# 2027 GENERAL FUND EXPENSES

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| **GENERAL GOVERNMENT** | | | | | |
| 400.100 Compensation | $ 13,000.00 | $ 8,666.40 | $ 4,333.20 | $ 12,999.60 | $ 13,000.00 |
| 400.300 General Expense | $ 2,000.00 | $ 5,875.17 | $ 500.00 | $ 6,375.17 | $ 2,000.00 |
| 400.500 Inter Mun contribution | $ - | $ 250.00 | $ - | $ 250.00 | $ 250.00 |
| **Sub-Totals** | **$ 15,000.00** | **$ 14,791.57** | **$ 4,833.20** | **$ 19,624.77** | **$ 15,250.00** |
| **MANAGERF/FINANCE** | | | | | |
| 401.100 Compensation | $ 189,000.00 | $ 123,576.91 | $ 65,423.07 | $ 188,999.98 | $ 202,855.00 |
| **Sub-Totals** | **$ 189,000.00** | **$ 123,576.91** | **$ 65,423.07** | **$ 188,999.98** | **$ 202,855.00** |

**FINANCIAL ADMINISTRATION**

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 402.140 Salary/Clerical | $ 104,307.00 | $ 68,902.51 | $ 36,477.80 | $ 105,380.31 | $ 122,744.00 |
| 402.151 Health & Accident | $ 3,500.00 | $ 2,887.42 | $ 1,443.71 | $ 4,331.13 | $ 4,500.00 |
| 402.153 Vision | $ 1,000.00 | $ 710.64 | $ 355.32 | $ 1,065.96 | $ 1,100.00 |
| 402.154 Dental | $ 8,000.00 | $ 5,248.35 | $ 2,624.18 | $ 7,872.53 | $ 8,187.43 |
| 402.155 Health Care Rmbrsment | $ 3,000.00 | $ 3,000.00 | $ - | $ 3,000.00 | $ 3,000.00 |
| 402.156 Hospitalization | $ 80,000.00 | $ 60,771.80 | $ 30,385.90 | $ 91,157.70 | $ 102,096.62 |
| 402.160 Pension MMO | $ 177,692.00 | $ - | $ 177,692.00 | $ 177,692.00 | $ 191,821.00 |
| 402.161 FICA | $ 23,432.49 | $ 18,577.01 | $ 9,834.89 | $ 28,411.90 | $ 30,000.00 |
| 402.300 General Expense | $ 15,000.00 | $ 6,742.00 | $ 3,371.00 | $ 10,113.00 | $ 15,000.00 |
| 402.311 Accounting/Auditing | $ 10,000.00 | $ 10,200.00 | 0 | $ 10,200.00 | $ 10,000.00 |
| 402.313 Engineering Services | $ 15,000.00 | $ 4,105.99 | $ 2,053.00 | $ 6,158.99 | $ 10,000.00 |
| 402.314 Legal Services | $ 10,000.00 | $ 12,970.79 | $ 4,000.00 | $ 16,970.79 | $ 10,000.00 |
| 402.320 Communications | $ 3,500.00 | $ 11,755.31 | $ 2,500.00 | $ 14,255.31 | $ 5,000.00 |
| 402.330 Mileage | $ 100.00 | $ - | $ - | $ - | $ 100.00 |
| 402.340 Advertising/Printing | $ 15,000.00 | $ 5,346.04 | $ 2,673.02 | $ 8,019.06 | $ 12,000.00 |
| 402.350 Insurance/Bonding | $ 1,000.00 | $ 418.75 | $ - | $ 418.75 | $ 1,000.00 |
| 402.370 Repairs/Maintenance | $ 500.00 | $ - | $ - | $ - | $ - |
| 402.420 Dues/Subscriptions | $ 7,000.00 | $ 5,341.12 | $ 2,670.56 | $ 8,011.68 | $ 8,000.00 |
| 402.450 Contracted Services | $ 65,000.00 | $ 48,936.37 | $ 20,000.00 | $ 68,936.37 | $ 70,000.00 |
| 402.460 Meetings/Conferences/Webinars | $ 10,000.00 | $ 2,485.70 | $ 1,000.00 | $ 3,485.70 | $ 5,000.00 |
| 402.700 Cap.Construction/Outlay | $ - | $ 106,096.00 | $ - | $ 106,096.00 | $ - |
| 402.750 Minor Equipment | $ - | $ 32,444.27 | $ - | $ 32,444.27 | $ - |
| **Sub-Totals** | **$ 553,031.49** | **$ 406,940.07** | **$ 297,081.37** | **$ 704,021.44** | **$ 609,549.05** |
| | | | | | |
| **BUILDINGS/PLANT** | | | | | |
| 409.300 General Services | $ 5,000.00 | $ 2,121.10 | $ 1,060.55 | $ 3,181.65 | $ 5,000.00 |
| 409.360 Utilities | $ 55,000.00 | $ 41,524.60 | $ 17,000.00 | $ 58,524.60 | $ 65,000.00 |
| 409.370 Maintenance/Repairs | $ 55,000.00 | $ 39,814.76 | $ 10,000.00 | $ 49,814.76 | $ 50,000.00 |
| **Sub-Totals** | **$ 115,000.00** | **$ 83,460.46** | **$ 28,060.55** | **$ 111,521.01** | **$ 120,000.00** |

**POLICE DEPARTMENT**

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 410.110 Salaries - Union | $ 2,274,747.00 | $ 1,394,550.99 | $ 738,291.70 | $ 2,132,842.69 | $ 2,286,291.00 |
| 410.111 Salaries - Non-Union | $ 227,944.00 | $ 152,178.86 | $ 80,565.28 | $ 232,744.14 | $ 258,890.00 |
| 410.134 OT/OIC-Police | $ 170,000.00 | $ 138,420.68 | $ 73,281.54 | $ 211,702.22 | $ 175,000.00 |
| 410.145 Heart & Lung Wages | $ - | $ - | $ - | $ - | $ - |
| 410.150 Post Retirement Medical | $ 160,582.55 | $ 110,146.45 | $ 55,073.23 | $ 165,219.68 | $ 185,046.04 |
| 410.151 Health/Accident | $ 12,500.00 | $ 4,542.18 | $ 2,271.09 | $ 6,813.27 | $ 7,500.00 |
| 410.153 Vision | $ 3,500.00 | $ 2,632.72 | $ 1,316.36 | $ 3,949.08 | $ 4,000.00 |
| 410.154 Dental | $ 35,000.00 | $ 23,032.41 | $ 11,516.21 | $ 34,548.62 | $ 35,930.56 |
| 410.155 Health Care Reimb. | $ 12,000.00 | $ 13,000.00 | $ - | $ 13,000.00 | $ 13,000.00 |
| 410.156 Hospitalization | $ 535,500.00 | $ 341,055.00 | $ 170,527.50 | $ 511,582.50 | $ 562,740.75 |
| 410.160 Pension MMO | $ 508,676.00 | $ - | $ 508,676.00 | $ 508,676.00 | $ 538,195.00 |
| 410.161 FICA | $ 204,460.86 | $ 130,801.01 | $ 65,400.51 | $ 196,201.52 | $ 208,093.85 |
| 410.179 Longevity & Education | $ 36,000.00 | $ 28,875.00 | $ 7,125.00 | $ 36,000.00 | $ 32,250.00 |
| 410.191 Uniform Expense | $ 35,500.00 | $ 18,126.79 | $ 17,373.21 | $ 35,500.00 | $ 33,630.00 |
| 410.242 Ammunition | $ 13,222.00 | $ 7,017.99 | $ 6,204.01 | $ 13,222.00 | $ 13,370.00 |
| 410.300 General Expense | $ 25,000.00 | $ 14,170.36 | $ 10,829.64 | $ 25,000.00 | $ 27,815.00 |
| 410.314 Legal Services | $ 10,000.00 | $ 5,196.00 | $ 2,598.00 | $ 7,794.00 | $ 10,000.00 |
| 410.315 Employee Testing | $ 4,000.00 | $ - | $ 2,000.00 | $ 2,000.00 | $ 2,920.00 |
| 410.320 Communication-Gen'l | $ 12,050.00 | $ 6,316.43 | $ 5,000.00 | $ 11,316.43 | $ 13,623.12 |
| 410.331 Gas & Oil | $ 25,000.00 | $ 19,412.02 | $ 9,706.01 | $ 29,118.03 | $ 30,000.00 |
| 410.340 Advertising/Printing | $ 6,000.00 | $ 2,730.64 | $ 2,500.00 | $ 5,230.64 | $ 6,750.00 |
| 410.350 Recruiting | $ 1,500.00 | $ 225.00 | $ 500.00 | $ 725.00 | $ 1,500.00 |
| 410.351 Liability Insurance | $ 12,613.70 | $ 13,046.00 | $ - | $ 13,046.00 | $ 13,437.38 |
| 410.370 Vehicle Maintenance | $ 10,000.00 | $ 8,964.60 | $ 4,000.00 | $ 12,964.60 | $ 10,400.00 |
| 410.375 Non-Vehicle Repairs/Maintenance | $ 1,000.00 | $ 150.00 | $ 250.00 | $ 400.00 | $ 1,000.00 |
| 410.450 Contracted Services | $ 129,750.00 | $ 49,962.16 | $ 79,787.84 | $ 129,750.00 | $ 117,600.00 |
| 410.460 Education/Training | $ 24,000.00 | $ 19,150.54 | $ 7,500.00 | $ 26,650.54 | $ 25,000.00 |
| 410.500 Drug Task Force | $ 17,020.00 | $ 17,020.00 | $ - | $ 17,020.00 | $ 17,020.00 |
| 410.510 Accident Reconstruct | $ 2,850.00 | $ - | $ - | $ - | $ 2,850.00 |
| 410.740 Capital Outlay | $ 102,400.00 | $ 92,438.41 | $ 10,000.00 | $ 102,438.41 | $ 63,958.37 |
| 410.750 Minor Equipment | $ 13,950.00 | $ 3,355.78 | $ 5,000.00 | $ 8,355.78 | $ 13,500.00 |
| **Sub-Totals** | **$ 4,626,766.11** | **$ 2,616,518.02** | **$ 1,877,293.11** | **$ 4,493,811.13** | **$ 4,711,311.06** |
| | | | | | **$ 84,544.95** |
| | | | | | 1.827% |

## FIRE CONTRIBUTIONS

| FIREMAN'S RELIEF PASS THROUGH | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 411.540 Firemen's Relief | $ 125,000.00 | | $ 121,753.72 | $ 121,753.72 | $ 125,000.00 |
| 411.740 Capital Outlay | $ - | | | | |
| **Sub-Totals** | **$ 125,000.00** | **$ -** | **$ 121,753.72** | **$ 121,753.72** | **$ 125,000.00** |

| AMBULANCE | | | | | |
|---|---|---|---|---|---|
| 412.500 Contributions | $ - | $ - | $ - | $ - | $ - |
| **Sub-Totals** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

## PLANNING/ZONING

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 414.140 Salaries | $ 252,533.00 | $ 175,426.09 | $ 92,872.64 | $ 268,298.73 | $ 261,365.00 |
| 414.161 FICA | $ 19,318.77 | $ 12,833.46 | $ 6,794.18 | $ 19,627.64 | $ 19,994.42 |
| 414.300 General Expense | $ 15,000.00 | $ 5,993.06 | $ 2,996.53 | $ 8,989.59 | $ 10,000.00 |
| 414.313 Engineering Services | $ 5,000.00 | $ 1,031.50 | $ 515.75 | $ 1,547.25 | $ 5,000.00 |
| 414.314 Legal Services | $ 20,000.00 | $ 14,686.04 | $ 5,000.00 | $ 19,686.04 | $ 20,000.00 |
| 414.323 Escrow | $ - | $ - | $ - | $ - | $ - |
| 414.324 MS4 | $ - | $ 367.56 | $ - | $ 367.56 | $ - |
| 414.340 Advertising/Printing | $ 7,500.00 | $ 1,954.96 | $ 2,500.00 | $ 4,454.96 | $ 7,500.00 |
| 414.460 Education/Training | $ 5,000.00 | $ 1,250.00 | $ 1,500.00 | $ 2,750.00 | $ 5,000.00 |
| 414.600 Capital Outlay | $ - | $ - | $ - | $ - | $ - |
| **Sub-Totals** | **$ 324,351.77** | **$ 213,542.67** | **$ 112,179.10** | **$ 325,721.77** | **$ 328,859.42** |

## EMERGENCY MANAGEMENT

| | | | | | |
|---|---|---|---|---|---|
| 415.300 General Expense | $ 1,500.00 | $ - | $ - | $ - | $ 1,500.00 |
| **Sub-Totals** | **$ 1,500.00** | **$ -** | **$ -** | **$ -** | **$ 1,500.00** |

## STORMWATER FEES

| | | | | | |
|---|---|---|---|---|---|
| 418.300 Municipal Authority (SW FEES) | $ 4,356.00 | $ 4,356.00 | $ - | $ 4,356.00 | $ 4,356.00 |
| **Sub-Totals** | **$ 4,356.00** | **$ 4,356.00** | **$ -** | **$ 4,356.00** | **$ 4,356.00** |

## HEALTH & WELFARE (SEO)

| | | | | | |
|---|---|---|---|---|---|
| 421.300 General Expense | $ 5,000.00 | | | | |
| **Sub-Totals** | **$ 5,000.00** | **$ -** | **$ -** | **$ -** | **$ -** |

**PUBLIC WORKS DEPARTMENT**

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 430.140 Salaries | $ 535,000.00 | $ 353,480.00 | $ 187,136.47 | $ 540,616.47 | $ 590,144.00 |
| 430.151 Health/Accident | $ 3,500.00 | $ 1,153.42 | $ 576.71 | $ 1,730.13 | $ 3,500.00 |
| 430.153 Vision | $ 1,200.00 | $ 735.44 | $ 367.72 | $ 1,103.16 | $ 1,200.00 |
| 430.154 Dental | $ 9,000.00 | $ 5,726.44 | $ 2,863.22 | $ 8,589.66 | $ 8,933.25 |
| 430.155 Health Care Reimburse | $ 4,000.00 | $ 4,000.00 | $ 2,000.00 | $ 6,000.00 | $ 4,000.00 |
| 430.156 Hospitalization | $ 144,305.35 | $ 96,472.05 | $ 48,236.03 | $ 144,708.08 | $ 162,073.04 |
| 430.161 FICA | $ 40,927.50 | $ 26,052.86 | $ 13,792.69 | $ 39,845.55 | $ 45,146.02 |
| 430.191 Uniforms | $ 9,500.00 | $ 6,986.06 | $ 3,493.03 | $ 10,479.09 | $ 10,000.00 |
| 430.245 Highway Materials | $ 2,800.00 | $ 663.69 | $ 331.85 | $ 995.54 | $ 2,800.00 |
| 430.260 Small Tools/Equip | $ 3,800.00 | $ 2,930.75 | $ 1,465.38 | $ 4,396.13 | $ 4,000.00 |
| 430.300 General Expense | $ 10,000.00 | $ 21,228.33 | $ 7,500.00 | $ 28,728.33 | $ 5,200.00 |
| 430.320 Communications | $ 4,500.00 | $ 2,248.18 | $ 1,124.09 | $ 3,372.27 | $ 4,500.00 |
| 430.330 Vehicle Operation | $ 9,000.00 | $ 8,336.42 | $ 4,168.21 | $ 12,504.63 | $ 9,500.00 |
| 430.331 Gas & Oil | $ 32,000.00 | $ 28,136.13 | $ 14,068.07 | $ 42,204.20 | $ 33,000.00 |
| 430.360 Utilities | $ 17,500.00 | $ 7,255.46 | $ 3,627.73 | $ 10,883.19 | $ 20,000.00 |
| 430.370 Building R & M | $ 38,000.00 | $ 17,893.08 | $ 8,946.54 | $ 26,839.62 | $ 25,000.00 |
| 430.384 Equipment Rental | $ 5,000.00 | $ 4,605.10 | $ 2,302.55 | $ 6,907.65 | $ 5,000.00 |
| 430.460 Education/Training | $ 1,600.00 | $ 5,661.97 | $ 2,830.99 | $ 8,492.96 | $ 1,600.00 |
| 430.600 Capital Construction | $ 110,000.00 | $ - | $ - | $ - | $ 160,402.00 |
| 430.740 Major Equip Replacem | $ - | $ - | $ - | $ - | $ 300,000.00 |
| 430.750 Minor Equp Replacem | $ 3,500.00 | $ 11,024.99 | $ 5,512.50 | $ 16,537.49 | $ 2,500.00 |
| **STORM SEWER & DRAINS** | | | | | |
| 436.000 Storm Sewers | $ 5,000.00 | $ 33,178.99 | $ 10,000.00 | $ 43,178.99 | $ 5,000.00 |
| **REPAIR/TOOLS & MACHINERY** | | | | | |
| 437.000 Vehicle Repairs | $ 23,000.00 | $ 23,843.83 | $ 7,500.00 | $ 31,343.83 | $ 23,000.00 |
| 438-000 Roads Bridges | $ - | $ - | $ - | $ - | $ - |
| **Sub-Totals** | **$ 1,013,132.85** | **$ 661,613.19** | **$ 327,843.75** | **$ 989,456.94** | **$ 1,426,498.31** |

| PARTICIPATING RECREATION | | | | | |
|---|---|---|---|---|---|
| **Expense Class** | **2026 Approved** | **2026 through Aug** | **2026 Sept-Dec** | **Anticipated 2026** | **2027 Proposed** |
| 452.500 Contributions | $ 60,140.00 | | | | |
| **Sub-Totals** | **$60,140.00** | | | | |

| RECREATION | | | | | |
|---|---|---|---|---|---|
| 454.300 General Expense | $ 1,000.00 | $ - | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 |
| 454.360 Utilities | $ 3,000.00 | $ 1,454.87 | $ 727.44 | $ 2,182.31 | $ 3,000.00 |
| 454.370 Repair & Maintenance | $ 30,000.00 | $ 27,963.81 | $ 5,000.00 | $ 32,963.81 | $ 35,000.00 |
| 454.450 Contracted Services-HARC | $ 130,514.00 | $ 86,049.33 | $ 43,504.66 | $ 129,553.99 | $ 133,440.61 |
| 454.600 Capital Construction | $ 10,000.00 | $ 2,122.06 | $ - | $ 2,122.06 | $ 40,000.00 |
| 454.700 Minor Capital Purchase | $ - | $ - | $ - | $ - | $ - |
| 454.740 Major Purchase Equip | $ 14,000.00 | $ - | $ - | $ - | $ 16,000.00 |
| **Sub-Totals** | **$ 188,514.00** | **$ 117,590.07** | **$ 50,232.10** | **$ 167,822.17** | **$ 228,440.61** |

| LIBRARIES | | | | | |
|---|---|---|---|---|---|
| 456.500 Contributions | $ 40,000.00 | $ - | $ 40,000.00 | $ 40,000.00 | $ 40,000.00 |
| **Sub-Totals** | **$ 40,000.00** | **$ -** | **$ 40,000.00** | **$ 40,000.00** | **$ 40,000.00** |

| Expense Class | 2026 Approved | Loans 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| **DEBT/BOND SERVICE** | | | | | |
| 471.000 - Bond Principal | $247,230.00 | | $247,230.00 | $247,230.00 | $253,000.00 |
| 472.000 - Bond Interest | $62,933.97 | | $62,933.97 | $62,933.97 | $55,957.20 |
| **Sub-Totals** | **$310,163.97** | **$0.00** | **$310,163.97** | **$310,163.97** | **$308,957.20** |
| | | | | | |
| 480.000 Bank Fees | $ 4,000.00 | $ 1,794.00 | $ 897.00 | $2,691.00 | $ 3,000.00 |
| **Sub-Totals** | **$ 4,000.00** | **$ 1,794.00** | **$ 897.00** | **$ 2,691.00** | **$ 3,000.00** |
| | | | | | |
| **Judgements and Losses** | | | | | |
| 482.000 Unrealized Loss | $ - | $ - | $ - | $ - | $ - |
| 482.100 Realized Loss | $ - | $ - | $ - | $ - | $ - |
| **Sub-Totals** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | |
| **UNEMPLOYMENT COMP** | | | | | |
| 484.000 Workers Comp | $ 115,000.00 | $ 91,676.25 | $ 29,122.75 | $ 120,799.00 | $ 92,681.00 |
| **UNEMPLOYMENT COMP** | | | | | |
| 485.000 Unemployment Comp | $ 9,129.99 | $ 9,016.76 | $ - | $ 9,016.76 | $ 9,287.26 |
| **GENERAL INSURANCE** | | | | | |
| 486.100 General Liability | $ 8,047.15 | $ 7,208.00 | $ - | $ 7,208.00 | $ 7,424.24 |
| 486.110 Inland Marine | $ 7,555.43 | $ 4,770.00 | $ - | $ 4,770.00 | $ 4,913.10 |
| 486.130 Vehicle Insurance | $ 38,643.73 | $ 39,691.00 | $ - | $ 39,691.00 | $ 40,881.73 |
| 486.140 Umbrella Liability | $ 20,309.85 | $ 18,064.00 | $ - | $ 18,064.00 | $ 18,605.92 |
| 486.150 Property Insurance | $ 13,877.17 | $ 11,072.00 | $ - | $ 11,072.00 | $ 11,404.16 |
| 486.160 Employment Practices Liability | $ 10,548.72 | $ 9,434.00 | $ - | $ 9,434.00 | $ 9,717.02 |
| 486.170 Cyber Insurance | $ 7,745.06 | $ 7,025.00 | $ - | $ 7,025.00 | $ 7,235.75 |
| 486.175 Pollution Insurance | $ 3,751.81 | $ 3,403.00 | $ - | $ 3,403.00 | $ 3,505.09 |
| 487.200 Misc - Capital Health HRA | $ 150,000.00 | $ 60,787.79 | $ 89,212.21 | $ 150,000.00 | $ 150,000.00 |
| **Sub-Total** | **$378,034.03** | **$262,147.80** | **$118,334.96** | **$380,482.76** | **$355,655.27** |
| **GENERAL FUND EXPENSE** | **$7,952,990.22** | **$4,506,330.76** | **$3,354,095.90** | **$7,860,426.66** | **$8,481,231.92** |
| **Increase - Dollars** | | | | **-$92,563.57** | **$528,241.70** |
| **Increase - Percent** | | | | **-1.16%** | **6.64%** |

**MS4 FUND #05**

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 414.140 Salaries | $ - | $ - | $ - | $ - | $ - |
| 414.200 General Expenses | $ 10,000.00 | $ 500.00 | $ - | $ 500.00 | $ 500.00 |
| 414.313 Engineering Expenses | $ 5,000.00 | $ 36,691.31 | $ 20,000.00 | $ 56,691.31 | $ - |
| 414.314 Legal Services | $ - | $ - | $ - | $ - | $ - |
| 414.324 MS4 | $ 5,000.00 | $ - | $ - | $ - | $ 175,000.00 |
| 414.340 Advertising/Printing | $ - | $ - | $ - | $ - | $ - |
| 414.460 Education/Training | $ - | $ - | $ - | $ - | $ - |
| 414.600 Capital Outlay | $ - | $ - | $ - | $ - | $ - |
| 471.102 Oblig Note A - Principal | $ 212,000.00 | $ - | $ 212,000.00 | $ 212,000.00 | $ 215,000.00 |
| 472.102 Oblig Note A - Interest | $ 8,971.20 | $ 4,507.12 | $ 4,485.00 | $ 8,992.12 | $ 6,363.60 |
| 480.000 Bank Fees | $ - | $ (1,083.84) | $ - | $ (1,083.84) | $ - |
| **TOTAL MS4 EXPENSES** | **$ 240,971.20** | **$ 40,614.59** | **$ 236,485.00** | **$ 277,099.59** | **$ 396,863.60** |

**REFUSE FUND Fund #09**

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 426.100 Salaries | $ 67,000.00 | $ 48,384.72 | $ 24,192.36 | $ 72,577.08 | $ 70,000.00 |
| 426.150 Fringe Benefits | $ 30,000.00 | $ 21,785.68 | $ 10,892.84 | $ 32,678.52 | $ 35,000.00 |
| 426.161 FICA | $ - | $ - | $ - | $ - | $ - |
| 426.200 Recycling Bins | $ - | $ - | $ - | $ - | $ - |
| 426.300 General Expense | $ 5,000.00 | $ 479.39 | $ 500.00 | $ 979.39 | $ 2,500.00 |
| 426.311 Accounting/Auditing | $ 6,000.00 | $ 6,300.00 | $ - | $ 6,300.00 | $ 6,500.00 |
| 426.314 Legal Services | $ - | $ - | $ - | $ - | $ - |
| 426.340 Advertising/Printing - InBills | $ 15,000.00 | $ 15,595.78 | $ 5,000.00 | $ 20,595.78 | $ 20,000.00 |
| 426.450 Collection Service | $ 886,744.00 | $ 615,334.69 | $ 300,000.00 | $ 915,334.69 | $ 1,077,840.00 |
| 426.451 Disposal Services | $ 534,720.00 | $ 349,588.70 | $ 175,000.00 | $ 524,588.70 | $ 650,000.00 |
| 426.453 WOODY WASTE | $ 18,000.00 | $ 16,878.80 | $ 500.00 | $ 17,378.80 | $ 20,000.00 |
| 426.700 Capital Outlay | $ 242,500.00 | $ - | | $ - | $ 269,358.00 |
| 480.000 Bank Fees | $ - | $ - | $ - | $ - | $ - |
| **TOTAL REFUSE FUND EXPENSES** | **$ 1,804,964.00** | **$ 1,074,347.76** | **$ 516,085.20** | **$ 1,590,432.96** | **$ 2,151,198.00** |

## STREET LIGHT FUND #13

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 434.000 Street Light Expense | $ 60,000.00 | $ 41,238.36 | $ 20,619.18 | $ 61,857.54 | $ 60,000.00 |
| 434.300 Misc Expense | $ 2,000.00 | $ 1,487.00 | $ - | $ 1,487.00 | $ 2,000.00 |
| 434.340 Printing | $ - | | | | |
| 480.000 Bank Fees | $ 360.00 | $ 240.00 | $ 120.00 | $ 360.00 | $ 360.00 |
| **TOTAL STREET LIGHT EXPENSES** | **$ 62,360.00** | **$ 42,965.36** | **$ 20,739.18** | **$ 63,704.54** | **$ 62,360.00** |

## FIRE HYDRANT FUND #14

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 448.000 Columbia Water | $ 120,000.00 | 58233.54 | 58233.54 | $ 116,467.08 | $ 120,000.00 |
| 480.000 Bank Fees | $ 1,000.00 | $ - | $ - | $ - | $ - |
| **TOTAL FIRE CAPITAL EXPENSES** | **$ 121,000.00** | **$ 58,233.54** | **$ 58,233.54** | **$ 116,467.08** | **$ 120,000.00** |

## FIRE CAPITAL FUND #16

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 411.500 Allocations | $ 84,500.00 | $ 92,653.00 | $ 92,653.00 | $ 185,306.00 | $ 160,187.50 |
| 411.740 Capital Outlay (Engine) | $ - | | | | $ - |
| 480.000 Bank Fees | $ 800.00 | | | | |
| Workers Comp WHFR | $ 40,500.00 | $ 14,309.00 | $ - | $ 14,309.00 | $ - |
| Building Loan Principal | $ 121,770.00 | | $ 121,770.00 | $ 121,770.00 | $ 123,000.00 |
| Building Loan Interest | $ 30,997.33 | | $ 30,997.33 | $ 30,997.33 | $ 30,000.00 |
| **TOTAL FIRE CAPITAL EXPENSES** | **$ 278,567.33** | **$ 106,962.00** | **$ 245,420.33** | **$ 321,385.00** | **$ 313,187.50** |

## TRANSFERS DEVELOPMENT RIGHTS #18
## CAPITAL PROJECTS FUND (TDR'S)

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| 461.700 TDR Acquisition | $ - | $ - | $ - | $ - | $ - |
| 461.314 LEGAL/ACCOUNTING | $ - | $ - | $ - | $ - | $ - |
| 480.000 BANK FEES | $ - | $ - | $ - | $ - | $ - |
| Preservation Expense | $ 100,000.00 | $ - | $ - | $ - | $ 50,000.00 |
| **TOTAL TDR EXPENSES** | **$ 100,000.00** | **$ -** | **$ -** | **$ -** | **$ 50,000.00** |

**STATE FUND #35 EXPENSES**

| Expense Class | 2026 Approved | 2026 through Aug | 2026 Sept-Dec | Anticipated 2026 | 2027 Proposed |
|---|---|---|---|---|---|
| **HIGHWAY - GENERAL SERVICES** | | | | | |
| 430.740 Major Equip Replacem | $ 125,000.00 | $ 65,200.00 | $ - | $ 65,200.00 | $ 298,000.00 |
| 431.130 Street Sweeping | $ 3,500.00 | $ 2,437.00 | $ - | $ 2,437.00 | $ 3,500.00 |
| **SNOW REMOVAL** | | | | | |
| 432.000 Snow/Ice Removal | $ 55,000.00 | $ 20,599.00 | $ 25,000.00 | $ 45,599.00 | $ 55,000.00 |
| **SIGNALS/SIGNS** | | | | | |
| 433.000 Street Signs/Lines | $ 8,000.00 | $ 4,367.75 | $ 3,500.00 | $ 7,867.75 | $ 8,000.00 |
| 433.300 Trafic Signals | | | | $ - | |
| 433.361 Signal Electric | $ 9,000.00 | $ 3,583.96 | $ 2,500.00 | $ 6,083.96 | $ 7,000.00 |
| 433.370 Signal Repair | $ 30,000.00 | $ 7,338.50 | $ 10,000.00 | $ 17,338.50 | $ 30,000.00 |
| 434.361 Street Light Electric | | | | $ - | |
| 434.370 Street Light-Maintenance | $ 2,500.00 | $ - | $ 1,000.00 | $ 1,000.00 | $ 2,500.00 |
| **HIGHWAY - STORM SEWER/DRAINS** | | | | | |
| 436.000 Storm Sewers/Drains | $ 20,000.00 | $ - | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 |
| **HIGHWAY REPAIR/MAINT** | | | | | |
| 438.000 Highway/Bridges | $ 245,000.00 | $ 74,819.53 | $ 10,000.00 | $ 84,819.53 | $ 115,000.00 |
| **HWY CONSTR & REBUILDING** | | | | | |
| 439.000 Const & Rebuilding | $ 25,000.00 | $ - | $ - | $ - | $ 290,000.00 |
| **MISCELLANEOUS EXPENSE** | | | | | |
| 480.00 Bank Fees | $ - | $ - | $ - | $ - | $ - |
| **TOTAL STATE FUND EXPENSES** | **$ 523,000.00** | **$ 178,345.74** | **$ 57,000.00** | **$ 235,345.74** | **$ 814,000.00** |
| | | | | | |
| **TOTAL ALL FUND BUDGET** | **$ 11,083,852.75** | **$ 6,007,799.75** | **$ 4,488,059.15** | **$ 10,464,861.57** | **$ 12,388,841.02** |
| **Increase - Dollars** | | | | **$ (618,991.18)** | **$ 1,304,988.27** |
| **Increase - Percent** | | | | **-5.58%** | **11.774%** |