

Wastewater Capital Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
561-0000-44220	SEWER TAP IN FEES	\$104,500.00	\$88,000.00	\$90,730.00	\$9,645.60	\$2,110.00
561-0000-44220	RESERVE - SEWER TAP IN FEES	(\$14,500.00)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$90,000.00	\$88,000.00	\$90,730.00	\$9,645.60	\$2,110.00
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
561-5610-55506	EQUIPMENT REHAB	\$0.00	\$10,994.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$0.00	\$10,994.00	\$0.00	\$0.00	\$0.00
Total Expenses		\$0.00	\$10,994.00	\$0.00	\$0.00	\$0.00
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance		\$201,921.60	\$124,915.60	\$34,185.60	\$24,540.00	\$22,430.00
Plus: Total Revenue		\$90,000.00	\$88,000.00	\$90,730.00	\$9,645.60	\$2,110.00
Less: Total Expenses		\$0.00	\$10,994.00	\$0.00	\$0.00	\$0.00
Net Difference		\$90,000.00	\$77,006.00	\$90,730.00	\$9,645.60	\$2,110.00
Ending Fund Balance		\$291,921.60	\$201,921.60	\$124,915.60	\$34,185.60	\$24,540.00
PLUS REVENUE RESERVES		\$14,500.00				
ANTICIPATED NET DIFFERENCE		\$104,500.00				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)		\$306,421.60				
FUND BALANCE AS OF 10/08/26		\$196,655.60				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		(\$5,266.00)				



Budget Appropriations - Water and Wastewater

2027

Water Operating Fund

Revenue

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
501-0000-41340	DELINQUENT UTILITY CHARGES ASSESSMENT	\$22,000.00	\$20,000.00	\$20,058.83	\$18,025.76	\$9,408.83
501-0000-41400	WATER GRANT	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
501-0000-41550	WATER CONSUMER CHARGES	\$1,040,000.00	\$1,010,000.00	\$1,013,913.75	\$989,905.13	\$990,900.28
501-0000-41550	RESERVE - WATER CONSUMER CHARGES	(\$30,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
501-0000-41840	WATER MISCELLANEOUS RECEIPTS	\$44,400.00	\$55,000.00	\$45,573.71	\$58,383.69	\$40,699.70
501-0000-41910	TRANSFERS - IN	\$0.00	\$0.00	\$0.00	\$250,207.00	\$89,161.00
Total Revenue		\$1,076,400.00	\$1,085,000.00	\$1,089,546.29	\$1,316,521.58	\$1,130,169.81

Expenses

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
501-5300-51100	WAGES - WATER REVENUE	\$308,330.00	\$360,996.00	\$276,514.86	\$212,269.31	\$196,718.30
501-5300-51105	OVERTIME WAGES - WATER REVENUE	\$10,000.00	\$8,000.00	\$6,793.00	\$9,514.32	\$9,344.07
501-5300-51130	MEDICARE - EMPLOYER MATCH - WATER REVENUE	\$4,440.00	\$5,350.00	\$4,034.38	\$3,123.21	\$2,920.97
501-5300-51140	PERS - EMPLOYER MATCH - WATER REVENUE	\$44,350.00	\$51,659.00	\$39,985.25	\$30,986.51	\$26,400.88
501-5300-51200	WORKER'S COMPENSATION - WATER REVENUE	\$5,030.00	\$15,129.00	\$2,000.00	\$7,000.00	\$6,089.18
501-5300-51210	MEDICAL INSURANCE - WATER REVENUE	\$157,180.00	\$180,044.00	\$88,919.37	\$79,404.64	\$67,468.46
501-5300-51220	DENTAL INSURANCE - WATER REVENUE	\$3,480.00	\$3,420.00	\$2,711.88	\$2,700.00	\$2,217.68
501-5300-51230	LIFE/AD&D INSURANCE - WATER REVENUE	\$340.00	\$375.00	\$276.53	\$252.76	\$242.44
501-5300-51240	LONG TERM DISABILITY INSURANCE - WATER R	\$1,150.00	\$1,393.00	\$1,006.54	\$993.46	\$785.59
501-5300-51999	CONTINGENCY - FINANCE USE ONLY	\$49,580.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$583,880.00	\$626,366.00	\$422,241.81	\$346,244.21	\$312,187.57
501-5300-52000	TRAINING/TRAVEL/TRANSPORTATION - WATER REVENUE	\$1,500.00	\$2,500.00	\$1,258.98	\$1,312.39	\$683.49
501-5300-52010	CDL TESTING - WATER REVENUE	\$0.00	\$0.00	\$0.00	\$5,000.00	\$35.66
501-5300-53030	DELINQUENT TAX COLLECTION FEES - WATER REVENUE	\$50.00	\$100.00	\$20.54	\$15.59	\$31.21
501-5300-53100	GAS/ELECTRIC SERVICES - WATER REVENUE	\$60,900.00	\$65,000.00	\$49,584.34	\$43,486.02	\$39,312.08
501-5300-53200	COMMUNICATION SERVICES - WATER REVENUE	\$4,140.00	\$9,054.25	\$11,729.49	\$9,963.41	\$6,076.98
501-5300-53400	PROFESSIONAL SERVICES - WATER REVENUE	\$300.00	\$2,000.00	\$447.44	\$2,472.44	\$738.00
501-5300-53410	POSTAGE/POSTAGE METER FEES - WATER REVENUE	\$12,500.00	\$12,000.00	\$11,983.33	\$13,351.75	\$8,656.28
501-5300-53420	AUDITOR & TREASURER FEES - WATER REVENUE	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
501-5300-53432	LAB SERVICES - WATER REVENUE	\$7,075.00	\$10,321.00	\$5,616.00	\$4,358.00	\$8,512.21
501-5300-53500	MAINTENANCE OF FACILITIES - WATER REVENUE	\$23,300.00	\$40,983.36	\$29,838.94	\$38,215.93	\$24,135.11
501-5300-53501	MAINTENANCE OF INFRASTRUCTURE - WATER REVENUE	\$233,300.00	\$201,240.00	\$160,061.34	\$269,728.49	\$86,379.62
501-5300-53502	MAINTENANCE OF EQUIPMENT - WATER REVENUE	\$106,560.00	\$100,000.00	\$92,919.36	\$71,260.43	\$143,052.62
501-5300-53510	COMPUTER SOFTWARE - WATER REVENUE	\$1,000.00	\$0.00	\$300.00	\$450.00	\$3,922.00
501-5300-53600	INSURANCE - FLEET/LIABILITY - WATER REVENUE	\$9,100.00	\$8,000.00	\$5,000.00	\$5,500.00	\$5,000.00
501-5300-53900	MEMBERSHIP, DUES & PUBLICATION - WATER REVENUE	\$5,320.00	\$6,000.00	\$4,848.22	\$5,421.22	\$5,351.17
501-5300-54100	OFFICE SUPPLIES - WATER REVENUE	\$0.00	\$700.00	\$593.58	\$47.68	\$214.97
501-5300-54200	SUPPLIES - WATER REVENUE	\$4,000.00	\$8,000.00	\$3,299.28	\$4,344.57	\$5,628.87
501-5300-54201	UNIFORMS/PERSONAL SAFETY EQUIP - WATER REVENUE	\$3,500.00	\$4,100.00	\$2,431.69	\$1,948.85	\$1,846.91
501-5300-54202	SALT - WATER REVENUE	\$65,000.00	\$70,652.49	\$59,484.76	\$57,649.40	\$55,314.38
501-5300-54203	CHEMICALS - WATER REVENUE	\$21,000.00	\$22,500.00	\$19,604.08	\$20,250.91	\$16,470.30
501-5300-54205	ASPHALT/CONCRETE - WATER REVENUE	\$8,200.00	\$8,000.00	\$3,871.04	\$7,551.11	\$2,658.40
501-5300-54206	FUEL - WATER REVENUE	\$8,000.00	\$9,000.00	\$4,596.88	\$7,082.28	\$6,681.30
501-5300-54300	REPAIR & MAINTENANCE SUPPLIES - WATER REVENUE	\$0.00	\$2,000.00	\$957.44	\$2,431.54	\$2,350.67
501-5300-54400	NON-CAP EQUIPMENT - WATER REVENUE	\$4,000.00	\$4,000.00	\$4,470.20	\$15.48	\$3,828.25
501-5300-55000	CAPITAL OUTLAY - WATER REVENUE	\$30,000.00	\$30,000.00	\$27,220.60	\$16,289.77	\$0.00

501-5300-56000	NOTE & INTEREST PAYMENT - WATER REVENUE	\$15,501.00	\$15,501.00	\$15,500.08	\$15,501.00	\$15,500.08
501-5300-56006	OPWC LOAN - TECUMSEH YMCA EXTENTION PROJ	\$0.00	\$0.00	\$3,576.62	\$7,153.44	\$7,153.44
501-5300-56007	OWDA LOAN - NEW WATER PLANT PROJ	\$0.00	\$110,000.00	\$217,249.06	\$217,247.22	\$217,246.28
501-5300-57000	MISCELLANEOUS - WATER REVENUE	\$300.00	\$500.00	\$342.00	\$233.40	\$215.00
501-5300-57200	TRANSFER OUT TO WATER CAP. IMPROVEMENT FUND 550	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
501-5300-57300	REFUNDS - WATER REVENUE	\$300.00	\$500.00	\$0.00	\$207.16	\$229.40
501-5300-57999	CONTINGENCY - FINANCE USE ONLY	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$664,846.00	\$742,752.10	\$736,805.29	\$828,489.48	\$672,224.68
Total Expenses		\$1,248,726.00	\$1,369,118.10	\$1,159,047.10	\$1,174,733.69	\$984,412.25
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance		\$285,351.13	\$569,469.23	\$638,970.04	\$497,182.15	\$351,424.59
Plus: Total Revenue		\$1,076,400.00	\$1,085,000.00	\$1,089,546.29	\$1,316,521.58	\$1,130,169.81
Less: Total Expenses		\$1,248,726.00	\$1,369,118.10	\$1,159,047.10	\$1,174,733.69	\$984,412.25
Net Difference		(\$172,326.00)	(\$284,118.10)	(\$69,500.81)	\$141,787.89	\$145,757.56
Ending Fund Balance		\$113,025.13	\$285,351.13	\$569,469.23	\$638,970.04	\$497,182.15
PLUS REVENUE RESERVES		\$30,000.00				
PLUS EXPENSE CONTINGENCIES - PERSONNEL		\$49,580.00				
PLUS EXPENSE CONTINGENCIES - OTHER		\$40,000.00				
ANTICIPATED NET DIFFERENCE		(\$52,746.00)				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)		\$232,605.13				
FUND BALANCE AS OF 10/08/26		\$447,992.32				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		\$162,641.19				

Wastewater Operating Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
502-0000-41340	DELINQUENT UTILITY CHARGES ASSESSMENT	\$18,500.00	\$15,000.00	\$16,828.84	\$15,895.70	\$8,071.14
502-0000-41560	WASTEWATER CONSUMER CHARGES	\$1,478,000.00	\$1,356,000.00	\$1,324,238.18	\$1,330,371.46	\$1,249,168.75
502-0000-41560	RESERVE - WASTEWATER CONSUMER CHARGES	(\$50,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
502-0000-41840	WASTEWATER MISCELLANEOUS RECEIPTS	\$5,000.00	\$5,000.00	\$4,664.17	\$5,570.85	\$3,795.67
Total Revenue		\$1,451,500.00	\$1,376,000.00	\$1,345,731.19	\$1,351,838.01	\$1,261,035.56
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
502-5400-51100	WAGES - WASTEWATER	\$334,760.00	\$399,333.00	\$351,715.80	\$281,332.41	\$306,030.08
502-5400-51105	OVERTIME WAGES - WASTEWATER	\$3,800.00	\$15,000.00	\$1,182.96	\$6,234.05	\$6,285.64
502-5400-51120	SOCIAL SECURITY-EMPLOYER MATCH - WASTEWATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-5400-51130	MEDICARE - EMPLOYER MATCH - WASTEWATER	\$4,790.00	\$6,008.00	\$5,187.09	\$4,240.14	\$4,496.87
502-5400-51140	PERS - EMPLOYER MATCH - WASTEWATER	\$45,810.00	\$58,007.00	\$49,799.24	\$37,786.29	\$39,956.58
502-5400-51200	WORKER'S COMPENSATION - WASTEWATER	\$5,350.00	\$16,988.00	\$2,000.00	\$7,000.00	\$8,436.22
502-5400-51210	MEDICAL INSURANCE - WASTEWATER	\$104,800.00	\$167,312.00	\$85,394.83	\$61,106.22	\$90,736.67
502-5400-51220	DENTAL INSURANCE - WASTEWATER	\$3,540.00	\$3,420.00	\$3,277.00	\$3,100.00	\$3,037.04
502-5400-51230	LIFE/AD&D INSURANCE - WASTEWATER	\$360.00	\$375.00	\$314.69	\$274.55	\$324.90
502-5400-51240	LONG TERM DISABILITY INSURANCE - WASTEWATER	\$1,420.00	\$1,393.00	\$1,126.54	\$1,083.95	\$1,081.49
502-5400-51999	CONTINGENCY - FINANCE USE ONLY	\$67,920.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$572,550.00	\$667,836.00	\$499,998.15	\$402,157.61	\$460,385.49

502-5400-52000	TRAINING/TRAVEL/TRANSPORTATION - WASTEWATER	\$1,500.00	\$2,500.00	\$2,190.50	\$1,466.63	\$615.00
502-5400-52010	CDL TESTING - WASTEWATER	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
502-5400-53030	DELINQUENT TAX COLLECTION FEES - WASTEWATER	\$50.00	\$25.91	\$20.54	\$15.59	\$31.22
502-5400-53100	GAS/ELECTRIC SERVICES - WASTEWATER	\$118,900.00	\$118,000.00	\$101,446.51	\$89,109.15	\$90,279.72
502-5400-53200	COMMUNICATION SERVICES - WASTEWATER	\$2,700.00	\$10,000.00	\$11,134.97	\$8,757.11	\$6,212.25
502-5400-53400	PROFESSIONAL SERVICES - WASTEWATER	\$0.00	\$3,974.09	\$0.00	\$102.25	\$0.00
502-5400-53410	POSTAGE/POSTAGE METER FEES - WASTEWATER	\$12,500.00	\$12,000.00	\$11,983.33	\$12,494.62	\$8,533.84
502-5400-53420	AUDITOR & TREASURER FEES - WASTEWATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-5400-53432	LAB SERVICES - WASTEWATER	\$16,000.00	\$20,474.00	\$17,003.00	\$15,749.00	\$12,433.10
502-5400-53500	MAINTENANCE OF FACILITIES - WASTEWATER	\$26,500.00	\$52,000.00	\$24,940.79	\$33,632.40	\$59,144.92
502-5400-53501	MAINTENANCE OF INFRASTRUCTURE - WASTEWATER	\$172,000.00	\$130,388.00	\$22,964.86	\$77,582.86	\$40,005.56
502-5400-53502	MAINTENACE OF EQUIPMENT - WASTEWATER	\$42,000.00	\$80,000.00	\$76,567.47	\$40,052.26	\$64,792.55
502-5400-53510	COMPUTER SOFTWARE - WASTEWATER	\$1,000.00	\$0.00	\$0.00	\$0.00	\$2,947.00
502-5400-53600	INSURANCE - FLEET/LIABILITY - WASTEWATER	\$9,100.00	\$8,000.00	\$5,015.00	\$5,500.00	\$5,000.00
502-5400-53900	MEMBERSHIP, DUES & PUBLICATION - WASTEWATER	\$560.00	\$1,500.00	\$474.23	\$959.07	\$659.49
502-5400-53903	LINEN SERVICE - WASTEWATER	\$0.00	\$2,000.00	\$1,666.15	\$1,348.23	\$1,022.55
502-5400-54100	OFFICE SUPPLIES - WASTEWATER	\$0.00	\$800.00	\$281.88	\$245.83	\$337.84
502-5400-54200	SUPPLIES - WASTEWATER	\$8,000.00	\$8,000.00	\$6,191.08	\$6,092.03	\$6,632.93
502-5400-54201	UNIFORMS/PERSONAL SAFETY EQUIP - WASTEWATER	\$3,500.00	\$4,000.00	\$30,616.95	\$2,846.82	\$1,472.27
502-5400-54203	CHEMICALS - WASTEWATER	\$23,400.00	\$25,000.00	\$23,772.12	\$19,773.43	\$19,764.60
502-5400-54206	FUEL - WASTEWATER	\$6,800.00	\$6,500.00	\$4,504.10	\$4,328.87	\$4,377.73
502-5400-54300	REPAIR & MAINTENANCE SUPPLIES - WASTEWATER	\$0.00	\$0.00	\$1,191.07	\$1,776.31	\$1,288.75
502-5400-54400	NON-CAP EQUIPMENT - WASTEWATER	\$4,000.00	\$2,500.00	\$1,622.31	\$24.38	\$1,587.41
502-5400-55000	CAPITAL OUTLAY - WASTEWATER	\$362,000.00	\$220,732.00	\$10,825.00	\$60,000.00	\$395,178.65
502-5400-56000	NOTE & INTEREST PAYMENT - WASTEWATER	\$15,501.00	\$15,501.00	\$15,500.08	\$15,501.00	\$15,500.08
502-5400-56006	OPWC LOAN - TECUMSEH YMCA EXTENSION PROJ	\$0.00	\$0.00	\$3,301.52	\$6,603.18	\$6,603.18
502-5400-56008	OPWC LOAN - WWTP IMPROVEMENT PROJ	\$32,913.00	\$32,913.00	\$16,456.33	\$32,912.66	\$32,912.66
502-5400-56102	INFLUENT BLDG/CLARIFIER	\$0.00	\$0.00	\$0.00	\$0.00	\$111,695.87
502-5400-57000	MISCELLANEOUS - WASTEWATER	\$300.00	\$1,000.00	\$112.00	\$323.98	\$165.00
502-5400-57300	REFUNDS - WASTEWATER	\$150.00	\$100.00	\$0.00	\$0.00	\$83.35
502-5400-57999	CONTINGENCY - FINANCE USE ONLY	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$899,374.00	\$757,908.00	\$399,781.79	\$437,197.66	\$889,277.52
Total Expenses		\$1,471,924.00	\$1,425,744.00	\$899,779.94	\$839,355.27	\$1,349,663.01
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance		\$1,695,796.10	\$1,745,540.10	\$1,299,588.85	\$787,106.11	\$875,733.56
Plus: Total Revenue		\$1,451,500.00	\$1,376,000.00	\$1,345,731.19	\$1,351,838.01	\$1,261,035.56
Less: Total Expenses		\$1,471,924.00	\$1,425,744.00	\$899,779.94	\$839,355.27	\$1,349,663.01
Net Difference		(\$20,424.00)	(\$49,744.00)	\$445,951.25	\$512,482.74	(\$88,627.45)
Ending Fund Balance		\$1,675,372.10	\$1,695,796.10	\$1,745,540.10	\$1,299,588.85	\$787,106.11
PLUS REVENUE RESERVES		\$53,500.00				
PLUS EXPENSE CONTINGENCIES - PERSONNEL		\$67,920.00				
PLUS EXPENSE CONTINGENCIES - OTHER		\$40,000.00				
ANTICIPATED NET DIFFERENCE		\$140,996.00				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)		\$1,836,792.10				
FUND BALANCE AS OF 10/08/26		\$1,859,490.43				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		\$163,694.33				



Budget Appropriations - Municipal Pool

2027

Municipal Pool Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
505-0000-41440	ODNR NATURE WORKS GRANT - GAZEBO'S	\$0.00	\$0.00	\$0.00	\$41,448.29	\$0.00
505-0000-41530	POOL MEMBERSHIPS	\$21,500.00	\$26,000.00	\$22,571.00	\$22,165.00	\$22,450.34
505-0000-41531	DAILY GATE FEES	\$50,000.00	\$38,000.00	\$43,708.00	\$36,054.36	\$33,511.65
505-0000-41531	RESERVE - DAILY GATE FEES	(\$10,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
505-0000-41532	CONCESSIONS	\$30,000.00	\$35,000.00	\$30,962.16	\$24,609.82	\$30,125.56
505-0000-41533	PARTY & RENTAL	\$8,000.00	\$1,000.00	\$10,582.67	\$5,955.00	\$8,958.75
505-0000-41534	GAMES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505-0000-41836	MISC. - DONATIONS	\$0.00	\$0.00	\$53.11	\$76.17	\$0.00
505-0000-41838	MISC. - SPONSORSHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$1,101.08	\$1,133.51	\$1,209.04
505-0000-41910	TRANSFERS - IN	\$110,000.00	\$0.00	\$90,000.00	\$0.00	\$20,000.00
Total Revenue		\$209,500.00	\$100,000.00	\$198,978.02	\$131,442.15	\$116,255.34
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
505-3400-51100	WAGES - SWIMMING POOL	\$0.00	\$0.00	\$77,278.06	\$55,868.87	\$51,116.87
505-3400-51105	OVERTIME WAGES - SWIMMING POOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505-3400-51120	SOCIAL SECURITY-EMPLOYER MATCH - SWIMMING POOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505-3400-51130	MEDICARE - EMPLOYER MATCH - SWIMMING POOL	\$0.00	\$0.00	\$1,120.55	\$810.06	\$741.22
505-3400-51140	PERS - EMPLOYER MATCH - SWIMMING POOL	\$0.00	\$0.00	\$10,818.90	\$7,821.80	\$7,156.28
505-3400-51200	WORKER'S COMPENSATION - SWIMMING POOL	\$0.00	\$0.00	\$571.00	\$800.00	\$545.65
505-3400-51210	MEDICAL INSURANCE - SWIMMING POOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505-3400-51220	DENTAL INSURANCE - SWIMMING POOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505-3400-51230	LIFE/AD&D INSURANCE - SWIMMING POOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505-3400-51240	LONG TERM DISABILITY INSURANCE - SWIMMING POOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$0.00	\$0.00	\$89,788.51	\$65,300.73	\$59,560.02
505-3400-52000	TRAINING/TRAVEL/TRANSPORTATION - SWIMMING POOL	\$0.00	\$0.00	\$514.00	\$499.31	\$561.20
505-3400-53100	GAS/ELECTRIC SERVICES - SWIMMING POOL	\$18,100.00	\$17,800.00	\$15,678.42	\$10,748.36	\$13,473.06
505-3400-53200	COMMUNICATION SERVICES - SWIMMING POOL	\$1,000.00	\$1,000.00	\$770.00	\$797.45	\$570.06
505-3400-53400	PROFESSIONAL SERVICES - SWIMMING POOL	\$141,500.00	\$140,150.00	\$0.00	\$0.00	\$0.00
505-3400-53500	MAINTENANCE OF FACILITIES - SWIMMING POOL	\$7,400.00	\$6,200.00	\$7,261.48	\$21,989.35	\$6,622.85
505-3400-53502	MAINTENANCE OF EQUIPMENT - SWIMMING POOL	\$7,400.00	\$4,418.94	\$7,360.02	\$4,362.72	\$2,882.24
505-3400-53600	INSURANCE - FLEET/LIABILITY - SWIMMING POOL	\$3,900.00	\$3,000.00	\$0.00	\$2,000.00	\$1,365.00
505-3400-53900	MEMBERSHIP, DUES & PUBLICATION - SWIMMING POOL	\$1,700.00	\$1,552.50	\$1,568.00	\$989.00	\$936.00
505-3400-54100	OFFICE SUPPLIES - SWIMMING POOL	\$0.00	\$0.00	\$28.93	\$213.94	\$0.00
505-3400-54200	SUPPLIES - SWIMMING POOL	\$1,400.00	\$1,800.00	\$4,818.90	\$3,150.90	\$1,435.94
505-3400-54203	CHEMICALS - SWIMMING POOL	\$0.00	\$0.00	\$9,234.38	\$9,013.40	\$10,702.10
505-3400-54207	CONCESSION SUPPLIES - SWIMMING POOL	\$18,000.00	\$16,031.06	\$14,070.65	\$13,110.16	\$14,420.79
505-3400-54300	REPAIR & MAINTENANCE SUPPLIES - SWIMMING POOL	\$0.00	\$0.00	\$0.00	\$0.00	\$23.98
505-3400-54400	NON-CAP EQUIPMENT - SWIMMING POOL	\$1,000.00	\$247.50	\$908.87	\$4,033.52	\$573.94
505-3400-55002	ODNR NATURE WORKS GRANT	\$0.00	\$0.00	\$0.00	\$55,444.53	\$0.00
505-3400-57000	MISCELLANEOUS - SWIMMING POOL	\$1,000.00	\$200.00	\$1,308.88	\$1,112.31	\$922.09
505-3400-57999	CONTINGENCY - FINANCE USE ONLY	\$10,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$212,900.00	\$192,400.00	\$63,522.53	\$127,464.95	\$54,489.25
Total Expenses		\$212,900.00	\$192,400.00	\$153,311.04	\$192,765.68	\$114,049.27

Fund Balance					
	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance	\$3,607.52	\$96,007.52	\$50,340.54	\$111,664.07	\$109,458.00
Plus: Total Revenue	\$209,500.00	\$100,000.00	\$198,978.02	\$131,442.15	\$116,255.34
Less: Total Expenses	\$212,900.00	\$192,400.00	\$153,311.04	\$192,765.68	\$114,049.27
Net Difference	(\$3,400.00)	(\$92,400.00)	\$45,666.98	(\$61,323.53)	\$2,206.07
Ending Fund Balance	\$207.52	\$3,607.52	\$96,007.52	\$50,340.54	\$111,664.07
PLUS REVENUE RESERVES	\$10,000.00				
PLUS EXPENSE CONTINGENCIES - OTHER	\$10,500.00				
ANTICIPATED NET DIFFERENCE	\$17,100.00				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$20,707.52				
FUND BALANCE AS OF 10/08/26	\$16,279.01				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$12,671.49				



Budget Appropriations - Cemetery

2027

Cemetery Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
510-0000-41540	SALE OF COLUMBARIUM NICHES	\$6,660.00	\$50,000.00	\$6,660.00	\$0.00	\$0.00
510-0000-41541	SALE OF CEMETERY LOTS	\$30,000.00	\$51,000.00	\$45,144.00	\$25,759.00	\$25,522.20
510-0000-41542	GRAVE OPENING/CLOSING FEES	\$38,400.00	\$68,000.00	\$68,000.00	\$53,300.00	\$37,730.00
510-0000-41543	FOUNDATION CONSTRUCTION FEES	\$10,000.00	\$18,740.00	\$8,787.80	\$10,919.41	\$9,146.20
510-0000-41544	VA RECEIPTS	\$0.00	\$0.00	\$900.00	\$600.00	\$450.00
510-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$265.75	\$412.09	\$200.50
510-0000-41910	TRANSFERS - IN	\$70,000.00	\$0.00	\$30,000.00	\$22,000.00	\$10,000.00
510-0000-41915	ADVANCES IN	\$0.00	\$0.00	\$76,740.00	\$0.00	\$0.00
Total Revenue		\$155,060.00	\$187,740.00	\$236,497.55	\$112,990.50	\$83,048.90
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
510-2100-51100	WAGES - CEMETERY	\$67,150.00	\$77,006.00	\$68,572.82	\$85,123.35	\$14,224.90
510-2100-51105	OVERTIME WAGES - CEMETERY	\$6,510.00	\$2,000.00	\$0.00	\$3,057.19	\$1,193.01
510-2100-51130	MEDICARE - EMPLOYER MATCH - CEMETERY	\$0.00	\$1,117.00	\$0.00	\$0.00	\$0.00
510-2100-51140	PERS - EMPLOYER MATCH - CEMETERY	\$10,320.00	\$11,061.00	\$9,797.56	\$7,756.26	\$1,986.97
510-2100-51200	WORKER'S COMPENSATION - CEMETERY	\$1,170.00	\$3,239.00	\$200.00	\$0.00	\$499.76
510-2100-51210	MEDICAL INSURANCE - CEMETERY	\$41,370.00	\$41,026.00	\$35,156.59	\$13,107.62	\$7,520.68
510-2100-51220	DENTAL INSURANCE - CEMETERY	\$740.00	\$684.00	\$678.00	\$180.00	\$155.32
510-2100-51230	LIFE/AD&D INSURANCE - CEMETERY	\$80.00	\$75.00	\$45.20	\$11.30	\$16.92
510-2100-51240	LONG TERM DISABILITY INSURANCE - CEMETERY	\$250.00	\$300.00	\$238.11	\$64.41	\$58.59
510-2100-51999	CONTINGENCY - FINANCE USE ONLY	\$17,030.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$144,620.00	\$136,508.00	\$114,688.28	\$109,300.13	\$25,656.15
510-2100-52000	TRAINING/TRAVEL/TRANSPORTATION - CEMETERY	\$0.00	\$100.00	\$35.00	\$0.00	\$0.00
510-2100-52010	CDL TESTING - CEMETERY	\$0.00	\$0.00	\$0.00	\$0.00	\$46.25
510-2100-53100	GAS/ELECTRIC SERVICES - CEMETERY	\$4,200.00	\$6,400.00	\$4,099.89	\$3,868.83	\$3,535.60
510-2100-53200	COMMUNICATION SERVICES - CEMETERY	\$1,110.00	\$1,400.00	\$1,093.95	\$930.49	\$825.00
510-2100-53410	POSTAGE/POSTAGE METER FEES - CEMETERY	\$0.00	\$0.00	\$0.00	\$0.00	\$9.16
510-2100-53500	MAINTENANCE OF FACILITIES - CEMETERY	\$8,000.00	\$7,200.00	\$0.00	\$2,274.00	\$4,150.99
510-2100-53501	MAINTENANCE OF INFRASTRUCTURE - CEMETERY	\$2,000.00	\$2,000.00	\$600.00	\$3,210.82	\$500.00
510-2100-53502	MAINTENANCE OF EQUIPMENT - CEMETERY	\$4,000.00	\$5,310.00	\$3,128.75	\$2,906.99	\$4,308.57
510-2100-53600	INSURANCE - FLEET/LIABILITY - CEMETERY	\$1,300.00	\$2,000.00	\$1,000.00	\$1,000.00	\$500.00
510-2100-53900	MEMBERSHIP, DUES & PUBLICATION - CEMETERY	\$210.00	\$700.00	\$663.90	\$287.09	\$429.00
510-2100-54100	OFFICE SUPPLIES - CEMETERY	\$0.00	\$0.00	\$35.38	\$40.00	\$195.96
510-2100-54200	SUPPLIES - CEMETERY	\$2,400.00	\$3,500.00	\$1,989.65	\$2,758.14	\$2,458.09
510-2100-54201	UNIFORMS/PERSONAL SAFETY EQUIP - CEMETERY	\$700.00	\$750.00	\$686.40	\$241.96	\$323.04
510-2100-54205	ASPHALT/CONCRETE - CEMETERY	\$2,000.00	\$3,400.00	\$1,948.50	\$3,150.25	\$2,663.98
510-2100-54206	FUEL - CEMETERY	\$3,680.00	\$4,000.00	\$2,647.74	\$2,670.12	\$3,492.04
510-2100-54300	REPAIR & MAINTENANCE SUPPLIES - CEMETERY	\$0.00	\$350.00	\$218.56	\$0.00	\$117.60
510-2100-54400	NON-CAP EQUIPMENT - CEMETERY	\$1,000.00	\$140.00	\$0.00	\$0.00	\$0.00
510-2100-55000	CAPITAL OUTLAY - CEMETERY	\$30,000.00	\$63,649.80	\$30,870.00	\$3,490.00	\$16,663.25
510-2100-57000	MISCELLANEOUS - CEMETERY	\$3,000.00	\$2,100.00	\$1,359.00	\$2,241.50	\$2,603.00
510-2100-57200	ADVANCES OUT - CEMETERY	\$0.00	\$76,740.00	\$0.00	\$0.00	\$0.00
510-2100-57999	CONTINGENCY - FINANCE USE ONLY	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$73,600.00	\$179,739.80	\$50,376.72	\$29,070.19	\$42,821.53
Total Expenses		\$218,220.00	\$316,247.80	\$165,065.00	\$138,370.32	\$68,477.68

Fund Balance					
	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance	\$69,930.95	\$198,438.75	\$127,006.20	\$152,386.02	\$137,814.80
Plus: Total Revenue	\$155,060.00	\$187,740.00	\$236,497.55	\$112,990.50	\$83,048.90
Less: Total Expenses	\$218,220.00	\$316,247.80	\$165,065.00	\$138,370.32	\$68,477.68
Net Difference	(\$63,160.00)	(\$128,507.80)	\$71,432.55	(\$25,379.82)	\$14,571.22
Ending Fund Balance	\$6,770.95	\$69,930.95	\$198,438.75	\$127,006.20	\$152,386.02
PLUS EXPENSE CONTINGENCIES - PERSONNEL	\$17,030.00				
PLUS EXPENSE CONTINGENCIES - OTHER	\$10,000.00				
ANTICIPATED NET DIFFERENCE	(\$36,130.00)				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$33,800.95				
FUND BALANCE AS OF 10/08/26	\$77,823.21				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$7,892.26				



Budget Appropriations - Cemetery Perpetual Care

2027

Cemetery Perpetual Care Fund

Revenue

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
705-0000-41540	SALE OF COLUMBARIUM NICHES	\$740.00	\$1,000.00	\$740.00	\$0.00	\$0.00
705-0000-41541	SALE OF CEMETERY LOTS	\$3,340.00	\$3,000.00	\$5,016.00	\$2,851.00	\$2,835.80
705-0000-41820	INTEREST/INVESTMENTS	\$13,490.00	\$7,500.00	\$19,076.47	\$18,271.41	\$11,462.24
705-0000-41820	RESERVE - INTEREST/INVESTMENTS	(\$3,490.00)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$14,080.00	\$11,500.00	\$24,832.47	\$21,122.41	\$14,298.04

Expenses

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
705-7500-54200	SUPPLIES - CEMETERY PERPETUAL	\$350.00	\$1,000.00	\$333.00	\$325.00	\$295.00
Other Expenses		\$350.00	\$1,000.00	\$333.00	\$325.00	\$295.00
Total Expenses		\$350.00	\$1,000.00	\$333.00	\$325.00	\$295.00

Fund Balance

	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance	\$227,889.10	\$217,389.10	\$192,889.63	\$172,092.22	\$158,089.18
Plus: Total Revenue	\$14,080.00	\$11,500.00	\$24,832.47	\$21,122.41	\$14,298.04
Less: Total Expenses	\$350.00	\$1,000.00	\$333.00	\$325.00	\$295.00
Net Difference	\$13,730.00	\$10,500.00	\$24,499.47	\$20,797.41	\$14,003.04
Ending Fund Balance	\$241,619.10	\$227,889.10	\$217,389.10	\$192,889.63	\$172,092.22
PLUS REVENUE RESERVES	\$3,490.00				
ANTICIPATED NET DIFFERENCE	\$17,220.00				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$245,109.10				
FUND BALANCE AS OF 10/08/26	\$234,244.54				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$6,355.44				



Budget Appropriations - General Fund

2027

Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-0000-41110	REAL ESTATE TAXES	\$277,350.00	\$273,139.00	\$202,771.78	\$205,343.70	\$198,661.13
101-0000-41140	CITY INCOME TAX	\$1,758,330.00	\$1,500,000.00	\$1,554,177.80	\$1,483,389.76	\$1,443,089.03
101-0000-41140	RESERVE - CITY INCOME TAX	(\$90,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
101-0000-41150	FRANCHISE TAX	\$24,240.00	\$45,000.00	\$35,013.00	\$42,824.48	\$48,108.86
101-0000-41210	LOCAL GOV'T FUND/CLARK COUNTY	\$33,000.00	\$31,584.00	\$32,928.27	\$57,722.35	\$60,801.71
101-0000-41215	LOCAL GOV'T FUND/STATE OF OHIO	\$31,500.00	\$31,000.00	\$30,888.35	\$0.00	\$0.00
101-0000-41230	CIGARETTE TAX	\$220.00	\$200.00	\$222.74	\$230.17	\$222.74
101-0000-41250	LIQUOR LICENSE TAX	\$400.00	\$1,200.00	\$1,766.80	\$2,440.20	\$133.00
101-0000-41280	HOMESTEAD/ROLLBACK	\$39,120.00	\$50,323.00	\$29,461.21	\$29,080.90	\$29,027.30
101-0000-41330	GRASS & WEED CUTTING ASSESSMENT	\$24,580.00	\$10,000.00	\$10,075.17	\$21,936.71	\$17,553.41
101-0000-41610	FINES, COSTS & FORFEITURES	\$25,020.00	\$42,000.00	\$35,462.50	\$41,915.30	\$41,964.50
101-0000-41620	ZONING PERMITS	\$30,300.00	\$30,000.00	\$30,417.86	\$17,026.39	\$4,091.14
101-0000-41625	INSPECTION FEES	\$15,000.00	\$0.00	\$0.00	\$50,444.15	\$0.00
101-0000-41700	ADVERTISING SALES	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-0000-41820	INTEREST/INVESTMENTS	\$326,600.00	\$225,000.00	\$298,945.27	\$310,957.81	\$231,834.12
101-0000-41820	RESERVE - INTEREST/INVESTMENTS	(\$26,600.00)	\$0.00	\$0.00	\$0.00	\$0.00
101-0000-41840	MISCELLANEOUS RECEIPTS	\$7,400.00	\$8,000.00	\$7,069.24	\$12,555.38	\$5,492.71
101-0000-41870	CELLULAR TOWER LEASE RECEIPTS	\$14,835.00	\$14,835.00	\$14,835.00	\$14,835.00	\$14,835.00
101-0000-41890	SHELTER HOUSE RENTAL - PARKS	\$52,800.00	\$45,000.00	\$46,815.00	\$44,707.25	\$18,935.00
101-0000-41915	ADVANCE IN - LEAD PIPE GRANT 2024	\$0.00	\$500,000.00	\$0.00	\$0.00	\$0.00
101-0000-41916	ADVANCE IN - COLUMBARIUM LOAN	\$0.00	\$76,740.00	\$0.00	\$0.00	\$0.00
Total Revenue		\$2,549,095.00	\$2,884,021.00	\$2,330,849.99	\$2,335,409.55	\$2,114,749.65
Expenditures						
City Council						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1100-51100	WAGES - COUNCIL	\$43,800.00	\$45,400.00	\$43,850.00	\$41,800.00	\$41,400.00
101-1100-51110	WAGES - CAMCORDER OPERATOR - COUNCIL	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
101-1100-51120	SOCIAL SECURITY-EMPLOYER MATCH - COUNCIL	\$1,790.00	\$1,675.00	\$2,418.00	\$1,872.40	\$1,674.00
101-1100-51130	MEDICARE - EMPLOYER MATCH - COUNCIL	\$640.00	\$650.00	\$635.76	\$606.04	\$600.24
101-1100-51140	PERS - EMPLOYER MATCH - COUNCIL	\$2,100.00	\$1,892.00	\$679.00	\$1,736.00	\$1,848.00
101-1100-51200	WORKER'S COMPENSATION - COUNCIL	\$700.00	\$1,837.00	\$500.00	\$1,500.00	\$450.00
101-1100-51999	CONTINGENCY - FINANCE USE ONLY	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$50,230.00	\$51,454.00	\$48,082.76	\$48,014.44	\$45,972.24
101-1100-52000	TRAINING/TRAVEL/TRANSPORTATION - COUNCIL	\$0.00	\$6,000.00	\$0.00	\$4,156.50	\$623.47
101-1100-53200	COMMUNICATION SERVICES - COUNCIL	\$300.00	\$222.00	\$323.46	\$323.46	\$0.00
101-1100-53500	MAINTENANCE OF FACILITIES - COUNCIL	\$0.00	\$500.00	\$149.70	\$0.00	\$0.00
101-1100-53502	MAINTENANCE OF EQUIPMENT - COUNCIL	\$0.00	\$1,778.00	\$111.59	\$960.00	\$647.16
101-1100-53900	MEMBERSHIP, DUES & PUBLICATION - COUNCIL	\$985.00	\$1,500.00	\$953.00	\$732.00	\$344.00
101-1100-53902	STRATEGIC PLANNING - COUNCIL	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00
101-1100-54100	OFFICE SUPPLIES - COUNCIL	\$0.00	\$1,000.00	\$167.63	\$39.99	\$0.00
101-1100-54200	SUPPLIES - COUNCIL	\$900.00	\$3,500.00	\$1,381.26	\$3,191.31	\$618.87
101-1100-54400	NON-CAP EQUIPMENT - COUNCIL	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1100-55000	CAPITAL OUTLAY - COUNCIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1100-57000	MISCELLANEOUS - COUNCIL	\$0.00	\$1,000.00	\$474.98	\$653.69	\$0.00
101-1100-57999	CONTINGENCY - FINANCE USE ONLY	\$6,800.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$14,985.00	\$21,500.00	\$3,561.62	\$16,056.95	\$2,233.50
Total Expenditures		\$65,215.00	\$72,954.00	\$51,644.38	\$64,071.39	\$48,205.74

City Manager						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1300-51100	WAGES - MANAGER	\$353,620.00	\$240,111.00	\$164,936.40	\$205,936.13	\$106,087.16
101-1300-51120	SOCIAL SECURITY - EMPLOYER MATCH - MANAGER	\$0.00	\$124.00	\$0.00	\$0.00	\$0.00
101-1300-51130	MEDICARE - EMPLOYER MATCH - MANAGER	\$4,910.00	\$3,483.00	\$2,372.77	\$3,115.91	\$1,500.48
101-1300-51140	PERS - EMPLOYER MATCH - MANAGER	\$48,810.00	\$33,633.00	\$21,881.33	\$23,189.19	\$12,764.88
101-1300-51200	WORKER'S COMPENSATION - MANAGER	\$5,430.00	\$9,422.00	\$9,495.00	\$3,905.00	\$1,700.00
101-1300-51210	MEDICAL INSURANCE - MANAGER	\$60,870.00	\$71,771.00	\$7,460.84	\$26,092.85	\$13,806.75
101-1300-51220	DENTAL INSURANCE - MANAGER	\$3,120.00	\$1,881.00	\$1,073.56	\$1,793.36	\$621.50
101-1300-51230	LIFE/AD&D INSURANCE - MANAGER	\$300.00	\$206.00	\$131.97	\$145.53	\$67.80
101-1300-51240	LONG TERM DISABILITY INSURANCE - MANAGER	\$1,260.00	\$1,120.00	\$616.26	\$747.64	\$453.20
101-1300-51999	CONTINGENCY - FINANCE USE ONLY	\$67,610.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$545,930.00	\$361,751.00	\$207,968.13	\$264,925.61	\$137,001.77
101-1300-52000	TRAINING/TRAVEL/TRANSPORTATION - MANAGER	\$2,000.00	\$1,300.00	\$1,030.09	\$687.72	\$880.46
101-1300-52100	TUITION REIMBURSEMENT - MANAGER	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
101-1300-53200	COMMUNICATION SERVICES - MANAGER	\$1,800.00	\$5,028.14	\$3,722.62	\$1,998.73	\$634.41
101-1300-53410	POSTAGE/POSTAGE METER FEES - MANAGER	\$0.00	\$100.00	\$25.00	\$160.45	\$79.68
101-1300-53502	MAINTENANCE OF EQUIPMENT - MANAGER	\$0.00	\$2,512.86	\$1,173.80	\$1,089.73	\$157.14
101-1300-53510	COMPUTER SOFTWARE - MANAGER	\$4,050.00	\$159.00	\$0.00	\$0.00	\$0.00
101-1300-53900	MEMBERSHIP, DUES & PUBLICATION - MANAGER	\$1,935.00	\$2,400.00	\$3,132.17	\$2,220.42	\$844.88
101-1300-54100	OFFICE SUPPLIES - MANAGER	\$0.00	\$700.00	\$10.19	\$435.33	\$69.22
101-1300-54200	SUPPLIES - MANAGER	\$1,200.00	\$500.00	\$1,109.10	\$1,600.65	\$565.54
101-1300-54206	FUEL - MANAGER	\$7,000.00	\$5,700.00	\$2,214.14	\$3,500.00	\$0.00
101-1300-54300	REPAIR & MAINTENANCE SUPPLIES - MANAGER	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
101-1300-54400	NON-CAP EQUIPMENT - MANAGER	\$2,000.00	\$2,800.00	\$2,026.92	\$1,007.60	\$3,582.00
101-1300-55000	CAPITAL OUTLAY - MANAGER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1300-57000	MISCELLANEOUS - MANAGER	\$300.00	\$1,000.00	\$0.00	\$59.00	\$8.49
101-1300-57999	CONTINGENCY - FINANCE USE ONLY	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$26,285.00	\$24,300.00	\$14,444.03	\$12,759.63	\$6,821.82
Total Expenditures		\$572,215.00	\$386,051.00	\$222,412.16	\$277,685.24	\$143,823.59
Finance						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1400-51100	WAGES - FINANCE	\$309,830.00	\$363,434.00	\$276,305.96	\$270,453.64	\$235,284.30
101-1400-51105	OVERTIME WAGES - FINANCE	\$0.00	\$2,000.00	\$75.00	\$0.00	\$0.00
101-1400-51130	MEDICARE - EMPLOYER MATCH - FINANCE	\$4,320.00	\$4,541.00	\$3,648.51	\$3,529.71	\$2,532.95
101-1400-51140	PERS - EMPLOYER MATCH - FINANCE	\$42,910.00	\$47,846.04	\$37,614.63	\$36,453.35	\$36,240.50
101-1400-51200	WORKER'S COMPENSATION - FINANCE	\$4,850.00	\$12,274.00	\$12,198.00	\$6,634.00	\$3,420.64
101-1400-51210	MEDICAL INSURANCE - FINANCE	\$102,240.00	\$118,957.00	\$94,255.69	\$98,900.88	\$84,283.88
101-1400-51220	DENTAL INSURANCE - FINANCE	\$2,200.00	\$3,078.00	\$2,655.50	\$3,200.00	\$2,486.00
101-1400-51230	LIFE/AD&D INSURANCE - FINANCE	\$290.00	\$338.00	\$283.90	\$302.33	\$257.50
101-1400-51240	LONG TERM DISABILITY INSURANCE - FINANCE	\$1,270.00	\$1,450.00	\$1,028.62	\$1,187.17	\$879.27
101-1400-51999	CONTINGENCY - FINANCE USE ONLY	\$91,510.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$559,420.00	\$553,918.04	\$428,065.81	\$420,661.08	\$365,385.04
101-1400-52000	TRAINING/TRAVEL/TRANSPORTATION - FINANCE	\$1,500.00	\$7,000.00	\$3,948.21	\$5,428.35	\$5,229.73
101-1400-53050	INCOME TAX COLLECTION SERVICE	\$33,500.00	\$76,000.00	\$4,991.45	\$17,385.95	\$66,069.62
101-1400-53200	COMMUNICATION SERVICES - FINANCE	\$4,140.00	\$6,500.00	\$4,563.54	\$4,713.65	\$3,883.79
101-1400-53410	POSTAGE/POSTAGE METER FEES - FINANCE	\$0.00	\$5,500.00	\$1,290.01	\$935.46	\$1,600.17
101-1400-53430	BANK SERVICE CHARGE - FINANCE	\$15,180.00	\$14,000.00	\$13,202.25	\$11,821.75	\$10,606.73
101-1400-53500	MAINTENANCE OF FACILITIES - FINANCE	\$0.00	\$0.00	\$6,284.48	\$0.00	\$0.00
101-1400-53502	MAINTENANCE OF EQUIPMENT - FINANCE	\$620.00	\$85,000.00	\$59,231.29	\$60,821.48	\$91,691.57
101-1400-53510	COMPUTER SOFTWARE - FINANCE	\$63,500.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1400-53600	INSURANCE - FLEET/LIABILITY - FINANCE	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1400-53900	MEMBERSHIP, DUES & PUBLICATION - FINANCE	\$980.00	\$2,000.00	\$2,024.95	\$1,015.22	\$1,759.00
101-1400-54100	OFFICE SUPPLIES - FINANCE	\$0.00	\$2,000.00	\$706.39	\$577.96	\$1,159.76
101-1400-54200	SUPPLIES - FINANCE	\$4,300.00	\$4,500.00	\$5,082.08	\$3,481.95	\$2,928.70
101-1400-54201	UNIFORMS/PERSONAL SAFETY EQUIP - FINANCE	\$1,500.00	\$2,000.00	\$1,233.00	\$293.00	\$388.00
101-1400-54206	FUEL - FINANCE	\$720.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1400-54400	NON-CAP EQUIPMENT - FINANCE	\$4,000.00	\$1,000.00	\$1,726.08	\$0.00	\$1,049.00
101-1400-55000	CAPITAL OUTLAY - FINANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

101-1400-57000	MISCELLANEOUS - FINANCE	\$300.00	\$1,000.00	\$158.48	\$79.84	\$85.34
101-1400-57300	REFUNDS - FINANCE	\$2,100.00	\$20,000.00	\$2,027.25	\$2,890.93	\$17,313.44
101-1400-57999	CONTINGENCY - FINANCE USE ONLY	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$202,990.00	\$226,500.00	\$106,469.46	\$109,445.54	\$203,764.85
Total Expenditures		\$762,410.00	\$780,418.04	\$534,535.27	\$530,106.62	\$569,149.89

Planning

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1500-51100	WAGES - PLANNING	\$136,730.00	\$122,461.00	\$99,655.36	\$101,383.94	\$66,184.95
101-1500-51130	MEDICARE - EMPLOYER MATCH - PLANNING	\$1,900.00	\$1,776.00	\$1,377.65	\$1,439.94	\$914.69
101-1500-51140	PERS - EMPLOYER MATCH - PLANNING	\$19,150.00	\$17,144.00	\$14,570.26	\$13,885.40	\$7,618.11
101-1500-51200	WORKER'S COMPENSATION - PLANNING	\$2,170.00	\$4,879.00	\$250.00	\$3,000.00	\$500.00
101-1500-51210	MEDICAL INSURANCE - PLANNING	\$69,070.00	\$54,490.00	\$29,415.93	\$27,287.92	\$12,405.90
101-1500-51220	DENTAL INSURANCE - PLANNING	\$1,470.00	\$684.00	\$678.00	\$700.00	\$282.50
101-1500-51230	LIFE/AD&D INSURANCE - PLANNING	\$150.00	\$150.00	\$125.78	\$118.65	\$51.80
101-1500-51240	LONG TERM DISABILITY INSURANCE - PLANNING	\$530.00	\$300.00	\$262.08	\$277.20	\$105.00
101-1500-51999	CONTINGENCY - FINANCE USE ONLY	\$27,340.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$258,510.00	\$201,884.00	\$146,335.06	\$148,093.05	\$88,062.95
101-1500-52000	TRAINING/TRAVEL/TRANSPORTATION - PLANNING	\$4,480.00	\$2,500.00	\$544.37	\$866.84	\$585.33
101-1500-52155	COMPREHENSIVE PLAN - PLANNING	\$200.00	\$2,500.00	\$0.00	\$0.00	\$0.00
101-1500-53200	COMMUNICATION SERVICES - PLANNING	\$3,120.00	\$4,500.00	\$2,959.84	\$2,928.67	\$1,993.51
101-1500-53400	PROFESSIONAL SERVICES - PLANNING	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1500-53410	POSTAGE/POSTAGE METER FEES - PLANNING	\$0.00	\$10,000.00	\$3,104.70	\$4,356.06	\$723.06
101-1500-53500	MAINTENANCE OF FACILITIES - PLANNING	\$0.00	\$1,000.00	\$0.00	\$0.00	\$887.00
101-1500-53501	MAINTENANCE OF INFRASTRUCTURE - PLANNING	\$40,000.00	\$35,000.00	\$600.00	\$27,625.50	\$36,470.00
101-1500-53502	MAINTENANCE OF EQUIPMENT - PLANNING	\$500.00	\$3,500.00	\$2,599.23	\$1,504.51	\$1,484.38
101-1500-53503	COMMUNITY DEVELOPMENT - PLANNING	\$0.00	\$10,000.00	\$1,795.00	\$0.00	\$0.00
101-1500-53510	COMPUTER SOFTWARE - PLANNING	\$46,820.00	\$25,000.00	\$19,051.93	\$19,886.26	\$8,076.33
101-1500-53600	INSURANCE - FLEET/LIABILITY - PLANNING	\$650.00	\$2,000.00	\$1,500.00	\$1,000.00	\$1,000.00
101-1500-53700	LEGAL ADVERTISING - PLANNING	\$1,320.00	\$1,800.00	\$485.30	\$921.07	\$912.71
101-1500-53900	MEMBERSHIP, DUES & PUBLICATION - PLANNING	\$1,800.00	\$3,300.00	\$2,357.85	\$2,014.88	\$2,785.00
101-1500-54100	OFFICE SUPPLIES - PLANNING	\$0.00	\$250.00	\$15.07	\$134.20	\$143.61
101-1500-54200	SUPPLIES - PLANNING	\$1,500.00	\$2,000.00	\$1,333.39	\$792.04	\$363.66
101-1500-54201	UNIFORMS/PERSONAL SAFETY EQUIP - PLANNING	\$700.00	\$750.00	\$1,127.61	\$243.00	\$1,322.00
101-1500-54206	FUEL - PLANNING	\$1,900.00	\$2,000.00	\$484.46	\$1,669.03	\$693.08
101-1500-54400	NON-CAP EQUIPMENT - PLANNING	\$0.00	\$4,000.00	\$508.97	\$0.00	\$592.17
101-1500-55000	CAPITAL OUTLAY - PLANNING	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00
101-1500-57000	MISCELLANEOUS - PLANNING	\$300.00	\$1,000.00	\$128.00	\$253.78	\$264.88
101-1500-57999	CONTINGENCY - FINANCE USE ONLY	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$127,290.00	\$131,100.00	\$38,595.72	\$64,195.84	\$58,296.72
Total Expenditures		\$385,800.00	\$332,984.00	\$184,930.78	\$212,288.89	\$146,359.67

Law Director

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1600-53409	PROF SERV-LAWYER FEES - LAW DIRECTOR	\$115,000.00	\$156,137.50	\$95,739.00	\$74,551.00	\$56,160.50
101-1600-57999	CONTINGENCY - FINANCE USE ONLY	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$150,000.00	\$156,137.50	\$95,739.00	\$74,551.00	\$56,160.50
Total Expenditures		\$150,000.00	\$156,137.50	\$95,739.00	\$74,551.00	\$56,160.50

Parks						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1800-51100	WAGES - PARKS	\$57,960.00	\$66,715.00	\$55,932.90	\$56,022.37	\$58,750.57
101-1800-51105	OVERTIME WAGES - PARKS	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
101-1800-51130	MEDICARE - EMPLOYER MATCH - PARKS	\$830.00	\$1,011.00	\$799.76	\$642.58	\$867.57
101-1800-51140	PERS - EMPLOYER MATCH - PARKS	\$8,060.00	\$9,760.00	\$7,612.69	\$6,901.18	\$7,496.88
101-1800-51200	WORKER'S COMPENSATION - PARKS	\$920.00	\$2,858.00	\$250.00	\$1,000.00	\$650.00
101-1800-51210	MEDICAL INSURANCE - PARKS	\$18,950.00	\$18,830.00	\$16,119.49	\$14,941.24	\$12,882.37
101-1800-51220	DENTAL INSURANCE - PARKS	\$740.00	\$684.00	\$678.00	\$700.00	\$663.82
101-1800-51230	LIFE/AD&D INSURANCE - PARKS	\$80.00	\$75.00	\$68.85	\$67.80	\$76.85
101-1800-51240	LONG TERM DISABILITY INSURANCE - PARKS	\$230.00	\$250.00	\$217.68	\$232.62	\$241.38
101-1800-51999	CONTINGENCY - FINANCE USE ONLY	\$37,060.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$124,830.00	\$103,183.00	\$81,679.37	\$80,507.79	\$81,629.44
101-1800-52000	TRAINING/TRAVEL/TRANSPORTATION - PARKS	\$0.00	\$100.00	\$0.00	\$17.50	\$35.00
101-1800-52010	CDL TESTING - PARKS	\$0.00	\$500.00	\$3,000.00	\$0.00	\$24.00
101-1800-53100	GAS/ELECTRIC SERVICES - PARKS	\$13,900.00	\$18,500.00	\$10,503.85	\$8,941.42	\$6,924.93
101-1800-53200	COMMUNICATION SERVICES - PARKS	\$1,770.00	\$1,700.00	\$1,549.00	\$529.32	\$691.18
101-1800-53500	MAINTENANCE OF FACILITIES - PARKS	\$7,000.00	\$30,800.00	\$5,616.66	\$32,844.03	\$7,493.48
101-1800-53501	MAINTENANCE OF INFRASTRUCTURE - PARKS	\$18,000.00	\$41,000.00	\$21,921.93	\$14,432.34	\$10,939.51
101-1800-53502	MAINTENANCE OF EQUIPMENT - PARKS	\$8,200.00	\$10,000.00	\$8,105.24	\$3,713.61	\$9,126.47
101-1800-53510	COMPUTER SOFTWARE - PARKS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-1800-53600	INSURANCE - FLEET/LIABILITY - PARKS	\$7,800.00	\$10,000.00	\$24.00	\$5,056.00	\$5,000.00
101-1800-53900	MEMBERSHIP, DUES & PUBLICATION - PARKS	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00
101-1800-54100	OFFICE SUPPLIES - PARKS	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
101-1800-54200	SUPPLIES - PARKS	\$3,000.00	\$10,000.00	\$2,303.28	\$6,936.08	\$6,990.07
101-1800-54201	UNIFORMS/PERSONAL SAFETY EQUIP - PARKS	\$700.00	\$700.00	\$664.87	\$100.00	\$0.00
101-1800-54205	ASPHALT/CONCRETE - PARKS	\$1,000.00	\$3,000.00	\$650.00	\$1,725.50	\$601.60
101-1800-54206	FUEL - PARKS	\$0.00	\$2,500.00	\$0.00	\$1,573.27	\$2,126.27
101-1800-54300	REPAIR & MAINTENANCE SUPPLIES - PARKS	\$0.00	\$1,000.00	\$0.00	\$51.46	\$172.23
101-1800-54400	NON-CAP EQUIPMENT - PARKS	\$1,000.00	\$8,000.00	\$856.73	\$496.28	\$6,226.16
101-1800-55000	CAPITAL OUTLAY - PARKS	\$100,000.00	\$90,000.00	\$15,999.00	\$66,200.00	\$25,000.00
101-1800-57000	MISCELLANEOUS - PARKS	\$300.00	\$3,500.00	\$112.00	\$59.00	\$0.00
101-1800-57999	CONTINGENCY - FINANCE USE ONLY	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$193,670.00	\$231,550.00	\$71,306.56	\$142,675.81	\$81,350.90
Total Expenditures		\$318,500.00	\$334,733.00	\$152,985.93	\$223,183.60	\$162,980.34
Special Events						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-1900-57000	MISCELLANEOUS - EMPLOYEE EVENTS	\$5,000.00	\$8,300.00	\$7,841.86	\$8,950.60	\$6,866.51
101-1900-57050	MISCELLANEOUS - PARKS AND REC EVENTS	\$10,000.00	\$2,200.00	\$0.00	\$0.00	\$0.00
101-1900-57100	MISCELLANEOUS - FIREWORKS	\$22,000.00	\$22,000.00	\$22,000.00	\$21,484.22	\$18,112.80
Other Expenditures		\$37,000.00	\$32,500.00	\$29,841.86	\$30,434.82	\$24,979.31
Total Expenditures		\$37,000.00	\$32,500.00	\$29,841.86	\$30,434.82	\$24,979.31
Lands & Buildings						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-2000-53100	GAS/ELECTRIC SERVICES - LAND & BUILDINGS	\$20,850.00	\$15,000.00	\$11,845.86	\$11,336.05	\$9,928.10
101-2000-53200	COMMUNICATION SERVICES - LAND & BUILDINGS	\$0.00	\$5,000.00	\$0.00	\$1,083.80	\$769.43
101-2000-53305	COPIER LEASE - LAND & BUILDINGS	\$8,330.00	\$9,000.00	\$1,268.90	\$5,552.24	\$4,292.35
101-2000-53310	PROPERTY TAX - LAND & BUILDINGS	\$0.00	\$2,000.00	\$0.00	\$0.00	\$77.22
101-2000-53400	PROFESSIONAL SERVICES - LAND & BUILDINGS	\$9,500.00	\$140,186.02	\$84,815.61	\$74,376.95	\$84,709.07
101-2000-53500	MAINTENANCE OF FACILITIES - LAND & BUILDINGS	\$36,310.00	\$97,100.00	\$42,857.73	\$64,422.74	\$90,452.28
101-2000-53501	CUSTODIAL SERVICES - LAND & BUILDINGS	\$0.00	\$20,000.00	\$18,070.60	\$16,971.84	\$7,285.96
101-2000-53502	MAINTENANCE OF EQUIPMENT - LAND & BUILDINGS	\$8,300.00	\$12,000.00	\$11,239.32	\$11,648.10	\$1,510.77
101-2000-53600	INSURANCE - FLEET/LIABILITY - LAND & BUILDINGS	\$33,800.00	\$30,000.00	\$55,328.00	\$21,000.00	\$20,000.00
101-2000-53903	LINEN SERVICE - LAND & BUILDINGS	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00

101-2000-54200	SUPPLIES - LAND & BUILDINGS	\$2,000.00	\$6,000.00	\$1,014.34	\$3,658.06	\$2,120.54
101-2000-54300	REPAIR & MAINTENANCE SUPPLIES - LAND & BUILDINGS	\$0.00	\$1,000.00	\$0.00	\$0.00	\$193.91
101-2000-54400	NON-CAP EQUIPMENT - LAND & BUILDINGS	\$4,000.00	\$13,000.00	\$194.94	\$14,513.52	\$12,741.01
101-2000-55000	CAPITAL OUTLAY - LAND & BUILDINGS	\$70,000.00	\$47,500.00	\$0.00	\$0.00	\$8,600.00
101-2000-56000	NOTE & INTEREST PAYMENT - LAND & BUILDINGS	\$0.00	\$15,000.00	\$13,929.05	\$13,645.20	\$13,645.20
101-2000-57000	MISCELLANEOUS - LAND & BUILDINGS	\$1,500.00	\$2,000.00	\$1,500.00	\$1,138.55	\$1,472.80
101-2000-57999	CONTINGENCY - FINANCE USE ONLY	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$239,590.00	\$419,786.02	\$242,064.35	\$229,347.05	\$257,798.64
Total Expenditures		\$239,590.00	\$419,786.02	\$242,064.35	\$229,347.05	\$257,798.64

Mayor's Court

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-2300-51100	WAGES - MAYOR'S COURT	\$11,250.00	\$55,000.00	\$12,343.50	\$9,288.00	\$8,829.00
101-2300-51120	SOCIAL SECURITY - EMPLOYER MATCH - MAYOR'S COURT	\$0.00	\$290.00	\$0.00	\$0.00	\$0.00
101-2300-51130	MEDICARE - EMPLOYER MATCH - MAYOR'S COURT	\$170.00	\$798.00	\$178.94	\$134.71	\$128.05
101-2300-51140	PERS - EMPLOYER MATCH - MAYOR'S COURT	\$1,580.00	\$7,700.00	\$1,766.10	\$1,278.60	\$1,146.30
101-2300-51200	WORKER'S COMPENSATION - MAYOR'S COURT	\$180.00	\$1,965.00	\$200.00	\$200.00	\$235.86
101-2300-51230	LIFE & AD&D INSURANCE - MAYOR'S COURT	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
101-2300-51999	CONTINGENCY - FINANCE USE ONLY	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$16,180.00	\$65,828.00	\$14,488.54	\$10,901.31	\$10,339.21
101-2300-52000	TRAINING/TRAVEL/TRANSPORTATION - MAYOR'S COURT	\$300.00	\$1,000.00	\$592.40	\$663.88	\$577.30
101-2300-53200	COMMUNICATION SERVICE - MAYOR'S COURT	\$800.00	\$1,500.00	\$797.49	\$624.33	\$803.36
101-2300-53400	PROFESSIONAL SERVICES - CONTRACTED LABOR - MAYOR'S COURT	\$6,000.00	\$9,200.00	\$5,400.00	\$5,200.00	\$5,029.00
101-2300-53410	POSTAGE/POSTAGE METER FEES - MAYOR'S COURT	\$1,000.00	\$1,000.00	\$1,000.00	\$975.57	\$353.00
101-2300-53500	MAINTENANCE OF FACILITIES - MAYOR'S COURT	\$2,000.00	\$900.00	\$370.01	\$1,100.82	\$75.00
101-2300-53502	MAINTENANCE OF EQUIPMENT - MAYOR'S COURT	\$0.00	\$3,000.00	\$0.00	\$2,355.00	\$2,565.00
101-2300-53900	MEMBERSHIP, DUES & PUBLICATIONS - MAYOR'S COURT	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00
101-2300-53903	LINEN SERVICE - MAYOR'S COURT	\$0.00	\$900.00	\$0.00	\$0.00	\$0.00
101-2300-54100	OFFICE SUPPLIES - MAYOR'S COURT	\$0.00	\$500.00	\$0.00	\$33.22	\$0.00
101-2300-54200	SUPPLIES - MAYOR'S COURT	\$3,300.00	\$2,500.00	\$2,911.29	\$612.75	\$3,466.95
101-2300-57000	MISCELLANEOUS - MAYOR'S COURT	\$0.00	\$500.00	\$0.00	\$0.00	\$455.69
101-2300-57300	REFUNDS - MAYOR'S COURT	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00
101-2300-57999	CONTINGENCY - FINANCE USE ONLY	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$16,900.00	\$21,500.00	\$11,071.19	\$11,565.57	\$13,325.30
Total Expenditures		\$33,080.00	\$87,328.00	\$25,559.73	\$22,466.88	\$23,664.51

Miscellaneous

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-2400-53200	COMMUNICATION SERVICES - ADMINISTRATIVE	\$3,000.00	\$6,000.00	\$3,341.79	\$1,630.57	\$3,789.53
101-2400-53400	PROFESSIONAL SERVICES - ADMINISTRATIVE	\$79,400.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2400-53410	POSTAGE/POSTAGE METER FEES - ADMINISTRATIVE	\$22,000.00	\$24,600.00	\$8,597.08	\$4,460.94	\$4,174.00
101-2400-53415	PUBLIC INFORMATION AND PUBLICATIONS - ADMINISTRATIVE	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2400-53420	AUDITOR & TREASURER FEES - ADMINISTRATIVE	\$7,000.00	\$6,400.00	\$4,173.31	\$5,666.01	\$5,037.44
101-2400-53421	STATE/GRANT AUDIT FEES - ADMINISTRATIVE	\$55,000.00	\$53,000.00	\$38,689.73	\$37,019.50	\$33,887.90
101-2400-53424	RECORDS DESTRUCTION - ADMINISTRATIVE	\$1,000.00	\$2,000.00	\$0.00	\$12,200.00	\$0.00
101-2400-53510	COMPUTER SOFTWARE - ADMINISTRATIVE	\$8,500.00	\$0.00	\$0.00	\$1,082.99	\$0.00
101-2400-53700	LEGAL ADVERTISING - ADMINISTRATIVE	\$12,000.00	\$15,034.50	\$11,551.70	\$10,305.90	\$9,817.02
101-2400-53800	CODIFICATION UPDATE - ADMINISTRATIVE	\$10,000.00	\$12,000.00	\$7,763.72	\$9,154.96	\$495.00
101-2400-54100	OFFICE SUPPLIES - ADMINISTRATIVE	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
101-2400-54200	SUPPLIES - ADMINISTRATIVE	\$0.00	\$1,500.00	\$1,428.62	\$858.67	\$2,546.32
101-2400-55000	CAPITAL OUTLAY - ADMINISTRATIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2400-57000	MISCELLANEOUS - ADMINISTRATIVE	\$4,300.00	\$7,000.00	\$216.00	\$4,280.13	\$6,229.99
101-2400-57010	ELECTION FEES - ADMINISTRATIVE	\$10,000.00	\$10,000.00	\$2,205.18	\$8,050.98	\$0.00
101-2400-57100	TRANSFERS OUT - ADMINISTRATIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2400-57200	ADVANCES OUT - ADMINISTRATIVE	\$0.00	\$0.00	\$76,740.00	\$500,000.00	\$0.00
101-2400-57999	CONTINGENCY - FINANCE USE ONLY	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$250,200.00	\$138,034.50	\$154,707.13	\$594,710.65	\$65,977.20
Total Expenditures		\$250,200.00	\$138,034.50	\$154,707.13	\$594,710.65	\$65,977.20

Transfers						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
101-2500-52010	TRANSFER TO STREET FUND	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
101-2500-52020	TRANSFER TO STREET LEVY FUND	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00
101-2500-52250	TRANSFER TO HEALTH LEVY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2500-54000	TRANSFER TO CAPITAL PROJECTS FUND	\$0.00	\$25,000.00	\$75,000.00	\$25,000.00	\$25,000.00
101-2500-55050	TRANSFER TO POOL FUND	\$110,000.00	\$0.00	\$90,000.00	\$0.00	\$20,000.00
101-2500-55100	TRANSFER TO CEMETERY FUND	\$70,000.00	\$0.00	\$30,000.00	\$0.00	\$10,000.00
101-2500-55500	TRANSFER TO TWIN CREEKS DEBT SERVICE	\$0.00	\$55,000.00	\$10,000.00	\$0.00	\$0.00
101-2500-55510	TRANSFER TO GENERAL BOND RET FUND 301	\$33,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$30,000.00
101-2500-55520	TRANSFER TO STREET SWEEPER BOND FUND 303	\$47,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00
101-2500-55800	TRANSFER TO WATER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2500-55810	TRANSFER TO WATER FUND - GET THE LEAD OUT	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00
101-2500-55820	TRANSFER TO STREET LIGHTING	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-2500-55830	TRANSFER TO EMERGENCY AMBULANCE OPERATING FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Expenditures	\$410,000.00	\$265,000.00	\$490,000.00	\$410,000.00	\$85,000.00
	Total Personnel Expenses	\$1,555,100.00	\$1,338,018.04	\$926,619.67	\$973,103.28	\$728,390.65
	Total Other Expenditures	\$1,668,910.00	\$1,667,908.02	\$1,257,800.92	\$1,695,742.86	\$855,708.74
	Total Expenditures	\$3,224,010.00	\$3,005,926.06	\$2,184,420.59	\$2,668,846.14	\$1,584,099.39
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$2,585,982.30	\$2,707,887.36	\$2,561,457.96	\$2,894,894.55	\$2,364,244.29
	Plus: Total Revenue	\$2,549,095.00	\$2,884,021.00	\$2,330,849.99	\$2,335,409.55	\$2,114,749.65
	Less: Total Expenses	\$3,224,010.00	\$3,005,926.06	\$2,184,420.59	\$2,668,846.14	\$1,584,099.39
	Net Difference	(\$674,915.00)	(\$121,905.06)	\$146,429.40	(\$333,436.59)	\$530,650.26
	Ending Fund Balance	\$1,911,067.30	\$2,585,982.30	\$2,707,887.36	\$2,561,457.96	\$2,894,894.55
	PLUS REVENUE RESERVES	\$116,600.00				
	PLUS EXPENSE CONTINGENCIES - PERSONNEL	\$227,720.00				
	PLUS EXPENSE CONTINGENCIES - OTHER	\$222,800.00				
	ANTICIPATED NET DIFFERENCE	(\$107,795.00)				
	ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$2,478,187.30				
	FUND BALANCE AS OF 10/08/26	\$3,273,870.44				
	EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$687,888.14				



Budget Appropriations - Ambulance and Fire

2027

Emergency Ambulance Capital Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
212-0000-41110	REAL ESTATE TAXES	\$30,320.00	\$30,201.00	\$30,202.75	\$30,644.64	\$29,521.26
212-0000-41280	HOMESTEAD/ROLLBACK	\$3,850.00	\$5,004.00	\$4,038.60	\$3,988.34	\$3,981.44
212-0000-41710	SALE OF BONDS	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
Total Revenue		<u>\$34,170.00</u>	<u>\$185,205.00</u>	<u>\$34,241.35</u>	<u>\$34,632.98</u>	<u>\$33,502.70</u>
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
212-3310-53420	AUDITOR & TREASURER FEES - EMERG AMB CAPITAL	\$410.00	\$800.00	\$567.24	\$620.50	\$565.29
212-3310-55000	CAPITAL OUTLAY - EMERG AMB CAPITAL	\$0.00	\$321,150.00	\$0.00	\$0.00	\$0.00
212-3310-56000	NOTE & INTEREST PAYMENT - EMERG AMB CAPITAL	\$34,850.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		<u>\$35,260.00</u>	<u>\$321,950.00</u>	<u>\$567.24</u>	<u>\$620.50</u>	<u>\$565.29</u>
Total Expenses		<u>\$35,260.00</u>	<u>\$321,950.00</u>	<u>\$567.24</u>	<u>\$620.50</u>	<u>\$565.29</u>
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$41,098.42	\$177,843.42	\$144,169.31	\$110,156.83	\$77,219.42
	Plus: Total Revenue	\$34,170.00	\$185,205.00	\$34,241.35	\$34,632.98	\$33,502.70
	Less: Total Expenses	\$35,260.00	\$321,950.00	\$567.24	\$620.50	\$565.29
	Net Difference	<u>(\$1,090.00)</u>	<u>(\$136,745.00)</u>	<u>\$33,674.11</u>	<u>\$34,012.48</u>	<u>\$32,937.41</u>
	Ending Fund Balance	\$40,008.42	\$41,098.42	\$177,843.42	\$144,169.31	\$110,156.83
FUND BALANCE AS OF 10/08/26		\$59,598.34				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		\$18,499.92				

Emergency Ambulance Operating Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
213-0000-41110	REAL ESTATE TAXES	\$208,010.00	\$207,980.00	\$207,258.43	\$210,368.28	\$202,896.61
213-0000-41140	0.5% AMBULANCE/FIRE INCOME TAX FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-0000-41140	RESERVE - 0.5% AMBULANCE/FIRE INCOME TAX FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-0000-41280	HOMESTEAD/ROLLBACK	\$16,060.00	\$20,853.00	\$17,524.65	\$17,176.82	\$17,121.98
213-0000-41400	EMS GRANT	\$0.00	\$0.00	\$2,992.91	\$23,422.34	\$82,095.23
213-0000-41430	ELIZABETH TOWNSHIP CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00	\$322,583.21
213-0000-41590	EMERGENCY AMBULANCE OPER SVC	\$395,000.00	\$350,000.00	\$415,334.88	\$368,994.07	\$307,203.78
213-0000-41590	RESERVE - EMERGENCY AMBULANCE OPER SVC	(\$30,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
213-0000-41840	MISCELLANEOUS RECEIPTS	\$0.00	\$0.00	\$32.00	\$0.00	\$117.00
213-0000-41910	TRANSFER TO EMERGENCY AMBULANCE OPERATING FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		<u>\$589,070.00</u>	<u>\$578,833.00</u>	<u>\$643,142.87</u>	<u>\$619,961.51</u>	<u>\$932,017.81</u>

Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
213-3300-51100	WAGES - EMERGENCY AMB	\$372,740.00	\$720,000.00	\$571,036.78	\$455,263.10	\$508,866.79
213-3300-51105	OVERTIME WAGES - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-3300-51120	SOCIAL SECURITY-EMPLOYER MATCH - EMERGENCY AMB	\$23,110.00	\$33,505.00	\$35,398.37	\$28,226.37	\$31,673.95
213-3300-51130	MEDICARE - EMPLOYER MATCH - EMERGENCY AMB	\$5,410.00	\$8,120.00	\$8,278.67	\$6,601.41	\$7,407.52
213-3300-51140	PERS - EMPLOYER MATCH - EMERGENCY AMB	\$0.00	\$392.00	\$0.00	\$0.00	\$0.00
213-3300-51200	WORKER'S COMPENSATION - EMERGENCY AMB	\$5,890.00	\$22,960.00	\$8,500.00	\$2,000.00	\$10,637.67
213-3300-51210	MEDICAL INSURANCE - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-3300-51220	DENTAL INSURANCE - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-3300-51230	LIFE/AD&D INSURANCE - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-3300-51240	LONG TERM DISABILITY INSURANCE - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213-3300-51999	CONTINGENCY - FINANCE USE ONLY	\$27,960.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$435,110.00	\$784,977.00	\$623,213.82	\$492,090.88	\$558,585.93
213-3300-52000	TRAINING/TRAVEL/TRANSPORTATION - EMERGENCY AMB	\$2,000.00	\$2,000.00	\$488.49	\$1,176.42	\$2,864.48
213-3300-53100	GAS/ELECTRIC SERVICES - EMERGENCY AMB	\$3,950.00	\$5,000.00	\$4,603.13	\$3,120.87	\$3,293.29
213-3300-53200	COMMUNICATION SERVICES - EMERGENCY AMB	\$4,500.00	\$15,000.00	\$6,185.63	\$6,666.28	\$9,926.26
213-3300-53410	POSTAGE/POSTAGE METER FEES - EMERGENCY AMB	\$0.00	\$250.00	\$0.00	\$0.00	\$136.60
213-3300-53420	AUDITOR & TREASURER FEES - EMERGENCY AMB	\$4,200.00	\$3,800.00	\$3,728.84	\$4,103.97	\$3,701.74
213-3300-53425	PHYSICAL EXAMS - EMERGENCY AMB	\$0.00	\$250.00	\$0.00	\$161.50	\$0.00
213-3300-53431	DISPATCHING SERVICE - SPRINGFIELD - EMS	\$20,000.00	\$18,000.00	\$17,974.00	\$16,775.00	\$14,476.00
213-3300-53440	SRVC FEES-EMS BILLINGS COLLECTIONS	\$38,480.00	\$34,000.00	\$32,971.32	\$31,335.65	\$26,555.32
213-3300-53500	MAINTENANCE OF FACILITIES - EMERGENCY AMB	\$3,365.00	\$5,000.00	\$3,340.60	\$4,657.59	\$8,483.34
213-3300-53502	MAINTENANCE OF EQUIPMENT - EMERGENCY AMB	\$26,700.00	\$32,219.30	\$21,473.27	\$33,546.63	\$17,026.78
213-3300-53510	COMPUTER SOFTWARE - EMERGENCY AMB	\$6,830.00	\$10,000.00	\$12,207.78	\$0.00	\$0.00
213-3300-53600	INSURANCE - FLEET/LIABILITY - EMERGENCY AMB	\$16,900.00	\$15,000.00	\$11,969.50	\$11,000.00	\$10,000.00
213-3300-53900	MEMBERSHIP, DUES & PUBLICATION - EMERGENCY AMB	\$1,300.00	\$2,000.00	\$1,215.15	\$1,305.90	\$1,116.45
213-3300-54100	OFFICE SUPPLIES - EMERGENCY AMB	\$0.00	\$0.00	\$412.87	\$200.00	\$575.81
213-3300-54200	SUPPLIES - EMERGENCY AMB	\$9,000.00	\$7,615.94	\$5,444.67	\$3,947.87	\$6,592.82
213-3300-54201	UNIFORMS/PERSONAL SAFETY EQUIP - EMERGENCY AMB	\$12,000.00	\$15,200.00	\$11,625.11	\$11,493.61	\$5,327.07
213-3300-54204	MEDICAL SUPPLIES - EMERGENCY AMB	\$19,000.00	\$16,000.00	\$12,169.51	\$6,341.10	\$8,533.50
213-3300-54206	FUEL - EMERGENCY AMB	\$22,500.00	\$21,500.00	\$10,769.84	\$7,379.48	\$8,670.70
213-3300-54300	REPAIR & MAINTENANCE SUPPLIES - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$1,304.07	\$0.00
213-3300-54400	NON-CAP EQUIPMENT - EMERGENCY AMB	\$7,500.00	\$6,000.00	\$2,933.20	\$3,724.47	\$4,253.25
213-3300-55000	CAPITAL OUTLAY - EMERGENCY AMB	\$0.00	\$0.00	\$0.00	\$21,000.00	\$111,761.19
213-3300-57000	MISCELLANEOUS - EMERGENCY AMB	\$300.00	\$1,000.00	\$437.48	\$823.95	\$561.89
213-3300-57999	CONTINGENCY - FINANCE USE ONLY	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$218,525.00	\$209,835.24	\$159,950.39	\$170,064.36	\$243,856.49
Total Expenses		\$653,635.00	\$994,812.24	\$783,164.21	\$662,155.24	\$802,442.42
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
	Beginning Fund Balance	\$64,955.32	\$480,934.56	\$620,955.90	\$663,149.63	\$533,574.24
	Plus: Total Revenue	\$589,070.00	\$578,833.00	\$643,142.87	\$619,961.51	\$932,017.81
	Less: Total Expenses	\$653,635.00	\$994,812.24	\$783,164.21	\$662,155.24	\$802,442.42
	Net Difference	(\$64,565.00)	(\$415,979.24)	(\$140,021.34)	(\$42,193.73)	\$129,575.39
	Ending Fund Balance	\$390.32	\$64,955.32	\$480,934.56	\$620,955.90	\$663,149.63
	PLUS REVENUE RESERVES	\$30,000.00				
	PLUS EXPENSE CONTINGENCIES - PERSONNEL	\$27,960.00				
	PLUS EXPENSE CONTINGENCIES - OTHER	\$20,000.00				
	ANTICIPATED NET DIFFERENCE	\$13,395.00				
	ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$78,350.32				
	FUND BALANCE AS OF 10/08/26	\$302,539.81				
	EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$237,584.49				

Fire Capital Fund						
Revenue						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
214-0000-41110	REAL ESTATE TAXES	\$61,260.00	\$60,403.00	\$61,015.63	\$61,908.36	\$59,638.91
214-0000-41280	HOMESTEAD/ROLLBACK	\$7,780.00	\$10,007.00	\$8,158.78	\$8,057.27	\$8,043.33
Total Revenue		\$69,040.00	\$70,410.00	\$69,174.41	\$69,965.63	\$67,682.24
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
214-2210-53420	AUDITOR & TREASURER FEES - FIRE CAPITAL	\$1,600.00	\$1,200.00	\$1,145.94	\$1,253.55	\$1,142.03
214-2210-55000	CAPITAL OUTLAY - FIRE CAPITAL	\$0.00	\$512,000.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$1,600.00	\$513,200.00	\$1,145.94	\$1,253.55	\$1,142.03
Total Expenses		\$1,600.00	\$513,200.00	\$1,145.94	\$1,253.55	\$1,142.03
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance		\$33,996.10	\$476,786.10	\$408,757.63	\$340,045.55	\$273,505.34
Plus: Total Revenue		\$69,040.00	\$70,410.00	\$69,174.41	\$69,965.63	\$67,682.24
Less: Total Expenses		\$1,600.00	\$513,200.00	\$1,145.94	\$1,253.55	\$1,142.03
Net Difference		\$67,440.00	(\$442,790.00)	\$68,028.47	\$68,712.08	\$66,540.21
Ending Fund Balance		\$101,436.10	\$33,996.10	\$476,786.10	\$408,757.63	\$340,045.55
FUND BALANCE AS OF 10/08/26		\$32,672.45				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		(\$1,323.65)				

Fire Operating Fund						
Revenue						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
215-0000-41110	REAL ESTATE TAXES	\$238,330.00	\$238,181.00	\$237,461.18	\$241,012.92	\$232,417.88
215-0000-41140	0.5% AMBULANCE/FIRE INCOME TAX FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-0000-41140	RESERVE - 0.5% AMBULANCE/FIRE INCOME TAX FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-0000-41280	HOMESTEAD/ROLLBACK	\$19,910.00	\$25,853.00	\$21,563.25	\$21,165.16	\$21,103.42
215-0000-41400	FIRE GRANT	\$0.00	\$0.00	\$0.00	\$37,085.83	\$82,095.24
Total Revenue		\$258,240.00	\$264,034.00	\$259,024.43	\$299,263.91	\$335,616.54
Expenses						
Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
215-2200-51100	WAGES - FIRE	\$93,190.00	\$188,000.00	\$147,738.26	\$113,815.79	\$98,003.22
215-2200-51105	OVERTIME WAGES - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-2200-51120	SOCIAL SECURITY-EMPLOYER MATCH - FIRE	\$5,780.00	\$8,855.00	\$9,159.80	\$7,056.58	\$6,076.14
215-2200-51130	MEDICARE - EMPLOYER MATCH - FIRE	\$1,360.00	\$2,146.00	\$2,142.13	\$1,650.39	\$1,421.12
215-2200-51140	PERS - EMPLOYER MATCH - FIRE	\$0.00	\$104.00	\$0.00	\$0.00	\$0.00
215-2200-51200	WORKER'S COMPENSATION - FIRE	\$1,480.00	\$6,068.00	\$2,000.00	\$4,100.00	\$406.25
215-2200-51210	MEDICAL INSURANCE - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-2200-51220	DENTAL INSURANCE - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-2200-51230	LIFE/AD&D INSURANCE - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-2200-51240	LONG TERM DISABILITY INSURANCE - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-2200-51999	CONTINGENCY - FINANCE USE ONLY	\$6,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Personnel Services		\$108,800.00	\$205,173.00	\$161,040.19	\$126,622.76	\$105,906.73
215-2200-52000	TRAINING/TRAVEL/TRANSPORTATION - FIRE	\$2,000.00	\$2,000.00	\$428.50	\$2,437.99	\$2,207.93
215-2200-52020	FIRE PREVENTION - FIRE	\$3,000.00	\$2,500.00	\$3,379.26	\$2,581.88	\$2,926.50
215-2200-53041	INSURANCE/FIREMEN'S - FIRE	\$3,250.00	\$4,000.00	\$3,035.00	\$3,047.00	\$3,133.00
215-2200-53042	FIREMEN'S DEPENDENT FUND - FIRE	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00
215-2200-53100	GAS/ELECTRIC SERVICES - FIRE	\$3,950.00	\$5,000.00	\$4,250.73	\$3,120.78	\$3,293.22

215-2200-53200	COMMUNICATION SERVICES - FIRE	\$4,500.00	\$15,000.00	\$5,242.60	\$6,077.63	\$8,543.47
215-2200-53410	POSTAGE/POSTAGE METER FEES - FIRE	\$0.00	\$250.00	\$0.00	\$10.10	\$0.00
215-2200-53420	AUDITOR & TREASURER FEES - FIRE	\$4,330.00	\$5,000.00	\$4,296.07	\$4,724.49	\$4,267.04
215-2200-53425	PHYSICAL EXAMS - FIRE	\$0.00	\$250.00	\$0.00	\$161.50	\$0.00
215-2200-53431	DISPATCHING SERVICE - SPRINGFIELD - FIRE	\$20,000.00	\$20,000.00	\$17,974.00	\$16,775.00	\$14,476.00
215-2200-53500	MAINTENANCE OF FACILITIES - FIRE	\$3,300.00	\$5,000.00	\$3,340.58	\$4,657.58	\$8,188.14
215-2200-53502	MAINTENANCE OF EQUIPMENT - FIRE	\$32,000.00	\$32,472.34	\$34,791.35	\$25,164.25	\$10,818.79
215-2200-53510	COMPUTER SOFTWARE - FIRE	\$6,830.00	\$10,000.00	\$12,207.79	\$0.00	\$0.00
215-2200-53600	INSURANCE - FLEET/LIABILITY - FIRE	\$16,900.00	\$18,000.00	\$10,969.50	\$10,000.00	\$9,000.00
215-2200-53900	MEMBERSHIP, DUES & PUBLICATION - FIRE	\$1,300.00	\$2,000.00	\$1,215.15	\$1,305.90	\$1,116.45
215-2200-54100	OFFICE SUPPLIES - FIRE	\$0.00	\$0.00	\$412.87	\$200.00	\$575.78
215-2200-54200	SUPPLIES - FIRE	\$9,000.00	\$8,115.94	\$5,636.15	\$4,170.30	\$6,124.84
215-2200-54201	UNIFORMS/PERSONAL SAFETY EQUIP - FIRE	\$12,000.00	\$17,000.00	\$11,625.29	\$11,490.60	\$4,527.78
215-2200-54206	FUEL - FIRE	\$3,800.00	\$9,000.00	\$1,821.90	\$6,738.15	\$8,670.66
215-2200-54300	REPAIR & MAINTENANCE SUPPLIES - FIRE	\$0.00	\$3,000.00	\$81.13	\$1,755.86	\$119.80
215-2200-54400	NON-CAP EQUIPMENT - FIRE	\$8,000.00	\$6,000.00	\$2,936.20	\$3,595.12	\$7,943.27
215-2200-55000	CAPITAL OUTLAY - FIRE	\$0.00	\$125,000.00	\$16,907.50	\$41,945.43	\$128,626.32
215-2200-57000	MISCELLANEOUS - FIRE	\$300.00	\$1,000.00	\$732.50	\$821.91	\$575.06
215-2200-57999	CONTINGENCY - FINANCE USE ONLY	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		\$154,460.00	\$290,738.28	\$141,284.07	\$150,781.47	\$225,284.05
Total Expenses		\$263,260.00	\$495,911.28	\$302,324.26	\$277,404.23	\$331,190.78
Fund Balance						
		2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance		\$207,308.48	\$439,185.76	\$482,485.59	\$460,625.91	\$456,200.15
Plus: Total Revenue		\$258,240.00	\$264,034.00	\$259,024.43	\$299,263.91	\$335,616.54
Less: Total Expenses		\$263,260.00	\$495,911.28	\$302,324.26	\$277,404.23	\$331,190.78
Net Difference		(\$5,020.00)	(\$231,877.28)	(\$43,299.83)	\$21,859.68	\$4,425.76
Ending Fund Balance		\$202,288.48	\$207,308.48	\$439,185.76	\$482,485.59	\$460,625.91
PLUS REVENUE RESERVES		\$0.00				
PLUS EXPENSE CONTINGENCIES - PERSONNEL		\$6,990.00				
PLUS EXPENSE CONTINGENCIES - OTHER		\$20,000.00				
ANTICIPATED NET DIFFERENCE		\$14,980.00				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)		\$222,288.48				
FUND BALANCE AS OF 10/08/26		\$301,448.88				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET		\$94,140.40				



Budget Appropriations - Police Fund

2027

Revenue

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
250-0000-41140	0.5% POLICE INCOME TAX FUND	\$879,170.00	\$730,000.00	\$776,853.63	\$740,661.39	\$721,901.33
250-0000-41140	RESERVE - 0.5% POLICE INCOME TAX FUND	(\$45,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue		<u>\$834,170.00</u>	<u>\$730,000.00</u>	<u>\$776,853.63</u>	<u>\$740,661.39</u>	<u>\$721,901.33</u>

Expenses

Account Number	Account Name	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
250-2500-53050	INCOME TAX COLLECTION - SHERIFF	\$17,880.00	\$23,000.00	\$2,494.70	\$8,678.46	\$32,818.33
250-2500-53100	GAS/ELECTRIC SERVICES - SHERIFF	\$4,350.00	\$6,000.00	\$5,811.89	\$3,247.26	\$1,973.81
250-2500-53200	COMMUNICATION SERVICES - SHERIFF	\$3,600.00	\$10,120.00	\$9,219.88	\$3,740.78	\$2,929.67
250-2500-53406	PROFESSIONAL SERVICES CLARK COUNTY - SHERIFF	\$775,000.00	\$1,000,000.00	\$580,075.30	\$495,656.15	\$463,221.15
250-2500-53500	MAINTENANCE OF FACILITIES - SHERIFF	\$10,000.00	\$2,000.00	\$3,642.82	\$285.41	\$1,264.42
250-2500-53501	CUSTODIAL SERVICES - SHERIFF	\$0.00	\$6,400.00	\$6,591.38	\$4,623.22	\$5,200.00
250-2500-53502	MAINTENANCE OF EQUIPMENT - SHERIFF	\$4,000.00	\$10,000.00	\$5,333.64	\$8,780.13	\$5,238.88
250-2500-53600	INSURANCE - FLEET/LIABILITY - SHERIFF	\$13,000.00	\$12,000.00	\$9,000.00	\$8,000.00	\$7,000.00
250-2500-53903	LINEN & MAT. SERVICE - SHERIFF	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00
250-2500-54100	OFFICE SUPPLIES - SHERIFF	\$0.00	\$800.00	\$107.84	\$710.26	\$696.81
250-2500-54200	SUPPLIES - SHERIFF	\$1,600.00	\$2,000.00	\$1,567.88	\$1,011.21	\$2,084.18
250-2500-54201	UNIFORMS/PERSONAL SAFETY EQUIP - SHERIFF	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
250-2500-54206	FUEL - SHERIFF	\$28,400.00	\$29,000.00	\$18,208.99	\$15,438.47	\$16,753.99
250-2500-54300	REPAIRS & MAINT. SUPPLIES - SHERIFF	\$0.00	\$1,000.00	\$197.07	\$614.03	\$0.00
250-2500-54400	NON-CAP EQUIPMENT - SHERIFF	\$1,000.00	\$1,000.00	\$899.94	\$0.00	\$1,800.00
250-2500-55000	CAPITAL OUTLAY - SHERIFF	\$95,000.00	\$65,000.00	\$63,026.17	\$0.00	\$0.00
250-2500-57000	MISCELLANEOUS - SHERIFF	\$300.00	\$600.00	\$91.92	\$25.28	\$82.94
250-2500-57999	CONTINGENCY - FINANCE USE ONLY	\$245,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses		<u>\$1,199,130.00</u>	<u>\$1,170,520.00</u>	<u>\$706,269.42</u>	<u>\$550,810.66</u>	<u>\$541,064.18</u>
Total Expenses		<u>\$1,199,130.00</u>	<u>\$1,170,520.00</u>	<u>\$706,269.42</u>	<u>\$550,810.66</u>	<u>\$541,064.18</u>

Fund Balance

	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
Beginning Fund Balance	\$789,982.35	\$1,230,502.35	\$1,159,918.14	\$970,067.41	\$789,230.26
Plus: Total Revenue	\$834,170.00	\$730,000.00	\$776,853.63	\$740,661.39	\$721,901.33
Less: Total Expenses	\$1,199,130.00	\$1,170,520.00	\$706,269.42	\$550,810.66	\$541,064.18
Net Difference	<u>(\$364,960.00)</u>	<u>(\$440,520.00)</u>	<u>\$70,584.21</u>	<u>\$189,850.73</u>	<u>\$180,837.15</u>
Ending Fund Balance	\$425,022.35	\$789,982.35	\$1,230,502.35	\$1,159,918.14	\$970,067.41
PLUS REVENUE RESERVES	\$45,000.00				
PLUS EXPENSE CONTINGENCIES - OTHER	\$245,000.00				
ANTICIPATED NET DIFFERENCE	<u>(\$74,960.00)</u>				
ANTICIPATED ENDING FUND BALANCE (FROM BUDGET)	\$715,022.35				
FUND BALANCE AS OF 10/08/26	\$884,447.27				
EXCESS (DEFICIT) FROM ENDING FUND BALANCE 2026 BUDGET	\$94,464.92				