

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
GENERAL FUND REVENUES								
TAXES								
100-00-41110-000-000	GENERAL PROPERTY TAXES	2,380,000	2,372,559	2,372,559	2,372,559	2,372,559	2,382,000	
100-00-41140-000-000	M. HOME PARK FEES/LOTTERY CR	27,041	25,866	27,500	17,300	25,630	27,000	
100-00-41310-000-000	TAXES FROM REGULATED UTILITIES	156,613	144,216	155,332	0	140,000	135,100	
100-00-41330-000-000	PILOT-PAYMENT IN LIEU OF TAXES	8,500	8,500	8,500	8,500	8,500	8,500	
100-00-41820-000-000	INTEREST ON DELINQUENT TAXES	2,711	0	0	0	0	0	
		2,574,865	2,551,141	2,563,891	2,398,359	2,546,689	2,552,600	-0.4%
INTERGOVERNMENTAL REVENUES								
100-00-43410-000-000	STATE SHARED REVENUES	350,708	358,611	370,675	0	370,675	378,341	
100-00-43411-000-000	LAW ENFORCEMENT GRANTS	1,400	1,480	0	0	0	0	
100-00-43430-000-000	PERSONAL PROPERTY AID-STATE	23,097	69,510	69,510	69,510	69,510	69,510	
100-00-43440-000-000	EXEMPT COMPUTER	12,561	12,561	12,561	0	12,561	12,561	
100-00-43450-000-000	VIDEO SERVICE STATE AID	8,271	8,271	8,270	0	8,270	8,270	
100-00-43510-000-000	GEN'L GOV STATE GRANTS	11,089	6,405	2,630	0	0	0	
100-00-43530-000-000	TRANSPORTATION AIDS	178,090	204,803	235,523	117,762	235,524	270,852	
100-00-43540-000-000	RECYCLING GRANTS	5,644	5,640	5,640	5,640	5,640	5,640	
		590,860	667,281	704,809	192,912	702,180	745,174	5.7%
LICENSES AND PERMITS								
100-00-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	4,359	4,437	4,250	14,099	24,866	4,650	
100-00-44115-000-000	OPERATORS LICENSE	3,546	4,014	3,040	3,182	3,300	3,040	
100-00-44120-000-000	CIGARETTE LICENSE	800	600	600	800	800	600	
100-00-44130-000-000	AMUSEMENT LICENSE	400	200	90	170	170	100	
100-00-44140-000-000	TV FRANCHISE	34,267	30,676	31,000	7,011	28,000	28,000	
100-00-44150-000-000	MOBILE HOME PARK LICENSE	400	400	400	400	400	400	
100-00-44200-000-000	DOG LICENSE	7,749	6,978	7,500	6,400	7,500	7,500	
100-00-44210-000-000	OTHER LICENSE	9,798	2,563	2,500	1,640	2,500	2,500	
100-00-44300-000-000	BUILDING PERMITS	143,787	103,263	85,000	123,820	147,820	115,000	
100-00-44400-000-000	SIGN & DRIVEWAY & ROW PERMITS	7,136	6,946	6,750	3,024	5,000	7,000	
100-00-44500-000-000	COMPOST CARDS	1,060	1,200	750	570	720	600	
		213,302	161,277	141,880	161,116	221,076	169,390	19.4%

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FINES, FORFEITS AND PENALTIES								
100-00-45110-000-000	COURT PENALTIES & COSTS	36,464	40,390	43,433	18,295	40,345	44,147	
100-00-45130-000-000	PD CITATIONS	1,745	1,120	2,000	306	1,000	1,500	
		38,209	41,510	45,433	18,601	41,345	45,647	0.5%
PUBLIC CHARGES FOR SERVICES								
100-00-46110-000-000	CLERK'S FEES	5,394	4,604	5,000	2,610	4,500	4,500	
100-00-46110-150-000	TAXABLE REV-COPIES,FAXES,ETC.	733	1,006	500	457	800	500	
100-00-46130-000-000	PLAN COMM FEES	26,833	140,869	12,000	61,483	100,000	23,000	
100-00-46140-000-000	LICENSE PUBLICATION FEES	326	176	175	319	400	175	
100-00-46150-000-000	ANIMAL CARE REVENUE	0	0	0	0	0	0	
100-00-46160-000-000	IMPACT FEES	192,048	45,407	0	90,620	94,475	0	
100-00-46170-000-000	IMPACT FEES WESTSIDE	16,280	7,400	0	2,960	10,360	0	
100-00-46210-000-000	LAW ENFORCEMENT FEES	1,827	3,692	1,500	2,052	3,252	2,000	
100-00-46311-000-000	SNOW REMOVAL FEES	0	0	250	0	0	0	
100-00-46440-000-000	WEED & NUISANCE CONTROL	1,320	330	330	330	330	330	
100-00-46810-000-000	FORESTS	11,600	10,020	15,000	4,200	12,200	15,000	
		256,361	213,504	34,755	165,031	226,317	45,505	30.9%

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MISCELLANEOUS REVENUES								
100-00-48110-000-000	INTEREST ON ADVANCES	6,832	5,327	6,437	0	6,437	8,384	
100-00-48120-000-000	INTEREST	167,515	134,197	105,000	54,814	98,014	68,000	
100-00-48130-000-000	INTEREST ON PROM NOTE	702	468	234	0	234	0	
100-00-48210-000-000	PARK RENTAL FEES-TAX EXEMPT	300	4,760	100	3,460	3,460	4,000	
100-00-48210-150-000	PARK RENTAL FEES-TAXABLE	3,597	1,220	1,200	2,495	2,795	2,300	
100-00-48220-000-000	COMMUNITY CENTER RENT-TAX EXEMPT	225	495	400	1,700	1,700	800	
100-00-48220-150-000	COMMUNITY CENTER RENT-TAXABLE	10,861	10,126	10,000	6,500	8,500	10,000	
100-00-48230-000-000	EVENT FEES-TAX EXEMPT	1,200	260	50	225	225	100	
100-00-48230-150-000	EVENT FEES-TAXABLE	1,805	1,167	1,250	690	1,040	1,250	
100-00-48240-000-000	BUILDING & LAND RENTS	4,000	4,000	4,000	0	4,000	4,000	
100-00-48300-000-000	SALE OF PROPERTY	0	1	0	0	0	0	
100-00-48400-000-000	RECOVERIES DUE TO DAMAGE/LOSS	3,485	0	0	144	144	0	
100-00-48500-000-000	DONATIONS	4,350	14,408	5,000	17,850	22,850	5,000	
100-00-48510-000-000	DONATIONS FOR COMMUNITY EVENTS	0	0	0	0	0	10,000	
100-00-48600-000-000	PARK BANNER ADVERTISING	1,443	2,565	1,000	3,090	3,090	1,000	
100-00-48620-000-000	REFUND OF PRIOR YEARS EXPENSE	28,191	13,628	1,000	0	0	0	
100-00-48900-000-000	MISC REVENUE	24,546	7,980	2,500	5,045	6,295	5,500	
100-00-48910-000-000	MISC REV DEVLPR LN PYMT	35,714	35,732	35,714	0	35,714	0	
		294,766	236,334	173,885	96,013	194,498	120,334	-30.8%

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DEBT PROCEEDS								
100-00-49120-000-000	GO NOTES PROCEEDS	129,250	0	0	0	0	0	
100-00-49130-000-000	PROCEEDS FROM BANK NOTES	0	0	0	0	0	0	
100-00-49190-000-000	PREMIUM ON DEBT ISSUANCE	56,606	0	0	0	0	0	
		185,856	0	0	0	0	0	0.0%
TRANSFER IN								
100-00-49211-000-000	TRANSFER FROM IMPACT FEES	0	0	0	0	0	0	
100-00-49221-000-000	TRANSFER IN FROM FIRE FUND	2,318	2,318	3,200	3,200	3,200	3,900	
100-00-49222-000-000	TRANSFER IN FROM LIBRARY FUND	22,097	22,097	22,097	22,097	22,097	22,097	
100-00-49223-000-000	TRANSFER IN FROM ROOM TAX FUND	70,643	82,120	123,632	21,333	111,962	142,056	
100-00-49244-000-000	TRANSFER IN FROM TIF #4	50,159	0	7,000	0	0	0	
100-00-49261-000-000	TRANSFER FROM UTILITIES	7,596	7,596	7,596	7,596	7,596	8,270	
		152,813	114,131	163,525	54,226	144,855	176,323	7.8%
GENERAL FUND REVENUES		4,307,032	3,985,178	3,828,178	3,086,258	4,076,960	3,854,973	0.7%

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GENERAL FUND EXPENDITURES								
GENERAL GOVERNMENT								
51110-VILLAGE BOARD								
100-00-51110-131-000	VILLAGE BOARD-SS/MED	1,377	1,618	1,744	1,584	1,584	1,836	
100-00-51110-135-000	VILLAGE BOARD-TRAIN/EDUCATION	0	63	800	0	0	800	
100-00-51110-140-000	VILLAGE BOARD-PER DIEM WAGES	18,000	21,150	22,800	20,700	20,700	24,000	
100-00-51110-320-000	VILLAGE BOARD-PUBS & DUES	2,104	2,219	2,500	2,351	2,351	2,600	
100-00-51110-340-000	VILLAGE BOARD-OPERATING EXPS	881	740	800	98	800	800	
100-00-51110-390-000	VILLAGE BOARD-MISC EXP	1,896	16,653	10,000	0	10,000	10,000	
100-00-51110-393-000	VILLAGE BOARD-NEWSLETTER	9,548	15,952	18,000	6,160	15,580	18,000	
		33,806	58,395	56,644	30,893	51,015	58,036	2.5%
51120-PLAN COMMISSION								
100-00-51120-131-000	PLAN COMMISSION-SS/MED	126	187	257	285	285	257	
100-00-51120-140-000	PLAN COMMISSION-PER DIEM WAGES	1,645	2,445	3,360	3,720	3,720	3,360	
100-00-51120-210-000	PLAN COMMISSION-OUTSIDE SVCS	0	0	0	0	0	0	
100-00-51120-211-000	PLAN COMMISSION-PLANNER SVCS	14,921	27,696	14,000	5,586	15,586	33,000	
100-00-51120-212-000	PLAN COMMISSION-ENGINEER SVCS	14,082	124,270	9,500	56,615	106,615	9,500	
100-00-51120-340-000	PLAN COMMISSION-OPER EXPS	534	1,176	900	341	800	800	
		31,308	155,774	28,017	66,547	127,006	46,917	67.5%
51130-BOARD OF REVIEW								
100-00-51130-130-000	BOARD OF REVIEW-SS/MED	10	4	55	40	40	55	
100-00-51130-140-000	BOARD OF REVIEW-PER DIEM WAGES	125	50	720	520	520	720	
100-00-51130-340-000	BOARD OF REVIEW-OPER EXPS	162	219	0	262	262	300	
		297	273	775	822	822	1,075	38.7%
51140-POLICE & FIRE COMMISSION								
100-00-51140-131-000	POLICE/FIRE COMM-SS/MED	46	30	61	35	35	61	
100-00-51140-140-000	POLICE/FIRE COMM-PER DIEM WAGE	600	388	800	460	460	800	
100-00-51140-340-000	POLICE/FIRE COMM-OPER EXPS	0	0	0	0	0	0	
		646	418	861	495	495	861	0.0%
51150-VILLAGE PRESIDENT								
100-00-51150-131-000	VILLAGE PRES-SS/MED	367	367	490	490	490	490	
100-00-51150-140-000	VILLAGE PRES-PER DIEM WAGES	4,800	4,800	6,400	6,400	6,400	6,400	
		5,167	5,167	6,890	6,890	6,890	6,890	0.0%

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51200-MUNICIPAL COURT								
100-00-51200-210-000	MUNICIPAL COURT-OUTSIDE SVCS	0	40	2,000	60	550	1,000	
100-00-51200-213-000	MUNICIPAL COURT-LEGAL FEES	18,216	16,734	19,000	7,561	18,144	19,500	
		18,216	16,774	21,000	7,621	18,694	20,500	-2.4%
51300-LEGAL								
100-00-51300-210-000	ATTORNEY-OUTSIDE SVCS	23,073	42,902	28,000	11,151	25,000	28,000	0.0%
51410-ADMINISTRATOR								
100-00-51410-110-000	ADMINISTRATOR-FT WAGES	35,054	30,819	31,394	11,661	25,241	32,804	
100-00-51410-131-000	ADMINISTRATOR-SS/MED	2,885	2,353	2,402	944	1,931	2,510	
100-00-51410-132-000	ADMINISTRATOR-RETIREMENT	2,581	2,189	2,260	941	1,817	2,378	
100-00-51410-133-000	ADMINISTRATOR-HEALTH INS	7,081	7,199	13,058	3,213	6,923	12,939	
100-00-51410-135-000	ADMINISTRATOR-TRAIN/EDUCATION	1,652	2,883	3,000	499	3,000	3,000	
100-00-51410-210-000	ADMINISTRATOR-OUTSIDE SVCS	590	451	750	110	750	750	
100-00-51410-220-000	ADMINISTRATOR-UTILITIES	1,117	1,012	1,900	418	928	1,900	
100-00-51410-310-000	ADMINISTRATOR-OFFICE SUPPLIES	597	391	1,400	68	1,400	1,400	
100-00-51410-320-000	ADMINISTRATOR-PUBS & DUES	1,852	938	2,000	1,121	2,000	2,000	
100-00-51410-330-000	ADMINISTRATOR-TRANSP EXPS	1,346	1,180	1,800	0	1,800	1,800	
100-00-51410-340-000	ADMINISTRATOR-OPERATING EXPS	383	596	1,000	71	1,000	1,000	
100-00-51410-390-000	ADMINISTRATOR-MISC EXPS	569	672	1,000	481	1,000	1,000	
		55,707	50,683	61,964	19,527	47,790	63,481	2.4%
51420-CLERK/TREAS OFFICE								
100-00-51420-110-000	CLERKS OFFICE-FT WAGES	43,890	44,424	36,318	15,272	35,292	35,100	
100-00-51420-131-000	CLERKS OFFICE-SS/MED	3,254	3,305	2,778	1,279	2,700	2,685	
100-00-51420-132-000	CLERKS OFFICE-RETIREMENT	2,957	2,965	2,471	1,198	2,541	2,395	
100-00-51420-133-000	CLERKS OFFICE-HEALTH INS	11,877	15,097	9,951	4,346	11,556	12,550	
100-00-51420-135-000	CLERKS OFFICE-TRAIN/EDUCATION	1,320	1,571	2,500	450	2,000	2,000	
100-00-51420-320-000	CLERKS OFFICE-PUBS & DUES	255	130	365	190	190	330	
100-00-51420-330-000	CLERKS OFFICE-TRANSP EXPS	271	667	700	117	700	750	
100-00-51420-390-000	CLERKS OFFICE-MISC EXPS	430	1,153	2,000	261	2,000	1,200	
100-00-51420-391-000	CLERKS OFFICE-SOFTWARE EXPS	2,400	2,481	3,000	1,623	2,327	3,200	
		66,654	71,793	60,083	24,736	59,306	60,210	0.2%

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51440-ELECTIONS								
100-00-51440-120-000	ELECTIONS-PT WAGES	4,779	2,238	6,187	2,134	6,187	3,222	
100-00-51440-340-000	ELECTIONS-OPERATING EXPS	7,202	9,084	3,800	1,659	3,800	3,800	
100-00-51440-394-000	ELECTIONS-POSTAGE	903	409	1,400	488	1,400	1,400	
		12,884	11,731	11,387	4,281	11,387	8,422	-26.0%
51450-DATA PROCESSING								
100-00-51450-210-000	DATA PROCESSING-OUTSIDE SVCS	12,851	24,218	25,500	8,653	23,653	8,000	
100-00-51450-340-000	DATA PROCESSING-OPER EXPS	1,823	15	5,500	0	3,500	12,000	
		14,674	24,233	31,000	8,653	27,153	20,000	-35.5%
51510-ACCOUNTING & AUDIT								
100-00-51510-210-000	AUDITOR-OUTSIDE SVCS	15,380	12,409	19,000	13,683	19,000	20,000	5.3%
51530-PROPERTY ASSESSMENT								
100-00-51530-210-000	ASSESSOR-OUTSIDE SVCS	19,064	32,741	30,250	14,161	29,915	30,750	1.7%
51540-RISK & PROPERTY MANAGEMENT								
100-00-51540-511-000	RISK & PROP MGMT-PROPERTY INS	9,657	10,300	10,938	0	13,126	11,332	
100-00-51540-512-000	RISK & PROP MGMT-LIABILITY INS	16,682	19,789	21,022	10,385	21,385	20,481	
100-00-51540-513-000	RISK & PROP MGMT-AUTO INS	5,448	6,410	7,226	3,551	7,551	7,633	
100-00-51540-514-000	RISK & PROP MGMT-WORKERS COMP	23,147	23,849	26,847	11,838	25,838	19,997	
100-00-51540-515-000	RISK & PROP MGMT-ACCIDENT INS	1,535	1,535	1,550	1,535	1,535	1,550	
100-00-51540-520-000	RISK & PROP MGMT-EMPLOYEE BOND	50	0	0	30	30	0	
		56,519	61,883	67,583	27,339	69,465	60,993	-9.8%

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51600-MUNICIPAL BUILDING								
100-00-51600-110-000	MUNICIPAL BLDG-FT WAGES	11,773	8,197	10,955	3,504	10,955	11,160	
100-00-51600-120-000	MUNICIPAL BLDG-PT WAGES	0	40	0	40	40	0	
100-00-51600-131-000	MUNICIPAL BLDG-SS/MED	924	578	838	298	838	854	
100-00-51600-132-000	MUNICIPAL BLDG-RETIREMENT	865	528	789	296	789	809	
100-00-51600-133-000	MUNICIPAL BLDG-HEALTH INS	5,260	2,886	4,999	1,826	4,999	5,553	
100-00-51600-210-000	MUNICIPAL BLDG-OUTSIDE SVCS	3,744	3,160	4,500	1,684	4,500	4,500	
100-00-51600-220-000	MUNICIPAL BLDG-UTILITIES	7,451	9,410	11,500	5,429	12,167	11,500	
100-00-51600-291-000	MUNICIPAL BLDG-CUSTODIAL SVCS	7,922	9,300	9,000	4,144	9,000	9,000	
100-00-51600-310-000	MUNICIPAL BLDG-OFFICE SUPPLIES	1,900	2,701	4,000	1,032	3,500	4,000	
100-00-51600-340-000	MUNICIPAL BLDG-OPER EXPS	1,848	1,852	2,250	721	1,892	2,250	
100-00-51600-341-000	MUNICIPAL BLDG-TOOLS & EQUIP	60	0	400	0	400	400	
100-00-51600-350-000	MUNICIPAL BLDG-REPAIR/MAINT EX	573	2,460	2,500	775	2,500	2,500	
100-00-51600-394-000	MUNICIPAL BLDG-POSTAGE	1,170	2,245	3,175	1,473	3,323	3,500	
		43,490	43,357	54,906	21,222	54,903	56,026	2.0%
51900-OTHER GENERAL GOVERNMENT								
100-00-51900-390-000	OTHER GENERAL GOVT-MISC EXP	4,975	15,615	35,330	7,874	32,874	30,000	
100-00-51910-000-000	ILLEGAL TAXES & TAX REFUNDS	5,827	160	4,000	0	0	0	
		10,802	15,775	39,330	7,874	32,874	30,000	-23.7%
GENERAL GOVERNMENT EXPENDITURES								
		407,687	604,308	517,690	265,895	581,715	512,161	-1.1%

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PUBLIC SAFETY								
52100-POLICE DEPARTMENT								
100-00-52100-110-000	POLICE DEPT-FT WAGES	244,120	263,830	287,587	116,190	254,990	309,325	
100-00-52100-120-000	POLICE DEPT-PT WAGES	161,234	144,608	148,212	60,396	137,396	162,148	
100-00-52100-131-000	POLICE DEPT-SS/MED	29,269	29,602	33,339	14,498	30,018	36,069	
100-00-52100-132-000	POLICE DEPT-RETIREMENT	29,623	35,064	38,306	16,857	33,281	40,290	
100-00-52100-133-000	POLICE DEPT-HEALTH INS	67,799	96,786	116,443	36,242	76,242	167,112	
100-00-52100-134-000	POLICE DEPT-CLOTH ALLOWANCE	8,866	3,659	4,825	1,100	4,825	4,825	
100-00-52100-135-000	POLICE DEPT-TRAIN/EDUCATION	375	2,943	4,000	553	4,000	4,000	
100-00-52100-210-000	POLICE DEPT-OUTSIDE SVCS	7,635	10,698	12,000	4,404	10,000	12,600	
100-00-52100-220-000	POLICE DEPT-UTILITIES	6,211	6,916	8,500	3,610	8,500	8,500	
100-00-52100-291-000	POLICE DEPT-CUSTODIAL SVCS	2,600	2,600	2,600	1,100	2,600	2,900	
100-00-52100-310-000	POLICE DEPT-OFFICE SUPPLIES	981	837	1,400	261	1,400	1,400	
100-00-52100-320-000	POLICE DEPT-PUBS & DUES	250	250	350	100	350	350	
100-00-52100-330-000	POLICE DEPT-TRANSP EXPS	12,164	13,762	14,000	7,361	15,461	18,200	
100-00-52100-340-000	POLICE DEPT-OPERATING EXPS	760	1,047	1,250	359	1,250	1,250	
100-00-52100-341-000	POLICE DEPT-TOOLS & EQUIP	2,176	1,077	1,250	728	1,250	1,250	
100-00-52100-360-000	POLICE DEPT-REPAIR/MAINT EXPS	1,165	208	4,000	296	4,000	4,000	
100-00-52100-390-000	POLICE DEPT-MISC EXPS	328	246	750	195	750	750	
		575,556	614,133	678,812	264,250	586,313	774,969	14.2%
52220-PUBLIC FIRE PROTECTION								
100-00-52220-531-000	PUB FIRE PROTECT-HYDRANT RENT	236,083	236,354	238,271	0	236,354	244,022	2.4%
52400-BUILDING INSPECTION								
100-00-52400-210-000	BLDG INSPECTOR-OUTSIDE SVCS	114,691	79,036	68,000	93,149	118,256	92,000	
100-00-52400-340-000	BLDG INSPECTOR-OPERATING EXPS	703	611	1,300	97	500	1,300	
		115,394	79,647	69,300	93,246	118,756	93,300	34.6%
PUBLIC SAFETY EXPENDITURES		927,033	930,134	986,383	357,496	941,423	1,112,291	12.8%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
PUBLIC WORKS								
53240-MACHINERY & EQUIPMENT								
100-00-53240-110-000	MACHINE & EQUIP-FT WAGES	23,654	21,108	25,139	8,302	25,139	25,760	
100-00-53240-131-000	MACHINE & EQUIP-SS/MED	1,669	1,515	1,923	660	1,923	1,971	
100-00-53240-132-000	MACHINE & EQUIP-RETIREMENT	1,641	1,453	1,810	658	1,810	1,868	
100-00-53240-133-000	MACH & EQUIP-HEALTH INS	9,904	9,897	11,558	3,840	11,558	12,857	
100-00-53240-310-000	MACH & EQUIP-OFFICE SUPPLIES	20	102	300	0	300	300	
100-00-53240-340-000	MACH & EQUIP-OPERATING EXPS	4,673	3,834	6,000	1,855	6,000	6,500	
100-00-53240-341-000	MACH & EQUIP-TOOLS & EQUIP	70	1,384	2,000	124	2,000	2,000	
100-00-53240-350-000	MACH & EQUIP-REPAIR/MAINT EXPS	22,946	17,259	20,000	8,998	20,000	25,000	
		64,577	56,552	68,730	24,437	68,730	76,256	11.0%
53300-STREETS								
100-00-53300-110-000	STREETS-FT WAGES	69,979	70,254	76,557	36,040	76,557	78,685	
100-00-53300-131-000	STREETS-SS/MED	4,778	5,053	5,857	3,003	5,857	6,019	
100-00-53300-132-000	STREETS-RETIREMENT	4,491	4,787	5,512	2,965	5,512	5,705	
100-00-53300-133-000	STREETS-HEALTH INS	29,625	30,139	35,334	17,534	35,334	39,334	
100-00-53300-134-000	STREETS-CLOTH ALLOWANCE	1,381	1,050	1,400	350	1,400	1,400	
100-00-53300-135-000	STREETS-TRAIN/EDUCATION	0	3,075	2,000	80	2,000	2,000	
100-00-53300-210-000	STREETS-OUTSIDE SVCS	146	2,002	2,000	1,146	2,000	2,500	
100-00-53300-220-000	STREETS-UTILITIES	8,444	9,565	11,750	6,011	12,311	12,500	
100-00-53300-310-000	STREETS-OFFICE SUPPLIES	168	343	300	226	300	300	
100-00-53300-320-000	STREETS-PERMITS, DUES & PUB	0	0	250	0	0	0	
100-00-53300-330-000	STREETS-TRANSPORTATION EXPS	4,491	9,042	10,000	4,101	10,001	10,500	
100-00-53300-340-000	STREETS-OPERATING EXPS	14,545	20,472	22,500	4,874	22,500	23,500	
100-00-53300-341-000	STREETS-TOOLS & EQUIP EXPS	4,355	921	2,000	1,438	2,000	2,250	
100-00-53300-350-000	STREETS-REPAIR/MAINT EXPS	10,543	1,251	8,000	4,368	8,000	10,000	
100-00-53300-390-000	STREETS-MISC EXPS	363	628	1,000	223	1,000	1,000	
		153,309	158,582	184,460	82,359	184,772	195,693	6.1%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
53310-STREET CLEANING								
100-00-53310-210-000	STREET CLEANING-OUTSIDE SVCS	0	3,770	4,750	3,360	3,360	4,750	0.0%
53420-STREET LIGHTING								
100-00-53420-220-000	STREET LIGHTING-UTILITIES	45,532	41,056	64,000	17,835	49,335	60,000	
100-00-53420-350-000	STREET LIGHTING-REPAIR/MAINT	7,528	4,755	13,000	2,241	10,000	14,000	
		53,060	45,811	77,000	20,076	59,335	74,000	-3.9%
53430-SNOW & ICE REMOVAL								
100-00-53430-340-000	SNOW REMOVE-OPER EXPS	25,869	20,453	24,000	20,162	20,162	25,000	4.2%
53440-STORM SEWER								
100-00-53440-350-000	STORM SEWERS-REPAIR/MAINT EXPS	0	5,040	2,000	0	0	2,500	
53620-GARBAGE COLLECTION								
100-00-53620-210-000	GARBAGE COLLECT-OUTSIDE SVCS	127,793	134,101	146,000	69,714	142,914	151,512	3.8%
53621-RECYCLING SERVICES								
100-00-53621-110-000	RECYCLING-FT WAGES	15,711	16,878	16,274	7,521	16,274	16,635	
100-00-53621-131-000	RECYCLING-SS/MED	1,209	1,219	1,245	576	1,245	1,273	
100-00-53621-132-000	RECYCLING-RETIREMENT	1,187	1,150	1,172	574	1,172	1,206	
100-00-53621-133-000	RECYCLING-HEALTH INS	7,535	6,653	7,458	3,385	7,458	8,292	
100-00-53621-210-000	RECYCLING-OUTSIDE SVCS	83,798	89,641	99,000	46,995	96,795	103,242	
100-00-53621-340-000	RECYCLING-OPERATING EXPS	264	1,772	750	1,298	1,298	1,000	
		109,704	117,313	125,899	60,349	124,242	131,648	4.6%
53640-WEED & NUISANCE CONTROL								
100-00-53640-340-000	WEED CONTROL-OPERATING EXPS	29	27	600	25	25	100	-83.3%
PUBLIC WORKS EXPENDITURES		534,341	541,649	633,439	280,482	603,540	661,459	4.4%

HEALTH AND HUMAN SERVICES

54110-ANIMAL CONTROL

100-00-54110-210-000	ANIMAL CONTROL-OUTSIDE SVCS	8,870	9,196	10,000	9,365	9,365	10,150	1.5%
HEALTH AND HUMAN SERVICES EXPENDITURES		8,870	9,196	10,000	9,365	9,365	10,150	1.5%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
CULTURE, RECREATION & EDUCATION								
55140-COMMUNITY CENTER								
100-00-55140-110-000	COMM CENTER-FT WAGES	9,728	6,814	9,182	2,214	9,182	9,335	
100-00-55140-120-000	COMM CENTER-PT WAGES	2,920	560	0	0	0	0	
100-00-55140-131-000	COMM CENTER-SS/MED	867	523	702	197	702	714	
100-00-55140-132-000	COMM CENTER-RETIREMENT	864	477	661	193	661	677	
100-00-55140-133-000	COMM CENTER-HEALTH INS	5,085	2,776	4,179	1,035	4,179	4,640	
100-00-55140-210-000	COMM CENTER-OUTSIDE SVCS	304	1,167	3,600	0	3,000	3,500	
100-00-55140-220-000	COMM CENTER-UTILITIES	5,334	6,986	8,750	3,439	8,689	9,000	
100-00-55140-291-000	COMM CENTER-CUSTODIAL SVCS	11,497	6,122	10,750	2,762	8,200	10,250	
100-00-55140-340-000	COMM CENTER-OPER EXPS	455	801	1,050	0	1,050	1,050	
100-00-55140-341-000	COMM CENTER-TOOLS & EQUIP	104	284	400	80	400	400	
100-00-55140-350-000	COMM CENTER-REPAIR/MAINT EXPS	297	1,744	2,200	0	2,200	2,200	
		37,455	28,254	41,474	9,920	38,263	41,766	0.7%
55200-PARKS								
100-00-55200-110-000	PARKS-FT WAGES	46,931	46,798	50,909	17,088	50,909	52,478	
100-00-55200-120-000	PARKS-PT WAGES	16,008	17,949	26,250	6,374	26,250	27,513	
100-00-55200-131-000	PARKS-SS/MED	4,447	4,761	5,903	1,774	5,903	6,120	
100-00-55200-132-000	PARKS-RETIREMENT	3,185	3,242	3,665	1,293	3,665	3,805	
100-00-55200-133-000	PARKS-HEALTH INS	21,056	18,064	22,906	8,317	22,906	25,489	
100-00-55200-210-000	PARKS-OUTSIDE SVCS	1,254	267	2,800	21	2,800	2,800	
100-00-55200-220-000	PARKS-UTILITIES	4,167	5,221	6,750	2,028	6,278	6,750	
100-00-55200-310-000	PARKS-OFFICE SUPPLIES	15	74	200	0	200	200	
100-00-55200-330-000	PARKS-TRANSPORTATION EXPS	9,355	4,571	9,000	2,341	6,841	9,000	
100-00-55200-340-000	PARKS-OPERATING EXPS	8,649	12,769	14,000	6,619	14,000	15,000	
100-00-55200-341-000	PARKS-TOOLS & EQUIP EXPS	432	1,170	1,500	840	1,500	1,500	
100-00-55200-350-000	PARKS-REPAIR/MAINT EXPS	5,131	1,534	6,000	1,337	6,000	7,500	
100-00-55200-390-000	PARKS-MISC EXPS	442	1,569	1,000	0	1,000	1,000	
		121,072	117,989	150,883	48,032	148,252	159,155	5.5%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
55300-JOINT RECREATION PROGRAM								
100-00-55300-340-000	JOINT REC-OPERATING EXPS	8,000	8,000	8,000	8,000	8,000	10,000	25.0%
55310 CELEBRATIONS & CIVIC PROMOTIONS								
100-00-55310-340-000	CIVIC PROMO-OPERATING EXPS	7,500	12,948	12,000	18,296	28,296	20,000	66.7%
CULTURE, RECREATION AND EDUCATION EXPENDITURES		174,027	167,191	212,357	84,248	222,811	230,921	8.7%
DEVELOPMENT								
56110-FORESTRY								
100-00-56110-000-000	FORESTRY	11,232	10,885	15,000	0	15,000	15,000	0.0%
56700-TOURISM								
100-00-56700-110-000	TOURISM & COMM-FT WAGES	0	42,451	56,733	18,077	47,057	59,318	
100-00-56700-120-000	TOURISM & COMM-PT WAGES	23,601	3,012	0	0	0	0	
100-00-56700-131-000	TOURISM & COMM-SS/MED	1,667	3,369	4,340	1,506	3,600	4,538	
100-00-56700-132-000	TOURISM & COMM-RETIREMENT	1,575	3,029	4,084	1,479	3,388	4,300	
100-00-56700-133-000	TOURISM & COMM-HEALTH INS	19	1,443	4,820	4,237	12,497	17,950	
100-00-56700-135-000	TOURISM & COMM-TRAIN/EDUCATION	987	987	2,000	0	1,000	1,000	
100-00-56700-210-000	TOURISM & COMM-O/S SVCS	5,294	605	3,000	25	2,000	3,800	
100-00-56700-220-000	TOURISM & COMM-UTILITIES	636	944	805	192	1,000	1,000	
100-00-56700-310-000	TOURISM & COMM-OFFICE SUPPLIES	171	581	750	294	750	750	
100-00-56700-320-000	TOURISM & COMM-PUBS & DUES	0	0	2,000	0	0	2,000	
100-00-56700-330-000	TOURISM & COMM-TRANS EXPS	513	445	1,000	95	750	1,050	
100-00-56700-340-000	TOURISM & COMM-OPERATING EXPS	1,501	2,445	7,000	203	4,000	5,500	
100-00-56700-390-000	TOURISM & COMM-MISC EXPS	3,444	1,728	1,500	341	1,500	750	
100-00-56700-514-000	TOURISM & COMMUNICATIONS - WC	0	0	100	0	100	100	
100-00-56700-530-000	TOURISM & COMM-BLDG RENTS	4,000	4,000	4,000	0	4,000	4,000	
		43,408	65,039	92,132	26,449	81,642	106,056	15.1%
56800-ECONOMIC DEVELOPMENT								
100-00-56800-210-000	OUTSIDE SERVICES	0	2,565	1,200	1,111	1,111	1,200	0.0%
ECONOMIC DEVELOPMENT EXPENDITURES		54,640	78,489	108,332	27,560	97,753	122,256	12.9%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
DEBT SERVICE								
100-00-58100-610-000	DEBT SERVICE-PRINCIPAL	428,033	365,000	370,000	295,000	360,000	300,000	
100-00-58100-620-100	DEBT SERVICE - PRINCIPAL	0	0	0	0	0	55,000	
100-00-58200-620-000	DEBT SERVICE-INTEREST	87,031	188,651	175,000	89,050	173,950	161,900	
100-00-58200-620-100	DEBT SERVICE - FISCAL CHARGES	0	0	0	0	0	0	
100-00-58200-690-000	DEBT SERVICE-FISCAL CHARGES	87,270	0	0	0	0	0	
DEBT SERVICE		602,334	553,651	545,000	384,050	533,950	516,900	-5.2%
TRANSFERS OUT								
100-00-59210-000-000	TRANSFER TO WATER FUND	0	0	0	0	0	0	
100-00-59220-000-000	TRANSFER TO SEWER FUND	0	0	0	0	0	0	
100-00-59230-000-000	TRANSFER TO LIBRARY FUND	202,095	217,649	220,000	110,000	220,000	222,500	
100-00-59240-000-000	TRANSFER TO FIRE FUND	461,488	472,352	488,021	244,011	488,021	502,764	
100-00-59245-000-000	TRANSFER TO COMMUNITY DEV FUND	0	0	0	0	0	42,984	
100-00-59295-000-000	TRANSFER TO CAPITAL PROJECTS	225,276	1,028,799	106,956	51,125	102,250	85,000	
TRANSFERS OUT		888,859	1,718,800	814,977	405,136	810,271	853,248	4.7%
GENERAL FUND EXPENDITURES		3,597,791	4,603,418	3,828,178	1,814,232	3,800,828	4,019,386	5.0%
EXCESS OF REVENUES & OTHER SOURCES OVER EXPENDITURES		709,241	-618,240	0	1,272,026	276,132	-164,413	
USE OF FUND BALANCE		0	618,240	0	0	0	164,413	

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
FIRE-EMS FUND REVENUES								
TAXES								
210-00-41120-000-000	TAXES VILLAGE	461,488	472,352	488,021	244,011	488,021	502,764	3.0%
INTERGOVERNMENTAL REVENUES								
210-00-43410-000-000	STATE SHARED REVENUES	0	0	0	0	0	0	
210-00-43420-000-000	2% FIRE DUES	20,337	22,938	22,500	23,826	23,826	24,500	
210-00-43440-000-000	2% FIRE DUES TOWNS	11,147	11,425	11,500	0	11,425	11,500	
210-00-43500-000-000	STATE GRANTS	7,074	54,727	20,000	27,183	27,183	25,000	
		38,558	89,090	54,000	51,009	62,434	61,000	13.0%
PUBLIC CHARGES FOR SERVICES								
210-00-46223-000-000	FIRE INSPECTIONS	0	0	100	0	0	100	
210-00-46225-000-000	FACILITY FEE - LIFT ASSIST	0	0	0	0	0	2,500	
210-00-46230-000-000	EMS RUNS	168,655	226,393	210,000	37,660	202,160	225,000	
210-00-46231-000-000	EMS RUNS PRIOR YEAR	77,559	104,727	92,500	76,913	81,913	90,000	
		246,214	331,120	302,600	114,573	284,073	317,600	5.0%
INTERGOVERNMENTAL CHARGES FOR SERVICES								
210-00-47320-000-000	TOWN OF AZTALAN - TAXES	32,117	32,223	34,560	17,280	34,560	38,794	
210-00-47320-100-000	TOWN OF AZTALAN - EMS ADD AREA	0	0	0	0	0	0	
210-00-47321-000-000	TOWN OF FARMINGTON - TAXES	118,249	121,578	128,544	64,272	128,544	127,096	
210-00-47322-000-000	TOWN OF MILFORD - TAXES	19,788	20,950	21,995	10,998	21,995	21,784	
210-00-47322-100-000	TOWN OF MILFORD - EMS ADD AREA	4,653	4,932	5,000	2,535	5,000	5,100	
210-00-47323-000-000	TOWN OF WATERTOWN - TAXES	44,949	49,390	51,231	25,615	51,231	56,206	
		219,756	229,073	241,330	120,700	241,330	248,980	3.2%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
MISCELLANEOUS REVENUES								
210-00-48120-000-000	INTEREST	4,187	11,827	9,000	5,958	9,000	7,000	
210-00-48300-000-000	SALE OF PROPERTY	0	0	0	0	0	0	
210-00-48400-000-000	INSURANCE REIMBURSEMENTS	16,529	14,781	18,000	8,221	12,000	18,000	
210-00-48500-000-000	DONATIONS	3,221	700	1,250	0	9,000	2,500	
210-00-48620-000-000	REFUND PRIOR YR EXPS	5,489	13,396	6,500	305	305	5,000	
210-00-48630-000-000	MISCELLANEOUS REVENUES	150	3,539	1,000	12,704	12,704	6,000	
		29,576	44,243	35,750	27,188	43,009	38,500	7.7%
OTHER FINANCING SOURCES								
210-00-49120-000-000	NOTES - OTHER PROCEEDS	901,450	0	380,000	0	345,000	0	
210-00-49190-000-000	PREMIUM ON DEBT ISSUANCE	18,270	0	0	0	0	0	
210-00-49400-000-000	SALES OF FIXED ASSETS	39,375	14,168	0	0	2,500	0	
		959,095	14,168	380,000	0	347,500	0	-100.0%
FIRE-EMS FUND REVENUES		1,954,687	1,180,046	1,501,701	557,481	1,466,367	1,168,844	-22.2%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
FIRE-EMS FUND EXPENDITURES								
GENERAL GOVERNMENT								
51140-POLICE & FIRE COMMISSION								
210-00-51140-131-000	POLICE & FIRE COMM-SS/MED	46	30	61	35	35	61	
210-00-51140-140-000	POLICE & FIRE COMM-PER DIEMS	600	388	800	460	460	800	
210-00-51140-340-000	POLICE & FIRE COMM-OPER EXPS	0	0	75	0	0	75	
		646	418	936	495	495	936	0.0%
51300-LEGAL								
210-00-51300-210-000	ATTORNEY-OUTSIDE SVCS	1,684	1,425	1,500	782	1,603	1,500	0.0%
51410-ADMINISTRATOR								
210-00-51410-110-000	FIRE ADMIN-FT WAGES	15,600	16,000	15,351	5,830	12,690	17,899	
210-00-51410-131-000	FIRE ADMIN-SS/MED	0	1,157	1,174	472	971	1,369	
210-00-51410-132-000	FIRE ADMIN-RETIREMENT	0	1,087	1,105	471	914	1,298	
210-00-51410-133-000	FIRE ADMIN-HEALTH INS	0	3,528	6,187	1,600	3,420	6,851	
		15,600	21,772	23,817	8,373	17,995	27,417	15.1%
51420-CLERK/TREAS OFFICE								
210-00-51420-110-000	FIRE ADMIN-CLERICAL FT WAGES	19,847	19,830	18,591	7,528	17,748	19,866	
210-00-51420-131-000	FIRE ADMIN-CLERICAL SS/MED	0	1,437	1,422	619	1,358	1,520	
210-00-51420-132-000	FIRE ADMIN-CLERICAL RETIREMENT	0	1,366	1,339	612	1,278	1,440	
210-00-51420-133-000	FIRE ADMIN-CLERICAL HEALTH INS	0	7,376	6,113	2,469	7,019	9,129	
		19,847	30,009	27,465	11,228	27,403	31,955	16.3%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
51450-DATA PROCESSING								
210-00-51450-210-000	DATA PROCESSING-OUTSIDE SVCS	1,182	1,806	2,550	1,165	2,550	7,500	194.1%
51510-ACCOUNTING & AUDIT								
210-00-51510-210-000	AUDITOR-OUTSIDE SVCS	2,202	1,481	2,250	235	2,250	2,250	0.0%
51540-RISK & PROPERTY MANAGEMENT								
210-00-51540-511-000	RISK & PROP MGMT-PROPERTY INS	3,015	3,255	3,495	0	4,194	3,599	
210-00-51540-512-000	RISK & PROP MGMT-LIABILITY INS	4,811	7,921	7,695	3,897	8,897	8,334	
210-00-51540-513-000	RISK & PROP MGMT-AUTO INS	16,518	17,655	17,088	8,397	17,997	17,715	
210-00-51540-514-000	RISK & PROP MGMT-WORK COMP INS	21,639	21,724	24,988	11,018	23,018	17,527	
210-00-51540-515-000	RISK & PROP MGMT-ACCIDENT INS	0	0	0	0	0	0	
		45,983	50,555	53,266	23,312	54,106	47,175	-11.4%
51900-OTHER GENERAL GOVERNMENT								
210-00-51910-000-000	BAD DEBT EXPENSE	2,068	0	3,000	0	0	1,000	
		2,068	0	3,000	0	0	1,000	-66.7%
GENERAL GOVERNMENT EXPENDITURES		89,212	107,466	114,784	45,590	106,402	119,733	4.3%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
PUBLIC SAFETY								
52200 FIRE PROTECTION								
WAGES & BENEFITS								
210-00-52200-110-000	FIRE DEPT-FT WAGES	86,760	92,880	94,254	42,009	94,209	98,266	
210-00-52200-120-000	FIRE DEPT-PT WAGES	35,417	33,574	51,740	10,031	40,031	52,500	
210-00-52200-131-000	FIRE DEPT-SS/MED	11,152	9,400	11,168	4,759	12,598	11,533	
210-00-52200-132-000	FIRE DEPT-RETIREMENT	14,404	13,902	13,950	7,047	13,849	14,101	
210-00-52200-133-000	FIRE DEPT-HEALTH INS	22,474	18,358	24,971	11,108	20,708	32,800	
210-00-52200-134-000	FIRE DEPT-CLOTH ALLOWANCE	4,464	1,293	2,325	142	2,325	2,325	
210-00-52200-135-000	FIRE DEPT-TRAIN/EDUCATION	807	2,578	3,000	1,202	3,000	3,000	
		175,478	171,985	201,408	76,298	186,720	214,525	6.5%
OPERATING EXPENSES								
210-00-52200-210-000	FIRE DEPT-OUTSIDE SVCS	6,893	6,869	7,000	5,597	8,000	7,000	
210-00-52200-220-000	FIRE DEPT-UTILITIES	7,366	8,741	10,000	5,823	12,697	11,000	
210-00-52200-310-000	FIRE DEPT-OFFICE SUPPLIES	649	535	500	235	750	500	
210-00-52200-320-000	FIRE DEPT-PUBS & DUES	290	295	500	310	750	750	
210-00-52200-330-000	FIRE DEPT-TRANSPORTATION EXPS	7,042	5,269	5,000	2,072	5,222	5,000	
210-00-52200-340-000	FIRE DEPT-OPERATING EXPS	4,746	3,855	5,000	1,444	5,000	5,000	
210-00-52200-341-000	FIRE DEPT-TOOLS & EQUIP EXPS	2,553	7,470	5,000	1,756	5,000	5,000	
210-00-52200-350-000	FIRE DEPT-REPAIR/MAINT EXPS	38,915	8,802	8,000	374	8,000	8,000	
210-00-52200-390-000	FIRE DEPT-MISC EXPS	741	880	1,000	204	1,000	1,500	
210-00-52200-396-000	FIRE DEPT-FIRE PREVENT MAT'LS	1,574	2,000	2,000	0	2,000	2,000	
		70,769	44,716	44,000	17,815	48,419	45,750	4.0%
CAPITAL OUTLAY								
210-00-57220-810-000	FIRE CAPITAL EQUIPMENT	1,180,256	0	26,000	2,967	26,000	23,000	
210-00-57220-820-000	FIRE CAPITAL IMPROVEMENTS	0	0	0	0	0	0	
		1,180,256	0	26,000	2,967	26,000	23,000	-11.5%
FIRE PROTECTION EXPENDITURES		1,426,503	216,701	271,408	97,080	261,139	283,275	4.4%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
52300 EMERGENCY MEDICAL SERVICES								
WAGES & BENEFITS								
210-00-52300-110-000	EMS-FT WAGES	186,915	195,813	197,271	87,553	195,553	202,297	
210-00-52300-120-000	EMS-PT WAGES	168,403	213,771	188,400	89,531	194,531	212,160	
210-00-52300-131-000	EMS-SS/MED	26,477	30,733	29,504	14,725	29,841	31,705	
210-00-52300-132-000	EMS-RETIREMENT	26,449	28,847	29,196	14,373	28,746	29,029	
210-00-52300-133-000	EMS-HEALTH INS	23,191	24,362	41,338	14,875	38,875	61,193	
210-00-52300-134-000	EMS-CLOTH ALLOWANCE	2,808	550	2,000	150	2,000	2,250	
210-00-52300-135-000	EMS-TRAIN/EDUCATION EXPS	8,565	957	7,500	2,555	7,500	7,500	
		442,808	495,033	495,209	223,762	497,046	546,134	10.3%
OPERATING EXPENSES								
210-00-52300-210-000	EMS-OUTSIDE SVCS	30,657	40,964	40,000	20,616	42,216	39,000	
210-00-52300-220-000	EMS-UTILITIES	10,966	14,141	12,500	7,611	15,948	15,000	
210-00-52300-310-000	EMS-OFFICE SUPPLIES	571	683	1,000	375	1,000	1,000	
210-00-52300-320-000	EMS-PUBS & DUES	100	273	500	500	500	1,000	
210-00-52300-330-000	EMS-TRANSPORTATION EXPS	6,175	6,121	6,500	3,849	8,399	7,500	
210-00-52300-340-000	EMS-OPERATING EXPS	25,602	18,316	22,000	8,725	22,000	24,000	
210-00-52300-341-000	EMS-TOOLS & EQUIP EXPS	754	1,319	1,000	90	1,000	1,500	
210-00-52300-350-000	EMS-REPAIR/MAINT EXPS	3,625	6,250	4,000	9,658	20,000	5,000	
210-00-52300-390-000	EMS-MISC EXPS	641	1,094	1,000	23	1,000	1,250	
210-00-52300-395-000	EMS-FAP SPENDING	0	18,636	20,000	9,444	27,183	25,000	
		79,091	107,797	108,500	60,891	139,246	120,250	10.8%
CAPITAL OUTLAY								
210-00-57230-810-000	EMS CAPITAL EQUIPMENT	0	0	380,000	0	345,000	0	
210-00-57230-820-000	EMS CAPITAL IMPROVEMENTS	0	0	0	0	0	0	
		0	0	380,000	0	345,000	0	-100.0%
EMERGENCY MEDICAL SERVICES EXPENDITURES		521,899	602,830	983,709	284,653	981,292	666,384	-32.3%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
DEBT SERVICE								
210-00-58100-610-000	DEBT SERVICE - PRINCIPAL	153,639	153,236	140,000	28,737	143,742	42,213	
210-00-58200-620-000	DEBT SERVICE - INTEREST	9,418	42,842	40,000	19,538	38,183	49,133	
210-00-58200-690-000	DEBT SERVICE - FISCAL CHARGES	28,167	0	0	0	2,000	0	
210-00-58295-000-000	INTEREST ON LOAN FROM CAPITAL FUND	600	3,600	3,600	0	3,600	3,600	
DEBT SERVICE EXPENDITURES		191,824	199,678	183,600	48,275	187,525	94,946	-48.3%
TRANSFERS OUT								
210-00-59200-000-000	TRANSFER TO GENERAL	2,318	2,318	3,200	3,200	3,200	3,900	
TRANSFERS OUT		2,318	2,318	3,200	3,200	3,200	3,900	21.9%
FIRE-EMS FUND EXPENDITURES		2,231,756	1,128,993	1,556,701	478,798	1,539,558	1,168,238	-25.0%
EXCESS OF REVENUES & OTHER SOURCES OVER EXPENDITURES		-277,069	51,053	-55,000	78,683	-73,191	606	
USE OF EXISTING BOND PROCEEDS		0	0	36,653	0	35,000	0	
USE OF FUND BALANCE		277,069	0	18,347	0	38,191	0	

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
LIBRARY FUND REVENUES								
INTERGOVERNMENTAL REVENUES								
220-00-43510-000-000	COUNTY AID	64,932	62,140	67,597	67,608	67,608	65,846	
220-00-43520-000-000	LIBRARY GRANTS	3,528	3,530	577	631	631	619	
		68,460	65,670	68,174	68,239	68,239	66,465	-2.5%
PUBLIC CHARGES FOR SERVICES								
220-00-46710-000-000	LIBRARY FINES	746	744	600	244	600	600	0.0%
MISCELLANEOUS REVENUES								
220-00-48120-000-000	INTEREST	6,963	5,666	5,500	2,372	4,872	5,500	
220-00-48121-000-000	INTEREST ON LIBRARY REST/TRUST	19,040	28,286	0	18,100	26,100	0	
220-00-48200-000-000	BLDG & LAND RENT	2,030	90	400	940	1,140	1,000	
220-00-48500-000-000	DONATIONS	11,476	6,262	6,000	4,622	5,122	6,000	
220-00-48620-000-000	REFUND PRIOR YR EXPS	931	0	0	0	0	0	
220-00-48900-000-000	MISC REV	768	572	500	1,326	1,326	600	
220-00-48900-150-000	MISC REV-TAXABLE REVENUE	1,162	1,399	1,600	957	1,600	1,600	
		42,370	42,275	14,000	28,317	40,160	14,700	5.0%
TRANSFERS IN								
220-00-49210-000-000	TRANSFER FROM GENERAL	202,095	217,649	220,000	110,000	220,000	222,500	1.1%
LIBRARY FUND REVENUES		313,671	326,338	302,774	206,800	328,999	304,265	0.5%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
LIBRARY FUND EXPENDITURES								
CULTURE, RECREATION & EDUCATION								
220-00-55110-110-000	LIBRARY-FT WAGES	108,068	60,279	61,808	27,777	61,808	64,279	
220-00-55110-120-000	LIBRARY-PT WAGES	36,881	89,059	89,690	39,398	89,690	92,369	
220-00-55110-131-000	LIBRARY-SS/MED	9,914	10,716	11,590	5,317	11,590	11,983	
220-00-55110-132-000	LIBRARY-RETIREMENT	7,389	6,488	4,450	2,219	4,450	4,660	
220-00-55110-133-000	LIBRARY-HEALTH INS	47,687	55,051	43,773	17,025	43,773	37,563	
220-00-55110-135-000	LIBRARY-TRAIN/EDUCATION	229	245	1,400	235	1,400	1,400	
220-00-55110-136-000	LIBRARY-TUITION REIMBURSEMENT	0	0	0	0	0	5,000	
220-00-55110-210-000	LIBRARY-OUTSIDE PROF SVCS	524	710	700	279	700	1,000	
220-00-55110-220-000	LIBRARY-UTILITIES	2,044	1,459	1,669	135	1,669	1,680	
220-00-55110-290-000	LIBRARY-OUTSIDE SVCS	3,114	3,411	3,433	1,786	3,433	4,034	
220-00-55110-291-000	LIBRARY-CUSTODIAL SVCS	8,310	8,621	9,085	4,348	9,085	9,186	
220-00-55110-310-000	LIBRARY-OFFICE SUPPLIES	977	831	1,200	517	1,200	1,300	
220-00-55110-320-000	LIBRARY-PUBS & DUES	336	298	350	348	350	350	
220-00-55110-330-000	LIBRARY-TRANSPORTATION EXPS	242	266	400	44	400	400	
220-00-55110-340-000	LIBRARY-OPERATING EXPS	27,454	26,538	35,750	18,349	35,750	36,190	
220-00-55110-341-000	LIBRARY-TOOLS & EQUIPMENT	3,938	5,872	9,060	7,409	9,060	8,854	
220-00-55110-390-000	LIBRARY-MISC EXPS	6,288	4,523	1,000	1,496	3,000	1,500	
220-00-55110-395-000	LIBRARY-SCLS ACCOUNT FEES	2,498	2,756	2,500	1,251	2,500	3,500	
220-00-55110-511-000	LIBRARY-PROPERTY INS	1,288	1,603	1,702	0	2,042	1,771	
220-00-55110-512-000	LIBRARY-LIABILITY INS	470	740	731	370	900	802	
220-00-55110-514-000	LIBRARY-WORK COMP INS	336	351	386	170	420	326	
CULTURE, RECREATION & EDUCATION EXPENDITURES		267,987	279,817	280,677	128,473	283,220	288,147	2.7%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
CAPITAL OUTLAY								
220-00-57551-820-000	CAP OUTLAY-LIBRARY	0	0	0	0	0	0	
CAPITAL OUTLAY EXPENDITURES		0	0	0	0	0	0	0.0%
TRANSFERS OUT								
220-00-59200-000-000	TRANSFER TO GENERAL	22,097	22,097	22,097	22,097	22,097	22,097	
TRANSFERS OUT		22,097	22,097	22,097	22,097	22,097	22,097	0.0%
LIBRARY FUND EXPENDITURES		290,084	301,914	302,774	150,570	305,317	310,244	2.5%
EXCESS OF REVENUES & OTHER SOURCES OVER EXPENDITURES		23,587	24,424	0	56,230	23,682	-5,979	
USE OF FUND BALANCE		0	0	0	0	0	5,979	

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
ROOM TAX FUND REVENUES								
TAXES								
230-00-41210-000-000	ROOM TAX REVENUE	118,944	57,282	105,000	55,733	107,733	120,000	
230-00-41820-000-000	INTEREST ON DELINQUENT ROOM TAX	0	0	0	2,217	2,217	0	
		118,944	57,282	105,000	57,950	109,950	120,000	14.3%
INTERGOVERNMENTAL REVENUES								
230-00-43260-700-000	DESTINATION MKTG GRANT	0	539	0	0	0	0	
230-00-43510-000-000	GEN'L GOV STATE GRANTS	0	0	0	0	0	0	
		0		0	0	0	0	0.0%
MISCELLANEOUS REVENUES								
230-00-48120-000-000	INTEREST	20,442	19,152	12,500	8,312	15,000	10,925	-12.6%
ROOM TAX FUND REVENUES		139,386	76,434	117,500	66,262	124,950	130,925	11.4%
ROOM TAX FUND EXPENDITURES								
ECONOMIC DEVELOPMENT								
230-00-56710-210-000	ROOM TAX-OUTSIDE SVCS	1,743	24,316	10,000	324	17,000	10,000	
230-00-56710-390-000	ROOM TAX-MISC EXPS	0	0	1,000	0	0	500	
230-00-56710-720-000	ROOM TAX-TOURISM GRANTS	0	0	10,000	0	0	5,000	
ECONOMIC DEVELOPMENT EXPENDITURES		1,743	24,316	21,000	324	17,000	15,500	-26.2%
TRANSFERS OUT								
230-00-59200-000-000	TRANSFER TO GEN FUND	35,683	17,081	31,500	21,333	32,320	36,000	
230-00-59200-910-000	TRANSFER TO GEN-ADMIN COSTS	34,960	65,039	92,132	0	81,642	106,056	
TRANSFERS OUT		70,643	82,120	123,632	21,333	113,962	142,056	14.9%
ROOM TAX FUND EXPENDITURES		72,386	106,436	144,632	21,657	130,962	157,556	8.9%
EXCESS OF REVENUES & OTHER SOURCES OVER EXPENDITURES		67,000	-30,002	-27,132	44,605	-6,012	-26,631	
USE OF FUND BALANCE		0	30,002	27,132	0	6,012	26,631	

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
COMMUNITY DEVELOPMENT FUND REVENUES								
INTERGOVERNMENTAL REVENUES								
245-00-43510-000-000	GEN'L GOV STATE GRANTS	0	0	0	0	0	0	0.0%
MISCELLANEOUS REVENUES								
245-00-48120-000-000	INTEREST ON INVESTMENTS	0	0	0	0	0	0	
245-00-48130-000-000	INTEREST ON NOTES RECEIVABLE	0	0	0	0	0	1,179	
245-00-48615-000-000	REIMBURSEMENT OF EXPENSES	0	0	0	0	0	2,500	
		0	0	0	0	0	3,679	0.0%
TRANSFERS IN								
245-00-49210-000-000	TRANSFER FROM GENERAL	0	0	0	0	0	42,984	0.0%
COMMUNITY DEVELOPMENT FUND REVENUES		0	0	0	0	0	46,663	0.0%
COMMUNITY DEVELOPMENT FUND EXPENDITURES								
ECONOMIC DEVELOPMENT								
245-00-56800-210-000	COMMUNITY DEV-O/S SERVICES	0	0	0	0	0	2,500	
245-00-56800-340-000	COMMUNITY DEV-OPERATING EXP	0	0	0	0	0	0	
245-00-56800-400-000	COMMUNITY DEV-LOANS	0	0	0	0	0	42,984	
ECONOMIC DEVELOPMENT EXPENDITURES		0	0	0	0	0	45,484	0.0%
TRANSFERS OUT								
245-00-59200-000-000	TRANSFER TO GEN FUND	0	0	0	0	0	0	0.0%
COMMUNITY DEVELOPMENT FUND EXPENDITURES		0	0	0	0	0	45,484	0.0%
EXCESS OF REVENUES & OTHER SOURCES OVER EXPENDITURES		0	0	0	0	0	1,179	
USE OF FUND BALANCE		0	0	0	0	0	0	

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
TID 4 REVENUES								
TAXES								
440-00-41120-000-000	TAXES VILLAGE	147,194	78,364	86,340	128,555	128,555	370,000	328.5%
INTERGOVERNMENTAL REVENUES								
440-00-43430-000-000	PERSONAL PROPERTY AID-STATE	0	14,862	14,862	14,862	14,862	14,862	
PUBLIC CHARGES FOR SERVICES								
440-00-46130-000-000	PLAN COMMISSION FEES	784	14,783	10,000	11,688	45,000	10,000	0.0%
MISCELLANEOUS REVENUES								
440-00-48100-000-000	TID #4-INTEREST	1,312	4	0	221	400	2,400	
440-00-48125-000-000	INTEREST ON PROCEEDS	0	9,827	0	6,632	9,632	7,000	
440-00-48620-000-000	REFUND PRIOR YEAR EXPENSES	22,002	0	0	0	0	0	
440-00-48900-000-000	MISC REVENUE	13,600	0	0	0	0	0	
		36,914	9,831	0	6,853	10,032	9,400	0.0%
OTHER FINANCING SOURCES								
440-00-49110-000-000	PROCEEDS FROM BONDS	0	0	0	0	0	0	
440-00-49120-000-000	PROCEEDS FROM NOTES	0	681,225	700,000	0	0	740,000	
440-00-49190-000-000	PREMIUM ON DEBT ISSUANCE	0	2,166	0	0	0	2,500	
		0	683,391	700,000	0	0	742,500	6.1%
TID 4 REVENUES		184,892	801,231	811,202	161,958	198,449	1,146,762	41.4%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
TID 4 EXPENDITURES								
GENERAL GOVERNMENT								
51410-ADMINISTRATOR								
440-00-51410-110-000	ADMINISTRATOR WAGES	19,501	16,000	17,057	6,478	14,038	19,887	
440-00-51410-131-000	ADMINISTRATOR SS/MC	1,345	1,170	1,305	518	1,074	1,521	
440-00-51410-132-000	ADMINISTRATOR WRS	1,212	1,098	1,228	517	1,011	1,442	
440-00-51410-133-000	ADMINISTRATOR HEALTH INS	3,499	3,573	6,874	1,755	3,483	7,612	
440-00-51410-134-000	ADMINISTRATOR TRANSPORTATION	0	0	270	0	270	270	
440-00-51410-390-000	ADMINISTRATIVE MISC EXP	150	574	500	150	150	500	
		25,707	22,415	27,234	9,418	20,026	31,232	14.7%
51420-CLERK/TREAS OFFICE								
440-00-51420-110-000	CLERKS OFFICE-WAGES	21,888	21,856	18,591	7,528	17,748	19,866	
440-00-51420-131-000	CLERKS OFFICE-SS/MC	1,478	1,581	1,422	626	1,358	1,520	
440-00-51420-132-000	CLERKS OFFICE-WRS	1,442	1,506	1,339	620	1,278	1,440	
440-00-51420-133-000	CLERKS OFFICE-HEALTH INS	6,426	8,558	6,113	2,515	6,415	9,129	
		31,234	33,501	27,465	11,289	26,799	31,955	16.3%
GENERAL GOVERNMENT EXPENDITURES		56,941	55,916	54,699	20,707	46,825	63,187	15.5%
ECONOMIC DEVELOPMENT								
440-00-56740-210-000	TID #4-AUDIT	1,749	3,175	2,400	805	2,400	2,400	
440-00-56740-211-000	TID #4-PLANNER	12,237	5,560	24,000	11,703	17,703	43,000	
440-00-56740-212-000	TID #4-ENGINEER SERVICES	0	14,691	14,000	16,145	26,145	14,000	
440-00-56740-213-000	TID #4-LEGAL	768	5,645	4,000	560	2,560	4,000	
440-00-56740-390-000	TID #4-MISC EXPENSE	158	2,597	2,000	1,111	2,000	2,000	
440-00-56740-399-200	TID #4-MISC EXP MASTERMOLD MRO	48,068	41,355	52,000	0	37,417	41,250	
440-00-56740-399-210	TID #4-MISC EXP THE PONDS MRO	0	0	0	0	0	0	
ECONOMIC DEVELOPMENT EXPENDITURES		62,980	73,023	98,400	30,324	88,225	106,650	8.4%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
ECONOMIC DEVELOPMENT								
440-00-57100-810-000	CAPITAL PROJECTS-GEN GOV EQUIP	0	19,680	0	0	30,500	0	
440-00-57330-820-000	CAPITAL PROJECTS-STREETS	24,060	22,400	0	0	0	25,000	
440-00-57343-820-000	CAPITAL PROJECTS-SIDEWALKS	0	0	0	0	0	0	
440-00-57620-820-000	CAPITAL PROJECTS-RECREATION	0	0	0	0	0	0	
440-00-57912-610-001	CAPITAL PROJECTS-WELL #4	0	0	700,000	0	0	740,000	
440-00-57917-620-001	CAPITAL PROJECTS-WWTF SLUDGE	0	71,811	508,164	241,217	473,217	0	
440-00-57917-620-002	CAPITAL PROJECTS-GRELL LANE	0	0	0	0	80,000	0	
ECONOMIC DEVELOPMENT EXPENDITURES-CAPITAL PROJECTS		24,060	113,891	1,208,164	241,217	583,717	765,000	-36.7%
DEBT SERVICE								
440-00-58100-610-000	DEBT SERVICE-PRINCIPAL	0	0	0	0	0	29,750	
440-00-58200-620-000	DEBT SERVICE-INTEREST	0	0	29,084	17,087	29,084	53,654	
440-00-58200-690-000	DEBT SERVICE-FISCAL CHARGES	0	11,271	0	0	0	9,000	
440-00-58290-000-000	INTEREST ON LOAN FROM GEN FUND	6,832	5,327	0	0	5,327	5,853	
ECONOMIC DEVELOPMENT EXPENDITURES - DEBT SERVICE		6,832	16,598	29,084	17,087	34,411	98,257	237.8%
TRANSFER OUT								
440-00-59200-000-000	TRANSFER TO GEN FUND	50,159	0	0	0	0	0	
ECONOMIC DEVELOPMENT EXPENDITURES - TRANSFERS		50,159	0	0	0	0	0	0.0%
TID 4 EXPENDITURES		200,972	259,428	1,390,347	309,335	753,178	1,033,094	-25.7%
EXCESS OF REVENUES & OTHER SOURCES OVER EXPENDITURES		-16,080	541,803	-579,145	-147,377	-554,729	113,668	
USE OF EXISTING BOND PROCEEDS		0	0	508,164	0	553,217	0	
USE OF FUND BALANCE		16,080	0	70,981	147,377	1,512	0	

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
TID 5 REVENUES								
TAXES								
450-00-41120-000-000	TAXES VILLAGE	0	0	0	0	0	26,000	0.0%
INTERGOVERNMENTAL REVENUES								
450-00-43570-000-000	CULTURE, REC AND EDUC GRANT	0	0	35,000	0	0	35,000	0.0%
PUBLIC CHARGES FOR SERVICES								
450-00-46130-000-000	PLAN COMMISSION FEES	0	30,826	24,000	38,087	50,000	24,000	0.0%
MISCELLANEOUS REVENUES								
450-00-48100-000-000	TID #5-INTEREST	0	-66	0	-155	0	100	
450-00-48125-000-000	INTEREST ON PROCEEDS	0	8,559	0	6,238	8,500	13,000	
		0	8,493	0	6,083	8,500	13,100	0.0%
OTHER FINANCING SOURCES								
450-00-49110-000-000	PROCEEDS FROM BONDS	0	0	0	0	0	0	
450-00-49120-000-000	PROCEEDS FROM NOTES	0	593,325	1,165,000	0	0	1,243,000	
450-00-49190-000-000	PREMIUM ON DEBT ISSUANCE	0	1,887	0	0	0	3,000	
		0	595,212	1,165,000	0	0	1,246,000	7.0%
TID 5 REVENUES		0	634,531	1,224,000	44,170	58,500	1,344,100	9.8%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
TID 5 EXPENDITURES								
GENERAL GOVERNMENT								
51410-ADMINISTRATOR								
450-00-51410-110-000	ADMINISTRATOR WAGES	0	0	5,117	1,943	4,253	7,955	
450-00-51410-131-000	ADMINISTRATOR SS/MC	0	0	391	138	325	609	
450-00-51410-132-000	ADMINISTRATOR WRS	0	0	368	138	306	577	
450-00-51410-133-000	ADMINISTRATOR HEALTH INS	0	0	2,062	466	982	3,045	
450-00-51410-134-000	ADMINISTRATOR TRANSPORTATION	0	0	0	0	0	0	
450-00-51410-390-000	ADMINISTRATIVE MISC EXP	0	0	0	150	150	0	
		0	0	7,938	2,835	6,016	12,186	53.5%
51420-CLERK/TREAS OFFICE								
450-00-51420-110-000	CLERKS OFFICE-WAGES	0	0	5,577	2,258	5,338	7,946	
450-00-51420-131-000	CLERKS OFFICE-SS/MC	0	0	427	164	408	608	
450-00-51420-132-000	CLERKS OFFICE-WRS	0	0	402	163	384	576	
450-00-51420-133-000	CLERKS OFFICE-HEALTH INS	0	0	1,834	645	1,845	3,652	
		0	0	8,240	3,230	7,975	12,782	55.1%
GENERAL GOVERNMENT EXPENDITURES		0	0	16,178	6,065	13,991	24,968	54.3%
ECONOMIC DEVELOPMENT								
450-00-56750-210-000	TID #5-AUDIT	0	0	2,000	350	2,000	2,000	
450-00-56750-211-000	TID #5-PLANNER	0	15,311	8,000	3,036	8,000	27,000	
450-00-56750-212-000	TID #5-ENGINEER SERVICES	0	44,646	12,000	3,942	20,000	12,000	
450-00-56750-213-000	TID #5-LEGAL	0	6,421	4,000	3,670	6,000	4,000	
450-00-56750-390-000	TID #5-MISC EXPENSE	0	1,578	2,000	1,111	2,000	2,000	
450-00-56750-399-100	TID #5-MISC EXP DEV INCENTIVE #1	0	0	0	0	0	0	
450-00-56750-399-200	TID #5-MISC EXP DEV INCENTIVE #2	0	0	0	0	0	0	
ECONOMIC DEVELOPMENT EXPENDITURES		0	67,956	28,000	12,109	38,000	47,000	67.9%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
ECONOMIC DEVELOPMENT								
450-00-57100-810-000	CAPITAL PROJECTS-GEN GOV EQUIP	0	0	0	0	0	0	
450-00-57330-820-000	CAPITAL PROJECTS-STREETS	0	0	0	0	0	0	
450-00-57343-820-000	CAPITAL PROJECTS-SIDEWALKS	0	0	0	0	0	0	
450-00-57620-820-000	CAPITAL PROJECTS-RECREATION	0	0	70,000	0	0	105,000	
450-00-57912-610-001	CAPITAL PROJECTS-WELL #4	0	0	1,165,000	0	0	1,243,000	
450-00-57917-620-001	CAPITAL PROJECTS-WWTF SLUDGE	0	68,188	592,465	239,475	469,475	0	
450-00-57917-620-002	CAPITAL PROJECTS - OLD 26 SEWER	0	0	0	0	220,000	0	
ECONOMIC DEVELOPMENT EXPENDITURES-CAPITAL PROJECTS		0	68,188	1,827,465	239,475	689,475	1,348,000	-26.2%
DEBT SERVICE								
450-00-58100-610-000	DEBT SERVICE-PRINCIPAL	0	0	0	0	0	49,875	
450-00-58200-620-000	DEBT SERVICE-INTEREST	0	0	25,228	14,883	25,228	70,611	
450-00-58200-690-000	DEBT SERVICE-FISCAL CHARGES	0	9,794	0	0	0	15,000	
450-00-58290-000-000	INTEREST ON LOAN FROM GEN FUND	0	0	0	0	0	562	
ECONOMIC DEVELOPMENT EXPENDITURES - DEBT SERVICE		0	9,794	25,228	14,883	25,228	136,048	439.3%
TRANSFER OUT								
450-00-59200-000-000	TRANSFER TO GEN FUND/LOAN	0	0	0	0	0	0	
ECONOMIC DEVELOPMENT EXPENDITURES - TRANSFERS		0	0	0	0	0	0	0.0%
TID 5 EXPENDITURES		0	145,938	1,896,871	272,532	766,694	1,556,016	-18.0%
EXCESS OF REVENUES & OTHER SOURCES OVER EXPENDITURES		0	488,593	-672,871	-228,362	-708,194	-211,916	
USE OF EXISTING BOND PROCEEDS		0	0	592,465	0	469,475	0	
USE OF FUND BALANCE		0	0	80,406	228,362	238,719	211,916	

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
TID 6 REVENUES								
TAXES								
460-00-41120-000-000	TAXES VILLAGE	0	0	0	0	0	2,000	0.0%
PUBLIC CHARGES FOR SERVICES								
460-00-46130-000-000	PLAN COMMISSION FEES	0	39,338	18,000	0	50,000	18,000	0.0%
MISCELLANEOUS REVENUES								
460-00-48100-000-000	TID #6-INTEREST	0	-500	0	-98	0	0	
460-00-48125-000-000	INTEREST ON PROCEEDS	0	507	0	366	500	600	
460-00-48620-000-000	REFUND PRIOR YR EXPENSE	0	0	0	0	0	0	
		0	7	0	268	500	600	0.0%
OTHER FINANCING SOURCES								
460-00-49110-000-000	PROCEEDS FROM BONDS	0	0	0	0	0	0	
460-00-49120-000-000	PROCEEDS FROM NOTES	0	35,160	65,000	0	0	65,000	
460-00-49190-000-000	PREMIUM ON DEBT ISSUANCE	0	112	0	0	0	200	
		0	35,272	65,000	0	0	65,200	0.3%
TID 6 REVENUES		0	74,617	83,000	268	50,500	85,800	3.4%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
TID 6 EXPENDITURES								
GENERAL GOVERNMENT								
51410-ADMINISTRATOR								
460-00-51410-110-000	ADMINISTRATOR WAGES	0	0	5,117	1,943	4,253	7,955	
460-00-51410-131-000	ADMINISTRATOR SS/MC	0	0	391	138	325	609	
460-00-51410-132-000	ADMINISTRATOR WRS	0	0	368	138	306	577	
460-00-51410-133-000	ADMINISTRATOR HEALTH INS	0	0	2,062	466	982	3,045	
460-00-51410-134-000	ADMINISTRATOR TRANSPORTATION	0	0	0	0	0	0	
460-00-51410-390-000	ADMINISTRATIVE MISC EXP	0	0	0	150	150	0	
		0	0	7,938	2,835	6,016	12,186	53.5%
51420-CLERK/TREAS OFFICE								
460-00-51420-110-000	CLERKS OFFICE-WAGES	0	0	5,577	2,258	5,338	7,946	
460-00-51420-131-000	CLERKS OFFICE-SS/MC	0	0	427	164	408	608	
460-00-51420-132-000	CLERKS OFFICE-WRS	0	0	402	163	384	576	
460-00-51420-133-000	CLERKS OFFICE-HEALTH INS	0	0	1,834	645	1,845	3,652	
		0	0	8,240	3,230	7,975	12,782	55.1%
GENERAL GOVERNMENT EXPENDITURES		0	0	16,178	6,065	13,991	24,968	54.3%
ECONOMIC DEVELOPMENT								
460-00-56760-210-000	TID #6-AUDIT	0	0	2,000	350	2,000	2,000	
460-00-56760-211-000	TID #6-PLANNER	0	15,535	3,000	320	320	22,000	
460-00-56760-212-000	TID #6-ENGINEER SERVICES	0	33,470	13,000	20,401	45,401	13,000	
460-00-56760-213-000	TID #6-LEGAL	0	7,185	2,000	472	3,472	2,000	
460-00-56760-390-000	TID #6-MISC EXPENSE	0	1,109	1,750	1,111	1,750	1,750	
460-00-56760-399-100	TID #6-MISC EXP DEV INCENTIVE	0	0	0	0	0	0	
460-00-56760-399-200	TID #6-MISC EXP MRO	0	0	0	0	0	0	
ECONOMIC DEVELOPMENT EXPENDITURES		0	57,299	21,750	22,654	52,943	40,750	87.4%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
ECONOMIC DEVELOPMENT								
460-00-57100-810-000	CAPITAL PROJECTS-GEN GOV EQUIP	0	0	0	0	0	0	
460-00-57330-820-000	CAPITAL PROJECTS-STREETS	0	0	0	0	0	0	
460-00-57343-820-000	CAPITAL PROJECTS-SIDEWALKS	0	0	0	0	0	0	
460-00-57620-820-000	CAPITAL PROJECTS-RECREATION	0	0	0	0	0	0	
460-00-57912-610-001	CAPITAL PROJECTS-WELL #4	0	0	65,000	0	0	65,000	
460-00-57917-620-001	CAPITAL PROJECTS-WWTF SLUDGE	0	3,991	34,300	13,933	27,433	0	
ECONOMIC DEVELOPMENT EXPENDITURES-CAPITAL PROJECTS		0	3,991	99,300	13,933	27,433	65,000	-34.5%
DEBT SERVICE								
460-00-58100-610-000	DEBT SERVICE-PRINCIPAL	0	0	0	0	0	2,625	
460-00-58200-620-000	DEBT SERVICE-INTEREST	0	0	1,460	882	1,460	3,825	
460-00-58200-690-000	DEBT SERVICE-FISCAL CHARGES	0	572	0	0	0	1,000	
460-00-58290-000-000	INTEREST ON LOAN FROM GEN FUND	0	0	0	0	0	1,968	
ECONOMIC DEVELOPMENT EXPENDITURES - DEBT SERVICE		0	572	1,460	882	1,460	9,418	545.1%
TRANSFER OUT								
460-00-59200-000-000	TRANSFER TO GEN FUND/LOAN	0	0	0	0	0	0	
ECONOMIC DEVELOPMENT EXPENDITURES - TRANSFERS		0	0	0	0	0	0	0.0%
TID 6 EXPENDITURES		0	61,862	138,688	43,534	95,827	140,136	1.0%
EXCESS OF REVENUES & OTHER SOURCES OVER EXPENDITURES		0	12,755	-55,688	-43,266	-45,327	-54,336	
USE OF EXISTING BOND PROCEEDS		0	0	34,300	0	27,433	0	
USE OF FUND BALANCE		0	0	21,388	43,266	17,894	54,336	

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
CAPITAL PROJECTS FUND REVENUES								
INTERGOVERNMENTAL REVENUES								
495-00-43510-000-000	GEN'L GOV STATE GRANTS	0	0	0	0	0	0	
495-00-43531-000-000	TRANS AID-LRIP/TRIP/MSIP	0	0	0	17,611	17,611	0	
		0	0	0	17,611	17,611	0	0.0%
MISCELLANEOUS REVENUES								
495-00-48110-000-000	INTEREST ON ADVANCES	600	3,600	3,600	0	0	3,600	
495-00-48120-000-000	INTEREST	10,850	18,155	6,000	22,511	49,511	22,300	
495-00-48125-000-000	INTEREST ON PROCEEDS	19,219	13,091	0	592	700	0	
495-00-48301-000-000	SALE OF POLICE EQUIP/PROPERTY	0	0	0	0	0	0	
495-00-48303-000-000	SALE OF HWY EQUIP/PROPERTY	26,890	5,350	0	0	0	0	
495-00-48309-000-000	SALE OF OTHER EQUIP/PROPERTY	0	0	3,500	0	0	3,000	
495-00-48500-000-000	DONATIONS	0	29,750	0	9,811	9,811	0	
495-00-48900-000-000	MISC REVENUE	0	0	20,000	2,327	2,327	0	
		57,559	69,946	33,100	35,241	62,349	28,900	-12.7%
DEBT PROCEEDS								
495-00-49110-000-000	PROCEEDS FROM BONDS	0	0	0	0	0	0	
495-00-49120-000-000	NOTES - OTHER PROCEEDS	2,607,300	0	0	0	0	0	
		2,607,300	0	0	0	0	0	0.0%
TRANSFERS IN								
495-00-49210-000-000	TRANSFER FROM GENERAL	225,276	1,028,799	106,956	51,125	102,250	85,000	
495-00-49211-000-000	TRANSFER FROM IMPACT FEES	0	0	0	0	0	0	
		225,276	1,028,799	106,956	51,125	102,250	85,000	-20.5%
CAPITAL PROJECTS FUND REVENUES		2,890,135	1,098,745	140,056	103,977	182,210	113,900	-18.7%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
CAPITAL PROJECTS FUND EXPENDITURES								
GENERAL GOVERNMENT CAPITAL OUTLAY								
495-00-57145-810-000	DATA PROCESSING EQUIPMENT	0	12,892	10,000	0	2,000	11,000	
495-00-57160-810-000	MUNICIPAL BUILDING EQUIPMENT	0	0	10,000	7,630	7,630	4,000	
495-00-57160-820-000	MUNICIPAL BUILDING IMPROVEMENTS	0	0	0	0	0	0	
GENERAL GOVERNMENT CAPITAL EXPENDITURES		0	12,892	20,000	7,630	9,630	15,000	-25.0%
PUBLIC SAFETY CAPITAL OUTLAY								
495-00-57210-800-000	POLICE SQUAD REPLACE CONTRIB	0	0	0	0	0	0	
495-00-57210-810-000	POLICE DEPARTMENT EQUIPMENT	95,584	16,400	11,300	6,841	11,300	70,000	
495-00-57210-820-000	POLICE DEPARTMENT IMPROVEMENTS	25,760	0	0	0	0	0	
PUBLIC SAFETY CAPITAL EXPENDITURES		121,344	16,400	11,300	6,841	11,300	70,000	519.5%
PUBLIC WORKS CAPITAL OUTLAY								
495-00-57324-810-000	PUBLIC WORKS EQUIPMENT	0	69,261	83,000	51,004	76,004	31,000	
495-00-57324-820-000	PUBLIC WORKS IMPROVEMENTS	0	0	0	0	0	23,500	
495-00-57330-800-000	STREET MAINT FUND CONTRIBUTION	0	0	0	0	0	0	
495-00-57330-820-000	STREETS IMPROVEMENTS	4,713	148,663	38,000	0	34,500	25,000	
495-00-57330-820-002	STREETS-GOSDECK XING	2,145,833	354,835	0	22,144	40,000	0	
495-00-57343-820-000	SIDEWALKS IMPROVEMENTS	0	0	0	0	0	0	
495-00-57345-820-000	RECYCLING IMPROVEMENTS	0	0	0	0	0	0	
PUBLIC WORKS CAPITAL EXPENDITURES		2,150,546	572,759	121,000	73,148	150,504	79,500	-34.3%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
CULTURE, RECREATION AND EDUCATION CAPITAL OUTLAY								
495-00-57514-800-000	COMMUNITY CENTER IMPROVE CONTRIB	0	0	0	0	0	0	
495-00-57514-810-000	COMMUNITY CENTER EQUIPMENT	0	0	0	0	0	0	
495-00-57514-820-000	COMMUNITY CENTER IMPROVEMENTS	43,984	9,399	0	0	0	0	
495-00-57520-810-000	PARKS EQUIPMENT	0	30,129	0	9,811	9,811	0	
495-00-57520-820-000	PARKS IMPROVEMENTS	0	66,600	142,000	51,732	144,432	70,000	
CULTURE, RECREATION AND EDUCATION CAPITAL EXPENDITURES		43,984	106,128	142,000	61,543	154,243	70,000	-50.7%
CAPITAL PROJECTS FUND EXPENDITURES		2,315,874	708,179	294,300	149,162	325,677	234,500	-20.3%
EXCESS OF REVENUES & OTHER SOURCES OVER EXPENDITURES		574,261	390,566	-154,244	-45,185	-143,467	-120,600	
USE OF EXISTING BOND PROCEEDS		0	354,835	0	22,144	40,000	0	
USE OF FUND BALANCE		0	0	154,244	23,041	103,467	120,600	

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
WATER FUND REVENUES								
PUBLIC CHARGES FOR SERVICES								
610-00-46100-000-000	UNMETERED SALES - CONST. WATER	654	528	400	476	575	500	
610-00-46101-000-000	METERED SALES-RESIDENTIAL	279,197	289,757	294,000	142,597	291,097	444,150	
610-00-46102-000-000	METERED SALES-COMMERCIAL	77,248	77,317	87,000	34,841	78,641	114,550	
610-00-46103-000-000	METERED SALES-INDUSTRIAL	41,349	33,590	49,500	17,000	43,000	58,000	
610-00-46104-000-000	METERED SALES-PUB AUTH	21,112	16,959	24,000	6,300	16,750	20,300	
610-00-46105-000-000	METERED SALES-MULTI FAM	24,765	26,737	36,000	17,338	32,238	53,650	
610-00-46200-000-000	PRIVATE FIRE PROTECTION	32,848	34,409	34,247	17,138	34,238	53,650	
610-00-46300-000-000	PUBLIC FIRE PROTECTION	236,083	236,354	238,271	0	236,354	293,093	
610-00-46415-000-470	WATER PENALTIES - FORFEITED DC	1,750	1,713	1,700	657	1,314	2,000	
610-00-46500-000-000	OTHER WATER REVENUES	6,909	6,602	6,000	92	6,000	6,000	
		721,915	723,966	771,118	236,439	740,207	1,045,893	35.6%
MISCELLANEOUS REVENUES								
610-00-48110-000-419	INTEREST INCOME	98,878	87,751	52,500	35,508	60,000	24,700	
610-00-48300-000-000	SALE OF PROPERTY	0	8,040	0	0	0	0	
610-00-48620-000-000	REFUND PRIOR YR EXPS	4,827	0	0	0	0	0	
610-00-48920-000-425	MISC AMORITIZATION	0	0	1,002	0	0	1,002	
610-00-48930-000-421	MISC NON-OPERATING REVS	0	1,324	0	0	0	0	
610-00-48935-000-421	IMPACT FEES	57,120	13,954	0	26,356	28,446	0	
610-00-48940-000-421	TRANS FROM ASSGN/COMP ABSENSES	0	0	0	0	0	0	
		160,825	111,069	53,502	61,864	88,446	25,702	-52.0%
CONTRIBUTED CAPITAL-DEVELOPER								
610-00-49000-000-000	CONTRIB CAPITAL-DEVELOPER	16,807	104,101	0	0	0	0	0.0%
DEBT PROCEEDS								
610-00-49120-000-421	PROCEEDS FROM LT DEBT	0	0	1,824,000	0	0	2,297,000	
WATER FUND REVENUES		899,547	939,136	2,648,620	298,303	828,653	3,368,595	27.2%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
WATER FUND EXPENDITURES								
CAPITAL OUTLAY								
610-00-57900-000-000	DEPRECIATION EXPENSE	188,461	189,816	0	0	190,000	0	
610-00-57900-000-001	DEPRECIATION EXPENSE-CONTRIB	35,871	36,486	0	0	38,000	0	
610-00-57911-810-000	CAP OUTLAY-SUPPLY EQUIP	0	0	0	0	0	0	
610-00-57911-820-000	CAP OUTLAY-SUPPLY IMPROVE	54,062	3,118	0	0	0	0	
610-00-57911-820-000	CAP OUTLAY-SUPPLY WELL 4	0	0	1,824,000	191,641	0	2,297,000	
610-00-57912-810-000	CAP OUTLAY-PUMPING EQUIP	0	0	0	0	0	0	
610-00-57912-820-000	CAP OUTLAY-PUMPING IMPROVE	0	0	0	0	0	0	
610-00-57913-810-000	CAP OUTLAY-WATER TREAT EQUIP	0	0	0	0	0	0	
610-00-57913-820-000	CAP OUTLAY-WATER TREAT IMPROVE	54,000	0	0	0	0	0	
610-00-57914-810-000	CAP OUTLAY-DISTRIB EQUIP	0	13,400	0	0	0	0	
610-00-57914-815-000	CAP OUTLAY-DISTRIB METERS	0	0	0	0	0	45,000	
610-00-57914-820-000	CAP OUTLAY-DISTRIB IMPROVE	0	0	0	0	0	50,000	
610-00-57915-810-000	CAP OUTLAY-CUST ACCTS EQUIP	0	0	0	0	0	0	
610-00-57915-820-000	CAP OUTLAY-CUST ACCTS IMPROVE	0	0	0	0	0	0	
610-00-57916-810-000	CAP OUTLAY-ADMIN & GEN EQUUP	0	1,696	0	0	0	0	
610-00-57916-820-000	CAP OUTLAY-ADMIN & GEN IMPROVE	0	0	0	0	0	0	
610-00-57919-000-000	CAPITAL RESERVE EXPENSE	0	0	2,393	0	0	0	
CAPITAL OUTLAY EXPENDITURES		332,394	244,516	1,826,393	191,641	228,000	2,392,000	31.0%
DEBT SERVICE								
610-00-58100-610-000	DEBT SERVICE - PRINCIPAL	0	0	0	0	0	92,750	
610-00-58200-620-000	DEBT SERVICE - INTEREST	0	0	0	0	0	92,750	
610-00-58200-690-000	DEBT SERVICE - FISCAL CHARGES	0	0	0	0	0	70,000	
610-00-58200-620-001	AMORT OF DEBT EXPENSE	13,950	13,950	13,950	0	13,950	13,950	
DEBT SERVICE EXPENDITURES		13,950	13,950	13,950	0	13,950	269,450	1831.5%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
OPERATIONS/MAINTENANCE								
59110-SOURCE OF SUPPLY								
610-00-59110-110-000	SUPPLY-FT WAGES	16,265	15,893	20,621	8,751	20,621	21,458	
610-00-59110-340-000	SUPPLY-OPERATING EXPS	1,062	1,228	2,500	485	2,500	2,500	
		17,327	17,121	23,121	9,236	23,121	23,958	3.6%
59120-PUMPING								
610-00-59120-110-000	PUMPING-FT WAGES	16,265	15,893	20,621	8,751	20,621	21,458	
610-00-59120-342-000	PUMPING-POWER PURCHASED	32,796	35,106	33,000	15,416	33,000	34,000	
610-00-59120-352-000	PUMPING-PLANT MAINT	0	0	2,500	0	2,500	2,500	
		49,061	50,999	56,121	24,167	56,121	57,958	3.3%
59130-WATER TREATMENT								
610-00-59130-110-000	WATER TREATMENT-FT WAGES	16,265	15,893	20,621	8,751	20,621	21,458	
610-00-59130-340-000	WATER TREATMENT-OPER EXPS	2,328	2,107	3,000	1,226	3,000	3,000	
610-00-59130-343-000	WATER TREATMENT-CHEMICALS	16,710	20,828	26,500	6,464	26,500	26,500	
		35,303	38,828	50,121	16,441	50,121	50,958	1.7%
59131-PROPERTY TAX EQUIVALENT								
610-00-59131-000-000	PROPERTY TAX EQUIVALENT EXP	156,613	144,216	155,332	0	140,000	135,100	-13.0%
59140-DISTRIBUTION								
610-00-59140-110-000	DISTRIBUTION-FT WAGES	16,265	15,893	20,621	8,751	20,621	21,458	
610-00-59140-340-000	DISTRIBUTION-OPER SUPPLIES/EXP	2,345	2,018	3,000	532	3,000	3,000	
610-00-59140-354-000	DISTRIBUTION-MAINS MAINT	2,557	54,203	27,250	581	20,581	30,000	
610-00-59140-355-000	DISTRIBUTION-SERVICE MAINT	3,913	8,882	8,000	599	5,599	12,500	
610-00-59140-356-000	DISTRIBUTION-METER MAINT	14,522	4,821	55,000	22,815	55,000	12,500	
610-00-59140-357-000	DISTRIBUTION-HYDRANT MAINT	3,292	1,489	4,500	0	4,500	4,500	
610-00-59140-361-000	DISTRIBUTION-OTHER PLANT MAINT	2,508	8,149	5,000	2,067	5,000	5,500	
		45,402	95,455	123,371	35,345	114,301	89,458	-27.5%
59150-CUSTOMER ACCOUNT EXPENSES (METER READING)								
610-00-59150-110-000	CUST ACCTS-METER READ FT WAGES	16,265	15,893	20,621	8,751	20,621	21,458	
610-00-59150-340-000	CUST ACCTS-OPERATING EXPS	5,389	8,063	8,650	4,544	8,650	8,650	
		21,654	23,956	29,271	13,295	29,271	30,108	2.9%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
59151-CUSTOMER ACCOUNT EXPENSE (COLLECTION)								
610-00-59151-110-000	CUST ACCTS-COLLECTION FT WAGES	49,097	48,720	51,626	20,616	48,616	54,998	
610-00-59151-120-000	CUST ACCTS-COLLECTION PT WAGES	7,520	1,632	9,000	3,399	7,399	9,271	
		56,617	50,352	60,626	24,015	56,015	64,269	6.0%
59160-ADMINISTRATIVE & GENERAL EXPENSE								
610-00-59160-110-000	ADMIN & GEN EXP-FT WAGES	58,007	48,128	72,359	24,334	58,634	79,478	
610-00-59160-131-000	ADMIN & GEN EXP-SS/MED	13,574	13,594	18,060	7,449	16,658	19,205	
610-00-59160-132-000	ADMIN & GEN EXP-RETIREMENT	12,546	12,289	16,350	7,065	15,146	17,528	
610-00-59160-133-000	ADMIN & GEN EXP-HEALTH INS	63,097	61,311	100,911	30,425	70,025	108,401	
610-00-59160-134-000	ADMIN & GEN EXP-CLOTH ALLOW	472	398	525	99	525	525	
610-00-59160-135-000	ADMIN & GEN EXP-TRAIN/EDU EXP	881	103	2,500	135	2,000	2,500	
610-00-59160-210-000	ADMIN & GEN EXP-OUTSIDE SVCS	15,828	32,216	50,000	16,967	50,000	50,000	
610-00-59160-310-000	ADMIN & GEN EXP-OFFICE SUPPLIE	5,630	5,921	6,750	4,275	6,750	6,750	
610-00-59160-330-000	ADMIN & GEN EXP-TRANSP EXPS	4,803	3,116	5,000	998	5,000	5,000	
610-00-59160-352-000	ADMIN & GEN EXP-GEN PLANT MAIN	0	0	1,000	0	1,000	1,000	
610-00-59160-390-000	ADMIN & GEN EXP-MISC EXPS	15	461	5,000	1,079	5,000	5,000	
610-00-59160-395-000	ADMIN & GEN EXP-REG COMM EXPS	1,008	1,613	1,500	460	5,000	5,000	
610-00-59160-510-000	ADMIN & GEN EXP-INSURANCE EXPS	12,501	14,058	16,561	4,438	16,561	14,723	
610-00-59160-926-000	ADMIN & GEN EXP-PENSION EXP	-2,994	5,495	10,000	0	6,000	10,000	
		185,368	198,703	306,516	97,724	258,299	325,110	6.1%
OPERATIONS/MAINTENANCE		567,345	619,630	804,479	220,223	727,249	776,919	-3.4%
TRANSFERS OUT								
610-00-59200-000-000	TRANSFER TO GENERAL FUND	3,798	3,798	3,798	3,798	3,798	4,135	
610-00-59220-000-000	TRANSFER TO SEWER FUND	0	0	0	0	0	0	
TRANSFERS OUT		3,798	3,798	3,798	3,798	3,798	4,135	8.9%
WATER FUND EXPENDITURES		917,487	881,894	2,648,620	415,662	972,997	3,442,504	30.0%
SURPLUS/DEFICIT		-17,940	57,242	0	-117,359	-144,344	-73,909	
Net of non-cash contributions & depreciation (information only)		189,585	179,443	0	-117,359	83,656	-73,909	
USE OF EXISTING BOND PROCEEDS		0	0	0	0	0	0	
USE OF FUND BALANCE		0	0	0	117,359	0	73,909	

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
SEWER FUND REVENUES								
PUBLIC CHARGES FOR SERVICES								
620-00-46411-000-622	SEWER-RESIDENTIAL	473,510	523,179	546,000	268,509	545,509	553,000	
620-00-46412-000-622	SEWER-COMMERCIAL	214,367	221,069	247,000	105,086	229,586	240,000	
620-00-46413-000-622	SEWER-INDUSTRIAL	173,357	159,817	171,000	84,258	169,258	189,000	
620-00-46414-000-622	SEWER-PUBLIC AUTHORITY	24,138	23,134	26,000	11,675	24,725	25,000	
620-00-46415-000-622	SEWER-MULTIFAMILY	109,495	125,130	161,000	75,133	145,633	166,000	
620-00-46415-000-631	PENALTY REVENUE	3,605	3,622	3,250	1,397	2,794	4,000	
620-00-46416-000-421	IMPACT FEES	11,060	2,702	0	5,103	5,498	0	
		1,009,532	1,058,653	1,154,250	551,161	1,123,003	1,177,000	2.0%
MISCELLANEOUS REVENUES								
620-00-48120-000-421	GRANT REVENUE	0	0	0	0	0	0	
620-00-48620-000-000	REFUND PRIOR YR EXPS	4,884	0	0	0	0	0	
620-00-48910-000-419	INTEREST ON TEMP INVESTMENTS	74,402	54,631	38,000	26,988	46,000	15,000	
620-00-48910-000-427	INTEREST ON PROCEEDS	0	0	0	35,637	48,000	0	
620-00-48940-000-421	TRANS FRM ASSIGND-COMP ABSENSE	0	48,544	0	0	0	0	
620-00-48990-000-421	MISC NON-OPERATING REVS	0	1,019	2,000	0	0	0	
		79,286	104,194	40,000	62,625	94,000	15,000	-62.5%
CONTRIBUTED CAPITAL-DEVELOPER								
620-00-49000-000-000	CONTRIB CAPITAL-DEVELOPER	0	279,683	0	0	0	0	0.0%
PROCEEDS FROM LONG-TERM DEBT								
620-00-49120-000-421	PROCEEDS FROM LONG TERM DEBT	0	0	0	0	0	0	0.0%
SEWER FUND REVENUES		1,088,818	1,442,530	1,192,250	613,786	1,217,003	1,192,000	0.0%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
SEWER FUND EXPENDITURES								
CAPITAL OUTLAY								
620-00-57900-000-000	DEPRECIATION EXPENSE	514,668	514,791	0	0	520,000	0	
620-00-57900-000-001	DEPRECIATION EXPENSE-CONTRIB	108,634	110,330	0	0	114,000	0	
620-00-57915-810-000	CAP OUTLAY-CUST ACCTS EQUIP	0	0	0	0	0	0	
620-00-57915-820-000	CAP OUTLAY-CUST ACCTS IMPROVE	0	0	0	0	0	0	
620-00-57916-810-000	CAP OUTLAY-ADMIN & GEN EQUIP	0	1,696	0	0	0	0	
620-00-57916-820-000	CAP OUTLAY-ADMIN & GEN IMPROVE	0	0	0	0	0	0	
620-00-57917-810-000	CAP OUTLAY-OPERATING EQUIP	0	0	0	0	0	0	
620-00-57917-820-000	CAP OUTLAY-OPERATING IMPROVE	0	22	3,200,000	1,404,668	2,612,668	32,000	
620-00-57918-810-000	CAP OUTLAY-MAINTENANCE EQUIP	0	0	0	0	0	0	
620-00-57918-820-000	CAP OUTLAY-MAINTENANCE IMPROVE	0	0	0	0	0	0	
620-00-57919-000-000	CAPITAL RESERVE EXPENSE	0	0	0	0	0	0	
CAPITAL OUTLAY EXPENDITURES		623,302	626,839	3,200,000	1,404,668	3,246,668	32,000	-99.0%
DEBT SERVICE								
620-00-58100-610-000	DEBT SERVICE - PRINCIPAL	0	0	178,000	0	177,120	179,030	
620-00-58200-620-000	DEBT SERVICE - INTEREST	71,904	115,055	210,000	116,363	207,142	179,399	
620-00-58200-690-000	DEBT SERVICE - FISCAL CHARGES	0	51,669	0	0	0	0	
DEBT SERVICE EXPENDITURES		71,904	166,724	388,000	116,363	384,262	358,429	-7.6%
OPERATIONS/MAINTENANCE								
59151-CUSTOMER ACCOUNTS (COLLECTIONS)								
620-00-59151-120-000	CUST ACCTS-COLLECTIONS PT WAGE	6,247	6,320	9,000	3,399	7,399	9,271	
620-00-59151-340-000	CUST ACCTS-COLLECTIONS OP EXPS	6,387	6,828	7,500	3,430	7,500	8,500	
		12,634	13,148	16,500	6,829	14,899	17,771	7.7%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
59160-ADMINISTRATIVE & GENERAL EXPENSE								
620-00-59160-110-000	ADMIN & GEN EXP-FT WAGES	84,160	70,692	96,947	40,576	88,176	107,460	
620-00-59160-131-000	ADMIN & GEN EXP-SS/MED	14,982	13,440	18,060	7,312	15,776	19,205	
620-00-59160-132-000	ADMIN & GEN EXP-RETIREMENT	13,940	12,151	16,350	6,924	14,315	17,528	
620-00-59160-133-000	ADMIN & GEN EXP-HEALTH INS	72,264	61,511	100,911	29,667	68,955	108,401	
620-00-59160-134-000	ADMIN & GEN EXP-CLOTH ALLOW	472	398	525	100	525	525	
620-00-59160-135-000	ADMIN & GEN EXP-TRAIN/EDU EXP	239	542	2,500	760	2,000	2,500	
620-00-59160-210-000	ADMIN & GEN EXP-OUTSIDE SVCS	11,157	22,136	40,000	12,973	32,973	38,000	
620-00-59160-310-000	ADMIN & GEN EXP-OFFICE SUPPLIES	2,984	2,721	8,000	1,532	6,000	8,000	
620-00-59160-330-000	ADMIN & GEN EXP-TRANSP EXPS	1,290	1,730	4,200	1,002	3,000	4,200	
620-00-59160-390-000	ADMIN & GEN EXP-MISC EXPS	2,525	3,654	10,000	3,045	10,000	10,000	
620-00-59160-395-000	ADMIN & GEN EXP-REG COMM EXPS	1,983	1,723	3,500	0	2,000	3,500	
620-00-59160-510-000	ADMIN & GEN EXP-INSURANCE EXPS	22,437	23,874	26,161	4,489	34,009	26,277	
620-00-59160-926-000	ADMIN & GEN EXP-PENSION EXP	-2,451	7,764	10,000	0	8,000	9,200	
		225,982	222,336	337,154	108,380	285,729	354,796	5.2%
59170-OPERATING EXPENSE								
620-00-59170-110-000	OPERATING EXPS-FT WAGES	125,856	96,256	130,141	46,246	110,646	134,308	
620-00-59170-220-000	OPERATING EXPS-UTILITIES	17,636	11,654	18,000	4,449	9,335	18,000	
620-00-59170-330-000	OPERATING EXPS-TRANSP EXPS	0	110	3,500	0	0	3,500	
620-00-59170-341-000	OPERATING EXPS-TOOLS & EQUIP	2,805	7,244	6,000	725	5,000	6,000	
620-00-59170-342-000	OPERATING EXPS-POWER FOR PUMP	99,685	96,258	110,000	46,446	111,470	115,000	
620-00-59170-343-000	OPERATING EXPS-CHEMICALS	0	0	10,000	2,571	7,500	10,000	
620-00-59170-344-000	OPERATING EXPS-LAB/TEST EXPS	16,462	8,984	15,000	8,655	15,000	15,000	
620-00-59170-345-000	OPERATING EXPS-SLUDGE REMOVAL	158,781	156,746	135,000	103,349	175,000	20,000	
		421,225	377,252	427,641	212,441	433,951	321,808	-24.7%

PROPOSED 2027 BUDGET - 10/12/2026

Account Number	Short Description	2024 Actual	2025 Actual	2026 Budget	Actual to 06/30/2026	Estimated YE2026	2027 Budget	%
59180-MAINTENANCE EXPENSE								
620-00-59180-352-000	MAINT EXPS-TREATMENT PLANT	48,268	35,744	35,000	3,468	35,000	35,000	
620-00-59180-358-000	MAINT EXPS-COLLECTION SYSTEM	40,217	53,487	52,500	45,750	52,500	52,500	
		88,485	89,231	87,500	49,218	87,500	87,500	0.0%
OPERATION/MAINTENANCE EXPENDITURES								
		748,326	701,967	868,795	376,868	822,080	781,875	-10.0%
EQUIPMENT REPLACEMENT FUND CONTRIBUTION								
620-00-59181-000-000	EQUIP REPLACEMENT CONTRIBUTION	0	0	47,561	0	47,561	47,561	
EQUIPMENT REPLACEMENT FUND		0	0	47,561	0	47,561	47,561	0.0%
<i>Contribution to equipment replacement appears on balance sheet</i>								
TRANSFERS OUT								
620-00-59200-000-000	TRANSFER TO GEN FUND	3,798	3,798	3,798	3,798	3,798	4,135	
TRANSFERS OUT		3,798	3,798	3,798	3,798	3,798	4,135	8.9%
SEWER FUND EXPENDITURES		1,447,330	1,499,328	4,508,154	1,901,697	4,504,369	1,224,000	-72.8%
SURPLUS/DEFICIT		-358,512	-56,798	-3,315,904	-1,287,911	-3,287,366	-32,000	
Net of non-cash contributions & depreciation (information only)		264,790	288,640	-3,315,904	-1,287,911	-2,653,366	-32,000	
USE OF EXISTING BOND PROCEEDS		0	0	3,200,000	0	2,612,668	32,000	
USE OF FUND BALANCE		0	0	115,904	1,287,911	40,698	0	
<i>Bond proceeds are being used for sludge project but shown only on the balance sheet.</i>								