



**VILLAGE OF GOWANDA**  
Statement of Anticipated Fund Balance and Reserves

**Statement of Anticipated Fund Balance**

**General Fund:**

<i>Fund Balance 5/31/2025 Audited Financials</i>	\$ 1,507,147.00
<i>Anticipated Fund Balance 5/31/2026</i>	\$ 100,000.00
<i>Plus: Anticipated Revenues through 5/31/2026</i>	\$ 1,995,804.00
<i>Less: Anticipated Expenditures through 5/31/2026</i>	\$ 2,345,804.00
<i>Appropriated Fund Balance 2025-2026</i>	\$ (200,000.00)
<i>Appropriated Reserves 2025-2026</i>	\$ (150,000.00)
<i>Anticipated Fund Balance 5/31/2026</i>	\$ 1,407,147.00

**Water Fund:**

<i>Fund Balance 5/31/2025 Audited Financials</i>	\$ 514,389.00
<i>Anticipated Fund Balance 5/31/2026</i>	\$ 25,000.00
<i>Plus: Anticipated Revenues through 5/31/2026</i>	\$ 688,062.00
<i>Less: Anticipated Expenditures through 5/31/2026</i>	\$ 838,062.00
<i>Appropriated Fund Balance 2025-2026</i>	\$ (150,000.00)
<i>Anticipated Fund Balance 5/31/2026</i>	\$ 389,389.00

**Sewer Fund:**

<i>Fund Balance 5/31/2025 Audited Financials</i>	\$ 763,219.00
<i>Anticipated Fund Balance 5/31/2026</i>	\$ 90,000.00
<i>Plus: Anticipated Revenues through 5/31/2025</i>	\$ 990,903.00
<i>Less: Anticipated Expenditures through 5/31/2026</i>	\$ 1,065,903.00
<i>Appropriated Fund Balance 2025-2026</i>	\$ (75,000.00)
<i>Anticipated Fund Balance 5/31/2026</i>	\$ 778,219.00

**Statement of Reserves**

**General Fund:**

**Balance 12/31/2025**

<i>Hwy Equipt Reserve</i>	\$ 30,063.05
<i>Fire Equipt Reserve</i>	\$ 14,946.45
<i>Police Reserve</i>	\$ 15,080.58
<i>Tree Reserce</i>	\$ 23,867.50
<i>Repair Reserve</i>	\$ 95,574.60
<b>Total</b>	<b>\$ 179,532.18</b>

**Water Fund:**

**Balance 12/31/2025**

<i>System Reserve</i>	\$ 109,835.96
<i>Equipment Reserve</i>	\$ 43,738.47
<b>Total</b>	<b>\$ 153,574.43</b>

**Sewer Fund:**

**Balance 12/31/2025**

<i>System Reserve</i>	\$ 194,945.94
<i>Equipment Reserve</i>	\$ 120,777.90
<b>Total</b>	<b>\$ 315,723.84</b>



GENERAL FUND DRAFT#1 2026-2027		BUDGET	BUDGET	BUDGET	ADOPTED	12/12/2025	BUDGET	BUDGET	(Pink - Operating Green - Highway)
ACCT. #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	REVENUE	(+/-)	DRAFT	NOTES
		2022-2023	2023-2024	2024-2025	2025-2026	TO DATE	2026-2027	2026-2027	
<b>REAL PROPERTY TAXES</b>									
A1001	REAL PROPERTY TAXE	\$ 1,075,178.07	\$ 1,096,987.31	\$ 1,113,738.32	\$ 1,126,261.00	\$ 1,050,807.87	\$ 23,386.00	\$ 1,149,647.00	(2.1%) Levy Increase- DRAFT
A1081	PILOT	\$ 12,988.50	\$ 13,614.58	\$ 14,325.91	\$ 14,761.00	\$ 14,755.30	\$ 94.00	\$ 14,855.00	\$13,000 AP CAP + \$???? Zoar - \$2500 Persia
A1090	INTEREST & PENALTIES	\$ 10,759.09	\$ 15,367.22	\$ 14,252.42	\$ 9,000.00	\$ 7,075.64	\$ 3,000.00	\$ 12,000.00	Zoar \$804,100 assessed @ 80% 2026-2027 804.1 x \$6.77rate x .80 @ \$4355 (26-27)
	<b>SUB-TOTAL</b>	<b>\$ 1,098,925.66</b>	<b>\$ 1,125,969.11</b>	<b>\$ 1,142,316.65</b>	<b>\$ 1,150,022.00</b>	<b>\$ 1,072,638.81</b>	<b>\$ 26,480.00</b>	<b>\$ 1,176,502.00</b>	<b>Ar Place Pilot Expires in 2027</b>
<b>NON PROPERTY TAX ITEMS</b>									
A1120C	SALES TAX - CATTARAL	\$ 217,602.08	\$ 230,990.58	\$ 221,734.49	\$ 210,000.00	\$ 118,190.57	\$ 10,000.00	\$ 220,000.00	Catt County Trend Estimate
A1120E	SALES TAX - ERIE COU	\$ 117,640.61	\$ 118,907.16	\$ 118,554.23	\$ 115,000.00	\$ 61,037.63	\$ 7,000.00	\$ 122,000.00	Erie County Trend Estimate
A1130	UTILITIES GROSS RECE	\$ 32,700.12	\$ 29,539.47	\$ 30,273.24	\$ 33,600.00	\$ 18,609.44	\$ 2,400.00	\$ 36,000.00	Utility Increases NYSEG/Nat Fuel plus Verizon
A1170	FRANCHISES FEES	\$ 44,275.92	\$ 42,116.97	\$ 39,559.32	\$ 39,600.00	\$ 18,423.64	\$ (3,600.00)	\$ 36,000.00	Charter One (5%) - reduced less cable, more streaming
	<b>SUB-TOTAL</b>	<b>\$ 412,218.73</b>	<b>\$ 421,554.18</b>	<b>\$ 410,121.28</b>	<b>\$ 398,200.00</b>	<b>\$ 216,261.28</b>	<b>\$ 15,800.00</b>	<b>\$ 414,000.00</b>	<b>Franchise Agreement Expiration 7-19-27 Renewal Required</b>
<b>DEPARTMENTAL INCOME</b>									
A1255	CLERK FEES	\$ 618.49	\$ 636.22	\$ 493.37	\$ 500.00	\$ 326.30	\$ -	\$ 500.00	
A1520	POLICE FEES	\$ 200.00	\$ 815.00	\$ 160.00	\$ 300.00	\$ 155.00	\$ -	\$ 300.00	
A1603	VITAL STATISTICS FEE	\$ 5,330.00	\$ 5,970.00	\$ 5,000.00	\$ 4,000.00	\$ 2,370.00	\$ -	\$ 4,000.00	
A1640	AMBULANCE CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A2001	PARKS AND REC CHAR	\$ 7,840.00	\$ 2,160.00	\$ 1,604.00	\$ 7,800.00	\$ 2,640.00	\$ (2,800.00)	\$ 5,000.00	Ski- \$5,000
A2089	OTHER CULTURE AND I	\$ 7,125.00	\$ 4,178.10	\$ 40,817.00	\$ 2,200.00	\$ 21,000.00	\$ 15,100.00	\$ 17,300.00	Catt Cnty \$16,800, other grants \$500
	<b>SUB-TOTAL</b>	<b>\$ 21,113.49</b>	<b>\$ 13,759.32</b>	<b>\$ 48,074.37</b>	<b>\$ 14,800.00</b>	<b>\$ 26,491.30</b>	<b>\$ 12,300.00</b>	<b>\$ 27,100.00</b>	\$16,800 Catt/OCFS Funding for 2026 10/1/25- 9/30/26 (Summer Rec 2026)
<b>INTERGOVERNMENTAL CHGS</b>									
A2260	PUBLIC SAFETY INSPE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2027 Collins (22,693) Persia (22,093) Perrys (2,188) Will Receive in Jan 2027 - Renewing Collins/Persia 27-29 sent 11-19-25
A2262	FIRE PROTECTION, OT	\$ 45,528.00	\$ 45,549.00	\$ 46,005.00	\$ 46,444.00	\$ -	\$ 530.00	\$ 46,974.00	
A2300	SERVICES TO OTHER C	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	\$ -	\$ 1,250.00	Perrysburg Summer Recreation
	<b>SUB-TOTAL</b>	<b>\$ 46,778.00</b>	<b>\$ 46,799.00</b>	<b>\$ 47,255.00</b>	<b>\$ 47,694.00</b>	<b>\$ 1,250.00</b>	<b>\$ 530.00</b>	<b>\$ 48,224.00</b>	
<b>USE OF MONEY</b>									
A2401	INTEREST & EARNINGS	\$ 19,121.30	\$ 80,531.75	\$ 85,142.51	\$ 42,000.00	\$ 43,777.14	\$ 12,000.00	\$ 54,000.00	3.2% Interest Rate estimated (3.8% now) - interest rate is dropping, but account value is estimated at \$1.750Mill
	<b>SUB-TOTAL</b>	<b>\$ 19,121.30</b>	<b>\$ 80,531.75</b>	<b>\$ 85,142.51</b>	<b>\$ 42,000.00</b>	<b>\$ 43,777.14</b>	<b>\$ 12,000.00</b>	<b>\$ 54,000.00</b>	\$4500/mo estimated
<b>LICENSES AND PERMITS</b>									
A2540	GAMES OF CHANCE	\$ 125.00	\$ 125.00	\$ 100.00	\$ 125.00	\$ 50.00	\$ -	\$ 125.00	
A2555	BLDG & ALTERATION PI	\$ 1,217.16	\$ 1,926.12	\$ 2,559.60	\$ 1,200.00	\$ 1,304.50	\$ 800.00	\$ 2,000.00	Increased for registry
	<b>SUB-TOTAL</b>	<b>\$ 1,342.16</b>	<b>\$ 2,051.12</b>	<b>\$ 2,659.60</b>	<b>\$ 1,325.00</b>	<b>\$ 1,354.50</b>	<b>\$ 800.00</b>	<b>\$ 2,125.00</b>	
<b>FINES AND FORFEITURES</b>									
A2610	FINES AND FORFEITED	\$ 450.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A2615	STOP DWI FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

	<b>SUB-TOTAL</b>	\$ 450.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SALE OF PROPERTY OR COMP FOR LOSS</b>										
A2650	SALE OF SCRAP	\$ -	\$ -	\$ 754.00	\$ 500.00	\$ -	\$ (500.00)	\$ -	\$ -	
A2650R	RECYCLING PROGRAM	\$ 1,811.34	\$ 1,989.81	\$ 1,537.00	\$ 1,000.00	\$ -	\$ (500.00)	\$ 500.00	\$ -	Price Fluctuations
A2665	SALE OF EQUIPMENT	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	No anticipated equip sales
A2660	SALE OF PROPERTY	\$ 4,800.00	\$ 1,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A2680	INSURANCE RECOVERI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUB-TOTAL</b>	\$ 21,611.34	\$ 3,589.81	\$ 2,291.00	\$ 1,500.00	\$ -	\$ (1,000.00)	\$ 500.00	\$ -	
<b>MISCELLENEOUS LOCAL SOURCES</b>										
A2701	REFUNDS OF PRIOR YF	\$ -	\$ -	\$ -	\$ -	\$ 535.83	\$ -	\$ -	\$ -	
A2705P	GIFTS AND DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A2770	OTHER UNCLASSIFIED	\$ 2,357.50	\$ 2,528.51	\$ 4,240.26	\$ 1,000.00	\$ 612.29	\$ -	\$ 1,000.00	\$ -	Sale of Millings, Peter Cooper Admin Support
	<b>SUB-TOTAL</b>	\$ 2,357.50	\$ 2,528.51	\$ 4,240.26	\$ 1,000.00	\$ 1,148.12	\$ -	\$ 1,000.00	\$ -	FEMA DAC?
<b>INTERFUND REVENUE</b>										
A2801	INTERFUND REVENUE	\$ 80,000.00	\$ 84,546.00	\$ 88,000.00	\$ 88,000.00	\$ 22,137.50	\$ 1,670.00	\$ 89,670.00	\$ -	From Wat/Sew for Billing- est. for 2026-2027
	<b>SUB-TOTAL</b>	\$ 80,000.00	\$ 84,546.00	\$ 88,000.00	\$ 88,000.00	\$ 22,137.50	\$ 1,670.00	\$ 89,670.00	\$ -	
<b>STATE AID</b>										
A3004-A	REVENUE SHARING (All	\$ 20,263.00	\$ 20,263.00	\$ 20,263.00	\$ 20,263.00	\$ 20,263.00	\$ -	\$ 20,263.00	\$ -	No reduction slated
A3005C	STATE AID, MORTGAGE	\$ 12,950.54	\$ 5,982.83	\$ 5,456.95	\$ 5,000.00	\$ 5,754.32	\$ -	\$ 5,000.00	\$ -	
A3005E	STATE AID, MORTGAGE	\$ 7,712.80	\$ 6,394.05	\$ 5,136.84	\$ 6,000.00	\$ 5,602.88	\$ (2,000.00)	\$ 4,000.00	\$ -	
A3089	STATE AID, OTHER	\$ 9,452.00	\$ -	\$ 1,418.00	\$ -	\$ 1,418.00	\$ 1,418.00	\$ 1,418.00	\$ -	TMA- Temp Municipal Aid for 2026 - confirmed
A3889	OTHER CULTURE AND I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A3501	CONSOLIDATED HWY T	\$ 197,694.84	\$ 186,299.18	\$ 199,750.83	\$ 220,000.00	\$ -	\$ 33,727.00	\$ 253,727.00	\$ -	\$44,727 Roll-over Plus \$209,000 New Estimated
	<b>SUB-TOTAL</b>	\$ 248,073.18	\$ 218,939.06	\$ 232,025.62	\$ 251,263.00	\$ 33,038.20	\$ 33,145.00	\$ 284,408.00	\$ -	Confirmed Projections with Cuozzo emailed 12/3
<b>FEDERAL AID</b>										
A4960.1	FED AID- AMERICAN RES	\$ 91,057.00	\$ 169,636.06	\$ 10,309.05	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUB-TOTAL</b>	\$ 91,057.00	\$ 169,636.06	\$ 10,309.05	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>CAPITAL NOTES</b>										
A5740	CAPITAL NOTES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUB-TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL REVENUE</b>	\$ 2,043,048.36	\$ 2,169,903.92	\$ 2,072,435.34	\$ 1,995,804.00	\$ 1,418,096.85	\$ 101,725.00	\$ 2,097,529.00	\$ -	
<b>ALLOCATED FUND BALANCE</b>		\$ 220,000.00	\$ 250,000.00	\$ 200,000.00	\$ 200,000.00			\$ 300,000.00	\$ -	2026-2027 Allocated Fund Balance
<b>USE OF RESERVES</b>					\$ 150,000.00	\$ -		\$ 80,000.00	\$ -	\$150,000 Contingency Line Item, \$25,000 Fire Truck, \$25,000 2027 Plow Truck, \$100,000 to Build Reserves
			\$ 2,419,903.92	\$ 2,272,435.34	\$ 2,345,804.00	\$ 1,418,096.85		\$ 2,477,529.00	\$ -	\$80,000 Equip Reserve Allocation- Fire Truck

EXPENDITURE:									
ACCT. #	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	EXPENSE TO DATE 12/12/2025	BUDGET 2026-2027 (+/-)	BUD DRAFT 2026-2027	NOTES
<b>BOARD OF TRUSTEES</b>									
A1010.100	PERSONNEL SERVICE	\$ 16,000.40	\$ 16,615.80	\$ 14,967.41	\$ 16,000.00	\$ 8,615.60	\$ 1,000.00	\$ 17,000.00	Includes +\$250 to \$4,250/trustee eff June 1 2026
A1010.110	DEPUTY MAYOR	\$ 499.98	\$ 519.21	\$ 499.98	\$ 500.00	\$ 269.22	\$ 125.00	\$ 625.00	Includes +\$125 to \$625 eff June 1 2026
A1010.430	CONTRACTUAL	\$ 195.00	\$ 105.00	\$ 284.95	\$ 500.00	\$ -	\$ -	\$ 500.00	
	<b>SUB-TOTAL</b>	<b>\$ 16,695.38</b>	<b>\$ 17,240.01</b>	<b>\$ 15,752.34</b>	<b>\$ 17,000.00</b>	<b>\$ 8,884.82</b>	<b>\$ 1,125.00</b>	<b>\$ 18,125.00</b>	
<b>MAYOR</b>									
A1210.100	PERSONNEL SERVICE	\$ 7,999.94	\$ 8,307.63	\$ 7,999.97	\$ 8,000.00	\$ 4,307.66	\$ 250.00	\$ 8,250.00	Includes +\$250 to \$8,250 eff June 1 2026
A1210.430	CONTRACTUAL	\$ -	\$ -	\$ 45.00	\$ 500.00	\$ -	\$ -	\$ 500.00	
	<b>SUB-TOTAL</b>	<b>\$ 7,999.94</b>	<b>\$ 8,307.63</b>	<b>\$ 8,044.97</b>	<b>\$ 8,500.00</b>	<b>\$ 4,307.66</b>	<b>\$ 250.00</b>	<b>\$ 8,750.00</b>	
<b>AUDITOR</b>									
A1320.400	CONTRACTUAL	\$ 5,810.00	\$ 4,932.00	\$ 4,260.00	\$ 20,000.00	\$ 4,995.00	\$ (3,000.00)	\$ 17,000.00	AFR Support \$5,500 Federal WWTP/EPA Funds will require single audit....d ue Jan 2027 @ \$15-\$20K- (split cost with Wat/Sew)
	<b>SUB-TOTAL</b>	<b>\$ 5,810.00</b>	<b>\$ 4,932.00</b>	<b>\$ 4,260.00</b>	<b>\$ 20,000.00</b>	<b>\$ 4,995.00</b>	<b>\$ (3,000.00)</b>	<b>\$ 17,000.00</b>	
<b>TREASURER</b>									
A1325.110	PERSONNEL SERVICE	\$ 75,370.94	\$ 81,608.31	\$ 82,428.77	\$ 85,040.00	\$ 46,020.86	\$ 3,579.00	\$ 88,619.00	Current \$89,537 +4%
A1325.120	PERSONNEL SERV- Gr	\$ 5,000.00	\$ 5,192.37	\$ 5,000.00	\$ 5,000.00	\$ 2,691.50	\$ -	\$ 5,000.00	
A1325.200	EQUIPMENT	\$ 391.98	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	Qbooks/Computer Upgrade
A1325.400	CONTRACTUAL	\$ 7,866.31	\$ 6,298.88	\$ 1,200.51	\$ 10,000.00	\$ -	\$ (2,400.00)	\$ 7,600.00	Municipal Solutions Financing Fees/ Ck fees
	<b>SUB-TOTAL</b>	<b>\$ 88,629.23</b>	<b>\$ 93,099.56</b>	<b>\$ 88,629.28</b>	<b>\$ 101,540.00</b>	<b>\$ 48,712.36</b>	<b>\$ 1,179.00</b>	<b>\$ 102,719.00</b>	
<b>CLERK</b>									
A1410.100	PERSONAL SVCS	\$ 40,001.89	\$ 44,566.50	\$ 46,363.54	\$ 48,912.00	\$ 26,224.76	\$ 1,976.00	\$ 50,888.00	\$24.50 to \$25.50/hr x 76 x 26pr (plus \$500 Bonus)
A1410.110	PERSONAL SVCS-PAR	\$ 7,981.83	\$ 5,040.00	\$ 4,642.48	\$ 16,555.00	\$ 2,343.11	\$ (4,055.00)	\$ 12,500.00	\$17.50 to \$18.20 (4%) x 20hrs x 26pr's + 4 wks coverage
A1410.200	EQUIPMENT	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	
A1410.4	CONTRACTUAL	\$ 6,286.79	\$ 5,962.60	\$ 7,797.90	\$ 9,500.00	\$ 3,037.16	\$ 200.00	\$ 9,700.00	Itemized Est - Williamson 5% Increase & Website Maint.

ACCT. #	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	EXPENSE TO DATE	BUDGET 2026-2027 (+/-)	BUD DRAFT 2026-2027	
	<b>SUB-TOTAL</b>	\$ 54,270.51	\$ 55,569.10	\$ 58,803.92	\$ 75,467.00	\$ 31,605.03	\$ (1,879.00)	\$ 73,588.00	
	<b>LAW</b>								
A1420.430	CONTRACTUAL	\$ 34,995.50	\$ 25,000.00	\$ 24,999.50	\$ 44,000.00	\$ 6,000.00	\$ (5,000.00)	\$ 39,000.00	\$2000/mo Retainer \$15,000 other legal - code/property/union negotiations
	<b>SUB-TOTAL</b>	\$ 34,995.50	\$ 25,000.00	\$ 24,999.50	\$ 44,000.00	\$ 6,000.00	\$ (5,000.00)	\$ 39,000.00	
	<b>IT</b>								
A1430.400	CONTRACTUAL	\$ 3,307.66	\$ 4,015.00	\$ 4,250.00	\$ 6,000.00	\$ 1,925.00	\$ (700.00)	\$ 5,300.00	\$275 x 12 Plus Tech Support if needed
	<b>SUB-TOTAL</b>	\$ 3,307.66	\$ 4,015.00	\$ 4,250.00	\$ 6,000.00	\$ 1,925.00	\$ (700.00)	\$ 5,300.00	
	<b>ENGINEER</b>								
A1440.430	CONTRACTUAL	\$ 5,687.50	\$ 6,625.00	\$ 4,500.00	\$ 5,000.00	\$ 1,500.00	\$ -	\$ 5,000.00	\$750/mo - split between dept as work requires
	<b>SUB-TOTAL</b>	\$ 5,687.50	\$ 6,625.00	\$ 4,500.00	\$ 5,000.00	\$ 1,500.00	\$ -	\$ 5,000.00	
	<b>ELECTIONS</b>								
A1450.100	PERSONNEL SERVICE	\$ 885.47	\$ 677.38	\$ 425.00	\$ 1,500.00	\$ 540.36	\$ (300.00)	\$ 1,200.00	Catt/Erie Tax Prep County/Elections
	<b>SUB-TOTAL</b>	\$ 885.47	\$ 677.38	\$ 425.00	\$ 1,500.00	\$ 540.36	\$ (300.00)	\$ 1,200.00	
	<b>BUILDINGS</b>								
A1620.100	PERSONNEL SERVICE	\$ 2,399.00	\$ 2,870.00	\$ 743.60	\$ 7,624.00	\$ 859.83	\$ 296.00	\$ 7,920.00	\$21.63/hr to \$22.50 x 12 x 26 - add'nl upstairs cleaning Municipal Building Clean-out, Roof Repairs? Support for Police Storage
A1620.203	BUILDINGS IMPROVEM	\$ 30,413.65	\$ 57,289.01	\$ 29,368.79	\$ 20,000.00	\$ 5,300.00	\$ 20,000.00	\$ 40,000.00	
A1620.419	BUILDINGS CONTRACT	\$ 12,777.23	\$ 12,296.09	\$ 19,392.31	\$ 24,000.00	\$ 6,951.47	\$ 2,920.00	\$ 26,920.00	Utility Increases
	<b>SUB-TOTAL</b>	\$ 45,589.88	\$ 72,455.10	\$ 49,504.70	\$ 51,624.00	\$ 13,111.30	\$ 23,216.00	\$ 74,840.00	
	<b>CENTRAL</b>								
A1650.400	CENTRAL COMM CONT	\$ 6,405.08	\$ 6,220.17	\$ 6,217.76	\$ 9,500.00	\$ 2,023.35	\$ 120.00	\$ 9,620.00	Itemized -Code Red \$3300 Increase
A1660.400	CENTRAL SUPPLIES C	\$ 3,151.89	\$ 2,306.63	\$ 1,514.17	\$ 3,600.00	\$ 1,374.98	\$ (420.00)	\$ 3,180.00	
A1670.400	CENTRAL PRINTING & I	\$ 4,230.00	\$ 4,004.33	\$ 4,309.04	\$ 5,500.00	\$ 1,011.33	\$ -	\$ 5,500.00	Postage increase
	<b>SUB-TOTAL</b>	\$ 13,786.97	\$ 12,531.13	\$ 12,040.97	\$ 18,600.00	\$ 4,409.66	\$ (300.00)	\$ 18,300.00	
	<b>SPECIAL ITEMS</b>								
A1910.400	UNALLOCATED INSUR	\$ 65,501.94	\$ 63,056.02	\$ 67,912.26	\$ 80,000.00	\$ 70,003.61	\$ 2,000.00	\$ 82,000.00	Increase estimated \$78,373- includes \$2200 for GARC Actual Gen Split for 2025-2026 was \$74.353- with allow
A1920.400	MUNICIPAL ASSN DUE	\$ 2,890.03	\$ 2,652.69	\$ 1,014.20	\$ 3,000.00	\$ 1,916.20	\$ -	\$ 3,000.00	

ACCT. #	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	EXPENSE TO DATE	BUDGET 2026-2027 (+/-)	BUD DRAFT 2026-2027	
A1950.400	TAXES ON MUNICIPAL	\$ 1,730.86	\$ 730.14	\$ 246.36	\$ 1,500.00	\$ 62.69	\$ (500.00)	\$ 1,000.00	
A1989.400	CONTINGENT ACCOUN	\$ -	\$ -	\$ -	\$ 21,127.00	\$ -	\$ (17,378.00)	\$ 3,749.00	<i>Includes \$150K of FB Allocation - Allowed 10% of allocations - debt to cover unforeseen circumstances (NY Forward St Project?)</i>
	FUND BALANCE				\$ 100,000.00		\$ 50,000.00	\$ 150,000.00	
	<b>SUB-TOTAL</b>	<b>\$ 70,122.83</b>	<b>\$ 66,438.85</b>	<b>\$ 69,172.82</b>	<b>\$ 205,627.00</b>	<b>\$ 71,982.50</b>	<b>\$ 34,122.00</b>	<b>\$ 239,749.00</b>	
<b>PUBLIC SAFETY ADMINISTRATION</b>									
A3010.110	DISASTER COORDINAT	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	\$ -	\$ 3,000.00	<i>\$500/qrt x 4 plus \$1,000 FEMA/Other</i>
	<b>SUB-TOTAL</b>	<b>\$ 1,500.00</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	
<b>POLICE</b>									
									<b>Total Police Personnel at \$230,338</b>
A3120.100	PERSONNEL SERVICE	\$ 31,749.46	\$ 36,170.72	\$ 30,609.86	\$ 30,000.00	\$ 16,156.00	\$ -	\$ 30,000.00	<i>\$28.85/hr x 40hrs/payroll</i>
A3120.101	PERSONNEL SERVICE	\$ 178,292.10	\$ 141,749.10	\$ 173,031.42	\$ 238,338.00	\$ 89,502.50	\$ (38,000.00)	\$ 200,338.00	<i>Reduced by \$30,000- added to reserve for next car \$8,000 for Station Building Improvements</i>
A3120.102	PERSONNEL SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -		<i>2024-2025 Fiscal Year - \$6655 Avg Payroll</i>
A3120.103	PERSONNEL -TASK FO	\$ -	\$ -	\$ -		\$ -	\$ -		<i>2025-2026 To Date - \$6415 Avg Payroll</i>
A3120.104	PERSONNEL- ASSISTA	\$ -	\$ -	\$ -		\$ -	\$ -		<i>\$7000 avg x 26 = \$182,000</i>
A3120.105	PERSONNEL - EVIDENC	\$ -	\$ -	\$ -		\$ -	\$ -		<i>Additional can be used for cameras- looking into, support of next police vehicle, and/or Police station improvements if not needed</i>
A3120.106	PESONNEL - D LINE & E	\$ -	\$ -	\$ -		\$ -	\$ -		
A3120.107	PERSONNEL - TRANS E	\$ -	\$ -	\$ -		\$ -	\$ -		
A3120.200	POLICE - EQUIPMENT	\$ 249.98	\$ 93,402.15	\$ 20,086.52	\$ 5,000.00	\$ 4,078.66	\$ -	\$ 5,000.00	<i>Tasers Licensing 4 of 5 yr \$1000 Cartridges \$500 Computer Equip/Other</i>
A3120.41	POLICE - SUPPLIES	\$ 1,850.59	\$ 1,792.20	\$ 2,362.06	\$ 2,000.00	\$ 1,647.17	\$ 500.00	\$ 2,500.00	<i>copy machine lease \$55x 12 + copies and supplies</i>
A3120.41	POSTAGE	\$ -	\$ -	\$ -		\$ -	\$ -		<i>Avg \$450/mo over 15 months. Included \$650/mo to account for increase</i>
A3120.42	GAS	\$ 8,089.88	\$ 4,109.72	\$ 4,843.90	\$ 12,000.00	\$ 2,679.95	\$ (4,000.00)	\$ 8,000.00	
A3120.43	AMMUNITION	\$ 1,330.96	\$ 1,212.00	\$ 2,660.00	\$ 2,000.00	\$ 1,264.50	\$ 1,000.00	\$ 3,000.00	<i>Range Training</i>
A3120.44	BATTERIES/FLARES	\$ -	\$ 207.80	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	<i>\$125/mo spectrotec \$ 125/mo Hover, \$150/mo internet</i>
A3120.42	POLICE - UTILITIES	\$ 3,546.22	\$ 3,436.32	\$ 3,323.10	\$ 4,320.00	\$ 1,774.09	\$ -	\$ 4,320.00	<i>\$35/mo cell phone (\$360/month)</i>
A3120.44	POLICE PROF & TECH	\$ -	\$ 1,175.79	\$ 1,060.98	\$ 1,500.00	\$ 1,386.26	\$ -	\$ 1,500.00	
A3120.45	POLICE -(Patrol Car)	\$ 9,990.38	\$ -	\$ -	\$ 10,000.00	\$ 39,850.00	\$ -	\$ 10,000.00	<i>To Support Equipment for Patrol Car</i>

ACCT. #	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	EXPENSE TO DATE	BUDGET 2026-2027 (+/-)	BUD DRAFT 2026-2027	
A3120.46	POLICE - REPAIR & MAINTENANCE				\$ -		\$ -	\$ -	
3120.415	RADIO REPAIR	\$ -	\$ -	\$ 528.45	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	
3120.429	CAR REPAIRS	\$ 6,273.23	\$ 5,370.07	\$ 4,260.84	\$ 6,000.00	\$ 2,646.03	\$ -	\$ 6,000.00	Car 85 - 2015, Car 86- 2018, Car 87 - 2020
3120.430	STATION REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	Station Building Improvements, flooring, paint, office space, furniture
3120.442	UNIFORMS	\$ 2,919.08	\$ 686.15	\$ 1,605.68	\$ 2,920.00	\$ 445.99	\$ -	\$ 2,920.00	
	<b>SUB-TOTAL</b>	<b>\$ 244,291.88</b>	<b>\$ 289,312.02</b>	<b>\$ 244,372.81</b>	<b>\$ 315,578.00</b>	<b>\$ 161,431.15</b>	<b>\$ (32,500.00)</b>	<b>\$ 283,078.00</b>	
	<b>FIRE PROTECTION</b>								
A3410.200	FIRE PROTECTION - EC	\$ 133,057.00	\$ 10,890.72	\$ -	\$ -	\$ -	\$ -	\$ -	
A3410.20	TURN OUT GEAR/AIR	\$ 2,605.34	\$ 2,384.50	\$ 6,836.14	\$ 9,500.00	\$ 2,054.15	\$ (500.00)	\$ 9,000.00	Air Pac replacement is required to replace outdated air pacs
A3410.20	HOSE REPLACEMENT	\$ 191.90	\$ 2,520.00	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	
A3410.20	EQUIPT - AIR BOTTLE	\$ -	\$ -	\$ -	\$ 800.00	\$ -	\$ -	\$ 800.00	Radar: Replacement of Air Bottles- coming out of compliance - Steve has found some bottles that will be
A3410.20	EQUIPT - FIRE POLIC	\$ 516.00	\$ 878.61	\$ 312.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	<b>Yr: 2026-1, 2027-5, 2029- 5, 2030-2, 2031- 10</b>
A3410.40	AIR COMPRESSOR	\$ 980.75	\$ 1,037.75	\$ 1,077.75	\$ 1,100.00	\$ 1,092.75	\$ -	\$ 1,100.00	
A3410.20	EQUIP REPAIR OTHER	\$ 1,534.96	\$ 1,851.72	\$ 2,417.20	\$ 2,000.00	\$ 1,252.75	\$ -	\$ 2,000.00	<del>2026-2027</del> AUTO RENEW 3-1-26 @ \$8,500 Est. (5%)
A3410.11	FIRE PROTECTION - IN	\$ 16,644.05	\$ 20,497.69	\$ 17,138.95	\$ 20,000.00	\$ 7,628.00	\$ 1,000.00	\$ 21,000.00	Prop/Liab Renew 3-1-26 @ \$9,400 Est (5%) Cancer 2027 renewal @ \$1,750 Est Acc/Sick 2026 renewal est @ \$1000
A3410.412	FIRE PROTECTION - SL	\$ 2,684.42	\$ 2,952.83	\$ 6,472.34	\$ 4,000.00	\$ 2,847.16	\$ -	\$ 4,000.00	Renewal Est @ \$20,450: Budget Includes \$21,000
A3410.42	FIRE PROTECTION - UT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Amherst Alarm Hidi Monitoring \$50/mo Spectrotel Hidi Phone \$100/mo Aldrich Fire Internet \$100/mo Verizon Aldrich Fire Ph/Fax/Alarm \$100/mo Total/ Mo \$350 x 12 = \$3720 (includes increases)
A3410.41	TELEPHONE	\$ 3,071.91	\$ 3,419.22	\$ 3,431.74	\$ 3,800.00	\$ 2,252.08	\$ 400.00	\$ 4,200.00	Estimate
A3410.41	WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Estimate
A3410.41	HEATING	\$ 3,202.33	\$ 1,863.57	\$ 2,251.77	\$ 2,500.00	\$ 424.42	\$ -	\$ 2,500.00	Estimate
A3410.41	ELECTRICITY	\$ 5,100.94	\$ 4,798.03	\$ 6,184.34	\$ 5,000.00	\$ 2,707.77	\$ 1,000.00	\$ 6,000.00	Estimate
A3410.41	LEASE PMT FIREHAL	\$ 10,776.72	\$ 10,776.72	\$ 10,776.72	\$ 10,777.00	\$ 10,776.72	\$ -	\$ 10,777.00	pmnt 18 of 20 Hose Inspection NFPA Every other Yr in March/May 2028- est @ \$2,600.
A3410.46	FIRE PROTECTION - RE	\$ 3,641.16	\$ 9,345.50	\$ 18,212.61	\$ 21,400.00	\$ 16,016.23	\$ 500.00	\$ 21,900.00	
A3410.42	GAS	\$ 5,030.36	\$ 3,101.26	\$ 3,388.24	\$ 4,000.00	\$ 1,852.52	\$ -	\$ 4,000.00	

ACCT. #	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	EXPENSE TO DATE	BUDGET 2026-2027 (+/-)	BUD DRAFT 2026-2027	
A3410.42	LADDER	\$ 920.00	\$ 1,410.00	\$ 1,070.00	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	
A3410.42	EDUCATION	\$ 675.00	\$ 660.00	\$ 1,008.00	\$ 1,160.00	\$ -	\$ -	\$ 1,160.00	I am responding subscription (3660) yr 5 of 5 - due April 27
A3410.44	AIR PACS/MAINTENA	\$ 1,533.20	\$ 1,088.97	\$ 2,285.01	\$ 1,200.00	\$ 256.00	\$ 500.00	\$ 1,700.00	
A3410.45	VEHICLE/HOSE INSP	\$ 2,699.69	\$ 3,056.57	\$ -	\$ -	\$ -	\$ -	\$ -	Moved to Repairs/Maintenance Per Steve
A3410.45	OSHA PHYSICALS	\$ 1,120.00	\$ 1,492.00	\$ 1,295.00	\$ 3,000.00	\$ -	\$ (500.00)	\$ 2,500.00	
A3410.40	FIRE PROTECTION COI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUB-TOTAL</b>	<b>\$ 195,985.73</b>	<b>\$ 84,025.66</b>	<b>\$ 84,157.81</b>	<b>\$ 93,437.00</b>	<b>\$ 49,160.55</b>	<b>\$ 2,400.00</b>	<b>\$ 95,837.00</b>	
	<b>CODE ENFORCEMENT</b>								
A3620.100	PERSONNEL SERVICE	\$ 12,316.34	\$ 9,870.00	\$ 12,541.20	\$ 21,800.00	\$ 9,081.96	\$ 675.00	\$ 22,475.00	\$21.63 to \$22.50 (4%) /hr 35hrs per PR max total, plus \$2,000 for training
A3620.430	SAFETY INSPECTION C	\$ 4,126.80	\$ 2,124.31	\$ 2,622.36	\$ 5,700.00	\$ 3,027.03	\$ 25,500.00	\$ 31,200.00	Supplies, mailings, cell phone @ \$225/mo Plus additional \$3500 mowing fees if needed. \$25,000 for Demo. Court Fees in Legal
	<b>SUB-TOTAL</b>	<b>\$ 16,443.14</b>	<b>\$ 11,994.31</b>	<b>\$ 15,163.56</b>	<b>\$ 27,500.00</b>	<b>\$ 12,108.99</b>	<b>\$ 26,175.00</b>	<b>\$ 53,675.00</b>	
	<b>STREET ADMINISTRATION</b>								
A5010.100	PERSONNEL SERVICE	\$ 67,339.17	\$ 63,140.00	\$ 65,645.60	\$ 65,800.00	\$ 35,630.34	\$ 1,400.00	\$ 67,200.00	4% Increase - \$500 Bonus
A5010.4	STREET ADMIN CONTF	\$ 354.11	\$ 389.39	\$ 303.81	\$ 500.00	\$ 47.48	\$ -	\$ 500.00	Meetings/Trainings/Mileage if needed
	<b>SUB-TOTAL</b>	<b>\$ 67,693.28</b>	<b>\$ 63,529.39</b>	<b>\$ 65,949.41</b>	<b>\$ 66,300.00</b>	<b>\$ 35,677.82</b>	<b>\$ 1,400.00</b>	<b>\$ 67,700.00</b>	
	<b>STREET MAINTENANCE</b>								
A5110.100	PERSONNEL SERVICE	\$ 135,025.41	\$ 132,014.11	\$ 128,764.42	\$ 170,807.00	\$ 74,823.01	\$ 5,993.00	\$ 176,800.00	Highway 4% plus Bonus & PTO Pay Out
	PERSONNEL OT	\$ 8,961.75	\$ 5,895.51	\$ 16,444.01	\$ 18,533.00	\$ 2,612.15	\$ 741.00	\$ 19,274.00	
A5110.102	PART TIME SUMMER H	\$ -	\$ -	\$ 5,075.00	\$ 5,000.00	\$ 3,424.00	\$ -	\$ 5,000.00	summer help- extra plowing - contractual?
A5110.201	STREET MAINT- EQUIP	\$ 3,679.98	\$ 9,224.00	\$ -	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	Tools needed for repairs
A5110.412	STREET MAINT- SUPPL	\$ 6,296.36	\$ 8,683.32	\$ 9,334.00	\$ 7,000.00	\$ 1,674.55	\$ -	\$ 7,000.00	
A5110.42	GAS	\$ 13,348.41	\$ 9,378.47	\$ 11,737.83	\$ 15,000.00	\$ 4,202.58	\$ (1,500.00)	\$ 13,500.00	
A5110.42	SIGNS	\$ 1,343.29	\$ 346.16	\$ 1,100.86	\$ 2,000.00	\$ 240.00	\$ -	\$ 2,000.00	
A5110.43	CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A5110.43	SAFETY EQUIPMENT	\$ -	\$ 298.89	\$ 477.15	\$ 500.00	\$ 215.85	\$ -	\$ 500.00	

ACCT. #	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	EXPENSE TO DATE	BUDGET 2026-2027 (+/-)	BUD DRAFT 2026-2027	
A5110.42	STREET MAINT - UTILIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A5110.41	TELEPHONE	\$ 195.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A5110.4	STREET MAINT - REPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A5110.42	EQUIPMENT REPAIR	\$ 16,038.09	\$ 40,849.27	\$ 14,266.75	\$ 25,000.00	\$ 8,106.70	\$ (1,000.00)	\$ 24,000.00	
A5110.42	BLACKTOP/Rd Repair	\$ 40,896.84	\$ 21,982.74	\$ 37,286.24	\$ 55,000.00	\$ 11,282.29	\$ -	\$ 55,000.00	
A5110.44	OIL AND STONE	\$ -	\$ -	\$ -	\$ 3,050.00	\$ -		\$ 3,050.00	
A5110.4	STREET MAINT CONT C	\$ 16,580.90	\$ 24,954.62	\$ 25,220.03	\$ 20,000.00	\$ 20,050.00	\$ 5,000.00	\$ 25,000.00	Street Striping/Weed Maint, Village Hall Resurfacing w/ DOT Shared Service (lot seal 2027-2028- done 9/2025)
	<b>SUB-TOTAL</b>	<b>\$ 242,367.01</b>	<b>\$ 253,627.09</b>	<b>\$ 249,706.29</b>	<b>\$ 325,390.00</b>	<b>\$ 126,631.13</b>	<b>\$ 9,234.00</b>	<b>\$ 334,624.00</b>	
	<b>PERMANENT IMPROVEMENTS</b>								
A5112.200	ROAD CONSTRUCTIC	\$ 197,694.84	\$ 186,299.18	\$ 199,750.83	\$ 220,000.00	\$ 192,487.09	\$ 33,727.00	\$ 253,727.00	Est. based on 25-26 CHIPS and \$44,727 rollover \$50,000 to apply to 2026 MAC Plow Purchase
	<b>SUB-TOTAL</b>	<b>\$ 197,694.84</b>	<b>\$ 186,299.18</b>	<b>\$ 199,750.83</b>	<b>\$ 220,000.00</b>	<b>\$ 192,487.09</b>	<b>\$ 33,727.00</b>	<b>\$ 253,727.00</b>	
	<b>SNOW REMOVAL</b>								
A5142.200	SNOW REMOVAL- EQU	\$ 2,379.97	\$ 10,520.00	\$ 976.00	\$ 165,000.00	\$ 157,297.00	\$ (47,000.00)	\$ 118,000.00	\$30,000 2027 MAC Plow \$8,000 for Plow Blade Replacement \$80,000 Use of Faint Reserve \$25,000 FB 2027 MAC Truck/Chassis \$160,000 \$30,000 Budget, \$80,000 Equip Reserve. \$50,000 CHIPS = \$160,000 to order June 1 2026
A5142.4	SNOW REMOVAL - CONTRACTUAL						\$ -		
A5142.42	REPAIRS	\$ 21,071.82	\$ 12,964.99	\$ 20,401.12	\$ 17,000.00	\$ 3,008.78	\$ (2,000.00)	\$ 15,000.00	
A5142.42	SAND AND SALT	\$ 14,880.64	\$ 15,110.10	\$ 20,641.29	\$ 20,000.00	\$ 8,451.79	\$ 2,000.00	\$ 22,000.00	Erie County Bid Pricing- Increased Pricing
	<b>SUB-TOTAL</b>	<b>\$ 38,332.43</b>	<b>\$ 38,595.09</b>	<b>\$ 42,018.41</b>	<b>\$ 202,000.00</b>	<b>\$ 168,757.57</b>	<b>\$ (47,000.00)</b>	<b>\$ 155,000.00</b>	
	<b>STREET LIGHTING</b>								
A5182.419	STREET LIGHTING - CC	\$ 44,837.35	\$ 51,528.43	\$ 50,877.00	\$ 53,438.00	\$ 20,730.76	\$ -	\$ 53,438.00	Estimated the same- based on 2025-2026
	<b>SUB-TOTAL</b>	<b>\$ 44,837.35</b>	<b>\$ 51,528.43</b>	<b>\$ 50,877.00</b>	<b>\$ 53,438.00</b>	<b>\$ 20,730.76</b>	<b>\$ -</b>	<b>\$ 53,438.00</b>	
	<b>SIDEWALKS</b>								
A5410.4	SIDEWALKS - CONTRA	\$ 4,216.00	\$ 568.00	\$ 1,558.00	\$ 5,000.00	\$ 360.00	\$ -	\$ 5,000.00	
	<b>SUB-TOTAL</b>	<b>\$ 4,216.00</b>	<b>\$ 568.00</b>	<b>\$ 1,558.00</b>	<b>\$ 5,000.00</b>	<b>\$ 360.00</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	
	<b>OFF STREET PARKING</b>								

ACCT. #	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	EXPENSE TO DATE	BUDGET 2026-2027 (+/-)	BUD DRAFT 2026-2027	
<b>A5650.4</b>	<b>OFF STREET PARKING - CONTRACTUAL</b>								
A5650.41	ELECTRICITY	\$ 548.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A5650.42	BLACKTOP	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	Can apply towards Village Hall Resurfacing
A5650.43	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUB-TOTAL</b>	<b>\$ 548.01</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500.00</b>	
	<b>PARKS</b>								
A7110.4	PARKS - CONTRACTUAL	\$ 5,340.93	\$ 4,769.25	\$ 6,791.90	\$ 10,500.00	\$ 2,882.05	\$ -	\$ 10,500.00	Park Maintenance- Landscaping- Concrete Sealing at Amphitheaters, NYSEG at Parks, Porta John Gateway
	<b>SUB-TOTAL</b>	<b>\$ 5,340.93</b>	<b>\$ 4,769.25</b>	<b>\$ 6,791.90</b>	<b>\$ 10,500.00</b>	<b>\$ 2,882.05</b>	<b>\$ -</b>	<b>\$ 10,500.00</b>	
	<b>JOINT ACT./RECREATION</b>								
A7320.1	REC- PERSONNEL SER	\$ 23,448.07	\$ 23,500.91	\$ 21,238.60	\$ 26,300.00	\$ 15,451.28	\$ (1,200.00)	\$ 25,100.00	Budget same as last year
A7320.4	REC- CONTRACTUAL	\$ 14,266.72	\$ 5,740.55	\$ 16,443.32	\$ 12,000.00	\$ 6,488.40	\$ 1,000.00	\$ 13,000.00	Min Wage to \$16 1/1/26
A7320.41	REC- Supplies	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,983.40	\$ 1,800.00	\$ 3,800.00	
A7320.42	REC- Ski Program				\$ 7,600.00	\$ 3,100.00	\$ (1,000.00)	\$ 6,600.00	Reduced Ski Program Interest-Offset by ski Revenue
A7320.43	REC- Summer Trips	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 405.00	\$ -	\$ 1,000.00	Includes bussing/Gate Fee, Movies
A7320.44	REC- Other Fees/Charges				\$ 800.00	\$ -	\$ 200.00	\$ 1,000.00	Academy Place Rental, Porta John
A7320.45	REC- Training/Other	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ -	\$ 600.00	CPR/Training
	<b>SUB-TOTAL</b>	<b>\$ 37,714.79</b>	<b>\$ 29,241.46</b>	<b>\$ 37,681.92</b>	<b>\$ 38,300.00</b>	<b>\$ 21,939.68</b>	<b>\$ (200.00)</b>	<b>\$ 38,100.00</b>	
	<b>BAND CONCERTS</b>								
A7270.430	BAND CONCERTS - CO	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	Music in the Park
	<b>SUB-TOTAL</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>	<b>\$ -</b>	<b>\$ 500.00</b>	
	<b>LIBRARY</b>								
A7410.430	LIBRARY - CONTRACTUAL	\$ 5,500.00	\$ 5,500.00	\$ 5,750.00	\$ 5,750.00	\$ 5,750.00	\$ -	\$ 5,750.00	Increased 2024-2025
	<b>SUB-TOTAL</b>	<b>\$5,500.00</b>	<b>\$5,500.00</b>	<b>\$5,750.00</b>	<b>\$ 5,750.00</b>	<b>\$5,750.00</b>	<b>\$ -</b>	<b>\$ 5,750.00</b>	
	<b>HISTORIAN</b>								
A7510.1	HISTORIAN - PERSONNE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A7510.402	HISTORIAN - CONTRACTUAL	\$ 2,250.00	\$ 2,250.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	Increased 2024-2025

ACCT. #	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	EXPENSE TO DATE	BUDGET 2026-2027 (+/-)	BUD DRAFT 2026-2027	
	<b>SUB-TOTAL</b>	\$ 2,250.00	\$ 2,250.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	
	<b>CELEBRATIONS</b>								
A7550.430	CELEBRATIONS - CON	\$ 2,014.00	\$ 2,242.19	\$ 1,480.00	\$ 3,000.00	\$ 1,199.86	\$ 2,000.00	\$ 5,000.00	To hang X-Mas lights/Banners/Fire Works \$1000
	<b>SUB-TOTAL</b>	\$ 2,014.00	\$ 2,242.19	\$ 1,480.00	\$ 3,000.00	\$ 1,199.86	\$ 2,000.00	\$ 5,000.00	
	<b>PLANNING/ZONING</b>								
A8020.4	PLANNING CONTRACTI	\$ -	\$ -	\$ 135.00	\$ 750.00	\$ -	\$ -	\$ 750.00	Training for new members
	<b>SUB-TOTAL</b>	\$ -	\$ -	\$ 135.00	\$ 750.00	\$ -	\$ -	\$ 750.00	
	<b>STREET CLEANING</b>								
A8140.40	STORM SEWERS - CON	\$ 63.92	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	
A8160.491	REFUSE & GARBAGE (	\$ 15,326.98	\$ 16,069.76	\$ 17,146.79	\$ 19,500.00	\$ 502.17	\$ 1,700.00	\$ 21,200.00	Big Trash est \$19,000 for May 2027 (\$15,795 April 2025, \$17,990 for May 2026) plus reg garbage and recycling fees and hauling (\$2,700)
A8170.4	STREET CLEANING - C	\$ 1,206.78	\$ 2,033.66	\$ 2,448.83	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	Brooms- for Sweeper
	<b>SUB-TOTAL</b>	\$ 16,597.68	\$ 18,103.42	\$ 19,595.62	\$ 23,500.00	\$ 502.17	\$ 1,700.00	\$ 25,200.00	
	<b>WELL</b>								
A8189.400	WELL - CONTRACTUAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUB-TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SHADE TREES</b>								
A8560.4	SHADE TREES - CONT	\$ 12,384.04	\$ 27,590.99	\$ 17,254.00	\$ 15,000.00	\$ 10,321.00	\$ -	\$ 15,000.00	
	<b>SUB-TOTAL</b>	\$ 12,384.04	\$ 27,590.99	\$ 17,254.00	\$ 15,000.00	\$ 10,321.00	\$ -	\$ 15,000.00	
A8745.4	FLOOD EROSION- CONTRACTUAL				\$ 5,000.00		\$ -	\$ 5,000.00	Short Term Flood Mitigation - Bank Clean-up and Debris Removal
	<b>SUB-TOTAL</b>	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	
	<b>EMPLOYEE BENEFITS</b>								
A9010.8	STATE RETIREMENT	\$ 33,789.00	\$ 36,085.45	\$ 39,696.51	\$ 56,000.00	\$ 48,037.00	\$ 4,000.00	\$ 60,000.00	\$48,037 (25-26): Estimated based on projections from NYS
A9015.8	FIRE & POLICE RETIF	\$ 30,849.00	\$ 26,247.00	\$ 22,423.00	\$ 41,000.00	\$ 38,893.00	\$ 8,000.00	\$ 49,000.00	\$38,893 (25-26): Estimated based on projections from NYS
A9030.8	SOCIAL SECURITY	\$ 47,107.18	\$ 44,530.70	\$ 47,538.48	\$ 58,000.00	\$ 24,480.05	\$ 2,000.00	\$ 60,000.00	
A9040.8	WORKER'S COMPEN:	\$ 16,652.26	\$ 15,277.90	\$ 11,118.12	\$ 13,500.00	\$ -	\$ (5,000.00)	\$ 8,500.00	\$10,742 Actual Jan 2026 Split - estimate for Jan 2027

ACCT. #	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	EXPENSE TO DATE	BUDGET 2026-2027 (+/-)	BUD DRAFT 2026-2027	
A9050.8	UNEMPLOYMENT INS \$	-	-	-	\$ 1,000.00	\$ 5,411.18	\$ -	\$ 1,000.00	
A9055.8	DISABILITY INS	\$ 669.83	\$ 635.38	\$ 641.70	\$ 1,400.00	\$ 332.26	\$ -	\$ 1,400.00	
A9060.8	HOSPITAL AND MEDI	\$ 50,346.63	\$ 55,066.68	\$ 54,660.29	\$ 53,000.00	\$ 26,081.34	\$ 28,500.00	\$ 81,500.00	Includes coverage for new employees & increases- plus HRA Admin Fees @ \$550/yr plys
	<b>SUB-TOTAL</b>	<b>\$ 179,413.90</b>	<b>\$ 177,843.11</b>	<b>\$ 176,078.10</b>	<b>\$ 223,900.00</b>	<b>\$ 143,234.83</b>	<b>\$ 37,500.00</b>	<b>\$ 261,400.00</b>	
	<b>SERIAL BONDS</b>								
A9730.600	BAN INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A9730.700	PLOW TRUCK, PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A9740.600	PLOW TRUCK, INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A9740.700	REVENUE NOTES, PRINC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A9750.600	REVENUE NOTES, INT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A9750.600	FLOOD BOND PRICIP	\$ 65,000.00	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	10-15-24 Last Pmnt
A9750.700	FLOOD BOND INTERE	\$ 5,396.88	\$ 3,368.75	\$ 1,137.50	\$ -	\$ -	\$ -	\$ -	4-15-25 Last Pmnt
A9760.600	STREET SWEEPER P	\$ 29,449.41	\$ 30,951.71	\$ 31,901.93	\$ 32,882.00	\$ 32,881.32	\$ 1,009.00	\$ 33,891.00	2021 Elgin Due 7/15/2026 Pmnt 5 of 7
A9760.700	STREET SWEEPER IN	\$ 7,659.51	\$ 6,157.21	\$ 5,206.99	\$ 4,228.00	\$ 4,227.60	\$ (1,009.00)	\$ 3,219.00	
A9780.600	PARKING LOT PRINC	\$ 40,000.00	\$ 160,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	Paid in Full Nov 2023
A9780.700	PARKING LOT INT	\$ 777.83	\$ 6,717.29	\$ -	\$ -	\$ -	\$ -	\$ -	
	FIRE PUMPER PRINC	\$ -	\$ 19,000.00	\$ 20,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	<u>\$25,000 from Fund Balance Allocation</u> (\$160,000 balance - \$25,000 in Nov 2026 for \$135,000 BOND issued for 5 yrs to reduce BAN issuance fees and take advantage of lower BOND rates Pmnt 4 of 9 - due 11/2026 \$135,000 to pay off by July 2027 or BOND/ Can BOND in Nov 2026 with Water to reduce BOND fees again
	FIRE PUMPER INT	\$ 2,533.07	\$ 9,404.20	\$ 9,965.28	\$ 6,993.00	\$ 6,992.03	\$ (1,424.00)	\$ 5,569.00	
	<b>SUB-TOTAL</b>	<b>\$ 150,816.70</b>	<b>\$ 305,599.16</b>	<b>\$ 138,211.70</b>	<b>\$ 69,103.00</b>	<b>\$ 69,100.95</b>	<b>\$ (1,424.00)</b>	<b>\$ 67,679.00</b>	
	<b>INTERFUND TRANSFERS</b>								
A9901.9	INTERFUND TRANS	\$ 100,000.00	\$ 100,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	\$ (30,000.00)	\$ 50,000.00	<u>\$100,000 from Fund Bal Allocation to Build Reserves</u>
A9901.1	INTERFUND TRANS TO HIGHWAY EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	To support purchase of 2027 MAC - 2008 Plow replacement reduced police personnel to cover car replacement to reserve
A9901.2	INTERFUND TRANS to POLICE RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	2025-2026 allocation to reserves @ \$80,000
	<b>SUB-TOTAL</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 130,000.00</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$1,914,222.58</b>	<b>\$2,022,009.51</b>	<b>\$1,781,915.86</b>	<b>\$2,345,804.00</b>	<b>\$1,224,249.29</b>	<b>\$131,725.00</b>	<b>\$2,477,529.00</b>	

Summary 2025-2026	
\$ 1,491,647.00	Tax Levy/Sales Tax
\$ 605,882.00	Other Rev (Franchise, Gross Receipts, Interest, Fire Contracts, AIM, CHIPS)

ACCT. #	DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	EXPENSE TO DATE	BUDGET 2026-2027 (+/-)	BUD DRAFT 2026-2027
							\$ 150,000.00	Fund Balance Contingency
							\$ 25,000.00	Fund Balance Fire Truck
							\$ 100,000.00	Fund Balance Build Reserves
							\$ 25,000.00	Fund Balance Plow Truck
							\$ 80,000.00	Equip Reserve Allocation for Plow Truck
							\$ 2,477,529.00	TOTAL REVENUE
							\$2,477,529.00	ALLOCATIONS (Projected)
							\$ -	Balance

WATER FUND 2026-2027 DRAFT #1		BUDGET ACTUAL 2022-2023	BUDGET ACTUAL 2023-2024	BUDGET ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	12/12/2025 REVENUE TO DATE	BUDGET (+/-) 2026-2027	BUDGET DRAFT 2026-2027	NOTES
F2140	METERED SALES	\$ 418,831.28	\$ 481,645.20	\$ 494,292.90	\$ 495,000.00	\$ 250,037.22	\$ -	\$ 495,000.00	no rate change- adjusting to actual trend and adjusting overestimated metered revenue
F2140.1	OUT OF DISTRICT METER	\$ 44,752.20	\$ 49,845.36	\$ 51,119.82	\$ 50,600.00	\$ 25,668.67	\$ -	\$ 50,600.00	Collins Avg \$3500/qrt Perrysburg Avg \$9,000/qrt
F2142	BULK SALES	\$ 8,687.65	\$ 7,162.22	\$ 9,518.10	\$ 7,000.00	\$ 8,412.86	\$ 1,000.00	\$ 8,000.00	
F2144	WATER SERVICE CHARG	\$ 972.00	\$ 347.00	\$ 320.00		\$ 769.80	\$ 500.00	\$ 500.00	
F2148	INTEREST & PENALTIES (	\$ 15,899.86	\$ 17,158.31	\$ 21,805.91	\$ 15,500.00	\$ 18,661.83	\$ 1,500.00	\$ 17,000.00	Average Est.
F2401	INTEREST & EARNINGS	\$ 5,860.15	\$ 27,547.09	\$ 28,846.70	\$ 13,400.00	\$ 12,894.23	\$ (600.00)	\$ 12,800.00	3.2% Interest Rate projected - decreased rates \$400,00 bal x 3.2%
F21455	SERVICES TO OTHER GO	\$ 116,964.65	\$ 90,892.54	\$ 92,255.92	\$ 92,949.00	\$ 46,471.34	\$ 1,388.00	\$ 94,337.00	Collins \$94,337 per agreement 2026 Collins contract Renewal Dec 2028
F2770	UNCLASSIFIED REVENU	\$ 3,706.43	\$ -	\$ 3,550.00		\$ 4,150.70	\$ -		
F3089	STATE AID (cdbg)	\$ -	\$ -	\$ -			\$ -		
F4089.000	FEDERAL AID - FLOOD	\$ -	\$ -	\$ -			\$ -		
F2801	INTERFUND TRANSFER	\$ 12,000.00	\$ 12,700.00	\$ 13,260.00	\$ 13,613.00	\$ 3,403.25	\$ 538.00	\$ 14,151.00	From Sewer for Meter Reading- updated \$14,151 is 50% of act. cost to read meters - updated for 2026-2027 hudaet
	<b>TOTAL REVENUE</b>	<b>\$ 627,674.22</b>	<b>\$ 687,297.72</b>	<b>\$ 714,969.35</b>	<b>\$ 688,062.00</b>	<b>\$ 370,469.90</b>	<b>\$ 4,326.00</b>	<b>\$ 692,388.00</b>	<b>2026-2027 Allocated Fund Balance</b>
	<b>Allocated Fund Balance</b>	<b>\$ 85,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ 135,750.00</b>	<b>\$ 150,000.00</b>			<b>\$ 120,000.00</b>	
		<b>\$ 712,674.22</b>	<b>\$ 737,297.72</b>	<b>\$ 850,719.35</b>	<b>\$ 838,062.00</b>			<b>\$ 812,388.00</b>	<b>\$50,000 contingency, \$20,000 Admin Consultant \$25,000 water meter debt, \$15,000 Pnt PeterInterest, \$10,000 reserve</b>
		<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>ACTUAL 2024-2025</b>	<b>BUDGET 2025-2026</b>	<b>YTD 2025-2026</b>	<b>PROJECTED (+ / -)</b>	<b>DRAFT 2026-2027</b>	
	<b>EXPENDITURES:</b>								
	<b>ADMINISTRATION</b>								
F1910.400	INSURANCE	\$ 28,151.59	\$ 29,487.86	\$ 32,465.22	\$ 37,100.00	\$ 35,458.64	\$ 1,700.00	\$ 38,800.00	Increase quoted for 2026 (+14%) included
F1990.400	CONTINGENCY	\$ -	\$ -	\$ -	\$ 50,158.00	\$ -	\$ 9,037.00	\$ 59,195.00	Max 10% of budget minus financing <b>\$50,000 FB</b>
F8310.437	WATER ADMIN BOOKKEE	\$ 40,000.00	\$ 42,273.00	\$ 44,000.00	\$ 44,275.00	\$ 22,137.50	\$ 560.00	\$ 44,835.00	updated 2026-2027- further review after health
F8310.200	WATER ADMIN EQUIPMEI	\$ -	\$ -	\$ 1,385.86	\$ 2,000.00	\$ 308.00	\$ (500.00)	\$ 1,500.00	<b>Meter Reading Device?</b> Single Audit, BAN/BOND Fee, Engineering Testing
F8310.4	WATER ADMIN CONTRAC	\$ 3,356.42	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 5,000.00	\$ 20,000.00	if required- MDA Engineering fees from Cap Proj- Reimburseable <b>\$20,000 FB</b>
F8310.102	WATER ADMIN TRAININ	\$ 844.72	\$ 232.50	\$ 535.00	\$ 4,000.00	\$ 237.50	\$ 1,000.00	\$ 5,000.00	License Training/Renewals- <b>- Kirk Retirement Plans? CDL License for Jake</b>

Peter Interest, \$10,000 reserve

<b>EXPENDITURES:</b>		<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>ACTUAL 2024-2025</b>	<b>BUDGET 2025-2026</b>	<b>YTD 2025-2026</b>	<b>PROJECTED (+ / -)</b>	<b>DRAFT 2026-2027</b>	
F8310.43C	ADM, OTHER	\$ 2,448.58	\$ 3,227.38	\$ 2,082.91	\$ 5,000.00	\$ 2,333.89	\$ -	\$ 5,000.00	OffSup 1000, PR Fees650, DMap350, Mem \$800
F8310.453	ADM, POSTAGE	\$ 1,028.97	\$ 1,193.22	\$ 1,336.81	\$ 1,350.00	\$ 660.05	\$ 50.00	\$ 1,400.00	Wlaw \$750, Bill Pap \$800, Pnt Peter Permit \$110
F8310.457	ADM, LEGAL/ENG	\$ 7,608.27	\$ 15,078.35	\$ 17,163.31	\$ 4,500.00	\$ 2,407.50	\$ -	\$ 4,500.00	Engineer \$4500
F8310.458	ADM, CENTRAL REPAIR	\$ 344.00	\$ 2,010.42	\$ 110.00	\$ 3,000.00	\$ 85.00	\$ -	\$ 3,000.00	Building Improvements
F8310.46	ADM, SYSTEM IMPRVM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUBTOTAL</b>	<b>\$ 83,782.55</b>	<b>\$ 93,502.73</b>	<b>\$ 99,079.11</b>	<b>\$ 166,383.00</b>	<b>\$ 63,628.08</b>	<b>\$ 16,847.00</b>	<b>\$ 183,230.00</b>	
	<b>SUPPLY</b>								
F8320.100	SUPPLY - PERSONNEL	\$ 174,726.36	\$ 188,171.95	\$ 187,699.19	\$ 197,100.00	\$ 105,997.75	\$ 8,710.00	\$ 205,810.00	4% Increase
	PERSONNEL - OT	\$ 13,968.11	\$ 14,322.62	\$ 17,233.85	\$ 18,500.00	\$ 8,896.07	\$ 500.00	\$ 19,000.00	Est. OT for Water
F8320.110	SUPPLY - PT PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
F8320.4	SUPPLY CONTRACTUAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
F8320.418	SUPPLY, HEAT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
F8320.419	SUPPLY, ELECTRIC	\$ 27,170.89	\$ 25,776.69	\$ 34,466.89	\$ 30,000.00	\$ 12,890.41	\$ -	\$ 30,000.00	Hill St/Well (\$200/mo)& Point Peter (\$2300/mo)
F8320.424	SUPPLY, CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
F8320.43C	SUPPLY, OTHER	\$ 921.42	\$ 2,920.09	\$ 2,904.76	\$ 4,200.00	\$ 2,350.77	\$ -	\$ 4,200.00	KATA Communications System \$2,000 Diamond Maps \$600 plus \$100/mo Supplies
F8320.431	SUPPLY, RESV & FORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUBTOTAL</b>	<b>\$ 216,786.78</b>	<b>\$ 231,191.35</b>	<b>\$ 242,304.69</b>	<b>\$ 249,800.00</b>	<b>\$ 130,135.00</b>	<b>\$ 9,210.00</b>	<b>\$ 259,010.00</b>	
	<b>PURIFICATION</b>								
F8330.100	PURIFICATION- PERSONN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
F8330.200	PURIFICATION - EQUIPME	\$ -	\$ -	\$ 3,686.00	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	Regulators - Chlorine Monitor \$3600
F8330.4	PURIFICATION - CONTRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
F8330.418	PURIFICATION, HEATIN	\$ 108.75	\$ 1,619.94	\$ -	\$ 4,000.00	\$ -	\$ (4,000.00)	\$ -	
F8330.419	PURIFICATION, ELECTF	\$ 10,882.76	\$ 9,401.24	\$ 9,397.52	\$ 12,000.00	\$ 5,752.79	\$ -	\$ 12,000.00	Crestwood/Backwash
F8330.420	PURIFICATION, REPAIR	\$ -	\$ 1,036.55	\$ 620.65	\$ 1,320.00	\$ -	\$ -	\$ 1,320.00	regulators, pumps
F8330.424	PURIFICATION, CHEMIC	\$ 16,344.37	\$ 18,971.59	\$ 17,428.91	\$ 18,000.00	\$ 14,521.21	\$ 12,000.00	\$ 30,000.00	Cost Increased

Peter Interest, \$10,000 reserve

<b>EXPENDITURES:</b>		<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>ACTUAL 2024-2025</b>	<b>BUDGET 2025-2026</b>	<b>YTD 2025-2026</b>	<b>PROJECTED (+ / -)</b>	<b>DRAFT 2026-2027</b>	
F8330.430	PURIFICATION, OTHER	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	
F8330.435	PURIFICATION, SEWER	\$ 3,680.00	\$ 3,680.00	\$ 3,680.00	\$ 3,680.00	\$ 1,840.00	\$ -	\$ 3,680.00	Sewer Bill \$920/Qt
	<b>SUBTOTAL</b>	<b>\$ 31,015.88</b>	<b>\$ 34,709.32</b>	<b>\$ 34,813.08</b>	<b>\$ 43,000.00</b>	<b>\$ 22,114.00</b>	<b>\$ 8,000.00</b>	<b>\$ 51,000.00</b>	
<b>TRANS &amp; DIST</b>									
F8340.100	T&D PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
F8340.200	T&D, EQUIPMENT	\$ 7,645.00	\$ -	\$ 3,815.95	\$ 7,000.00	\$ 3,645.00	\$ -	\$ 7,000.00	Locator replacement may be needed- 7+ years old. Plus stock parts needed
F8340.201	T&D, HYDRANTS	\$ 5,624.65	\$ 5,272.39	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	Hydrant Replacement/Repair
F8340.203	T&D, METERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
F8340.42	T&D - UTILITIES	\$ -	\$ -	\$ -		\$ -	\$ -		
F8340.410	T&D, PHONE	\$ 1,877.48	\$ 2,040.73	\$ 2,227.41	\$ 2,400.00	\$ 1,182.34	\$ -	\$ 2,400.00	1 Warner internet Phone \$110, Jake/ Shawn Cell Phone \$90/mo @ \$200/mo
F8340.413	T&D, HEAT	\$ 6,168.44	\$ 3,524.54	\$ 4,260.62	\$ 6,700.00	\$ 712.25	\$ (200.00)	\$ 6,500.00	Crestwood- Winter months are Higher \$600/mo avg
F8340.419	T&D, ELECTRIC	\$ 1,548.45	\$ 1,940.10	\$ 1,854.52	\$ 3,000.00	\$ 799.89	\$ -	\$ 3,000.00	WHill Pump St, Sand Hill, Ind Place
F8340.412	T&D SUPPLIES	\$ 1,256.00	\$ 2,459.01	\$ 2,440.25	\$ 3,000.00	\$ 1,545.66	\$ -	\$ 3,000.00	
F8340.411	T&D, CHEMICAL ANALY	\$ 2,795.00	\$ 3,169.00	\$ 4,934.05	\$ 6,500.00	\$ 1,395.40	\$ (500.00)	\$ 6,000.00	Increase in testing fees 8.5%
F8340.421	T&D, GAS	\$ 3,900.33	\$ 2,883.23	\$ 3,437.66	\$ 4,500.00	\$ 1,554.35	\$ (500.00)	\$ 4,000.00	
F8340.430	T&D, OTHER (INCL SAFI	\$ 21.98	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	
F8340.46	T&D REPAIRS & MAINT	\$ 30,740.38	\$ 51,344.65	\$ 69,513.57	\$ 35,000.00	\$ 87,162.77	\$ 10,000.00	\$ 45,000.00	Water Leaks, Emergencies
F8340.4	T&D CONTRACTUAL OTH	\$ 1,064.22	\$ 1,002.32	\$ 1,034.07	\$ 3,500.00	\$ 434.70	\$ -	\$ 3,500.00	Trash \$100/mo/ Dig Safely
	<b>SUBTOTAL</b>	<b>\$ 62,641.93</b>	<b>\$ 73,635.97</b>	<b>\$ 93,518.10</b>	<b>\$ 77,100.00</b>	<b>\$ 98,432.36</b>	<b>\$ 8,800.00</b>	<b>\$ 85,900.00</b>	
<b>EQUIPMENT</b>									
F8397	WATER EQUIP & CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EMPLOYEE BENEFITS</b>									
F9010.800	EMP BENEFITS - RETIREM	\$ 18,152.00	\$ 21,728.06	\$ 26,655.64	\$ 31,000.00	\$ 30,987.00	\$ 6,120.00	\$ 37,120.00	\$30,987 actual 2025/2026

		ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROJECTED	DRAFT	
EXPENDITURES:		2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	(+ / -)	2026-2027	
F9030.800	EMP BENEFITS - SOCIAL	\$ 14,384.02	\$ 15,403.70	\$ 15,589.24	\$ 17,000.00	\$ 8,740.44	\$ 500.00	\$ 17,500.00	
F9040.800	EMP BENEFITS - WORKER	\$ 4,640.79	\$ 4,257.78	\$ 3,098.49	\$ 4,600.00	\$ -	\$ (1,600.00)	\$ 3,000.00	Jan 2026 Estimate
F9055.800	EMP BENEFITS - DISABILI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
F9060.800	EMP BENEFITS - HOSPITAL	\$ 68.20	\$ 71.49	\$ 72.24	\$ 400.00	\$ 37.38	\$ (200.00)	\$ 200.00	
F9070.800	EMP BENEFITS - HOSP &	\$ 31,474.02	\$ 35,852.63	\$ 38,937.91	\$ 55,200.00	\$ 27,532.35	\$ (1,200.00)	\$ 54,000.00	2026-2027 Estimates - Increased Rates plus \$550 HRA Admin Fees
F9089.800	CLOTHING REIMBURSEME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ 68,719.03</b>	<b>\$ 77,313.66</b>	<b>\$ 84,353.52</b>	<b>\$ 108,200.00</b>	<b>\$ 67,297.17</b>	<b>\$ 3,620.00</b>	<b>\$ 111,820.00</b>	
<b>WATER FINANCING ACTIVITY</b>									
F9710.600	DEBT-WATER PLANT-PRI	\$ 15,000.00	\$ 15,000.00		\$ 10,000.00	\$ 10,000.00	\$ (10,000.00)	\$ -	Paid off 2025-2026
F9710.700	DEBT-WATER PLANT-INT	\$ 2,731.25	\$ 1,868.75	\$ 15,000.00	\$ 288.00	\$ 287.50	\$ (288.00)	\$ -	
F9750.600	FEMA PROJ PRINC-2009 F	\$ 30,000.00	\$ 30,000.00	\$ 1,006.25	\$ -	\$ -	\$ -	\$ -	
F9750.700	FEMA PROJ INT- 2009 Fic	\$ 2,343.75	\$ 1,443.75	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	
F9760.600	FEMA PROJ PRINC-Point I	\$ 5,000.00	\$ 5,000.00	\$ 487.50	\$ 37,000.00	\$ -	\$ (27,000.00)	\$ 10,000.00	\$1,120,000 Mill BAN - Min. Princ Due on BAN 11/4/2026 - if not paid off in full (\$15,000 FB) Interest on BAN issued in Nov 2025 @ 3.49% - can pay off after March 26 if FEMA funds received - pay off after time for funds within budget
F9760.700	FEMA PROJ INT- Point Pe	\$ 602.82	\$ 6,297.46	\$ 19,504.78	\$ 75,590.00	\$ 38,589.44	\$ (36,610.00)	\$ 38,980.00	
F9770.600	WATER LINE/METER BAN	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 5,000.00	\$ 40,000.00	Pmnt 11/4/2026 (\$645,000 - \$40,000 = Bal)
F9770.700	WATER LINE/METER BAN	\$ 3,053.00	\$ 31,487.29		\$ 25,701.00	\$ 25,700.41	\$ (3,253.00)	\$ 22,448.00	\$25,000 Fund Bal Water Line BAN 2016- Not subject to 5 yr BAN rule- can BOND. Consider bonding in Nov 2026 to reduce annual BAN fees. Once FEMA BAN is paid in full- Water will have no debt - and annual BAN will not be required. Lower fees, lower interest
F9780.6	BACKHOE LEASE PRINC	\$ -	\$ -	\$ 34,756.94	\$ -	\$ -	\$ -	\$ -	
F9780.7	BACKHOE LEASE INT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUBTOTAL</b>	<b>\$ 93,730.82</b>	<b>\$ 126,097.25</b>	<b>\$ 135,755.47</b>	<b>\$ 183,579.00</b>	<b>\$ 109,577.35</b>	<b>\$ (72,151.00)</b>	<b>\$ 111,428.00</b>	
<b>INTERFUND TRANSFERS</b>									
F9950.900	TRANSFER TO RESERVE	\$ 50,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$10,000 to the Equipment Meter/VAC Truck reserve
F9950.910	TRANSFER TO CAP PROJ		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Equip Reserve 5/31/25 @ \$42,752 plus \$10,000 at 5/31/26 = \$52,752
F9350.930	TRANSFER TO GENERAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Syst Reserve 5/31/25 @ \$107,359
	DFICIT REDUCTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUBTOTAL</b>	<b>\$ 50,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	
	<b>TOTAL ALLOCATIONS</b>	<b>\$ 606,676.99</b>	<b>\$ 646,450.28</b>	<b>\$ 699,823.97</b>	<b>\$ 838,062.00</b>	<b>\$ 491,183.96</b>	<b>\$ (25,674.00)</b>	<b>\$ 812,388.00</b>	

*PeterInterest, \$10,000 reserve*

<u>EXPENDITURES:</u>	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	YTD 2025-2026	PROJECTED (+ / -)	DRAFT 2026-2027
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SEWER FUND 2026-2027 DRAFT	BUDGET ACTUAL 2022-2023	BUDGET ACTUAL 2023-2024	BUDGET ACTUAL 2024-2025	BUDGET 2025-2026	12/12/2025 REVENUE TO DATE	BUDGET (+/-) 2026-2027	BUDGET DRAFT 2026-2027	NOTES
<b>REVENUE:</b>								
G2120 SEWER RENTS	\$ 243,200.18	\$ 286,113.56	\$ 292,975.00	\$ 287,500.00	\$ 146,414.70	\$ -	\$ 287,500.00	
G2122 BULK SEWER CHARGES	\$ 46,917.63	\$ 48,034.06	\$ 46,042.06	\$ 45,600.00	\$ 38,280.10	\$ 2,400.00	\$ 48,000.00	
G2128 PENALTIES	\$ 10,536.50	\$ 9,449.24	\$ 12,740.49	\$ 8,500.00	\$ 10,704.11	\$ 1,500.00	\$ 10,000.00	
G2374 OTHER GOVTS	\$ 672,747.55	\$ 636,457.01	\$ 671,205.45	\$ 630,103.00	\$ 415,157.13	\$ 18,707.00	\$ 648,810.00	Increased O&M DOCCS rate P/E 5/31/2025 from \$49,508.61/mo to \$51,067.50/mo plus Perrysburg Sewer @ \$3,000/mo @ 6.25%
G2401 INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G2401 INTEREST, RESERVES	\$ 6,250.46	\$ 31,536.95	\$ 34,197.24	\$ 19,200.00	\$ 21,596.49	\$ 4,800.00	\$ 24,000.00	3% Interest Rate projected - decreased rates \$800,000 balance x 3.2% estimated
G2590 PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G2665 SALE OF EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G2680 INSURANCE RECOVERIES	\$ -	\$ 38,005.20	\$ 29,246.80	\$ -	\$ -	\$ -	\$ -	
G2770 UNCLASSIFIED	\$ -	\$ -	\$ 10.00	\$ -	\$ 150.70	\$ -	\$ -	
G2771 LOAN REPAYMENT GEN FU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G5031 INTERFUND REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G3989 NYSEDA GRANT	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUE:</b>	<b>\$ 979,652.32</b>	<b>\$ 1,089,596.02</b>	<b>\$ 1,086,417.04</b>	<b>\$ 990,903.00</b>	<b>\$ 632,303.23</b>	<b>\$ 27,407.00</b>	<b>\$ 1,018,310.00</b>	
<b>Fund Bal</b>			<b>\$ 50,000.00</b>	<b>\$ 75,000.00</b>			<b>\$ 100,000</b>	2026-2027 Allocated Fund Balance \$20,000 to Build Equipment Reserve- \$40,000 to support WWTP Minimum payment, \$40,000n to support Contingency
	<b>ACTUAL 2022-2023</b>	<b>ACTUAL 2023-2024</b>	<b>ACTUAL 2024-2025</b>	<b>BUDGET 2025-2026</b>	<b>YTD 2025-2026</b>	<b>PROJECTED (+ / -)</b>	<b>DRAFT 2026-2027</b>	
<b>EXPENDITURES:</b>								
<b>SEWER ADMIN</b>					<b>12/12/2025</b>			
G1910 INSURANCE	\$ 32,999.65	\$ 35,766.77	\$ 38,793.52	\$ 44,300.00	\$ 42,949.54	\$ 2,578.00	\$ 46,878.00	Increase quoted and included- split up to 10% of allocations deducting debt financing \$40,000 from FB
G1990 CONTINGENCY	\$ -	\$ -	\$ -	\$ 89,970.00	\$ -	\$ (7,866.00)	\$ 82,104.00	
G8110 SEWER ADMIN BOOKKEEPING	\$ 40,000.00	\$ 42,273.00	\$ 44,000.00	\$ 44,275.00	\$ 22,137.50	\$ 560.00	\$ 44,835.00	updated
G8110 SEWER ADMIN METER READING	\$ 12,000.00	\$ 12,700.00	\$ 13,260.00	\$ 13,613.00	\$ 6,806.50	\$ 539.00	\$ 14,152.00	Updated
G8110 SEWER ADMIN - PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G8110 SEWER ADMIN - EQUIPMENT	\$ 271.76	\$ 875.59	\$ 1,075.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	

EXPENDITURES:	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	YTD 2025-2026	PROJECTED (+ / -)	DRAFT 2026-2027	payment, \$40,000n to support Contingency
G8110 SEWER ADMIN CONTRACTS	\$ 19,314.37	\$ 54,893.13	\$ 6,387.50	\$ 25,000.00	\$ 1,419.01	\$ -	\$ 25,000.00	Capital Project Consultant Fees- CMOM, Phase II, Single Audit Fees Required for Fed ERC funding
G19 COMPUTER UPGRADE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Train \$3230, Wlaw \$787, Bill Pap \$500, Prizm Comp Maint \$90/mo OffSup \$1000,
G81 ADM OTHER/TRAINING	\$ 6,827.32	\$ 3,542.86	\$ 5,564.10	\$ 9,500.00	\$ 2,812.37	\$ -	\$ 9,500.00	PR Fees \$910 Dmap \$600, Mem \$800
G81 ADM, LEGAL	\$ 392.94	\$ 227.16	\$ 2,500.00	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	Financing Support - Capital Project Close- out Ph 1
G81 ADM, POSTAGE	\$ 1,028.95	\$ 1,182.50	\$ 1,326.27	\$ 1,350.00	\$ 644.22	\$ 50.00	\$ 1,400.00	Postage Billing
G81 ADM. ENGINEER	\$ 1,687.50	\$ -	\$ -	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00	\$9,000 (\$750 x 12) split Water/Sewer Building Maintenance? Compost Roof at
G81 ADM, CENTRAL REPAIRS	\$ 21,723.78	\$ 75,457.69	\$ 2,352.25	\$ 5,000.00	\$ 406.50	\$ -	\$ 5,000.00	some point (1/2 of roof)
<b>SUB TOTAL</b>	<b>\$ 136,246.27</b>	<b>\$ 226,918.70</b>	<b>\$ 115,258.64</b>	<b>\$ 244,008.00</b>	<b>\$ 77,175.64</b>	<b>\$ (4,139.00)</b>	<b>\$ 239,869.00</b>	
<b>SEWAGE COLLECTION</b>								
G8120 SEWAGE COLL - PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G8120 SEWAGE COLL PT SUMMER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G8120 SEWAGE COLL - CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G81 SANITARY, GAS/FUEL	\$ 901.19	\$ 967.73	\$ 3,645.33	\$ 10,000.00	\$ 1,107.29	\$ (5,000.00)	\$ 5,000.00	Estimate
G81 SANITARY, DIESEL FUEL	\$ 2,363.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G81 SANITARY, OTHER	\$ -	\$ 306.75	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	
G81 SANITARY, CLOTHING	\$ -	\$ 342.00	\$ 20.60	\$ 600.00	\$ 79.98	\$ -	\$ 600.00	
G81 SANITARY, TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SUB TOTAL</b>	<b>\$ 3,265.09</b>	<b>\$ 1,616.48</b>	<b>\$ 3,665.93</b>	<b>\$ 11,100.00</b>	<b>\$ 1,187.27</b>	<b>\$ (5,000.00)</b>	<b>\$ 6,100.00</b>	
<b>TREATMENT &amp; DISPOSAL</b>								
G8130 T&D- PERSONNEL	\$ 210,397.17	\$ 238,859.34	\$ 231,870.66	\$ 256,845.00	\$ 135,846.49	\$ 9,055.00	\$ 265,900.00	Includes 4% increase & Cleaner
PERSONNEL - OT	\$ 19,153.68	\$ 21,380.33	\$ 22,743.55	\$ 27,800.00	\$ 12,094.10	\$ (300.00)	\$ 27,500.00	
G8130 T&D, EQUIPMENT	\$ 54,381.99	\$ 1,191.35	\$ 16,931.45	\$ 10,000.00	\$ 1,210.00	\$ -	\$ 10,000.00	Plow for 2500 Dodge @ \$10,000 Estimate- Skidsteer on radar after Capital Project UV System Bulb Replacement \$1,150 x 12 plus shipping bulbs = \$16,800 + \$9,600 supplies (24 bulbs for (2) running systems)
G8130 T&D SUPPLIES	\$ 3,786.32	\$ 9,093.46	\$ 10,021.99	\$ 10,500.00	\$ 5,207.79	\$ 15,900.00	\$ 26,400.00	

EXPENDITURES:		ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	YTD 2025-2026	PROJECTED (+ / -)	DRAFT 2026-2027	payment, \$40,000n to support Contingency
G81	T&D, CHEMICALS	\$ 32,129.84	\$ 54,982.60	\$ 79,410.76	\$ 65,000.00	\$ 32,445.02	\$ (5,000.00)	\$ 60,000.00	\$9,500 est x 6 per year FERRIC TOTES - \$3,000 other (No Chlorine- NEW UV System)
G81	T&D, OTHER		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G81	T&D, LANDFILL SLUDGE	\$ 16,906.10	\$ 12,047.87	\$ 7,145.94	\$ 26,400.00	\$ 17,110.89	\$ -	\$ 26,400.00	\$2200/mo
G81	T&D, DISPOSAL PERMIT	\$ 8,700.00	\$ 8,700.00	\$ 8,704.60	\$ 8,700.00	\$ 700.00	\$ -	\$ 8,700.00	
G8130	T&D UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G81	T&D, PHONE	\$ 2,316.84	\$ 2,699.32	\$ 3,248.87	\$ 3,600.00	\$ 1,986.63	\$ 240.00	\$ 3,840.00	\$320/mo: Hover Phone \$100/mo, Internet \$110/mo Verizon Cell \$110/mo
G81	T&D, HEATING	\$ 37,761.41	\$ 19,878.64	\$ 24,826.13	\$ 33,000.00	\$ 6,652.22	\$ -	\$ 33,000.00	\$4,000 Winter x6 / \$1500 summer x 6
G81	T&D, ELECTRIC	\$ 87,483.68	\$ 68,855.66	\$ 74,775.89	\$ 66,000.00	\$ 32,388.33	\$ 25,000.00	\$ 91,000.00	\$6500/mo avg -+ \$1000 for NEW UV System Pre-treatment Biog Wash System - New, will create increased water bills
G81	T&D, WATER	\$ 939.51	\$ 1,288.49	\$ 897.71	\$ 3,000.00	\$ 843.57	\$ (1,000.00)	\$ 2,000.00	Increased fees 8.5% 1/1/23 - In 2028 Gow Landfill- Panther Drive Sampling \$5000- evry 5 yrs- could hire prof to analyze the sampling to eliminate future testing- 30 yr closure- ended 2018 and <b>WET Testing??</b> Analysis ava \$1700/mo x 12 plus supplies
G8130	T&D, ANALYSIS	\$ 19,288.67	\$ 19,097.53	\$ 22,701.35	\$ 25,000.00	\$ 11,055.43	\$ (1,000.00)	\$ 24,000.00	
G8130	T&D, REPAIRS & MAINT	\$ 120,344.85	\$ 89,183.98	\$ 89,293.55	\$ 100,000.00	\$ 15,569.02	\$ (37,500.00)	\$ 62,500.00	Pump repairs- send out - Fire Alarm
G8130	T&D CONTRACTUAL OTHEI	\$ 6,159.67	\$ 4,519.58	\$ 9,185.56	\$ 16,000.00	\$ 11,037.45	\$ 4,000.00	\$ 20,000.00	Testing/Extinguishers (CDL License for Jamie/Ron Requested @ \$4,000 each) Dikes Best Control - what street plan
G81	T&D, COMPOST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUB TOTAL</b>	<b>\$ 619,749.73</b>	<b>\$ 551,778.15</b>	<b>\$ 601,758.01</b>	<b>\$ 651,845.00</b>	<b>\$ 284,146.94</b>	<b>\$ 9,395.00</b>	<b>\$ 661,240.00</b>	
	<b>SEWER EQUIPMENT</b>								
G8197	SEWER EQUIP & CAPITAL C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>SUB TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>EMPLOYEE BENEFITS</b>								
G9010	RETIREMENT	\$ 21,060.00	\$ 27,223.49	\$ 34,619.85	\$ 39,200.00	\$ 38,819.00	\$ 8,300.00	\$ 47,500.00	Increase estimated
G9030	SOCIAL SECURITY	\$ 17,776.55	\$ 19,756.76	\$ 19,250.54	\$ 22,000.00	\$ 11,029.00	\$ 1,000.00	\$ 23,000.00	
G9040	WORKER'S COMP	\$ 6,005.73	\$ 5,510.06	\$ 4,009.82	\$ 5,000.00	\$ -	\$ (1,800.00)	\$ 3,200.00	Jan 2026 Estimate
G9055	DISABILITY	\$ 92.72	\$ 87.35	\$ 88.23	\$ 250.00	\$ 45.68	\$ -	\$ 250.00	

EXPENDITURES:		ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	YTD 2025-2026	PROJECTED (+ / -)	DRAFT 2026-2027	
G9050	UNEMPLOYMENT INS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G9060	HEALTH INS	\$ 46,960.33	\$ 49,952.53	\$ 51,689.11	\$ 67,500.00	\$ 39,783.11	\$ 6,500.00	\$ 74,000.00	<i>Includes est. Increase 6/1/26, plus \$\$\$U HRA Admin Fees</i>
G9070	HEALTH INS RETIREES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SUB TOTAL</b>		<b>\$ 91,895.33</b>	<b>\$ 102,530.19</b>	<b>\$ 109,657.55</b>	<b>\$ 133,950.00</b>	<b>\$ 89,676.79</b>	<b>\$ 14,000.00</b>	<b>\$ 147,950.00</b>	
<b>FINANCING ACTIVITIES</b>									
G9710	DEBT, WWTP BOND, PRIN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G9710	DEBT, WWTP BOND, INT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G9720	BAN INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G9730	METER REPLACE PRINC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G9730	METER REPLACE INT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G9740	BACKHOE LEASE PRINC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G9740	BACKHOE LEASE INT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
G9710	WWTP EFC Loan - Princ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,151.00	<i>\$40,000 from FB- Minimum Pmnt Due on WWTP BAN in Jan 2027- against the Loan to date. The loan is moving target that will change as add'nl funding streams are secured.</i>
G9710	WWTP EFC Loan - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SUB TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,151.00</b>	
<b>INTERFUND TRANSFERS</b>									
G9950	TRANSFER TO RESERVE	\$ 10,000.00	\$ 25,000.00	\$ 75,000.00	\$ 25,000.00	\$ -	\$ (5,000.00)	\$ 20,000.00	<i>For Meter Replacement/VAC Truck \$20,000 allocated from Fund Bal.</i>
<b>SUB TOTAL</b>		<b>\$ 10,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 75,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ (5,000.00)</b>	<b>\$ 20,000.00</b>	<i>Equip Reserve 5/31/25 @ \$118,054 + \$25,000 at 5/31/26 = \$143,054 System Reserve 5/31/25 = \$194,346</i>
<b>TOTAL EXPENDITURES:</b>		<b>\$ 861,156.42</b>	<b>\$ 907,843.52</b>	<b>\$ 905,340.13</b>	<b>\$ 1,065,903.00</b>	<b>\$ 452,186.64</b>	<b>\$ 9,256.00</b>	<b>\$ 1,118,310.00</b>	

**SALARY EXPENSE BY FUND- estimated for 2026-2027 budget**

(Minimum Wage 1/1/2026 = \$16.00)

BOARD	Est. Salary 2026-27	Notes	FICA	Allocation
Mayor/Deputy Mayor	\$ 9,000.00	Mayor at \$8,000 Deputy Mayor at \$1000	<b>General Fund</b>	<b>By Fund</b>
Trustees	\$ 19,000.00		\$ 28,000.00	
<b>TOTAL</b>	<b>\$ 28,000.00</b>		\$ 213,878.00	
<b>BOARD/ADMIN/OFFICE</b>			\$ 268,338.00	
Treasurer	100% \$ 88,619.00	\$89,537.24 +4% @ \$93,118.64+ \$500 Bonus	\$ 267,774.00	
Grant/Mngmnt	\$ 5,000.00		\$ 777,990.00	60%
Clerk	100% \$ 50,888.00	\$24.50hr to \$25.50/hr x 76 x 26 plus \$500 Bonus	x .0765	
Part Time Support	100% \$ 12,376.00	\$17.50 (4% +\$.70) to \$18.20 @ 20/pay x 26 plus 4 wks coverage	\$ 59,516.24	FICA
Cleaner	\$ 7,920.00	\$21.63 (4% + \$.87) to \$22.50 @ 6hrs/wk x 2 plus \$900 extra as needed		
Code Enforcement	100% \$ 22,475.00	\$21.63 (4% +\$.87)to \$22.50 x 35 per PR x 26 plus \$2000 Training		
Recreation Staff	\$ 14,100.00	Min wage @ \$16.00 (counselors \$16.50/Head Counselor \$18.50)		
Recreation Director	100% \$ 12,500.00	\$12,500		
<b>TOTAL</b>	<b>\$ 213,878.00</b>	Exempt from Retirement		
<b>POLICE</b>			Gen Retirement 59%	
Officer in Charge	\$ 30,000.00		\$ 27,500.00	Brd
Police PT/Admin Support	\$ 238,338.00	Per updated police wage schedule	\$ 181,082.00	Admin
<b>TOTAL</b>	<b>\$ 268,338.00</b>	Police Retirement in Pink	\$ 268,338.00	Police
			\$ 267,774.00	Highway
			\$ 744,694.00	Total
<b>HIGHWAY</b>			Wat Retirement 18%	
		includes 4% increase	\$ 224,810.00	
Adam	100% \$ 67,200.00	\$65,242.06 to \$66,651.74 Annual +\$500 bonus		
Albert Conklin	100% \$ 58,600.00	\$27.93/br (\$58,094.40) + \$500bonus		
Eric Lemke	100% \$ 58,600.00	\$27.93/br (\$58,094.40) + \$500bonus	Sew Retirement 23%	
New Hire	100% \$ 58,600.00	\$27.93/br (\$58,094.40) + \$500bonus	\$ 293,400.00	
Est OT	100% \$ 19,274.00	460 hrs of OT est (\$41.90)		
PTO Pay-out	100% \$ 500.00	Est PTO Payout		
PT Laborers	100% \$ 5,000.00	Summer/Winter help		
<b>TOTAL</b>	<b>\$ 267,774.00</b>		\$ 1,262,904.00	
<b>WATER</b>			<b>Water Fund</b>	
		includes 4% increase	\$ 224,810.00	17%
Kirk Trumpong	100% \$ 89,110.00	\$88,606.49 (\$3,407.94) plus bonus \$500	x .0765	
Sean Malek	100% \$ 56,000.00	\$25.92/br + \$.75/br +11yrs @ \$26.67 (55,473.60) \$500 bonus	\$ 17,197.97	FICA
Jake Hansen-Ivett	100% \$ 60,200.00	\$28.77/br (59,841.60) \$350 bonus w/ cell phone		
Est OT	100% \$ 19,000.00	6 hr/wk OT (weekends) @ 312 plus 12/mo @ 144= 456 hrs (\$41.58 avg OT Rate)		
PTO Pay-out	100% \$ 500.00	Est PTO Pay-out		
Summer Laborer	PT \$ -			
<b>TOTAL</b>	<b>\$ 224,810.00</b>			
<b>SEWER</b>			<b>Sewer</b>	
		includes 4% increase	\$ 293,400.00	23%
Andy Carriero	100% \$ 74,700.00	\$71,303.44 x 4% = \$74,155.58 plus \$500 bonus	x .0765	
Sam Lauer	100% \$ 64,800.00	\$29.99/br + .75/11+vac yrs (61,548) \$350 bonus/\$500 Longevity	\$ 22,445.10	FICA
Jamie Wilson	100% \$ 60,200.00	\$28.77/br (59,841.60) \$350 bonus w/ cell phone		
Ron Kazmarek	100% \$ 60,200.00	\$28.77/br (59,841.60) \$350 bonus w/ cell phone		
Est OT	100% \$ 27,500.00	8 hr/wk OT (weekends) @ 416 plus 16/mo @ 192 =608 (\$44.64 avg OT rate)		
PTO Pay-out	\$ 500.00	Est PTO Pay-out		
Cleaner/Summer	PT \$ 5,500.00	Cleaner 4 hrs/PP x \$22.50 @ \$3,000 /summer moving @ \$2,500		
<b>TOTAL</b>	<b>\$ 293,400.00</b>			
<b>TOTAL PAYROLL</b>	<b>\$ 1,296,200.00</b>		\$ 99,159.30	FICA

