2026 AMENDED BUDGET PROPOSAL
2027 PROPOSED BUDGET
Submitted for November Committees

Master for 2026/7

Acct #		2025 Adopted	2025 Actual	2026 Adopted	2026 Amended General Fund	2027 Proposed	
101	**Revenues**						
402	Current Property Taxes	835,000	879,593	876,000	911,230	890,000	Amt to DDA increases, less increase to gf
404	Leased Land Tax Revenue	4,500	5,150	4,500	5,200	4,800	
410	Personal Property Tax Revenue	14,000	23,353	18,000	25,646	21,000	anticipate amt due to County (5,000) for DBOR adj, and pay DDA
476	Permits and Fees	15,000	16,075	12,500	16,200	16,000	all gen fund incl STR permit fees, str fees to deferred rev and allocated
566	Grant Revenue	0	0	0			
573	Local Comm Stabilization	4,700	4,743	4,500	4,500	4,500	
574	State Shared Revenue	66,000	66,993	61,000	57,000	55,000	
577	State Revenue-Liquor	3,500	3,761	3,700	3,700	3,700	Recv'd fr lcc, spec event liq license rev
633	Equipment Leases-Motor Pool						$ 111,260 Total of all leases listed below from all funds to Motor Pool
	Major Streets Leases	35,600	35,600	37,380	37,380	37,380	
	Local Streets Leases	29,050	29,050	30,500	30,500	30,500	
	Water Leases	11,025	11,025	11,575	11,575	11,575	
	Sewer Leases	7,050	7,050	7,400	7,400	7,400	
	WTTP Leases	2,150	2,150	2,260	2,260	2,260	
	Park Lease	15,875	15,875	16,670	16,670	16,670	
	Marina Leases	5,450	2,450	2,575	2,575	2,575	
	Public Works Leases	2,775	2,775	2,900	2,900	2,900	
632	Bahle Park Rental -N Park Launch	5,000	5,640	4,000	4,410	4,000	Bahle rent -1200, N Park Launch 2800
665	Interest Earnings	28,000	37,985	30,000	30,000	31,000	
674	Contributions - Private	500	500	500	500	500	Art Fest 500
695	Miscellaneous Income	0	4,603	0	200	0	Reimbursements, and small misc rev
	Total General Fund Revenues	1,085,175	1,154,371	1,125,960	1,169,846	1,141,760	

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Acct #		2025 Adopted	2025 Actual	2026 Adopted	2026 Amended	2027 Proposed	
	Expenditures						
101	**Village Council**						
702	Administrative Wages	4,175	4,165	4,175	4,175	4,175	
709	FICA Contribution	0	0	0	0	0	
724	Workers Compensation	50	50	50	50	50	
801	Contractual Service	6,000	5,486	14,000	14,000	7,000	Granicus Contract liaa website rebuild
807	Audit Services	2,500	2,500	2,700	2,700	2,900	gf portion of audit
808	Employee Relations	800	695	800	800	800	Custodial and incidental fees - Aspire
808	Consultant Fees	1,800	1,645	2,100	2,100	2,100	, TPA for retirement plan docs and admin
809	Legal Services	6,000	4,171	6,000	6,000	6,000	
900	Printing & Publishing	850	227	850	950	950	Synopsis Included
910	Education, Training & Dues	2,000	669	2,000	2,000	2,000	VC members training, mml dues , etc
955	Miscellaneous Expense	7,000	1,730	4,000	4,000	4,000	for charge back and BOR adj/hazmat CTC
	Total Village Council	31,175	21,338	36,675	36,775	29,975	
171	**Village Manager**						
702	Administrative Wages	10,550	10,550	11,262	12,690	13,451	
708	Unemployment	53	2	60	60	60	
709	FICA Contribution	810	860	862	975	1,025	
716	Retirement Contribution	1,055	1,055	1,269	1,269	1,345	
718	Medical Insurance	1,335	1,335	1,390	1,390	1,557	
724	Workers Comp	106	105	115	115	120	
725	Life, AD&D Insurance	65	60	72	72	80	
756	Operating Supplies	500	108	500	500	500	
861	Mileage	750	713	750	750	750	
910	Education & Training			0	600	600	Line added 2026 - training, edu separate from memb and dues acct 910
910	Education, Training & Dues	2,900	3,200	3,200	2,600	2,600	MME Dues, APA Dues
	Total Village Manager	18,124	17,988	19,480	21,021	22,088	

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Acct #		2025 Adopted	2025 Actual	2026 Adopted	2026 Amended	2027 Proposed	
215	**Village Clerk**						
702	Administrative Wages	8,590	8,590	10,100	10,538	11,170	
708	Unemployment	40	2	52	52	52	
709	FICA Contribution	660	260	770	806	855	
716	Retirement Contribution	859	357	1,025	1,054	1,117	
718	Medical Insurance	0	1,448	1,680	1,200	1,250	
724	Workers Compensation	230	157	45	45	55	
725	Life, AD&D Insurance	0	0	108	108	122	
752	Office Supplies - General	150	0	100	200	200	
910	Education, Training & Dues	750	79	750	750	750	Includes dues
	Office Supplies - Elections	0	0	100	100	100	removed elections dept,added line item here
	Total Village Clerk	11,279	10,892	14,730	14,853	15,671	
253	**Village Treasurer**						
702	Administrative Wages	19,838	19,838	20,325	20,953	22,210	
708	Unemployment	100	2	103	100	100	
709	FICA Contribution	1,518	1,495	1,560	1,603	1,700	
716	Retirement Contribution	1,983	1,983	2,035	2,095	2,221	
718	Medical Insurance	150	150	125	125	125	
724	Workers Compensation	80	59	83	83	85	
725	Life, AD&D Insurance	150	76	180	160	180	
752	Office Supplies	550	353	550	550	550	envelopes, tax supplies
756	Operating Supplies	800	627	800	700	700	postage, ann fee for tax program
801	Contractual Services	500	485	500	500	500	For additional assistance with BS&A Program
910	Education, Training & Dues	1,000	199	700	700	700	MMTA membership, training
	Total Village Treasurer	26,669	25,266	26,961	27,569	29,071	

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265	**Village Hall**						
702	Administrative Wages	2,496	2,496	2,600	17,300	27,000	office assist
708	Unemployment	15	1	15	10	10	
709	FICA Contribution	191	191	200	1,325	2,050	
724	Workers Compensation	10	10	15	10	10	
725	Life, AD&D Insurance	0	0	0	0	0	
752	Office Supplies	8,000	9,499	6,000	7,000	7,000	addt'l supplies due to higher costs, removed bank fees to miscbeg 2026
801	Contracted Service	10,500	8,824	13,500	13,500	13,500	cleaning, windows for vil hall, garden. Tech support, lease for copier
809	Legal Services	10,000	6,430	10,000	10,000	10,000	Generall/Routine Legal Services
850	Telephones	5,500	5,075	5,500	5,500	5,500	monthly & system maint
851	Postage	2,150	882	2,150	2,150	2,150	postal increase includes equip rental, and ink
900	Printing & Publishing	1,900	376	1,900	1,900	1,900	mtg pubs, letterhead, newsletter
920	Utilities - Electric	2,900	2,625	2,900	2,900	2,900	
921	Utilities - Gas	2,600	1,928	2,600	2,600	2,600	
931	Repair & Maintenance	500	50	500	500	500	fire ext service, addt'l ofc maint
935	Insurance	11,500	12,302	13,000	13,310	14,738	Increase in premium
955	Miscellaneous Expense/bank fees	1,000	0	4,500	7,000	7,000	Bank fees added increase ach expenses remove from office supplies
	Total Village Hall	59,262	50,689	65,380	85,005	96,858	

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345	**Public Safety**						
801	Contractual Service - County	97,000	79,160	101,371	101,371	105,114	billed qrtrly from county
970	Equipment/Vehicle Mileage	6,000	5,632	6,000	6,000	6,000	
955	Miscellaneous Expense	1,500	0	1,500	1,500	1,500	
	Total Public Safety	104,500	84,792	108,871	108,871	112,614	

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Acct #		2025 Adopted	2025 Actual	2026 Adopted	2026 Amended	2027 Proposed	
701	**Planning & Zoning**						
702	Administrative Wages	11,580	12,453	12,950	13,975	14,814	
702	Wages	6,000	16,152	6,000	7,150	7,579	
702	Wages - Planning Commission	4,825	1,600	4,825	4,825	4,825	PC per diem, pd annually in Dec
703	Wages - Zoning Board of Appeals	800	560	800	800	800	ZBA per diem,pd annually in Dec
709	FICA Contribution	1,345	2,052	995	1,615	1,713	
718	Medical Insurance	740	1,651	1,850	1,650	1,850	
724	Workers Compensation Insurance	850	137	90	90	90	
716	Retirement Contribution	1,158	2,137	1,300	2,500	2,800	0
725	Life, AD&D Insurance	70	67	112	112	112	
708	Unemployment Insurance	101	1	70	70	70	
752	Office Supplies	700	0	700	700	700	
851	Postage	500	0	500	500	500	
804	Professional Planning Services	5,000	0	1,000	1,000	0	Prof Services -not part of monthly planning agreement
804	Zoning Ordinance - Planning	15,000	5,701	10,000	0	10,000	Zon Ord Review/Reformat moved to 2027
809	Legal Fees	7,000	3,868	5,000	8,000	6,000	
801	Contractual Services	7,000	6,930	7,000	7,000	8,000	Planner - billed monthly
900	Printing & Publishing	5,000	1,180	2,000	2,000	2,000	legal notices, mtg pubs, prc and master plan copies
910	Education,Training & Dues	2,000	216	2,000	2,000	2,000	PC Training
	Total Planning & Zoning	69,669	54,704	57,192	53,987	63,853	

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	Total Operational Expenditures	785,199	679,080	841,959	852,883	940,528
999	**Transfers Out**					
	Major Street Fund	90,000	90,000	90,000	90,000	90,000
	Local Street Fund	80,000	80,000	80,000	80,000	80,000
	Property Replacement Fund	220,100	220,100	220,100	220,100	220,100
		0	0			
	Total Transfers Out	390,100	390,100	390,100	390,100	390,100
	Total General Fund Expenditures	1,175,299	1,069,180	1,232,059	1,242,983	1,330,628
	Total Expenditures	1,175,299	1,069,180	1,232,059	1,242,983	1,330,628
	Total Revenue	1,085,175	1,154,371	1,125,960	1,169,846	1,141,760
	Excess Revenue or Expense (-)	(90,124)	85,191	(106,099)	(73,137)	(188,868)
	Beginning Fund Balance	949,700	949,700	1,034,891	1,034,891	961,754
	Ending Fund Balance	859,576	1,034,891	928,792	961,754	772,886

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Acct #		2025 Adopted	2025 Actual	2026 Adopted	2026 Amended	2027 Proposed	
248					Downtown Development Authority		
	Revenues						
403	Property Taxes - Capture	89,000	101,654	100,700	110,700	112,000	fire dept and village capture rev, based on incr in taxable value
665	Interest Revenue	3,500	6,742	3,500	6,900	6,000	willl be less as funds are expended
695	Miscellaneous	0	0	0	0	0	contributions from gen fund
	Total Downtown Development Authority Revenue	92,500	108,396	104,200	117,600	118,000	
	Expenditures						
702	Administrative Wages	17,365	17,365	18,674	19,600	20,100	office admin wage/Bathroom Project Mngt etc..
708	Unemployment Insurance	87	0	94	95	99	
709	FICA Contribution	1,328	1,327	1,430	1,500	1,540	
716	Retirement Contribution	1,736	1,736	1,868	1,960	2,010	
718	Medical Insurance	1,361	1,720	1,954	1,880	2,200	
724	Workers Compensation	132	44	145	99	120	
725	Life, AD&D Insurance	93	90	145	135	145	
752	Office Supply	100	0	100	100	100	
756	Operating Supplies	250	157	250	400	5,250	
801	Contractual Service	9,000	900	9,000	9,000	19,000	Consultant, addt'l for restroom maintenance
807	Audit Services	350	343	400	400	450	DDA portion of audit (2%)
809	Legal Services	1,500	0	1,500	1,000	1,000	
851	Postage	100	0	100	100	100	
900	Printing & Publishing	1,000	0	1,000	500	500	increase due to restrooms project
955	Misc	2,000	0	2,000	2,000	2,000	MTT Expense Adjustment Pd to County DBOR
	Transfer to Prop Replacement Fund			0	235,000	125,000	Comfort Station DDA Portion
974	Capital Outlay	105,000	55,485	150,000	1,000	1,000	Banner Arms $1000
	Total Downtown Development Authority Expenditures	141,402	79,167	188,660	274,769	180,614	
	Total Expenditures	141,402	79,167	188,660	274,769	180,614	
	Total Revenues	92,500	108,396	104,200	117,600	118,000	
	Excess Revenues or Expenses (-)	(48,902)	29,229	(84,460)	(157,169)	(62,614)	
	Beginning Fund Balance	223,569	223,569	252,798	252,797	95,628	
	Ending Fund Balance	174,667	252,798	168,338	95,628	33,014	

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402					Property Replacement Fund		
	Revenues						
	Interest Earnings	15,000	24,092	15,000	20,000	14,000	
	Trans In for Comfort Station -Marina and DDA				600,000	250,000	from Marina & DDA for project
	Transfer In - All Funds	256,115	364,231	220,100	220,100	220,100	
	Total Property Replacement Fund Revenues	271,115	388,323	235,100	840,100	484,100	
	Expenditures	**2025 Adopted**	**2025 Actual**	**2026 Proposed**	**2026 Amended**	**2027 Proposed**	
							2026
	Payments on Loans	0	0	0	0	0	Printer (for 2300 replace) 1,000
	Loan Interest Exp.	0	0	0	0	0	Plow Truck Chassi-130000; Comfort Station Marina and DDA Contrib 600,000
	Capital Expenditures	82,000	204,656	1,000	738,025	376,000	Anavon - phone system 7025
	Total Property Replacement Fund Expenditures	82,000	204,656	1,000	738,025	376,000	**2027**
							Plow Truck Dress-120000
							DPW Security Gate 6,000
	Total Expenditures	82,000	204,656	1,000	738,025	376,000	Comfort Station - Marina and DDA contributions- 250,000
	Total Revenue	271,115	388,323	235,100	840,100	484,100	
	Excess Revenues or Expenses (-)	189,115	183,666	234,100	102,075	108,100	
	Beginning Fund Balance	622,869	622,869	806,535	806,535	908,610	
	Ending Fund Balance	811,984	806,535	1,040,635	908,610	1,016,710	