**VILLAGE OF CUBA**
**BUDGET WORKSHEET**
**2026-2027**

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| GENERAL FUND | | | | | | | | | |
| Revenues: | | | | | | | | | |
| A1001 | Real Property Taxes | 758,001.00 | 784,109.00 | 811,559.00 | | | 835,905.00 | 835,905.00 | |
| A1081 | Other Payments In Lieu of Taxes | 13,172.00 | 8,120.00 | 9,432.00 | | | 9,432.00 | 9,432.00 | |
| A1090 | Interest and Penalties on Real Prop Taxes | 5,974.00 | 8,193.00 | 5,500.00 | | | 5,700.00 | 5,700.00 | |
| A1170 | Franchise Tax | 12,456.00 | 11,883.00 | 13,082.00 | | | 12,000.00 | 12,000.00 | |
| A1230 | Treasurer Fees | 720.00 | 681.00 | 500.00 | | | 500.00 | 500.00 | |
| A1589 | Other Public Safety Departmental Income | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A1789 | Other Transportation Departmental Income | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A2189 | Other Home and Community Services Income | 375.00 | 750.00 | 0.00 | | | 0.00 | 0.00 | |
| A2210 | General Services Other Government | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A2260 | Public Safety Services Other Governments | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A2390 | Share of Joint Activity Other Governments | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A2401 | Interest and Earnings | 40,105.00 | 42,250.00 | 1,000.00 | | | 1,000.00 | 1,000.00 | |
| A2410 | Rental of Real Property | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A2610 | Fines and Forfeited Bail | 0.00 | 0.00 | 200.00 | | | 0.00 | 0.00 | |
| A2650 | Sales of Scrap and Excess Materials | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A2655 | Sales Other | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A2665 | Sales of Equipment | 6,810.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A2680 | Insurance Recoveries | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A2701 | Refunds of Prior Year Expenditures | 0.00 | 729.00 | 0.00 | | | 0.00 | 0.00 | |
| A2705 | Gifts and Donations | 88,336.00 | 30.00 | 0.00 | | | 0.00 | 0.00 | |
| A2706 | Grants From Local Governments | 25,000.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A2770 | Unclassified | 188.00 | 6,192.00 | 1,500.00 | | | 1,500.00 | 1,500.00 | |
| A3001 | State Aid Revenue Sharing | 11,046.00 | 11,046.00 | 11,046.00 | | | 11,046.00 | 11,046.00 | |
| A3005 | State Aid Mortgage Tax | 4,036.00 | 702.00 | 5,351.00 | | | 4,000.00 | 4,000.00 | |
| A3089 | State Aid Other | 0.00 | 773.00 | 0.00 | | | 0.00 | 0.00 | |
| A3389 | State Aid Other Public Safety | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A3501 | State Aid Consolidated Highway Aid | 96,338.00 | 0.00 | 62,365.00 | | | 62,365.00 | 62,365.00 | |
| A4089 | Federal Aid Other | 41,521.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A4820 | Federal Aid Youth Programs | 0.00 | 0.00 | 1,000.00 | | | 0.00 | 0.00 | |
| AUB | Unexp Balance | 0.00 | 0.00 | 320,330.75 | | | 93,505.00 | 85,306.00 | |
| TOTAL REVENUES | | 1,104,078.00 | 875,458.00 | 1,242,865.75 | 0.00 | 0.00 | 1,036,953.00 | 1,028,754.00 | 0.00 |

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| Appropriations: | | | | | | | | | |
| A1010.1 | Legislative Board - Personal Services | 4,800.00 | 4,200.00 | 5,800.00 | | | 5,800.00 | 5,800.00 | |
| A1010.4 | Legislative Board - Contractual | 620.00 | 623.00 | 1,100.00 | | | 1,100.00 | 1,100.00 | |
| A1210.1 | Mayor - Personal Services | 4,000.00 | 4,600.00 | 4,500.00 | | | 4,500.00 | 4,500.00 | |
| A1210.4 | Mayor - Contractual | 146.00 | 531.00 | 1,100.00 | | | 1,100.00 | 1,100.00 | |
| A1320.4 | Auditor - Contractual | 5,000.00 | 22,885.00 | 5,000.00 | | | 5,000.00 | 5,000.00 | |
| A1325.1 | Treasurer - Personal Services | 60,840.00 | 20,325.00 | 33,717.00 | | | 35,403.00 | 34,729.00 | |
| A1325.11 | Deputy Clerk Payroll | 0.00 | 41,805.00 | 31,918.00 | | | 33,514.00 | 32,876.00 | |
| A1325.4 | Treasurer - Contractual | 29,021.00 | 30,166.00 | 19,900.00 | | | 19,900.00 | 19,900.00 | |
| A1420.4 | Law - Contractual | 506.00 | 4,784.00 | 7,000.00 | | | 7,000.00 | 7,000.00 | |
| A1430.4 | Personnel - Contractual | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A1440.4 | Engineer - Contractual | 0.00 | 0.00 | 1,600.00 | | | 0.00 | 0.00 | |
| A1450.4 | Elections - Contractual | 432.00 | 456.00 | 800.00 | | | 800.00 | 800.00 | |
| A1620.2 | Buildings - Equipment and Capital Outlay | 770.00 | 195.00 | 251,000.00 | | | 1,000.00 | 1,000.00 | |
| A1620.4 | Buildings - Contractual | 16,208.00 | 12,967.00 | 1,920.00 | | | 1,920.00 | 1,920.00 | |
| A1620.42 | Buildings - Utilities | 0.00 | 3,031.00 | 4,500.00 | | | 4,500.00 | 4,500.00 | |
| A1620.47 | Buildings - Improvements | 0.00 | 29,236.00 | 1,000.00 | | | 1,000.00 | 1,000.00 | |
| A1620.60 | Buildings - Repairs | 0.00 | 175,000.00 | 1,500.00 | | | 1,500.00 | 1,500.00 | |
| A1640.1 | Garage - Personal Services | 69.00 | 9,268.00 | 0.00 | | | 0.00 | 0.00 | |
| A1640.2 | Garage - Equipment and Capital Outlay | 1,444.00 | 5,425.00 | 3,950.00 | | | 3,950.00 | 3,950.00 | |
| A1640.4 | Garage - Contractual | 17,931.00 | 3,508.00 | 4,500.00 | | | 4,500.00 | 4,500.00 | |
| A1640.42 | Garage - Utilities | | 4,621.00 | 5,000.00 | | | 5,500.00 | 5,500.00 | |
| A1640.47 | Garage - Improvements | | 8,225.00 | 13,000.00 | | | 13,000.00 | 13,000.00 | |
| A1910.4 | Unallocated Insurance - Contractual | 28,364.00 | 33,864.00 | 30,000.00 | | | 35,000.00 | 35,000.00 | |
| A1910.43 | Public Officials Insurance | | 868.00 | 1,000.00 | | | 1,000.00 | 1,000.00 | |
| A1920.4 | Municipal Association Dues - Contractual | 1,443.00 | 1,100.00 | 1,500.00 | | | 1,500.00 | 1,500.00 | |
| A1989.4 | General Government Support, Other - Contractual | 3,217.00 | 1,195.00 | 1,500.00 | | | 1,500.00 | 1,500.00 | |
| A1990.4 | Budget Contingency | 0.00 | 0.00 | 25,000.00 | | | 10,000.00 | 10,000.00 | |

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| A3120.1 | Crossing Gds - Personal Services | 20,873.00 | 20,611.00 | 22,600.00 | | | 23,054.00 | 23,054.00 | |
| A3120.4 | Crossing Gds - Contractual | 0.00 | 0.00 | 500.00 | | | 500.00 | 500.00 | |
| A3620.41 | Safety Inspection - Consortium | 6,089.00 | 6,223.00 | 6,500.00 | | | 6,950.00 | 6,950.00 | |
| A4020.4 | Registrar of Vital Statistics - Contractual | 0.00 | 0.00 | 200.00 | | | 0.00 | 0.00 | |
| A5010.1 | Highway and Street Administration - Personal Serv | 65,053.00 | 37,225.00 | 54,704.00 | | | 57,440.00 | 56,345.00 | |
| A5010.4 | Highway and Street Administration - Contractual | 4,551.00 | 3,110.00 | 2,600.00 | | | 3,000.00 | 3,000.00 | |
| A5010.45 | Highway Gas & Oil | | 0.00 | 3,000.00 | | | 3,000.00 | 3,000.00 | |
| A5010.46 | Highway Repairs | | 653.00 | 1,500.00 | | | 1,500.00 | 1,500.00 | |
| A5110.1 | Maintenance of Roads - Personal Services | 148,963.00 | 140,881.00 | 108,800.00 | | | 115,000.00 | 112,064.00 | |
| A5110.11 | Maintenance of Roads - Deputy | | 54,484.00 | 39,384.00 | | | 41,353.00 | 40,566.00 | |
| A5110.12 | Maintenance of Roads - Overtime | | 14,478.00 | 7,700.00 | | | 10,000.00 | 7,931.00 | |
| A5110.2 | CHIPS | 64,518.00 | 23,316.00 | 20,000.00 | | | 25,000.00 | 25,000.00 | |
| A5110.4 | Maintenance of Roads - Contractual | 70,709.00 | 15,050.00 | 20,000.00 | | | 25,000.00 | 25,000.00 | |
| A5110.45 | Maintenance of Roads - Gas & Oil | | 4,946.00 | 8,000.00 | | | 8,000.00 | 8,000.00 | |
| A5110.46 | Maintenance of Roads - Repairs | | 12,207.00 | 14,750.00 | | | 14,750.00 | 14,750.00 | |
| A5112.2 | CHIPS | 90,693.00 | 6,914.00 | 62,365.00 | | | 62,365.00 | 62,365.00 | |
| A5120.4 | Maintenance of Bridges - Contractual | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A5140.4 | Brush And Weeds - Contractual | 0.00 | 400.00 | 0.00 | | | 0.00 | 0.00 | |
| A5142.1 | Snow Removal - Personal Services | 0.00 | 3,001.00 | 0.00 | | | 0.00 | 0.00 | |
| A5142.12 | Snow Removal - Overtime | 0.00 | 2,866.00 | 0.00 | | | 0.00 | 0.00 | |
| A5142.2 | Snow Removal - Equipment and Capital Outlay | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A5142.4 | Snow Removal - Contractual | 9,355.00 | 30,188.00 | 16,400.00 | | | 20,000.00 | 20,000.00 | |
| A5142.45 | Snow Removal - Gas & Oil | | 4,813.00 | 5,500.00 | | | 5,500.00 | 5,500.00 | |
| A5142.46 | Snow Removal - Repairs | | 10,696.00 | 3,000.00 | | | 5,000.00 | 5,000.00 | |
| A5182.4 | Street Lighting - Contractual | 43,600.00 | 46,976.00 | 57,000.00 | | | 57,000.00 | 57,000.00 | |
| A6772.4 | Programs for the Aging - Contractual | 0.00 | 0.00 | 500.00 | | | 0.00 | 0.00 | |
| A6989.4 | Economic Development, Other - Contractual | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| A7140.1 | Parks - Personal Services | 93.00 | 2,269.00 | 0.00 | | | 0.00 | 0.00 | |
| A7140.2 | Parks - Equipment and Capital Outlay | 100,472.00 | 6,800.00 | 2,750.00 | | | 2,750.00 | 2,750.00 | |
| A7140.4 | Parks - Centers - Contractual | 7,496.00 | 5,222.00 | 4,000.00 | | | 5,000.00 | 5,000.00 | |
| A7140.42 | Parks - Utilities | | 1,348.00 | 2,000.00 | | | 2,000.00 | 2,000.00 | |
| A7140.46 | Parks - Repairs | | 0.00 | 1,000.00 | | | 1,000.00 | 1,000.00 | |
| A7310.1 | Youth Programs - Personal Services | 10,773.00 | 11,067.00 | 14,600.00 | | | 14,600.00 | 14,600.00 | |
| A7310.4 | Youth Programs - Contractual | 2,618.00 | 2,268.00 | 3,000.00 | | | 3,000.00 | 3,000.00 | |
| A7510.4 | Historian - Contractual | 225.00 | 62.00 | 300.00 | | | 300.00 | 300.00 | |
| A8010.1 | Zoning - Personal Services | 510.00 | 510.00 | 850.00 | | | 850.00 | 850.00 | |
| A8010.4 | Zoning - Contractual | 4.00 | 20.00 | 350.00 | | | 350.00 | 350.00 | |
| A8020.1 | Planning and Surveys - Personal Services | 850.00 | 680.00 | 850.00 | | | 850.00 | 850.00 | |
| A8020.4 | Planning and Surveys - Contractual | 295.00 | 295.00 | 350.00 | | | 350.00 | 350.00 | |
| A8140.2 | Storm Sewers - Equipment and Capital Outlay | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A8140.4 | Storm Sewers - Contractual | 4,370.00 | 1,500.00 | 2,500.00 | | | 2,500.00 | 2,500.00 | |
| A8140.41 | Storm Sewers - Improvements | | 2,118.00 | 5,000.00 | | | 6,000.00 | 6,000.00 | |
| A8140.45 | Storm Sewers - Gas & Oil | | 1,491.00 | 2,000.00 | | | 2,000.00 | 2,000.00 | |
| A8140.46 | Storm Sewers - Repairs | | 1,500.00 | 3,000.00 | | | 3,000.00 | 3,000.00 | |
| A8160.2 | Refuse and Garbage - Equipment and Capital Outl | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A8160.4 | Refuse and Garbage - Contractual | 142,287.00 | 120,397.00 | 131,400.00 | | | 134,000.00 | 134,000.00 | |
| A8161.4 | Landfill Closure and Post Closure - Contractual | 13,966.00 | 9,886.00 | 18,000.00 | | | 20,000.00 | 20,000.00 | |
| A8410.4 | Electric and Power - Contractual | 469.00 | 800.00 | 1,000.00 | | | 1,000.00 | 1,000.00 | |
| A8510.4 | Community Beautification - Contractual | 0.00 | 0.00 | 0.00 | | | 1,000.00 | 1,000.00 | |
| A8560.4 | Shade Trees - Contractual | 12,671.00 | 122.00 | 3,000.00 | | | 3,000.00 | 3,000.00 | |
| A8560.42 | Shade Tree Removal | | 9,496.00 | 11,000.00 | | | 15,000.00 | 15,000.00 | |
| A8989.4 | Home and Community Services, Other - Contractu | 585.00 | 390.00 | 0.00 | | | 0.00 | 0.00 | |

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| A9010.8 | State Retirement System - Employee Benefits | 26,200.00 | 41,923.00 | 41,755.00 | | | 48,863.00 | 48,863.00 | |
| A9030.8 | Social Security - Employee Benefits | 24,200.00 | 28,198.00 | 25,000.00 | | | 25,000.00 | 25,000.00 | |
| A9040.8 | Workers' Compensation - Employee Benefits | 8,414.00 | 9,255.00 | 11,071.50 | | | 12,179.00 | 12,179.00 | |
| A9060.8 | Hospital, Medical and Dental Insurance - Employe | 22,724.00 | 20,252.00 | 29,265.00 | | | 32,200.00 | 32,200.00 | |
| A9720.6 | Installment Bonds - Debt Principal | 0.00 | 11,000.00 | 12,000.00 | | 12,000.00 | 12,000.00 | 12,000.00 | |
| A9720.7 | Installment Bonds - Debt Interest | 0.00 | 4,250.00 | 4,016.25 | | 3,762.00 | 3,762.00 | 3,762.00 | |
| A9901.9 | Transfers to Other Funds - Interfund Transfer | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| A9950.9 | Transfers to Capital Projects Fund - Interfund Tran | 27,589.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| TOTAL APPROPRIATIONS | | 1,106,026.00 | 1,151,035.00 | 1,242,865.75 | 0.00 | 15,762.00 | 1,036,953.00 | 1,028,754.00 | 0.00 |
| | | (1,948.00) | (275,577.00) | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 |

GENERAL FUND

| | Taxes Collected: | Repair Reserve | Capital Reserve | **Unreserved Available Fund Balance** | Actual Change in Fund Balance | Projected Change in Fund Balance | Total Fund Balance: |
|---|---|---|---|---|---|---|---|
| 2021-2022 | 751,318.00 | | | **725,747.00** | 49,933.00 | | 725,747.00 |
| 2022-2023 | 760,744.00 | 13,141 | 196 | **798,851.00** | 86,441.00 | | 812,188.00 |
| 2023-2024 | 758,001.00 | 13,141 | 196 | **799,872.00** | 1,021.00 | | 813,209.00 |
| 2024-2025 | 776,659.00 | 13,141 | 196 | **524,295.00** | -275,577.00 | | 537,632.00 |
| 2025-2026 | 811,559.00 | 13,141 | 196 | **524,295.00** | | 0.00 | 537,632.00 |
| 2026-2027 | 835,905.00 | 13,141 | 196 | **438,989.00** | | -85,306.00 | 452,326.00 |
| | | | | 39% | | | |
| | | | | 20-30% | | | |

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| WATER FUND | | | | | | | | | |
| Revenues: | | | | | | | | | |
| F1289 | Other General Departmental Income | 169,925.00 | 115,669.00 | 0.00 | | | 0.00 | 0.00 | |
| F2140 | Metered Water Sales | 259,474.00 | 308,539.00 | 346,019.00 | | | 346,019.00 | 346,019.00 | |
| F2142 | Unmetered Water Sales | 56.00 | 19.00 | 100.00 | | | 100.00 | 100.00 | |
| F2144 | Water Service Charges | 637.00 | 618.00 | 127,500.00 | | | 170,200.00 | 170,200.00 | |
| F2148 | Interest and Penalties on Water Rents | 3,619.00 | 5,256.00 | 2,500.00 | | | 2,500.00 | 2,500.00 | |
| F2401 | Interest and Earnings | 20,023.00 | 21,110.00 | 200.00 | | | 200.00 | 200.00 | |
| F2410 | Rental of Real Property | 4,000.00 | 4,000.00 | 0.00 | | | 0.00 | 0.00 | |
| F2665 | Sales of Equipment | 0.00 | 0.00 | 500.00 | | | 0.00 | 0.00 | |
| F2701 | Refunds of Prior Year Expenditures | 0.00 | 2,296.00 | 0.00 | | | 0.00 | 0.00 | |
| F2770 | Unclassified | 862.00 | 1,529.00 | 0.00 | | | 0.00 | 0.00 | |
| F2801 | Interfund Revenues | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| F5031 | Interfund Transfers | 165,577.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| FUB | Unexp Balance | 0.00 | 0.00 | 108,676.00 | | | 61,889.00 | 60,031.00 | |
| TOTAL REVENUES | | 624,173.00 | 459,036.00 | 585,495.00 | 0.00 | 0.00 | 580,908.00 | 579,050.00 | 0.00 |

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| Appropriations: | | | | | | | | | |
| F1380.4 | Fiscal Agents Fees - Contractual | 7,413.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| F1910.4 | Unallocated Insurance - Contractual | 5,018.00 | 5,527.00 | 9,694.00 | | | 12,000.00 | 12,000.00 | |
| F1990.4 | Budget Contingency | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| F8310.1 | Water Administration - Personal Services | 48,045.00 | 17,300.00 | 16,832.00 | | | 17,674.00 | 17,337.00 | |
| F8310.11 | Water Administration - Clerk | | 10,127.00 | 16,858.00 | | | 17,701.00 | 17,364.00 | |
| F8310.12 | Water Administration - Deputy Clerk | | 20,633.00 | 15,959.00 | | | 16,757.00 | 16,438.00 | |
| F8310.2 | Water Administration - Equipment and Capital Ou | 0.00 | 0.00 | 1,000.00 | | | 1,000.00 | 1,000.00 | |
| F8310.4 | Water Administration - Contractual | 3,285.00 | 7,340.00 | 8,820.00 | | | 8,820.00 | 8,820.00 | |
| F8310.41 | Professional Services | 0.00 | 27,495.00 | 30,000.00 | | | 31,000.00 | 31,000.00 | |
| F8310.45 | Water Administration - Gas & Oil | | 200.00 | 1,500.00 | | | 1,500.00 | 1,500.00 | |
| F8310.46 | Water Administration - Repairs | | 74.00 | 500.00 | | | 500.00 | 500.00 | |
| F8320.1 | Water Source of Supply, Power and Pumping - Per | 40,492.00 | 31,499.00 | 54,400.00 | | | 57,120.00 | 56,032.00 | |
| F8320.11 | Water Source - Deputy Superintendent | | 14,316.00 | 12,118.00 | | | 12,724.00 | 12,482.00 | |
| F8320.12 | Water Source - Overtime | | 12,173.00 | 15,500.00 | | | 15,500.00 | 15,965.00 | |
| F8320.4 | Water Source of Supply, Power and Pumping - Cor | 30,530.00 | 28,423.00 | 8,900.00 | | | 10,000.00 | 10,000.00 | |
| F8320.42 | Water Source - Utilities | | 22,477.00 | 25,000.00 | | | 27,500.00 | 27,500.00 | |
| F8330.4 | Water Purification - Contractual | 5,240.00 | 3,441.00 | 12,000.00 | | | 12,000.00 | 12,000.00 | |
| F8340.1 | Water Transportation and Distribution - Personal | 27,809.00 | 5,829.00 | 0.00 | | | 0.00 | 0.00 | |
| F8340.12 | Water Transportation - Overtime | | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| F8340.2 | Water Transportation and Distribution - Equipmer | 32,564.00 | 17,805.00 | 25,700.00 | | | 25,700.00 | 25,700.00 | |
| F8340.4 | Water Transportation and Distribution - Contractu | 37,239.00 | 21,281.00 | 22,900.00 | | | 22,900.00 | 22,900.00 | |
| F8340.45 | Water Transportation - Gas & Oil | | 4,538.00 | 10,000.00 | | | 10,000.00 | 10,000.00 | |
| F8340.46 | Water Transportation - Repairs | | 33,925.00 | 25,780.00 | | | 25,780.00 | 25,780.00 | |
| F8340.47 | Water Transportation - Improvements | | 19,799.00 | 28,400.00 | | | 28,400.00 | 28,400.00 | |

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| F9010.8 | State Retirement System - Employee Benefits | 14,907.00 | 15,578.00 | 14,710.00 | | | 24,432.00 | 24,432.00 | |
| F9030.8 | Social Security - Employee Benefits | 13,107.00 | 8,559.00 | 10,000.00 | | | 10,000.00 | 10,000.00 | |
| F9040.8 | Workers' Compensation - Employee Benefits | 0.00 | 4,628.00 | 5,091.00 | | | 5,600.00 | 5,600.00 | |
| F9060.8 | Hospital, Medical and Dental Insurance - Employe | 9,553.00 | 10,439.00 | 14,633.00 | | | 16,100.00 | 16,100.00 | |
| F9089.8 | Employee Benefits, Other (Specify) - Employee Be | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| F9730.6 | Bond Anticipation Notes - Debt Principal | 100.00 | 10,000.00 | 146,200.00 | | | 146,200.00 | 146,200.00 | |
| F9730.7 | Bond Anticipation Notes - Debt Interest | 30,722.00 | 98,440.00 | 53,000.00 | | | 24,000.00 | 24,000.00 | |
| F9901.9 | Transfers to Other Funds - Interfund Transfer | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| F9950.9 | Transfers to Capital Projects Fund - Interfund Tran | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| TOTAL APPROPRIATIONS | | 306,024.00 | 451,846.00 | 585,495.00 | 0.00 | 0.00 | 580,908.00 | 579,050.00 | 0.00 |
| | | 318,149.00 | 7,190.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 |

WATER

| | Taxes Collected: | Repair Reserve | Capital Reserve | **Unreserved Available Fund Balance** | Actual Change in Fund Balance | Projected Change in Fund Balance | Total Fund Balance: |
|---|---|---|---|---|---|---|---|
| 2021-2022 | 0.00 | | | **323,868.00** | -33,033.00 | | 323,868.00 |
| 2022-2023 | 0.00 | 32,000 | 35,000 | **400,946.00** | 144,078.00 | | 467,946.00 |
| 2023-2024 | 0.00 | 32,000 | 35,000 | **719,095.00** | 318,149.00 | | 786,095.00 |
| 2024-2025 | 0.00 | 32,000 | 35,000 | **726,285.00** | 7,190.00 | | 793,285.00 |
| 2025-2026 | 0.00 | 32,000 | 35,000 | **726,285.00** | | 0.00 | 793,285.00 |
| 2026-2027 | 0.00 | 32,000 | 35,000 | **666,254.00** | | -60,031.00 | 733,254.00 |

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| SEWER | | | | | | | | | |
| Revenues: | | | | | | | | | |
| G2120 | Sewer Rents | 513,060.00 | 472,611.00 | 469,969.50 | | | 469,970.00 | 469,970.00 | |
| G2122 | Sewer Charges | 14,355.00 | 50,235.00 | 13,000.00 | | | 13,000.00 | 13,000.00 | |
| G2128 | Interest and Penalties on Sewer Accounts | 3,933.00 | 5,503.00 | 2,500.00 | | | 2,500.00 | 2,500.00 | |
| G2401 | Interest and Earnings | 20,024.00 | 21,110.00 | 200.00 | | | 200.00 | 200.00 | |
| G2665 | Sales of Equipment | 3,182.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| G2680 | Insurance Recoveries | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| G2701 | Refunds of Prior Year Expenditures | 0.00 | 322.00 | 0.00 | | | 0.00 | 0.00 | |
| G2770 | Unclassified | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| G5700 | Term Bonds | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| G5031 | Interfund Transfers | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| GUB | Unexp Balance | 0.00 | 0.00 | 6,569.00 | | | 16,531.00 | 12,098.00 | |
| TOTAL REVENUES | | 554,554.00 | 549,781.00 | 492,238.50 | 0.00 | 0.00 | 502,201.00 | 497,768.00 | 0.00 |

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| Appropriations: | | | | | | | | | |
| G1380.4 | Fiscal Agents Fees - Contractual | 3,987.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| G1910.4 | Unallocated Insurance - Contractual | 6,019.00 | 5,527.00 | 8,894.00 | | | 12,000.00 | 12,000.00 | |
| G8110.4 | Sewer Administration - Contractual | 2,000.00 | 2,000.00 | 2,500.00 | | | 2,500.00 | 2,500.00 | |
| G8110.41 | Professional Services | 0.00 | 9,647.00 | 10,500.00 | | | 12,500.00 | 12,500.00 | |
| G8120.1 | Sanitary Sewers - Personal Services | 58,048.00 | 10,246.00 | 16,858.00 | | | 17,701.00 | 17,364.00 | |
| G8120.11 | Sanitary Sewers - Deputy Clerk | | 20,632.00 | 15,959.00 | | | 16,757.00 | 16,438.00 | |
| G8120.12 | Sanitary Sewers - Deputy Superintendent | | 12,998.00 | 9,089.00 | | | 9,600.00 | 9,362.00 | |
| G8120.13 | Sanitary Sewers - PR-K | | 12,975.00 | 12,624.00 | | | 13,255.00 | 13,003.00 | |
| G8120.2 | Sanitary Sewers - Equipment and Capital Outlay | 6,583.00 | 4,950.00 | 6,000.00 | | | 6,000.00 | 6,000.00 | |
| G8120.4 | Sanitary Sewers - Contractual | 23,428.00 | 27,641.00 | 38,100.00 | | | 38,100.00 | 38,100.00 | |
| G8120.45 | Sanitary Sewers - Gas & Oil | | 2,431.00 | 4,500.00 | | | 4,500.00 | 4,500.00 | |
| G8120.46 | Sanitary Sewers - Repairs | | 3,396.00 | 5,000.00 | | | 5,000.00 | 5,000.00 | |
| G8130.1 | Sewage Treatment and Disposal - Personal Service | 71,587.00 | 64,646.00 | 67,433.00 | | | 70,805.00 | 69,456.00 | |
| G8130.11 | Sewage Treatment - Payroll | | 26,764.00 | 54,400.00 | | | 57,120.00 | 56,032.00 | |
| G8130.12 | Sewage Treatment - Overtime | | 3,648.00 | 5,000.00 | | | 6,000.00 | 5,150.00 | |
| G8130.13 | Sewage Treatment - Deputy Operator | | 0.00 | 2,000.00 | | | 2,000.00 | 2,000.00 | |
| G8130.2 | Sewage Treatment and Disposal - Equipment and | 1,856.00 | 1,417.00 | 12,000.00 | | | 17,000.00 | 17,000.00 | |
| G8130.4 | Sewage Treatment and Disposal - Contractual | 102,159.00 | 29,185.00 | 28,500.00 | | | 28,500.00 | 28,500.00 | |
| G8130.42 | Sewage Treatment - Utilities | | 45,336.00 | 55,725.00 | | | 60,000.00 | 60,000.00 | |
| G8130.44 | Sewage Treatment - Purification | | 0.00 | 5,500.00 | | | 5,500.00 | 5,500.00 | |
| G8130.45 | Sewage Treatment - Gas & Oil | | 943.00 | 2,000.00 | | | 2,000.00 | 2,000.00 | |
| G8130.46 | Sewage Treatment - Repairs | | 66,939.00 | 17,000.00 | | | 17,000.00 | 17,000.00 | |
| G9010.8 | State Retirement System - Employee Benefits | 13,095.00 | 13,295.00 | 20,877.50 | | | 24,431.00 | 24,431.00 | |
| G9030.8 | Social Security - Employee Benefits | 9,890.00 | 11,622.00 | 14,000.00 | | | 14,000.00 | 14,000.00 | |
| G9040.8 | Workers' Compensation - Employee Benefits | 4,207.00 | 4,628.00 | 5,091.00 | | | 5,600.00 | 5,600.00 | |
| G9060.8 | Hospital, Medical and Dental Insurance - Employe | 14,148.00 | 19,339.00 | 14,633.00 | | | 16,100.00 | 16,100.00 | |
| G9089.8 | Employee Benefits, Other (Specify) - Employee Be | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |

| | | 2023-2024 ACTUAL | 2024-2025 ACTUAL | 2025-2026 BUDGET | 2025-2026 ESTIMATE | 2026-2027 REQUESTED | 2026-2027 TENTATIVE | 2026-2027 PRELIMINARY | 2026-2027 ADOPTED |
|---|---|---|---|---|---|---|---|---|---|
| G9710.6 | Serial Bonds - Debt Principal | 50,000.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| G9710.7 | Serial Bonds - Debt Interest | 4,423.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| G9720.6 | Installment Bonds - Debt Principal | 35,938.00 | 0.00 | 0.00 | | | 38,232.00 | 38,232.00 | |
| G9720.6 | Installment Bonds - Debt Principal | | 35,000.00 | 0.00 | | | 0.00 | 0.00 | |
| G9720.7 | Installment Bonds - Debt Interest | | 525.00 | 0.00 | | | 0.00 | 0.00 | |
| G9730.6 | Bond Anticipation Notes - Debt Principal | | 36,703.00 | 37,467.00 | | | 0.00 | 0.00 | |
| G9730.62 | FMHA Principal | | 20,000.00 | 20,000.00 | | | 0.00 | 0.00 | |
| G9730.72 | FMHA Interest | | 1,763.00 | 588.00 | | | 0.00 | 0.00 | |
| G9901.9 | Transfers to Other Funds - Interfund Transfer | | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| G9950.9 | Transfers to Capital Projects Fund - Interfund Transfer | | 0.00 | 0.00 | | | 0.00 | 0.00 | |
| TOTAL APPROPRIATIONS | | 407,368.00 | 494,196.00 | 492,238.50 | 0.00 | 0.00 | 502,201.00 | 497,768.00 | 0.00 |
| | Difference | 147,186.00 | 55,585.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 |

SEWER

| | Taxes Collected: | Sewer Debt Reserve | **Unreserved Available Fund Balance** | Actual Change in Fund Balance | Projected Change in Fund Balance | Total Fund Balance: |
|---|---|---|---|---|---|---|
| 2021-2022 | 0.00 | 80,000 | **220,530.00** | 54,749.00 | | 300,530.00 |
| 2022-2023 | 0.00 | 80,000 | **271,346.00** | 50,816.00 | | 351,346.00 |
| 2023-2024 | 0.00 | 80,000 | **418,532.00** | 147,186.00 | | 498,532.00 |
| 2024-2025 | 0.00 | 16,800 | **537,317.00** | 55,585.00 | | 554,117.00 |
| 2025-2026 | 0.00 | 16,800 | **530,748.00** | | -6,569.00 | 547,548.00 |
| 2026-2027 | 0.00 | 16,800 | **518,650.00** | | -12,098.00 | 535,450.00 |

**PRELIMINARY**

| | ASSESSMENTS | | TAX RATES | | | 2025-2026 | **2026-2027** | |
|---|---|---|---|---|---|---|---|---|
| | 2025-2026 | **2026-2027** | 2025-2026 | **2026-2027** | | 100,000.00 | **100,000.00** | |
| GENERAL FUND | **68,526,754** | **44,106,234** | 0.011842951 | **0.018952083** | | 1,184.30 | **1,895.21** | 60.03% |
| WATER FUND | | | | | | | | |
| SEWER FUND | | | | | | | | |
| | | | | | | | | |
| | | | | | | 1,184.30 | 1,895.21 | |

| | 2025-2026 | **2026-2027** | 2025-2026 | **2026-2027** | | TAX RATE | TAX RATE |
|---|---|---|---|---|---|---|---|
| | BUDGET | **BUDGET** | TAXES RAISED | **TAXES RAISED** | | Per 1000 | Per 1000 |
| GENERAL FUND | 1,242,865.75 | **1,028,754.00** | **811,559.00** | **835,905.00** | | 11.8430 | 18.9521 |
| WATER FUND | 585,495.00 | **579,050.00** | | | | | |
| SEWER FUND | 492,238.50 | **497,768.00** | | | | | |
| | | | | | | | |
| TOTAL | 2,320,599.25 | **2,105,572.00** | 811,559.00 | **835,905.00** | | 11.84 | 18.95 |
| | (215,027.25) | | **24,346.00** | | | | |
| | | | 3.00% | | | | |
| Amount of Tax Levy Subject to Tax Cap: | | | 811,559.00 | 835,905.00 | | | |
| Tax Cap Limit: | | | 811,559.00 | 831,787.00 | | | |
| (Under Cap) | | | 0.00 | 4,118.00 | | | |