



CITY COUNCIL
WORK SESSION/SPECIAL MEETING PACKET
October 15, 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: N/A
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: None

11. ORDINANCES: None

12. OTHER BUSINESS:

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

13. Executive Session:

14. Return to Regular Session:

15. Adjournment:

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



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						
	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	\$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	\$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						
		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	\$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	\$7,004.10	\$5,937.10	\$4,082.10	\$7,494.10	\$7,077.44
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		\$34,170.00	\$185,205.00	\$34,241.35	\$34,632.98	\$33,502.70
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		\$35,260.00	\$321,950.00	\$567.24	\$620.50	\$565.29
Total Expenses		\$35,260.00	\$321,950.00	\$567.24	\$620.50	\$565.29
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		(\$1,090.00)	(\$136,745.00)	\$33,674.11	\$34,012.48	\$32,937.41
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		\$589,070.00	\$578,833.00	\$643,142.87	\$619,961.51	\$932,017.81

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						
	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				