2027 Budget
Chart of Accounts - General

		2027 Requested Budget	2026 Approved Budget	Variance of 2027 from 2026
GENERAL FUND REVENUE				
Real Estate Taxes				
01.301.100	R/E Taxes - Current Year	$ 665,900.00	$ 663,500.00	$ 2,400.00
01.301.200	R/E Taxes - Prior Year	$ 19,000.00	$ 17,000.00	$ 2,000.00
Total Real Estate Taxes		**$ 684,900.00**	**$ 680,500.00**	**$ 4,400.00**
Local Taxes				
01.310.100	Real Estate Transfer Tax	$ 108,000.00	$ 130,019.52	$ (22,019.52)
01.310.210	Earned Income Tax - Current Year	$ 863,000.00	$ 825,000.00	$ 38,000.00
01.310.510	Local Services Tax - Current Year	$ 115,000.00	$ 110,000.00	$ 5,000.00
01.310.610	Fire Tax	$ 84,166.40	$ 52,416.41	$ 31,749.99
Total Local Taxes		**$ 1,170,166.40**	**$ 1,117,435.93**	**$ 52,730.47**
Licenses and Permits				
01.321.610	Transient Permit Fee	$ 800.00	$ 640.00	$ 160.00
01.321.800	Cable Franchise Fee	$ 57,139.85	$ 63,000.00	$ (5,860.15)
01.321.900	Hauler's License Fees	$ -	$ -	$ -
Total Licenses and Permits		**$ 57,939.85**	**$ 63,640.00**	**$ (5,700.15)**
Fines				
01.331.100	County Fines	$ 3,500.00	$ 5,000.00	$ (1,500.00)
01.331.110	State Fines	$ 1,500.00	$ 1,500.00	$ -
01.331.120	District Justice	$ 7,500.00	$ 7,500.00	$ -
01.331.130	Parking Meter/Local Tickets	$ 5,000.00	$ 7,000.00	$ (2,000.00)
Total Fines		**$ 17,500.00**	**$ 21,000.00**	**$ (3,500.00)**
Interest				
01.341.100	Interest Income	$ 4,600.00	$ 4,600.00	$ -
Total Interest		**$ 4,600.00**	**$ 4,600.00**	**$ -**
Grants				
01.354.130	Grant Monies	$ 329,000.00	$ 286,103.00	$ 42,897.00
Total Grants		**329,000.00**	**286,103.00**	**42,897.00**
State Shared Revenue				
01.355.050	State Pension Aid	$ 192,316.61	$ 200,176.54	$ (7,859.93)
01.355.080	Liquor Licenses	$ 1,000.00	$ 1,000.00	$ -
01.355.130	Foreign Fire Insurance Act	$ 29,500.00	$ 29,500.00	$ -
01.355.140	Recycling Grant	$ 3,500.00	$ 2,000.00	$ 1,500.00
Total State Shared Revenue		**$ 226,316.61**	**$ 232,676.54**	**$ (6,359.93)**
Department Earnings				
01.361.310	Subdivision Fees	$ 1,000.00	$ 1,000.00	$ -
01.361.340	Zoning Hearing Fees	$ 700.00	$ 700.00	$ -
01.361.500	Sale of Copies & Supplies	$ 50.00	$ 50.00	$ -
Total Department Earnings		**$ 1,750.00**	**$ 1,750.00**	**$ -**
Public Safety Services				
01.362.100	Police Srvs. - Cont. Protection	$ -	$ -	$ -
01.362.110	Police Services - Report Copies	$ 600.00	$ 600.00	$ -
01.362.400	Curb/Sidewalk Permit Fees	$ 100.00	$ 100.00	$ -
01.362.410	Zoning/Land Use Permit Fees	$ 6,000.00	$ 5,500.00	$ 500.00
Total Public Safety Services		**$ 6,700.00**	**$ 6,200.00**	**$ 500.00**
Highways & Streets Charges				
01.363.100	Curb/Sidewalk Reimb. Payments	$ 30,500.00	$ 50,000.00	$ (19,500.00)
01.363.210	Parking Meter Receipts	$ 17,000.00	$ 19,000.00	$ (2,000.00)
Total Highways & Streets Charges		**$ 47,500.00**	**$ 69,000.00**	**$ (21,500.00)**

2027 Budget
Chart of Accounts - General

		2027 Requested Budget	2026 Approved Budget	Variance of 2027 from 2026
Miscellaneous Revenues				
01.381.100	GF - Accounts Receivable	$ -	$ 10,000.00	$ (10,000.00)
01.381.200	GF - AR Penalties	$ -	$ -	$ -
01.383.100	Misc./Reimb.	$ 18,000.00	$ 18,000.00	$ -
01.383.120	Police - Grant Revenue	$ 5,000.00	$ 14,600.00	$ (9,600.00)
01.383.140	Vehicle Damage Reimbursement	$ -	$ -	$ -
Total Miscellaneous Revenues		**$ 23,000.00**	**$ 42,600.00**	**$ (19,600.00)**
Contributions & Donations				
01.387.100	Contributions/Donations	$ 721,599.31	$ 485,998.94	$ 235,600.37
Total Contributions & Donations		**$ 721,599.31**	**$ 485,998.94**	**$ 235,600.37**
Sale of Fixed Assets				
01.391.100	Sale of Fixed Assets	$ 27,500.00	$ 15,000.00	$ 12,500.00
Total Sale of Fixed Assets		**$ 27,500.00**	**$ 15,000.00**	**$ 12,500.00**
Refund of Prior Year Expenses				
01.395.001	Refund of prior year expenses	$ 55,000.00	$ 15,000.00	$ 40,000.00
Total Refund of Prior Year Expenses		**$ 55,000.00**	**$ 15,000.00**	**$ 40,000.00**
TOTAL GENERAL FUND REVENUE		**$ 3,373,472.17**	**$ 3,041,504.41**	**$ 331,967.76**

2027 Budget
Chart of Accounts - General

		2027 Requested Budget	2026 Approved Budget	Variance of 2027 from 2026
GENERAL FUND EXPENSES				
Administration				
01.400.112	Salary, Mayor	$ 1,800.00	$ 1,800.00	$ -
01.400.113	Salary, Council	$ 9,300.00	$ 9,300.00	$ -
01.400.121	Salary, Manager	$ 53,012.92	$ 51,716.00	$ 1,296.92
01.400.141	Wages, Office	$ 35,725.76	$ 33,923.05	$ 1,802.70
01.400.156	Group Health Insurance	$ 46,531.79	$ 41,893.13	$ 4,638.67
01.400.157	Health Reimbursement Account	$ 2,500.00	$ 3,500.00	$ (1,000.00)
01.400.158	Life/Disability Insurance	$ 1,139.31	$ 1,119.29	$ 20.02
01.400.211	Office Supplies	$ 1,000.00	$ 1,000.00	$ -
01.400.213	Small Equipment	$ 166.67	$ 166.67	$ -
01.400.220	General Expense	$ 500.00	$ 500.00	$ -
01.400.311	Auditing Services	$ 10,000.00	$ 9,583.33	$ 416.67
01.400.314	Legal Services	$ 11,000.00	$ 11,000.00	$ -
01.400.321	Phone/Internet Services	$ 1,800.00	$ 1,764.00	$ 36.00
01.400.325	Postage	$ 1,000.00	$ 1,000.00	$ -
01.400.331	Travel & Training Expense	$ 1,000.00	$ 1,000.00	$ -
01.400.342	Printing & Advertising	$ 833.33	$ 833.33	$ -
01.400.351	Insurance - Manager's Bond	$ 1,500.00	$ 1,500.00	$ -
01.400.374	Maintenance - Equipment	$ 300.00	$ 300.00	$ -
01.400.387	Loan Payments	$ 63,238.09	$ 64,214.29	$ (976.20)
01.400.420	Dues & Subscriptions	$ 1,800.00	$ 1,800.00	$ -
01.400.450	Contracted Services	$ 5,852.50	$ 5,700.00	$ 152.50
Total Administration		**$ 250,000.37**	**$ 243,613.09**	**$ 6,387.28**
Earned Income Tax Collection				
01.403.450	Contracted Services	$ 26,287.00	$ 26,035.00	$ 252.00
Total Earned Income Tax Collection		**$ 26,287.00**	**$ 26,035.00**	**$ 252.00**
Tax Collection				
01.404.114	Commission, Collector	$ 7,200.00	$ 7,200.00	$ -
01.404.211	Office Supplies	$ 400.00	$ 400.00	$ -
01.404.342	Printing/Postage	$ 650.00	$ 649.06	$ 0.94
01.404.351	Bonding	$ -	$ 400.00	$ (400.00)
01.405.450	Local Services Tax Collection	$ 6,000.00	$ 6,000.00	$ -
Total Tax Collection		**$ 14,250.00**	**$ 14,649.06**	**$ (399.06)**
Information Technology				
01.407.211	Office Supplies	$ 815.00	$ 1,045.00	$ (230.00)
01.407.450	Contracted Services	$ 16,194.00	$ 14,500.00	$ 1,694.00
01.407.740	Computer/Software Purchases	$ 1,500.00	$ 3,500.00	$ (2,000.00)
Total Information Technology		**$ 18,509.00**	**$ 19,045.00**	**$ (536.00)**
Buildings				
01.409.213	Small Equipment	$ 500.00	$ 2,450.00	$ (1,950.00)
01.409.220	General Expense	$ 1,000.00	$ 1,000.00	$ -
01.409.226	Cleaning Supplies	$ 850.00	$ 850.00	$ -
01.409.250	Maintenance Supplies	$ 1,000.00	$ 1,000.00	$ -
01.409.361	Electricity	$ 9,600.00	$ 8,400.00	$ 1,200.00
01.409.362	Natural Gas	$ 3,360.00	$ 3,360.00	$ -
01.409.366	Water/Sewer/SPIF	$ 1,455.08	$ 1,455.08	$ -
01.409.373	Maintenance, Buildings	$ 1,000.00	$ 5,000.00	$ (4,000.00)
01.409.374	Maintenance, Equipment	$ 1,850.00	$ 1,850.00	$ -
01.409.450	Contracted Services	$ 4,141.00	$ 3,876.00	$ 265.00
01.409.730	Buildings	$ -	$ -	$ -
01.409.740	Machinery & Equipment	$ -	$ 20,000.00	$ (20,000.00)
Total Buildings		**$ 24,756.08**	**$ 49,241.08**	**$ (24,485.00)**

2027 Budget
Chart of Accounts - General

		2027 Requested Budget	2026 Approved Budget	Variance of 2027 from 2026
Police Department				
01.410.121	Salary, Chief	$ 96,025.84	$ 93,432.00	$ 2,593.84
01.410.131	Salary, Full-Time, Patrol	$ 323,520.00	$ 358,241.14	$ (34,721.15)
01.410.132	Salary, Part-Time, Patrol	$ 121,659.55	$ 117,438.30	$ 4,221.25
01.410.140	Wages, Administrator	$ 67,124.51	$ 64,788.67	$ 2,335.84
01.410.141	Wages, Meter Enforcement	$ 6,000.00	$ 6,000.00	$ -
01.410.155	Payment in Lieu of Health Insurance	$ 28,582.68	$ -	$ 28,582.68
01.410.156	Group Health Insurance	$ 197,735.13	$ 262,803.27	$ (65,068.14)
01.410.157	Health Reimbursement Account	$ 7,000.00	$ 9,250.00	$ (2,250.00)
01.410.158	Life/Disability Insurance	$ 2,475.36	$ 2,839.34	$ (363.98)
01.410.211	Office Supplies	$ 2,000.00	$ 3,000.00	$ (1,000.00)
01.410.213	Small Equipment	$ 4,500.00	$ 4,500.00	$ -
01.410.214	Ammunition Range	$ 1,500.00	$ 1,500.00	$ -
01.410.215	Community Engagement	$ 1,500.00	$ -	$ 1,500.00
01.410.220	General Expense	$ 500.00	$ 1,500.00	$ (1,000.00)
01.410.221	DUI Enforcement	$ 2,000.00	$ 2,000.00	$ -
01.410.231	Gasoline	$ 13,500.00	$ 13,200.00	$ 300.00
01.410.232	Tires	$ 500.00	$ 500.00	$ -
01.410.238	Uniforms	$ 2,260.00	$ 6,260.00	$ (4,000.00)
01.410.314	Legal Services	$ 30,000.00	$ 20,000.00	$ 10,000.00
01.410.321	Phone/Internet Services	$ 9,240.00	$ 5,007.12	$ 4,232.88
01.410.325	Postage	$ 1,000.00	$ 1,000.00	$ -
01.410.327	Radio Maintenance	$ 1,000.00	$ 1,000.00	$ -
01.410.331	Training and Travel Expense	$ 3,000.00	$ 18,000.00	$ (15,000.00)
01.410.342	Advertising & Printing	$ 2,400.00	$ 3,780.00	$ (1,380.00)
01.410.351	Auto Insurance	$ 2,357.44	$ 2,224.00	$ 133.44
01.410.352	Liability Insurance	$ 22,764.50	$ 21,422.50	$ 1,342.00
01.410.354	Workers' Compensation	$ 19,656.55	$ 21,621.47	$ (1,964.92)
01.410.374	Maintenance - Equipment	$ 2,400.00	$ 2,400.00	$ -
01.410.375	Maintenance Automobiles	$ 3,500.00	$ 5,500.00	$ (2,000.00)
01.410.420	Dues & Subscriptions	$ 24,077.83	$ 11,367.30	$ 12,710.53
01.410.450	Contracted Services	$ 20,252.50	$ 19,365.00	$ 887.50
01.410.460	Code Enforcement Expenses	$ 3,000.00	$ -	$ 3,000.00
01.410.530	Drug Task Force Contribution	$ 1,929.20	$ 1,929.20	$ -
01.410.740	Machinery & Equipment	$ 7,084.76	$ 28,160.00	$ (21,075.24)
01.410.741	Purchase, Automobile	$ 79,000.00	$ -	$ 79,000.00
Total Police Department		**$ 1,111,045.85**	**$ 1,110,029.32**	**$ 1,016.54**
Fire Department				
01.411.500	Foreign Fire Tax Contribution	$ 29,000.00	$ 29,500.00	$ (500.00)
01.411.530	Donation to Fire Company	$ 82,500.00	$ 97,500.00	$ (15,000.00)
01.411.531	Fire Company Workers Comp	$ 25,000.00	$ 11,500.00	$ 13,500.00
01.411.532	Franklin County Trg Center	$ 860.00	$ 860.00	$ -
Total Fire Department		**$ 137,360.00**	**$ 139,360.00**	**$ (2,000.00)**
Planning and Zoning				
01.414.313	Engineering Expenses	$ 12,000.00	$ 10,000.00	$ 2,000.00
01.414.314	Legal Services	$ 5,000.00	$ 7,500.00	$ (2,500.00)
01.414.340	Advertising and Printing	$ 500.00	$ 500.00	$ -
01.414.450	Contracted Services	$ 450.00	$ 450.00	$ -
Total Planning and Zoning		**$ 17,950.00**	**$ 18,450.00**	**$ (500.00)**
Waste Collection				
01.427.440	Waste Collection	$ 6,000.00	$ 5,400.00	$ 600.00
Total Waste Collection		**$ 6,000.00**	**$ 5,400.00**	**$ 600.00**
Streets - General Services				
01.430.123	Wages, Public Works	$ 119,942.19	$ 116,106.66	$ 3,835.53
01.430.156	Group Health Insurance	$ 74,353.63	$ 87,013.29	$ (12,659.66)
01.430.157	Health Reimbursement Account	$ 4,500.00	$ 6,875.00	$ (2,375.00)
01.430.158	Life/Disability Insurance	$ 1,629.10	$ 1,697.36	$ (68.27)

2027 Budget
Chart of Accounts - General

		2027 Requested Budget	2026 Approved Budget	Variance of 2027 from 2026
01.430.211	Office Supplies	$ 1,300.00	$ 1,200.00	$ 100.00
01.430.220	General Expense	$ 1,310.00	$ 910.00	$ 400.00
01.430.231	Gas, Oil	$ 9,000.00	$ 10,000.00	$ (1,000.00)
01.430.232	Tires	$ 500.00	$ 500.00	$ -
01.430.238	Clothing	$ 2,000.00	$ 1,800.00	$ 200.00
01.430.250	Maintenance Supplies	$ 700.00	$ 700.00	$ -
01.430.260	Small Equipment	$ 2,500.00	$ 2,500.00	$ -
01.430.313	Engineering Services	$ 3,000.00	$ 3,000.00	$ -
01.430.314	Legal Services	$ 3,000.00	$ 5,500.00	$ (2,500.00)
01.430.321	Phone/Internet Services	$ 2,340.00	$ 2,400.00	$ (60.00)
01.430.327	Radio Maintenance	$ 300.00	$ 300.00	$ -
01.430.331	Travel & Training Expense	$ 500.00	$ 500.00	$ -
01.430.341	Advertising	$ 500.00	$ 500.00	$ -
01.430.374	Maintenance - Equipment	$ 2,000.00	$ 2,000.00	$ -
01.430.375	Vehicle Maintenance	$ 3,000.00	$ 2,500.00	$ 500.00
01.430.420	Dues & Subscriptions - CDLs	$ 300.00	$ 125.00	$ 175.00
01.430.450	Contracted Services	$ 3,000.00	$ 1,500.00	$ 1,500.00
01.430.710	Capital Purchase - Land	$ -	$ -	$ -
01.430.750	Minor Machinery & Equipment	$ -	$ -	$ -
01.430.760	Vehicles	$ -	$ -	$ -
Total Streets - General Services		**$ 235,674.91**	**$ 247,627.31**	**$ (11,952.40)**
Streets - Snow Removal				
01.432.231	Gasoline	$ 2,000.00	$ 1,000.00	$ 1,000.00
01.432.245	Supplies	$ 39,675.00	$ 17,500.00	$ 22,175.00
01.432.374	Equipment Maintenance	$ 1,500.00	$ 1,500.00	$ -
01.432.384	Equipment Rental	$ 1,000.00	$ 1,000.00	$ -
01.432.450	Contracted Services	$ 5,000.00	$ 5,000.00	$ -
Total Streets - Snow Removal		**$ 49,175.00**	**$ 26,000.00**	**$ 23,175.00**
Streets - Traffic				
01.433.221	Supplies, Signs	$ 7,000.00	$ 7,000.00	$ -
01.433.361	Electrical, Signals	$ 2,400.00	$ 1,980.00	$ 420.00
01.433.371	Maintenance, Signals	$ 500.00	$ 500.00	$ -
01.433.372	Maintenance, Parking Meters	$ 1,500.00	$ 1,500.00	$ -
01.433.450	Contracted Services	$ 11,000.00	$ 11,000.00	$ -
Total Streets - Traffic		**$ 22,400.00**	**$ 21,980.00**	**$ 420.00**
Streets - Lighting				
01.434.361	Electricity	$ 54,000.00	$ 51,720.00	$ 2,280.00
01.434.371	Maintenance, Lights	$ 1,000.00	$ 1,000.00	$ -
01.434.450	Contracted Services	$ 1,500.00	$ 2,000.00	$ (500.00)
01.434.750	Machinery & Equipment	$ -	$ -	$ -
Total Streets - Lighting		**$ 56,500.00**	**$ 54,720.00**	**$ 1,780.00**
Streets - Maintenance				
01.438.245	Streets, Supplies	$ 2,500.00	$ 2,500.00	$ -
01.438.450	Contracted Services	$ 8,000.00	$ 8,000.00	$ -
Total Streets - Maintenance		**$ 10,500.00**	**$ 10,500.00**	**$ -**
Streets - Construction				
01.439.313	Engineering Services	$ 5,000.00	$ 52,500.00	$ (47,500.00)
01.439.610	Street Construction	$ 55,000.00	$ 150,998.94	$ (95,998.94)
01.439.611	Curb & Sidewalk Construction	$ -	$ 217,743.00	$ (217,743.00)
Total - Streets Construction		**$ 60,000.00**	**$ 421,241.94**	**$ (361,241.94)**

2027 Budget
Chart of Accounts - General

		2027 Requested Budget	2026 Approved Budget	Variance of 2027 from 2026
Recreation				
01.452.540	Contribution, Jerome King	$ 3,000.00	$ 3,000.00	$ -
01.452.560	Contribution, Library	$ 5,000.00	$ 5,000.00	$ -
01.452.570	Community Improvement	$ 1,010,909.00	$ 308,000.00	$ 702,909.00
Total Recreation		**$ 1,018,909.00**	**$ 316,000.00**	**$ 702,909.00**
Shade Tree				
01.455.112	Public Works Wages	$ 7,000.00	$ 3,524.08	$ 3,475.92
01.455.220	Continuing Education & Technology	$ 120.00	$ 120.00	$ -
01.455.450	Contracted Services	$ 4,500.00	$ 4,500.00	$ -
01.455.700	Purchase Trees	$ 4,000.00	$ 4,000.00	$ -
Total Shade Tree		**$ 15,620.00**	**$ 12,144.08**	**$ 3,475.92**
Civil Service				
01.459.220	General Expense	$ 1,800.00	$ 1,800.00	$ -
01.459.314	Legal Services	$ 500.00	$ 500.00	$ -
01.459.315	Medical Services	$ 500.00	$ 500.00	$ -
01.459.341	Advertising	$ 500.00	$ 500.00	$ -
Total Civil Service		**$ 3,300.00**	**$ 3,300.00**	**$ -**
Miscellaneous				
01.480.450	Pigeon Control	$ 500.00	$ 500.00	$ -
Total - Miscellaneous		**$ 500.00**	**$ 500.00**	**$ -**
Insurance				
01.486.351	Package Policy	$ 29,582.53	$ 27,593.97	$ 1,988.56
01.486.354	Workers' Compensation	$ 5,926.78	$ 5,349.57	$ 577.21
Total Insurance		**$ 35,509.32**	**$ 32,943.54**	**$ 2,565.78**
Employee Benefits				
01.487.160	Retirement	$ 192,316.61	$ 200,176.54	$ (7,859.93)
01.487.161	Social Security & Medicare	$ 62,847.77	$ 64,330.46	$ (1,482.68)
01.487.162	Unemployment Compensation	$ 4,061.25	$ 4,218.00	$ (156.75)
Total Employee Benefits		**$ 259,225.63**	**$ 268,725.00**	**$ (9,499.36)**
Refund of Prior Year Revenue				
01.491.000	Refund of Prior Year Revenue	$ -	$ -	$ -
Total Refund of Prior Year Revenue		**$ -**	**$ -**	**$ -**
Transfer to Capital Reserve				
01.492.030	Transfer to Capital Reserve	$ -	$ -	$ -
Total Interfund Operating Transfer		**$ -**	**$ -**	**$ -**
TOTAL GENERAL FUND EXPENSES		**$ 3,373,472.17**	**$ 3,041,504.41**	**$ 331,967.76**
NET TOTAL GENERAL FUND		**$ 0.00**	**$ 0.00**	**$ 0.00**