Village of Bluffton
2026 Appropriations Summary

Fund	Funds:	Projected 1/1/2026 Open	Revenue	Expenses	Transfers In	Transfers Out	Projected 12/31/2026 Balance	Increase/ (Decrease)
A1	General	2,247,836.67	5,157,030.00	3,926,350.80	-	1,514,100.00	1,964,415.87	(283,420.80)
B1	Street	320,387.44	1,141,118.00	1,747,597.00	390,000.00		103,908.44	(216,479.00)
B2	State Highway	93,320.35	27,502.00	13,000.00	-		107,822.35	14,502.00
B3	Cemetery	8,685.29	27,100.00	28,301.00	-		7,484.29	(1,201.00)
B4	Park	127,598.05	1,115,000.00	1,357,013.00	125,000.00		10,585.05	(117,013.00)
B5	Benroth Bridge	4,584.63	500.00	-	2,000.00		7,084.63	2,500.00
B7	Court Computer	5,113.14	-	-	-		5,113.14	-
B8	DUI Enforcement	1,873.01	200.00	-	-		2,073.01	200.00
F6	National Night Out	969.62	4,000.00	4,500.00	-		469.62	(500.00)
F7	Shannon Cemetery	2,600.00	-	-	-		2,600.00	-
	Capital Funds:	-		-	-		-	-
C2	Pool Debt Service	863.28		-	-		863.28	-
D1	Capital Improvement	3,477.57		-	-		3,477.57	-
D2	Storm Sewer Improvement	66,024.05		20,000.00	45,000.00		91,024.05	25,000.00
D3	Fire & Rescue Improvement	145,894.00	260,938.00	163,646.00	113,300.00		356,486.00	210,592.00
D4	Pool Improvement	63,186.40	-	115,000.00	100,000.00		48,186.40	(15,000.00)
D5	Equipment Replacement	7,587.00	-	170,000.00	170,000.00		7,587.00	-
D6	Airport Improvement	57,664.04	1,379,493.00	1,452,866.00	40,000.00		24,291.04	(33,373.00)
D8	Town Hall Improvement	179,893.39	-	80,000.00	-		99,893.39	(80,000.00)
D9	Police Equipment Replacement	43,360.00	71,810.00	210,886.00	96,800.00		1,084.00	(42,276.00)
	Enterprise Funds:			-				
E1	Water	69,287.68	1,122,757.00	1,176,469.00	60,000.00	-	75,575.68	6,288.00
E2	Sewer	100,622.71	905,157.00	694,514.00	-	225,000.00	86,265.71	(14,357.00)
E7	Refuse	88,631.93	339,396.00	348,379.00	-		79,648.93	(8,983.00)
E9	Water/ Sewer Improvement	183,314.63	1,330,940.00	2,011,878.00	570,000.00		72,376.63	(110,938.00)
	General Fund				-			
C4	Bluffton in Bloom	2,347.72		25,000.00	25,000.00		2,347.72	-
F2	Community Events	5,880.77		-	-		5,880.77	-
F3	Communications	6,960.24		-	-		6,960.24	-
F4	POLICE CONTINUING PROFES	14,847.65	20,000.00	14,000.00	-		20,847.65	6,000.00
F5	UTILITY RECOVERY	1,956.12		-	-		1,956.12	-
F8	Police K-9	3,253.36		-	2,000.00		5,253.36	2,000.00
G2	UNCLAIMED MONIES TRUST	225.20		-	-		225.20	-
G4	CEMETERY TRUST - C/W	1,326.66		-	-		1,326.66	-
G5	CEMETERY TRUST - MATTER	524.37		-	-		524.37	-
H1	SPECIAL ASSESSMENT - KIBLER	897.17		-	-		897.17	-
H4	SPECIAL ASSESSMENT - W COLLEGE	849.41		-	-		849.41	-
H6	SPECIAL ASSMT - JACKSON ST	119.67		-	-		119.67	-
I1	ONE OHIO OPIOID	3,473.81	2,000.00	4,000.00	-		1,473.81	(2,000.00)
I2	FALLEN OFFICER MEMORIAL	2,173.69	-	500.00	-		1,673.69	(500.00)
I3	POLICE UNITY TOUR	497.50	200.00	500.00	-		197.50	(300.00)
	Totals	**3,868,108.22**	**12,905,141.00**	**13,564,399.80**	**1,739,100.00**	**1,739,100.00**	**3,208,849.42**	**(659,258.80)**
					-			

General Fund Reserve Computation:			
Proj unexpended fund balance	12/31/2026		1,964,415.87
Total General Fund Expenses		3,926,350.80	
Advances			
Adjusted Expenditures		3,926,350.80	
6 month reserve per Council Policy	50%		1,963,175.40
Unallocated Balance after Reserve			1,240.47

VILLAGE OF BLUFFTON 2026 BUDGET												
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	Projected 2026 Budget	Projected 2026 Temp			
										Payroll Increase	104%	6/25/2025
										Expense Increase	105%	
										Temp. %	33%	
GENERAL FUND:												
A1-0A-41110	REAL ESTATE TAXES	202,050.99	192,930.39	204,916.67	224,797.66	237,602.81	231,542.00	244,731.00				
A1-0A-41140	INCOME TAX	2,020,776.70	2,102,487.60	2,505,279.28	2,806,956.22	2,851,738.61	3,728,925.00	3,840,793.00				
A1-0A-41160	HOUSETRAILER TAX	35.89	50.83	196.23	267.03	118.35	200.00	200.00				
A1-0A-41170	HOTEL & MOTEL TAXES	15,564.48	18,549.31	24,834.09	24,414.08	17,581.59	25,147.00	18,109.00				
A1-0B-41210	LOCAL GOVERNMENT FUND	119,408.13	135,482.56	152,258.97	154,090.79	146,974.34	158,714.00	151,384.00				
A1-0B-41230	CIGARETTE LICENSES	150.00	225.00	225.00	163.64	112.50	225.00	225.00				
A1-0B-41250	LIQUOR PERMITS	1,698.20	3,707.90	8,637.30	-	5,686.10	4,500.00	5,857.00				
A1-0B-41280	ROLLBACKS/HOMESTEAD	21,231.64	21,104.00	24,325.60	24,773.19	25,075.09	25,369.00	25,827.00				
A1-0C-41310	SPECIAL ASSESSMENTS	2,125.44	12,179.31	14,900.85	25,884.13	10,812.02	25,884.00	31,529.00				
A1-0D-41423	STATE GRANTS	4,717.88	721.74	414.80	1,659.20	6,102.79	500.00	500.00				
A1-0D-41432	MISC GRANTS	5,531.06	-	-	40,000.00	-	-	-				
A1-0E-41511	FIRE CONTRACTS & CALLS	6,250.00	5,000.00	5,200.00	5,000.00	6,000.00	5,500.00	6,000.00				
A1-0E-41513	SECURITY SERVICES	4,900.00	3,368.75	11,133.75	38,932.04	65,689.06	40,000.00	82,660.00				
A1-0E-41514	RECYCLING FEES	52,812.22	48,627.82	52,489.37	53,206.07	53,728.74	55,000.00	55,341.00				
A1-0E-41515	AMBULANCE CONTRACTS	154,188.54	172,496.95	209,963.29	217,012.77	249,452.83	258,043.00	265,784.00				
A1-0E-41516	RICHLAND FIRE & RESCUE	10,000.00	174,120.19	-	198,676.92	114,114.07	98,600.00	117,537.00				
A1-0E-41517	CPR TRAINING FEES	275.00	35.00	-	-	-	275.00	275.00				
A1-0E-41531	SWIMMING POOL RECEIPTS	36,348.50	67,473.50	73,793.00	73,187.50	74,536.92	75,000.00	76,773.00				
A1-0E-41532	CONCESSIONS		1,461.41	2,521.40	4,349.00	3,656.99	4,000.00	3,767.00				
A1-0E-41534	CULTURAL AFFAIRS RECEIPTS	530.00	272.00	-	-	-	-	-				
A1-0E-41545	MOSQUITO SPRAYING		20.00	-	-	-	-	-				
A1-0F-41611	COURT COSTS	69.76	12.00	29.00	60.00	54.00	51.00	56.00				
A1-0F-41612	COURT FINES & FORFEITURES	1,502.00	2,231.96	1,005.20	765.71	2,031.41	1,000.00	1,000.00				
A1-0F-41621	BUILDING PERMITS	790.00	600.00	660.00	730.00	800.10	800.00	800.00				
A1-0F-41622	ZONING	1,000.00	1,250.00	1,000.00	1,010.00	500.00	1,000.00	1,000.00				
A1-0F-41625	OTHER PERMITS	-	30.00	-	85.00	110.00	250.00	250.00				
A1-0F-41630	ACCIDENT REPORTS	78.00	87.00	96.00	125.00	134.00	100.00	100.00				
A1-0H-41810	SALE OF ASSETS	6,508.50	2,151.00	1,433.55	7,975.00	2,153.00	5,310.00	5,310.00				
A1-0H-41820	INTEREST	51,927.00	10,586.15	12,568.00	182,536.20	203,549.24	180,000.00	180,000.00				
A1-0H-41830	DONATIONS	-	-	9,235.00	1,200.00	500.00	-	-				
A1-0H-41840	RENTAL INCOME	20,991.80	20,991.80	20,993.80	22,554.04	22,545.28	23,231.00	23,222.00		Farm Rent		
A1-0H-41850	REFUNDS	120,023.24	1,771.81	3,887.35	13,446.44	2,875.38	15,000.00	15,000.00				
A1-0H-41860	OTHER MISC.	3,605.82	940.31	2,411.15	1,050.67	3,425.20	1,500.00	1,500.00				
A1-0H-41880	TOWN HALL USE	400.00	1,040.00	1,660.00	1,560.00	1,620.00	1,500.00	1,500.00				
A1-0I-41930	ADVANCES				607,887.88	-						
TOTAL REVENUE		**2,865,490.79**	**3,002,006.29**	**3,346,068.65**	**4,734,356.18**	**4,109,280.42**	**4,967,166.00**	**5,157,030.00**				
POLICE EXPENSES												
A1-1A-52110	POLICE PAYROLL	511,960.37	509,775.84	565,647.21	574,965.24	686,760.32	714,231.00	777,800.00	256,674.00			
A1-1A-52121	HOSPITALIZATION	85,037.69	86,673.48	110,705.59	124,718.93	119,282.60	126,440.00	150,026.00	49,509.00			
A1-1A-52122	PERS	3,174.96	2,585.54	2,613.17	2,480.93	1,515.00	2,000.00	2,000.00	660.00			
A1-1A-52123	PFPF	89,098.11	96,039.55	102,115.90	107,107.90	127,226.51	132,316.00	140,609.00	46,401.00			
A1-1A-52124	MEDICARE	7,652.02	7,106.49	7,847.23	7,921.32	9,487.81	9,867.00	10,762.00	3,551.00			
A1-1A-52128	LIFE INSURANCE	598.04	773.89	951.15	903.96	957.00	1,014.00	1,075.00	355.00			
A1-1A-52140	UNIFORMS	4,422.15	4,447.96	8,256.16	5,546.93	12,338.05	9,100.00	9,100.00	3,003.00			
A1-1A-52200	TRAVEL EXPENSES	-	-	-	13,811.66	175.75	4,000.00	4,000.00	4,000.00	Memorial event travel		
A1-1A-52320	COMMUNICATIONS	2,829.32	2,719.85	2,703.84	2,443.81	2,692.51	2,827.00	2,968.00	979.00			
A1-1A-52350	REPAIR SERVICE	109.50	-	-	-	-	-	-	-			
A1-1A-52360	INSURANCE	5,994.80	9,006.30	7,353.50	7,888.88	10,684.35	12,821.00	15,385.00	5,077.00			
A1-1A-52390	MISC. SERVICES	10,609.88	12,635.10	24,097.18	10,965.97	10,523.87	19,248.00	20,210.00	6,669.00			
A1-1A-52410	OFFICE SUPPLIES	3,417.81	3,041.24	4,883.74	4,229.99	3,242.89	4,739.00	4,976.00	1,642.00			
A1-1A-52420	OPERATING SUPPLIES	25,646.83	33,080.15	42,861.57	40,450.10	40,568.75	44,597.00	46,827.00	15,453.00			
A1-1A-52430	REPAIR & MAINTENANCE	10,262.91	9,057.21	10,361.21	12,692.35	12,877.14	12,763.00	13,401.00	4,422.00			
A1-1A-52520	EQUIPMENT		-				-	-	-			
TOTAL		**760,814.39**	**776,942.60**	**890,397.45**	**916,127.97**	**1,038,332.55**	**1,095,963.00**	**1,199,139.00**	**398,395.00**			
FIRE EXPENSES												
A1-1B-52110	PAYROLL	32,741.68	28,736.68	30,091.03	26,156.05	26,721.23	30,790.00	35,022.00	11,557.00			

Expense Increase 105%
Temp. % 33%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	2026 Budget	2026 Temp
A1-1B-52122	PERS	1,302.99	1,045.50	825.75	611.08	754.55	1,750.00	1,855.00	612.00
A1-1B-52124	MEDICARE	491.57	416.65	436.23	379.16	387.92	499.00	529.00	175.00
A1-1B-52126	VFFDF	150.00	150.00	-	150.00	-	183.00	192.00	63.00
A1-1B-52129	SOCIAL SECURITY	1,537.23	1,278.58	1,444.55	1,290.16	1,273.20	2,063.00	2,187.00	722.00
A1-1B-52200	TRAINING	560.00	-	-	-	-	-	-	-
A1-1B-52311	NATURAL GAS	1,937.12	2,354.06	2,202.30	2,800.57	2,569.24	3,039.00	3,191.00	1,053.00
A1-1B-52312	ELECTRICITY-OHIO POWER	3,955.12	3,880.43	3,846.33	3,885.47	4,136.46	4,284.00	4,498.00	1,484.00
A1-1B-52360	INSURANCE	11,989.60	18,012.60	14,707.00	15,777.77	21,368.70	25,642.00	30,770.00	10,154.00
A1-1B-52390	MISC. SERVICES	1,900.00	1,540.00	1,687.90	2,804.00	6,609.35	3,039.00	3,191.00	1,053.00
A1-1B-52420	OPERATING SUPPLIES	4,943.44	3,797.13	4,982.29	8,352.69	2,781.52	6,714.00	7,050.00	2,327.00
A1-1B-52430	REPAIR & MAINTENANCE	7,707.67	4,785.52	3,754.54	4,816.60	2,953.96	5,310.00	5,576.00	1,840.00
A1-1B-52520	EQUIPMENT								-
TOTAL		**69,216.42**	**65,997.15**	**63,977.92**	**67,023.55**	**69,556.13**	**83,313.00**	**94,061.00**	**31,040.00**
STREET & LIGHTING EXPENSES									
A1-1C-52312	ELECTRICITY - OHIO POWER	58,230.49	48,488.04	64,914.45	66,493.34	79,732.42	83,719.00	87,905.00	29,009.00
A1-1C-52350	REPAIR & MAINTENANCE								-
TOTAL		**58,230.49**	**48,488.04**	**64,914.45**	**66,493.34**	**79,732.42**	**83,719.00**	**87,905.00**	**29,009.00**
RESCUE EXPENSES									
A1-1F-52110	RESCUE & TRANSPORT PAYROLL	35,476.00	41,678.85	64,749.31	122,561.51	138,981.83	570,212.00	731,041.00	241,244.00
A1-1F-52121	HOSPITALIZATION						87,308.00	91,673.00	30,252.00
A1-1F-52122	PERS	4,959.22	5,505.79	8,148.55	14,337.06	17,236.49	79,830.00	102,346.00	33,774.00
A1-1F-52124	MEDICARE	551.45	604.34	938.86	1,777.10	2,015.24	8,268.00	10,600.00	3,498.00
A1-1F-52128	LIFE INSURANCE						693.00	728.00	
A1-1F-52129	SOCIAL SECURITY	-	-	181.81	635.91	319.15	-	-	-
A1-1F-52140	UNIFORMS						9,000.00	9,000.00	
A1-1F-52200	TRAVEL EXPENSES						4,000.00	4,000.00	
A1-1F-52311	NATURAL GAS	887.58	1,201.08	1,253.33	1,083.70	1,206.75	1,823.00	1,914.00	632.00
A1-1F-52320	COMMUNICATIONS						3,000.00	3,000.00	
A1-1F-52340	PROFESSIONAL SERVICES	18,457.67	16,774.26	17,489.39	18,947.93	21,698.80	26,095.00	27,400.00	9,042.00
A1-1F-52360	INSURANCE	4,196.36	10,060.63	5,147.45	5,522.22	8,731.47	10,096.00	12,115.00	3,998.00
A1-1F-52390	TRAINING & MISC.	6,097.30	910.00	2,640.00	699.98	1,732.00	17,293.00	35,000.00	11,550.00
A1-1F-52410	OFFICE SUPPLIES						5,000.00	5,250.00	
A1-1F-52420	OPERATING SUPPLIES	6,081.72	7,826.27	8,237.10	9,351.21	12,488.70	15,310.00	16,076.00	5,305.00
A1-1F-52430	REPAIR & MAINTENANCE	5,131.26	9,295.55	2,919.33	7,928.94	3,249.54	8,741.00	9,178.00	3,029.00
A1-1F-52440	MINOR EQUIPMENT						-	-	-
TOTAL		**81,838.56**	**93,856.77**	**111,705.13**	**182,845.56**	**207,659.97**	**846,669.00**	**1,059,321.00**	**342,324.00**
DISPATCHER EXPENSES									
A1-1X-52390	**MISC. SERVICES**	**17,572.75**	**36,024.14**	**36,902.78**	**55,608.73**	**56,442.86**	**57,290.00**	**60,155.00**	60,155.00
COUNTY HEALTH DISTRICT EXPENSES									
A1-2B-52340	**PROFESSIONAL SERVICES**	**13,086.96**	**18,364.81**	**11,253.32**	**18,162.32**	**20,005.68**	**21,006.00**	**22,056.00**	11,028.00
MOSQUITO CONTROL EXPENSES									
A1-2X-52390	**MOSQUITO CONTROL**	-	**11,408.43**	**11,942.70**	**13,271.50**	**7,923.00**	**14,640.00**	**15,372.00**	15,372.00
TOTAL									
CULTURAL AFFAIRS EXPENSES									
A1-3C-52390	**MISC. SERVICES**	**10,218.92**	**9,085.34**	**2,348.60**	**4,914.25**	**6,467.23**	**11,000.00**	**11,000.00**	3,630.00
POOL EXPENSES									
A1-3D-52110	PAYROLL	59,764.69	68,168.17	69,522.62	68,449.34	80,959.85	78,362.00	81,496.00	-
A1-3D-52122	PERS	7,914.49	9,543.62	9,733.27	9,582.86	11,334.41	10,971.00	11,409.00	-
A1-3D-52124	MEDICARE	866.60	988.44	1,008.03	992.52	1,173.86	1,050.00	1,200.00	-
A1-3D-52140	UNIFORMS	890.06	1,407.37	1,146.97	1,321.08	2,423.91	2,000.00	2,000.00	-
A1-3D-52311	WEST OHIO GAS CO	614.74	1,237.66	1,781.91	897.65	2,010.43	2,536.00	2,663.00	879.00
A1-3D-52312	ELECTRICITY - OHIO POWER	5,134.66	6,290.13	5,537.62	6,463.90	7,038.04	7,799.00	8,189.00	2,702.00
A1-3D-52360	INSURANCE	1,198.96	1,223.38	1,470.70	1,577.78	1,944.18	1,657.00	1,657.00	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	2026 Budget	2026 Temp		
										Expense Increase	105%
										Temp. %	33%
A1-3D-52390	MISC. SERVICES	669.84	893.25	673.25	1,600.00	2,074.34	1,200.00	1,200.00	-		
A1-3D-52420	OPERATING SUPPLIES	1,971.38	3,260.84	2,151.93	3,558.30	2,415.35	4,000.00	4,000.00	1,320.00		
A1-3D-52421	CONCESSIONS	-	1,390.04	2,501.11	3,323.33	3,282.25	4,000.00	4,000.00	-		
A1-3D-52422	CHEMICALS	7,370.70	7,383.10	10,647.08	11,216.70	16,784.20	12,000.00	12,000.00	-		
A1-3D-52430	REPAIR & MAINTENANCE	8,283.00	21,736.83	-	17,429.36	9,135.49	25,000.00	25,000.00	2,500.00		
A1-3D-52510	LAND & BUILDINGS	-							-		
TOTAL		**94,679.12**	**123,522.83**	**106,174.49**	**126,412.82**	**140,576.31**	**150,575.00**	**154,814.00**	**7,401.00**		
BRUSH DUMP EXPENSES											
A1-5L-52390	BRUSH & LEAF DISPOSAL	-	6,480.00	14,700.00	19,490.00	15,400.00	20,000.00	20,000.00	20,000.00		
A1-5L-52510	BRUSH DUMP IMPROVEMENT	-	40,000.00				-	-	-		
TOTAL		**-**	**46,480.00**	**14,700.00**	**19,490.00**	**15,400.00**	**20,000.00**	**20,000.00**	**20,000.00**		
STORM SEWER EXPENSES											
A1-6D-52550	STORM SEWERS										
SIDEWALKS EXPENSES											
A1-6G-52550	SIDEWALK PROGRAM	-	-	**13,276.00**	**40,737.09**	-	20,000.00	20,000.00	-		
AIRPORT EXPENSES											
A1-6X-52390	MISC SERVICES	61,122.34	62,164.84	62,880.71	66,704.21	62,240.98	70,250.00	70,250.00	23,183.00		
A1-6X-52430	REPAIR & MAINTENANCE	-	859.00	4,899.00	1,319.22	3,375.00	4,000.00	4,000.00	1,320.00		
A1-6X-52550	RUNWAY LIGHT PROJECT	-							-		
TOTAL		**61,122.34**	**63,023.84**	**67,779.71**	**68,023.43**	**65,615.98**	**74,250.00**	**74,250.00**	**24,503.00**		
MAYOR/ADMIN EXPENSES											
A1-7A-52110	PAYROLL	147,030.71	144,349.56	152,867.90	167,206.03	192,399.22	200,095.00	208,099.00	68,673.00		
A1-7A-52121	HOSPITALIZATION	19,570.03	16,217.92	18,901.94	19,504.41	19,065.62	20,019.00	21,020.00	6,937.00		
A1-7A-52122	PERS	19,695.55	20,078.37	21,201.78	22,980.48	26,399.65	28,013.00	29,134.00	9,614.00		
A1-7A-52124	MEDICARE	2,121.61	1,945.68	2,061.72	2,244.02	2,595.38	2,725.00	2,861.00	944.00		
A1-7A-52128	LIFE INSURANCE	74.76	87.45	115.50	90.75	107.25	113.00	119.00	39.00		
A1-7A-52200	TRAVEL EXPENSES	-	-	-	-	-	-	-	-		
A1-7A-52320	COMMUNICATIONS	16,932.85	16,806.98	19,568.49	16,923.15	22,720.43	25,000.00	25,000.00	8,250.00		
A1-7A-52350	REPAIR SERVICE	94.00	-	-	-	-	150.00	150.00	50.00		
A1-7A-52370	PUBLISHING	6,065.40	5,203.95	1,833.23	2,921.09	1,334.45	6,500.00	6,500.00	2,145.00		
A1-7A-52390	MISC. SERVICES	29,284.44	22,518.81	17,109.47	14,106.61	32,207.95	35,000.00	35,000.00	11,550.00		
A1-7A-52391	IT SERVICES & EQUIPMENT	59,559.46	32,457.09	55,078.58	60,854.01	78,433.80	153,539.00	86,277.00	28,471.00	Workstations	
A1-7A-52410	OFFICE SUPPLIES	6,583.81	7,334.37	13,093.42	10,175.46	8,353.17	11,193.00	11,753.00	3,878.00		
A1-7A-52420	OPERATING SUPPLIES	1,329.71	75.49	335.83	807.62	419.27	1,500.00	1,500.00	495.00		
A1-7A-52430	REPAIR & MAINTENANCE	-	-	63.16	-	-	-	-	-		
A1-7A-52520	EQUIPMENT	-	-	-	-	-	10,000.00	10,000.00	3,300.00		
TOTAL		**308,342.33**	**267,075.67**	**302,231.02**	**317,813.63**	**384,036.19**	**493,847.00**	**437,413.00**	**144,346.00**		
LEGISLATIVE EXPENSE											
A1-7B-52110	PAYROLL	23,310.00	23,310.00	23,310.00	23,310.00	23,310.00	26,000.00	26,000.00	8,580.00		
A1-7B-52122	PERS	2,175.84	2,175.84	2,175.84	2,175.84	2,175.84	3,640.00	3,640.00	1,201.00		
A1-7B-52124	MEDICARE	365.82	337.68	337.68	337.68	337.68	380.00	380.00	125.00		
A1-7B-52129	SOCIAL SECURITY	521.82	481.68	481.68	481.68	481.68	600.00	600.00	198.00		
A1-7B-52390	MISC. SERVICES	-	-				-	-	-		
A1-7B-52420	OPERATING SUPPLIES	-	-				-	-	-		
TOTAL		**26,373.48**	**26,305.20**	**26,305.20**	**26,305.20**	**26,305.20**	**30,620.00**	**30,620.00**	**10,104.00**		
MAYOR'S COURT EXPENSE											
A1-7C-52390	COURT COSTS										
FISCAL OFFICER'S EXPENSE											
A1-7D-52110	PAYROLL	64,176.85	63,035.95	67,018.17	71,330.57	80,772.39	84,003.00	84,003.00	27,721.00		
A1-7D-52121	HOSPITALIZATION	6,152.04	9,261.59	15,844.85	17,115.33	15,692.83	16,634.00	16,634.00	5,489.00		
A1-7D-52122	PERS	8,642.35	8,811.85	9,341.84	9,882.30	11,157.57	11,760.00	11,760.00	3,881.00		
A1-7D-52124	MEDICARE	939.96	900.12	944.56	1,001.10	1,138.28	1,207.00	1,207.00	398.00		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	2026 Budget	2026 Temp			
										Expense Increase	105%	
										Temp. %	33%	
A1-7D-52128	LIFE INSURANCE	74.76	87.45	107.25	90.75	107.25	113.00	119.00	39.00			
A1-7D-52360	INSURANCE	-	-	-	-	-	972.00	1,021.00	337.00			
A1-7D-52390	MISC. SERVICES	8,732.18	5,660.44	6,071.76	14,641.02	15,626.52	15,750.00	16,538.00	5,458.00			
A1-7D-52410	OFFICE SUPPLIES	682.61	652.64	431.06	938.98	610.00	852.00	895.00	295.00			
A1-7D-52430	REPAIR - MATERIALS	-	-				-	-	-			
TOTAL		**89,400.75**	**88,410.04**	**99,759.49**	**115,000.05**	**125,104.84**	**131,291.00**	**132,177.00**	**43,618.00**			
LAND & BUILDINGS EXPENSE												
A1-7E-52110	PAYROLL	14,639.00	18,303.30	15,532.50	14,513.06	20,527.00	21,348.00	22,202.00	7,327.00			
A1-7E-52122	PERS	2,049.46	2,562.46	2,174.59	2,031.81	2,873.75	2,989.00	3,108.00	1,026.00			
A1-7E-52124	MEDICARE	212.26	265.37	225.21	210.46	297.64	372.00	451.00	149.00			
A1-7E-52311	NATURAL GAS	1,459.02	1,810.93	1,776.87	1,716.41	1,748.49	1,836.00	1,928.00	636.00		-	
A1-7E-52312	ELECTRICITY - OHIO POWER	3,922.29	15,919.46	16,230.00	16,125.03	17,704.85	18,590.00	19,520.00	6,442.00	WWTP Lot Asphalt	50,000.00	
A1-7E-52390	MISC. SERVICES	37,047.53	41,435.83	37,180.29	40,921.83	68,589.65	46,265.00	46,578.00	15,371.00		-	
A1-7E-52430	REPAIR & MAINTENANCE	21,720.43	11,787.89	20,845.50	14,127.09	16,562.36	23,352.00	22,520.00	7,432.00		-	
A1-7E-52510	LAND & BUILDINGS	4,927.95	24,808.41	20,742.22	42,739.75	34,357.47	52,500.00	50,000.00	16,500.00		50,000.00	
TOTAL		**85,977.94**	**116,893.65**	**114,707.18**	**132,385.44**	**162,661.21**	**167,252.00**	**166,307.00**	**54,883.00**			
ECONOMIC DEVELOPMENT EXPENSE												
A1-7F-52390	**MISC CONTRACTUAL SERV**	**11,500.00**	**17,500.00**	**11,500.00**	**19,450.00**	**11,500.00**	**23,500.00**	**23,500.00**	**7,755.00**	5K Chamber, 5K BCE, Allen Econ. 1,500, 12K Stratton		
AUDITOR & TREASURER FEES EXPENSE												
A1-7G-52340	**PROFESSIONAL SERVICES**	12,780.53	5,818.67	12,565.75	6,536.99	5,499.65	**14,000.00**	**14,000.00**	**4,620.00**			
DELINQUENT LAND ADVERTISING EXPENSE												
A1-7H-52370	**PUBLISHING**	-	-	-	-	-	-	-				
AUDITOR'S EXPENSE												
A1-7I-52340	**PROFESSIONAL SERVICES**	**4.10**	**14,142.70**	**9,569.40**	**8,962.60**	**15,807.55**	**1,000.00**	**16,598.00**	**16,598.00**			
INCOME TAX ADMIN. EXPENSE												
A1-7J-52110	PAYROLL	39,383.08	39,475.30	42,071.09	47,110.55	55,526.60	57,748.00	60,058.00	19,819.00			
A1-7J-52121	HOSPITALIZATION	2,100.84	9,092.52	10,646.07	10,454.15	11,902.08	12,497.00	13,122.00	4,330.00			
A1-7J-52122	PERS	5,302.88	5,566.54	5,803.16	6,556.42	7,602.21	8,085.00	8,408.00	2,775.00			
A1-7J-52124	MEDICARE	603.27	524.79	561.52	634.15	753.07	857.00	967.00	319.00			
A1-7J-52128	LIFE INSURANCE	-	87.45	110.00	90.75	107.25	114.00	121.00	40.00			
A1-7J-52390	MISC. CONTRACTUAL SERVICES	41,790.73	38,073.24	51,769.77	47,954.60	78,569.77	52,320.00	54,936.00	18,129.00			
A1-7J-52410	OFFICE SUPPLIES	4,526.10	2,697.20	5,732.06	5,571.23	4,478.53	5,982.00	6,281.00	2,073.00			
TOTAL		**93,706.90**	**95,517.04**	**116,693.67**	**118,371.85**	**158,939.51**	**137,603.00**	**143,893.00**	**47,485.00**			
SAFETY EXPENSE												
A1-7K-52390	MISC. SERVICES	-	-	-	-	-	-	-	-			
A1-7K-52520	EQUIPMENT	-	-	-	-		-	-	-			
TOTAL		-	-	-	-	-	-	-	-			
OTHER EXPENSE												
A1-7X-52127	WORKERS'COMPENSATION	27,960.78	24,380.30	41,296.00	46,149.00	35,445.00	47,700.00	50,562.00	16,685.00			
A1-7X-52129	TUITION REIMBURSEMENT	1,612.00	2,060.00	1,900.00	-	-	2,500.00	2,500.00	825.00			
A1-7X-52140	UNIFORMS	4,922.55	10,358.22	6,209.13	8,798.68	8,195.72	8,606.00	8,606.00	2,840.00			
A1-7X-52340	LEGAL SERVICES	13,743.85	15,604.35	12,000.00	22,886.10	16,987.50	25,312.00	26,578.00	8,771.00			
A1-7X-52360	INSURANCE	14,367.84	11,825.42	13,236.30	20,250.77	22,375.21	24,613.00	24,613.00	8,122.00			
A1-7X-52390	MISC SERVICES	16,150.03	10,600.02	10,600.02	10,600.02	10,600.02	30,910.80	30,910.80	10,201.00			
A1-7X-52560	WATER DISTRIBUTION SYSTEMS	-	-	-	-	-	-	-	-	2026 Opening Bal		
A1-7X-52710	TRANSFERS	1,107,500.00	1,365,715.00	745,500.00	1,210,000.00	1,718,000.00	1,147,000.00	1,514,100.00	499,653.00	Beginning	2,247,836.67	12/31/2025
A1-7X-52730	ADVANCES			607,887.88					-	Revenue	5,157,030.00	
TOTAL		**1,186,257.05**	**1,440,543.31**	**1,438,629.33**	**1,318,684.57**	**1,811,603.45**	**1,286,641.80**	**1,657,869.80**	**547,097.00**	Expense	5,440,450.80	
TOTAL GENERAL FUND EXPENSES		**2,981,123.03**	**3,365,400.23**	**3,527,333.59**	**3,642,620.89**	**4,409,169.73**	**4,764,179.80**	**5,440,450.80**	**1,819,363.00**	Balance	1,964,415.87	12/31/2026

STREET FUND:

Account Number	Account Description	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	2026 Budget	2026 Temp
B1-0B-41240	LICENSE FEES	30,699.91	66,548.42	64,940.68	67,534.90	66,719.35	69,999.00	72,799.00	
B1-0B-41260	GASOLINE TAX	174,147.56	188,978.51	179,512.67	192,649.59	192,167.70	207,183.00	215,470.00	
B1-0C-41310	SPECIAL ASSESSMENTS	29,004.10	17,104.17	46,008.46	55,994.77	24,299.08	261,849.00	83,849.00	
B1-0D-41423	GRANTS/ FEMA AWARDS	5,603.10	-	1,000.00	-	-	-	-	
B1-0E-41516	MISC CHARGES	2,081.92	500.00	-	-	-	2,000.00	2,000.00	
B1-0G-41730	LOAN PROCEEDS		461,615.91	-	146,357.00	-	800,000.00	765,000.00	
B1-0H-41810	SALE OF ASSETS	-	-	1,115.75	556.00	752.20	-	-	
B1-0H-41820	INTEREST	6,421.92	524.67	1,873.90	22,342.54	22,355.06	2,000.00	2,000.00	
B1-0H-41830	DONATIONS	100.00	600.00	-	-	499.47	-	-	
B1-0H-41850	REFUNDS	-	-	-	-	-	-	-	
B1-0H-41860	MISC.	-	7,502.32	10,747.03	46,803.09	25,539.24	-	-	
B1-0D-41423	GRANT	-	-	-		-	1,570,000.00	-	
B1-0I-41920	TRANSFERS	-	392,215.00	-	500,000.00	600,000.00	225,000.00	390,000.00	
TOTAL		**248,058.51**	**1,135,589.00**	**305,198.49**	**1,032,237.89**	**932,332.10**	**3,138,031.00**	**1,531,118.00**	
STREET MAINTENANCE EXPENSE									
B1-6B-52110	PAYROLL	134,452.61	146,162.70	129,890.38	142,771.90	166,523.53	173,184.00	180,111.00	59,437.00
B1-6B-52121	HOSPITALIZATION	25,938.73	26,726.53	29,326.34	42,767.04	43,322.72	45,922.00	48,677.00	16,063.00
B1-6B-52122	PERS	17,895.50	20,377.14	18,121.49	19,647.72	22,805.18	24,246.00	25,216.00	8,321.00
B1-6B-52124	MEDICARE	1,937.51	1,954.21	1,729.03	1,904.60	2,242.33	2,377.00	2,520.00	832.00
B1-6B-52128	LIFE INSURANCE				51.62	-	310.00	310.00	
B1-6B-52312	OHIO POWER CO.	671.19	781.61	698.55	725.76	1,186.55	1,246.00	1,308.00	432.00
B1-6B-52360	INSURANCE	8,555.88	8,761.93	10,531.49	11,276.73	13,944.74	16,510.00	17,336.00	5,721.00
B1-6B-52390	MISC SERVICES	25,275.24	16,663.46	15,965.32	20,581.47	33,507.58	35,183.00	36,942.00	12,191.00
B1-6B-52420	OPERATING SUPPLIES	34,138.27	35,531.06	50,504.78	35,181.10	48,312.16	50,728.00	53,264.00	17,577.00
B1-6B-52421	STREET SIGNS	9,160.35	16,944.55	15,251.55	20,960.34	19,843.16	20,066.00	21,069.00	6,953.00
B1-6B-52430	REPAIR & MAINTENANCE	2,133.78	15,507.52	6,511.47	5,058.84	4,879.68	5,124.00	5,380.00	1,775.00
B1-6B-52431	Tree Commission	8,817.35	9,793.73	7,644.00	14,083.90	4,431.10	15,000.00	15,000.00	4,950.00
B1-6B-52440	MINOR EQUIPMENT	1,870.36	-	13,650.00	258.99	-	2,340.00	2,457.00	811.00
B1-6B-52520	EQUIPMENT	-	25,565.00	25,470.31	23,721.44	40,273.34	20,833.00	5,000.00	5,000.00
B1-6B-52530	ENGINEERING	16,765.00	3,586.00	2,890.00	49,323.20	7,250.00	45,000.00	50,000.00	16,500.00
B1-6B-52550	STREET PROGRAM	124,503.67	902,373.00	261,250.53	318,080.56	521,305.96	2,630,000.00	1,250,000.00	412,500.00
B1-6B-52610	PRINCIPAL-			9,955.40	20,105.59	20,239.23	20,375.00	20,512.00	10,256.00
B1-6B-52620	INTEREST-			1,470.00	2,901.16	2,767.52	2,632.00	2,495.00	1,248.00
TOTAL		**412,115.44**	**1,230,728.44**	**600,860.64**	**729,401.96**	**952,834.78**	**3,111,076.00**	**1,737,597.00**	**580,567.00**
SNOW REMOVAL EXPENSE									
B1-6C-52110	PAYROLL								
B1-6C-52122	PERS								
B1-6C-52124	MEDICARE								
B1-6C-52420	OPERATING SUPPLIES	-	2,660.00	4,376.53	7,121.81	-	10,000.00	10,000.00	10,000.00
B1-6C-52430	REPAIR & MAINTENANCE	-	-						-
TOTAL		-	2,660.00	4,376.53	7,121.81	-	10,000.00	10,000.00	10,000.00
TOTAL STREET FUND EXPENSES		**412,115.44**	**1,233,388.44**	**605,237.17**	**736,523.77**	**952,834.78**	**3,121,076.00**	**1,747,597.00**	**590,567.00**
STATE HIGHWAY FUND									
B2-0B-41240	LICENSE FEES	2,489.17	5,395.83	4,948.41	17,475.82	5,409.67	7,517.00	7,893.00	
B2-0B-41260	GASOLINE TAX	14,120.08	15,322.59	14,555.10	15,620.24	15,581.15	17,938.00	18,835.00	
B2-0H-41820	INTEREST	661.27	162.26	379.03	2,839.85	2,603.45	737.00	774.00	
TOTAL REVENUE		**17,270.52**	**20,880.68**	**19,882.54**	**35,935.91**	**23,594.27**	**26,192.00**	**27,502.00**	
STATE HIGHWAY EXPENSES									
B2-6A-52550	**STREET CAPITAL (SR 103)**		94,824.00	-	13,875.24	-	12,000.00	12,000.00	3,960.00
B2-6B-52350	REPAIR SERVICE	-	-	-	-	-	1,000.00	1,000.00	330.00
TOTAL EXPENSE		-	94,824.00	-	13,875.24	-	13,000.00	13,000.00	4,290.00
CEMETERY FUND									
B3-0E-41541	SALE OF LOTS	9,300.00	6,500.00	6,500.00	3,550.00	8,000.00	7,000.00	7,000.00	
B3-0E-41542	BURIALS	12,000.00	11,300.00	13,900.00	11,500.00	10,950.00	12,000.00	12,000.00	

Expense Increase	105%
Temp. %	33%

85% OPWC - Jackson St.

	2026
program	350,000.00
N. Main St. Imp. - Ph. 1	-
Jackson St. Imp. - Ph.1	900,000.00
	-
ADA	-
	1,250,000.00

2026 Opening Bal

Beginning	320,387.44	12/31/2025
Revenue	1,531,118.00	
Expense	1,747,597.00	
Balance	103,908.44	12/31/2026

2026 Opening Bal

Beginning	93,320.35	12/31/2025
Revenue	27,502.00	
Expense	13,000.00	
Balance	107,822.35	12/31/2026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	2026 Budget	2026 Temp			
										Expense Increase	105%	
										Temp. %	33%	
B3-0E-41544	FOUNDATIONS	4,248.00	4,446.00	10,032.50	6,824.00	1,337.00	8,000.00	8,000.00				
B3-0E-41545	DEED TRANSFER FEES	50.00	100.00	175.00	100.00	50.00	100.00	100.00				
B3-0H-41850	MISC. RECEIPTS		-	-	-	-	-	-				
B3-0I-41920	TRANSFERS		-	-	-	15,000.00	15,000.00	-				
TOTAL REVENUE		**25,598.00**	**22,346.00**	**30,607.50**	**21,974.00**	**35,337.00**	**42,100.00**	**27,100.00**				
CEMETERY EXPENSES												
B3-2A-52110	PAYROLL	5,457.13	5,561.89	5,868.24	6,181.47	5,540.04	5,762.00	5,992.00	1,977.00			
B3-2A-52122	PERS	740.40	756.86	799.69	777.26	750.04	807.00	839.00	277.00			
B3-2A-52124	MEDICARE	85.53	80.64	85.08	89.64	80.28	94.00	94.00	31.00			
B3-2A-52350	REPAIR SERVICE	-	-	-	-	-			-	2026 Opening Bal		
B3-2A-52390	MISC. SERVICES	16,242.46	13,609.71	32,383.40	19,004.02	19,595.76	45,000.00	20,576.00	6,790.00	Beginning	8,685.29	12/31/2025
B3-2A-52420	OPERATING SUPPLIES	-	6.49	785.00	160.13	66.80	800.00	800.00	264.00	Revenue	27,100.00	
B3-2A-52510	LAND & BUILDINGS	-	-	-					-	Expense	28,301.00	
TOTAL EXPENSES		**22,525.52**	**20,015.59**	**39,921.41**	**26,212.52**	**26,032.92**	**52,463.00**	**28,301.00**	**9,339.00**	Balance	7,484.29	12/31/2026
PARK FUND												
B4-0D-41430	JONNY APPLESEED GRANT	15,000.00	-	-	-	45,000.00	10,000.00	10,000.00				
B4-0D-41431	GRANT	-	-	104,069.00	-	32,497.00		700,000.00		Legacy Park Grant		
B4-0H-41810	SALE OF ASSETS			110.00	-	-						
B4-0H-41830	DONATIONS		308.16	-	-	60.00	-	400,000.00				
B4-0H-41831	DONATIONS - DISC GOLF		6,360.00	625.33	-	-	-	-				
B4-0H-41832	DONATIONS - DOG PARK				100.00	45,258.00	5,000.00	5,000.00				
B4-0H-41850	REFUNDS-REIMBURSEMENTS			49,007.00		-	117,846.00	-				
B4-0I-41920	TRANSFERS	220,000.00	209,000.00	150,000.00	350,000.00	355,000.00	125,000.00	125,000.00				
TOTAL REVENUE		**235,000.00**	**215,668.16**	**303,811.33**	**350,100.00**	**477,815.00**	**257,846.00**	**1,240,000.00**				
PARK EXPENSES												
B4-3B-52110	PAYROLL											
B4-3B-52122	PERS									Village Park lot top coat	20,000.00	
B4-3B-52124	MEDICARE									Trail asphalt sealing	20,000.00	
B4-3B-52312	ELECTRICITY - OHIO POWER	835.19	1,047.23	838.85	1,010.78	1,163.11	1,306.00	1,371.00	452.00	Legacy Park	1,250,000.00	
B4-3B-52390	MISC SERVICES	20,820.00	10,063.95	10,893.60	32,087.53	15,555.90	26,715.00	28,051.00	9,257.00		1,290,000.00	
B4-3B-52420	OPERATING SUPPLIES	7,164.95	4,103.17	18,607.33	11,621.78	7,613.70	11,970.00	15,569.00	5,138.00			
B4-3B-52430	REPAIR & MAINTENANCE	1,538.66	1,670.61	1,405.05	3,120.15	1,315.06	1,926.00	2,022.00	667.00	2026 Opening Bal		
B4-3B-52510	LAND & BUILDINGS	71,385.00	19,886.00	41,680.00	20,552.89	238,686.38	140,000.00	1,290,000.00	967,500.00	Beginning	127,598.05	12/31/2025
B4-3B-52520	PATHWAY	31,887.00	70,145.00	279,225.50	283,334.00	34,093.00	15,000.00	15,000.00	15,000.00	Revenue	1,240,000.00	
B4-3B-52540	DISC GOLF		395.91	12,190.88	-	-	-	-	-	Expense	1,357,013.00	
B4-3B-52541	DOG PARK				-	-	50,358.00	5,000.00	1,650.00	Balance	10,585.05	12/31/2026
B4-3B-52710	TRANSFERS	-	105,000.00	-	-	-	-	-	-			
TOTAL EXPENSES		**133,630.80**	**212,311.87**	**364,841.21**	**351,727.13**	**298,427.15**	**247,275.00**	**1,357,013.00**	**999,664.00**			
BENROTH BRIDGE FUND												
B5-0H-41830	DONATIONS	350.00	600.00	350.00	350.00	1,000.00	500.00	500.00				
TOTAL REVENUE		**350.00**	**600.00**	**350.00**	**350.00**	**1,000.00**	**500.00**	**500.00**		2026 Opening Bal		
										Beginning	4,584.63	12/31/2025
BENROTH BRIDGE EXPENSES										Revenue	500.00	
B5-6G-52430	MAINTENANCE									Expense	-	
										Balance	5,084.63	12/31/2026
FEMA GRANT												
B6-00-11010	BEGINNING BALANCE											
COURT COMPUTER FUND												
B7-0F-41611	COMPUTER COURT COSTS											
TOTAL REVENUE												
COURT COMPUTER EXPENSES												
B7-1A-52420	OPERATING SUPPLIES											

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	2026 Budget	2026 Temp
DUI ENFORCEMENT FUND									
B8-0F-41612	**FINES**	**157.00**	**345.00**	**246.00**	**-**	**35.00**	**200.00**	**200.00**	
TOTAL REVENUE									
DUI ENFORCEMENT EXPENSES									
B8-1A-52390	TRAINING								
B8-1A-52420	OPERATING SUPPLIES								
TOTAL EXPENSES									
PERMISSIVE LICENSE FUND									
B9-0B-41240	PERMISSIVE LICENSE								
TOTAL REVENUE									
B9-6A-52550	STREET CONSTRUCTION								
TOTAL EXPENSES									
POOL DEBT SERVICE FUND									
C2-00-11010	BEGINNING BALANCE								
BLUFFTON IN BLOOM FUND									
C4-0H-41830	DONATIONS	-	3,081.87	1,500.00	-	885.00			
C4-0I-41920	Transfer In	7,500.00	7,500.00	19,500.00	12,000.00	25,000.00	25,000.00	25,000.00	
Totals		7,500.00	10,581.87	21,000.00	12,000.00	25,885.00	25,000.00	25,000.00	
C4-1A-52390	MISC SVC	**6,146.80**	**10,617.65**	**21,867.30**	**11,740.70**	**-**	**50,000.00**	**25,000.00**	**8,250.00**
Totals									
AMERICAN RESCUE PLAN ACT									
C5-0D-41431	FEDERAL GRANTS		**213,796.91**	**79,541.69**	**(48,924.02)**	**(132,871.10)**	**-**	**-**	
C5-3B-52560	SYSTEM EXPANSION				**112,397.00**	**-**	**-**	**-**	**-**
CAPITAL IMPROVEMENT FUND									
D1-00-11010	BEGINNING BALANCE								
STORM SEWER IMPROVEMENT									
D2-0I-41920	TRANSFERS	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	
TOTAL REVENUE									
STORM SEWER IMPROVEMENT EXPENSES									
D2-6D-52390	MISC. SERVICES								
D2-6D-52550	STORM SEWERS	20,431.35	-	4,000.00	28,391.00	89,321.00	75,000.00	20,000.00	6,600.00
TOTAL EXPENSES		20,431.35	-	4,000.00	28,391.00	89,321.00	75,000.00	20,000.00	6,600.00
FIRE & RESCUE IMPROVEMENT FUND									
D3-0A-41140	INCOME TAX RECEIPTS					-	233,920.00	240,938.00	
D3-0D-41423	STATE GRANTS	10,000.00	4,826.03	5,819.50	955.65	31,217.66	5,000.00	20,000.00	
D3-0H-41810	SALE OF ASSESTS	-	-	-	-	50.00	-	-	
D3-0H-41830	DONATIONS	-	10,000.00	-	-	2,900.00	-	-	
D3-0I-41920	TRANSFERS	110,000.00	110,000.00	110,000.00	110,000.00	500,000.00	210,000.00	113,300.00	
TOTAL REVENUE		120,000.00	124,826.03	115,819.50	110,955.65	534,167.66	448,920.00	374,238.00	
D3-1B-52520	EQUIPMENT	22,893.55	45,600.44	-	3,726.63	631,223.47	776,809.00	163,646.00	81,823.00
TOTAL EXPENSES		**22,893.55**	**45,600.44**	**-**	**3,726.63**	**631,223.47**	**776,809.00**	**163,646.00**	**81,823.00**
POOL IMPROVEMENT FUND									
D4-0E-41514	RECEIPTS		1,520.00	-					

Expense Increase	105%
Temp. %	33%

DUI Enforcement Fund — 2026 Opening Bal

Beginning	1,873.01	12/31/2025
Revenue	200.00	
Expense	-	
Balance	2,073.01	12/31/2026

Bluffton in Bloom Fund — 2026 Opening Bal

Beginning	2,347.72	12/31/2025
Revenue	25,000.00	
Expense	25,000.00	
Balance	2,347.72	12/31/2026

American Rescue Plan Act — 2026 Opening Bal

Beginning	-	12/31/2025
Revenue	-	
Expense	-	
Balance	-	12/31/2026

Storm Sewer Improvement — 2026 Opening Bal

Beginning	66,024.05	12/31/2025
Revenue	45,000.00	
Expense	20,000.00	
Balance	91,024.05	12/31/2026

Fire & Rescue Improvement Fund — 2026 Opening Bal

Beginning	145,894.00	12/31/2025
Revenue	374,238.00	
Expense	163,646.00	
Balance	356,486.00	12/31/2026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	2026 Budget	2026 Temp
D4-0H-41820	INTEREST			-					
D4-0H-41830	REFUND			-					
D4-0I-41920	TRANSFERS	15,000.00	15,000.00	15,000.00	25,000.00	25,000.00	100,000.00	100,000.00	
TOTAL REVENUE		**15,000.00**	**16,520.00**	**15,000.00**	**25,000.00**	**25,000.00**	**100,000.00**	**100,000.00**	
D4-3D-52510	POOL CAPITAL ITEMS	29,595.00	-	-	43,024.00	-	80,000.00	115,000.00	20,000.00
TOTAL EXPENSES		**29,595.00**	**-**	**-**	**43,024.00**	**-**	**80,000.00**	**115,000.00**	**20,000.00**
EQUIPMENT REPLACEMENT FUND									
D5-0H-41920	TRANSFERS	-	-	-	-	-	170,000.00	170,000.00	
TOTAL REVENUE		**-**	**-**	**-**	**-**	**-**	**170,000.00**	**170,000.00**	
EQUIPMENT REPLACEMENT EXPENSES									
D5-1F-52520	EQUIPMENT	-	8,146.48	-	-	-	-	170,000.00	56,100.00
D5-5X-52610	PRINCIPAL					-			
TOTAL EXPENSES		**-**	**8,146.48**	**-**	**-**	**-**	**-**	**170,000.00**	**56,100.00**
AIRPORT IMPROVEMENT FUND									
D6-0D-41418	FAA GRANT	18,664.00	1,147,322.05	128,756.19	64,029.58	43,468.22	961,247.00	1,169,247.00	
D6-0D-41419	ODOT GRANT	2,216.37		1,737.21	2,995.53	-	205,246.00	210,246.00	
D6-0D-41423	STATE GRANT					1,613.73	-	-	
D6-0H-41820	INTEREST								
D6-0H-41850	LAND REIMBURSEMENT			16,661.00					
D6-0I-41920	TRANSFERS			25,000.00			-	40,000.00	
D6-0I-41930	ADVANCES								
TOTAL REVENUE		**20,880.37**	**1,147,322.05**	**172,154.40**	**67,025.11**	**45,081.95**	**1,166,493.00**	**1,419,493.00**	
AIRPORT IMPROVEMENT EXPENSES									
D6-6X-52340	PROFESSIONAL SERVICES	1,100.00	-	-	-	-			-
D6-6X-52550	AIRPORT EXPANSION	63,820.61	1,084,995.62	217,330.27	78,410.10	23,895.96	1,239,866.00	1,452,866.00	491,446.00
Total		**64,920.61**	**1,084,995.62**	**217,330.27**	**78,410.10**	**23,895.96**	**1,239,866.00**	**1,452,866.00**	**491,446.00**
TOWN HALL IMPROVEMENT FUND									
D8-0A-41140	INCOME TAX RECEIPTS					200.00			
D8-0H-41820	INTEREST								
TOTAL REVENUE		-	-	-	-	200.00	-	-	-
TOWN HALL IMPROVEMENT EXPENSES									
D8-7E-52510	BUILDING IMPR.	45,202.27	15,470.91	36,197.53	1,215.00	3,955.00	30,000.00	80,000.00	80,000.00
POLICE EQUIPMENT REPLACEMENT FUND									
D9-0A-41140	INCOME TAX RECEIPTS					-	16,320.00	16,810.00	
D9-0D-41423	GRANT			-	15,750.00	-		55,000.00	
D9-0H-41810	SALE OF ASSESTS		2,004.00	-	-	-			
D9-0I-41920	TRANSFERS	60,000.00	60,000.00	60,000.00	60,000.00	75,000.00	60,000.00	96,800.00	
D9-0I-41930	ADVANCES								
TOTAL REVENUE		**60,000.00**	**62,004.00**	**60,000.00**	**75,750.00**	**75,000.00**	**76,320.00**	**168,610.00**	
POLICE EQUIPMENT EXPENSES									
D9-1A-52520	POLICE EQUIPMENT REPLACEMENT	45,091.21	49,762.91	66,640.77	47,793.71	65,690.08	100,700.00	210,886.00	158,165.00
TOTAL EXPENSES		**45,091.21**	**49,762.91**	**66,640.77**	**47,793.71**	**65,690.08**	**100,700.00**	**210,886.00**	**158,165.00**
FIRE BUILDING REPLACEMENT FUND									
D10-0I-41920	TRANSFERS								
D10-0I-41930	ADVANCES								
TOTAL REVENUE									

Expense Increase	105%
Temp. %	33%

2026 Opening Bal		
Beginning	63,186.40	12/31/2025
Revenue	100,000.00	
Expense	115,000.00	
Balance	48,186.40	12/31/2026

2026 Opening Bal		
Beginning	7,587.00	12/31/2025
Revenue	170,000.00	
Expense	170,000.00	
Balance	7,587.00	12/31/2026

2026 Opening Bal		
Beginning	57,664.04	12/31/2025
Revenue	1,419,493.00	
Expense	1,452,866.00	
Balance	24,291.04	12/31/2026

2026 Opening Bal		
Beginning	179,893.39	12/31/2025
Revenue	-	
Expense	80,000.00	
Balance	99,893.39	12/31/2026

2026 Opening Bal		
Beginning	43,360.00	12/31/2025
Revenue	168,610.00	
Expense	210,886.00	
Balance	1,084.00	12/31/2026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	2026 Budget	2026 Temp
FIRE BUILDING EXPENSES									
D10-1A-52520	POLICE EQUIPMENT REPLACEMENT								
TOTAL EXPENSES									
WATER FUND									
E1-0E-41551	CHARGES FOR SERVICE	920,390.48	981,937.72	1,010,154.93	1,000,840.31	1,033,697.77	1,104,215.00	1,115,257.00	
E1-0E-41552	TAPS	6,900.00	8,150.00	4,600.00	9,300.00	17,775.00	6,000.00	6,000.00	
E1-0E-41554	MISC. CHARGES	2,622.13	233.35	1,150.00	670.00	3,297.78	1,500.00	1,500.00	
E1-0H-41810	SALE OF ASSETS		845.00	-	794.00	82.55			
E1-0H-41850	REFUNDS			(27.19)	(72.81)	-			
E1-0H-41860	MISC. OTHER	4,666.00	-	126.00	-	3,168.00	-	-	
E1-0I-41920	TRANSFERS		-				40,000.00	60,000.00	
TOTAL REVENUE		934,578.61	991,166.07	1,016,003.74	1,011,531.50	1,058,021.10	1,151,715.00	1,182,757.00	
WATER EXPENSES									
E1-5A-52320	COMMUNICATIONS	479.91	343.40	317.76	283.53	411.98	433.00	455.00	150.00
E1-5A-52380	PRINTING	5,284.59	5,648.16	5,402.49	6,791.28	6,972.48	7,321.00	7,687.00	2,537.00
E1-5A-52390	MISC. SERVICES	110.00	9,550.00	-	-	-	138.00	145.00	48.00
E1-5A-52410	OFFICE SUPPLIES	-	-	-	-	-	-	-	-
E1-5A-52520	EQUIPMENT	-	-	-	-	-	-	-	-
E1-5B-52380	PRINTING	-	-	-	-	-	-	-	-
E1-5C-52312	ELECTRICITY - OHIO POWER	30,335.19	31,170.56	29,893.42	35,275.94	39,498.10	41,473.00	43,547.00	14,371.00
E1-5C-52430	REPAIR & MAINTENANCE	-	-	-	-	-	-	-	-
E1-5D-52350	REPAIR SERVICE	-	-	-	-	-	-	-	-
E1-5D-52420	OPERATING SUPPLIES	-	-	-	-	-	-	-	-
E1-5D-52430	REPAIR & MAINTENANCE	-	-	-	-	-	-	-	-
E1-5D-52520	EQUIPMENT	-	-	-	-	-	-	-	-
E1-5E-52311	NATURAL GAS	925.23	1,287.53	1,364.27	1,554.32	1,522.08	1,714.00	1,800.00	594.00
E1-5X-52110	PAYROLL	77,820.43	83,515.61	76,602.51	88,321.88	104,170.07	108,337.00	112,670.00	37,181.00
E1-5X-52121	HOSPITALIZATION	24,977.44	26,726.32	29,326.20	24,238.41	22,451.48	33,742.00	35,767.00	11,803.00
E1-5X-52122	PERS	10,363.09	11,660.29	10,684.06	12,111.00	14,262.03	15,167.00	15,774.00	5,205.00
E1-5X-52124	MEDICARE	1,134.37	1,128.35	1,033.64	1,193.57	1,419.72	1,625.00	1,723.00	569.00
E1-5X-52128	LIFE INSURANCE	163.81	198.69	247.59	147.29	174.13	183.00	192.00	63.00
E1-5X-52360	INSURANCE	8,392.72	8,563.66	10,294.90	11,044.44	13,609.33	14,290.00	15,005.00	4,952.00
E1-5X-52380	VILLAGE OF OTTAWA	444,508.90	528,764.08	565,665.30	611,554.12	636,972.82	740,000.00	740,000.00	244,200.00
E1-5X-52390	MISC SERVICES	15,354.04	15,954.80	27,933.89	25,661.40	25,885.01	28,291.00	29,706.00	9,803.00
E1-5X-52420	OPERATING SUPPLIES	36,788.34	30,866.78	22,705.74	65,682.65	49,397.37	48,620.00	51,051.00	25,526.00
E1-5X-52430	REPAIR & MAINTENANCE	57,745.70	85,477.11	91,801.23	90,460.04	94,805.09	99,732.00	104,719.00	34,557.00
E1-5X-52440	METERS	4,539.37	2,834.54	170.30	8,613.67	-	9,496.00	9,971.00	3,290.00
E1-5X-52450	TESTING	5,178.91	2,185.00	2,855.00	2,900.00	2,935.00	1,197.00	1,257.00	415.00
E1-5X-52520	EQUIPMENT		-	25,442.91	24,779.65	40,273.33	20,833.00	5,000.00	5,000.00
E1-5X-52710	TRANSFERS	200,000.00	100,000.00	50,000.00	100,000.00	-	-	-	-
TOTAL EXPENSES		924,102.04	945,874.88	951,741.21	1,110,613.19	1,054,760.02	1,172,592.00	1,176,469.00	400,264.00
SEWER FUND									
E2-0E-41551	CHARGES FOR SERVICES	755,006.28	796,007.09	812,711.04	815,135.96	836,939.97	893,225.00	902,157.00	
E2-0E-41552	TAPS	3,700.00	2,250.00	1,800.00	4,050.00	3,600.00	3,000.00	3,000.00	
E2-0E-41554	MISC. CHARGES		(32.21)	2,329.45	-	486.04	-	-	
E2-0H-41850	REFUNDS								
E2-0I-41920	TRANSFERS								
TOTAL REVENUE		758,706.28	798,224.88	816,840.49	819,185.96	841,026.01	896,225.00	905,157.00	
SEWER FUND EXPENSES									
E2-5A-52320	COMMUNICATIONS	-	343.39	317.76	283.52	411.98	433.00	455.00	150.00
E2-5A-52380	PRINTING	5,284.56	5,648.17	5,402.49	6,791.27	6,972.49	7,321.00	7,687.00	2,416.00
E2-5A-52390	MISC. SERVICES	-	9,550.00	-	-	-	-	-	-
E2-5A-52410	OFFICE SUPPLIES	-	-	-	-	-	-	-	-
E2-5A-52520	EQUIPMENT	-	-	-	-	-	-	-	-

Expense Increase	105%
Temp. %	33%

2026 Opening Bal

Beginning	69,287.68	12/31/2025
Revenue	1,182,757.00	
Expense	1,176,469.00	
Balance	75,575.68	12/31/2026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	2026 Budget	2026 Temp
E2-5B-52380	PRINTING	-	-	-	-	-	-	-	-
E2-5B-52410	OFFICE SUPPLIES	-	-	-	-	-	-	-	-
E2-5C-52312	ELECTRICITY - OHIO POWER	113,512.50	111,471.92	115,849.94	104,151.80	123,064.86	129,218.00	135,679.00	42,642.00
E2-5E-52311	NATURAL GAS	3,291.04	2,915.70	1,954.44	2,501.54	2,194.83	2,305.00	2,420.00	761.00
E2-5X-52110	PAYROLL	174,813.42	95,814.67	132,533.48	131,736.12	152,722.80	158,832.00	165,185.00	52,415.00
E2-5X-52121	HOSPITALIZATION	41,436.12	25,290.72	29,326.19	30,782.98	30,350.04	32,171.00	34,101.00	10,616.00
E2-5X-52122	PERS	23,742.25	14,132.89	17,842.19	18,404.92	20,920.60	22,236.00	23,126.00	7,338.00
E2-5X-52124	MEDICARE	2,565.32	1,303.14	1,785.17	1,775.64	2,077.92	2,203.00	2,335.00	727.00
E2-5X-52128	LIFE INSURANCE	212.45	193.68	247.59	204.05	241.21	286.00	303.00	94.00
E2-5X-52340	PROFESSIONAL SERVICES	52,086.29	22,442.98	61,629.67	21,623.29	55,512.66	66,525.00	69,851.00	21,953.00
E2-5X-52360	INSURANCE	8,992.20	9,175.35	11,030.25	11,833.32	14,581.43	17,498.00	20,998.00	5,774.00
E2-5X-52390	MISC. SERVICES	10,336.01	8,787.49	38,480.23	58,007.19	26,525.18	35,095.00	46,850.00	11,581.00
E2-5X-52420	OPERATING SUPPLIES	21,832.65	10,392.00	34,988.11	41,163.00	24,203.71	27,298.00	28,663.00	9,008.00
E2-5X-52430	REPAIR & MAINTENANCE	64,493.38	33,938.08	107,893.47	73,389.61	68,890.51	56,692.00	59,527.00	18,708.00
E2-5X-52440	METERS	5,221.24	2,653.56	-	-	5,091.00	8,968.00	9,416.00	2,959.00
E2-5X-52450	TESTING	22,491.80	25,433.80	22,256.60	26,106.50	22,579.00	27,412.00	28,783.00	9,498.00
E2-5X-52451	CHEMICALS	37,648.59	37,584.33	32,452.28	41,250.60	41,306.08	45,479.00	47,753.00	15,008.00
E2-5X-52520	EQUIPMENT	27,334.28	-	33,942.89	24,779.66	45,365.85	20,833.00	5,000.00	5,000.00
E2-5X-52560	DISTRIBUTION SYSTEM	-	-	-	-	-	6,078.00	6,382.00	2,106.00
E2-5X-52610	PRINCIPAL	-	-	-	-	-	-	-	-
E2-5X-52620	INTEREST	-	-	-	-	-	-	-	-
E2-5X-52710	TRANSFERS	100,000.00	200,000.00	210,000.00	300,000.00	250,000.00	250,000.00	225,000.00	225,000.00
TOTAL EXPENSES		**715,294.10**	**617,071.87**	**857,932.75**	**894,785.01**	**893,012.15**	**916,883.00**	**919,514.00**	**443,754.00**
REFUSE FUND									
E7-0E-41514	**REFUSE RECEIPTS**	**281,482.51**	**290,893.08**	**289,336.52**	**312,830.98**	**333,234.64**	**331,085.00**	**339,396.00**	
REFUSE FUND EXPENSES									
E7-5K-52390	**REFUSE SERVICE**	**281,847.30**	**339,000.28**	**281,352.56**	**297,814.20**	**323,246.63**	**339,409.00**	**348,379.00**	**114,965.00**
TOTAL EXPENSES									
WATER/ SEWER IMPROVEMENT FUND									
E9-0A-41140	INCOME TAX RECEIPTS	505,194.21	525,621.90	626,319.78	701,739.04	712,934.64	715,774.00	730,089.00	
E9-0C-41310	SPECIAL ASSESSMENT CHARGES	11,665.52	10,812.02	-	-	1,530.97	22,851.00	22,851.00	
E9-0D-41423	LOAN PROCEEDS	-	202,481.00	-	748,114.76	207,403.91	250,000.00	578,000.00	
E9-0D-41431	GRANT			135,108.75	48,924.02	129,703.10			
E9-0D-41554	SPECIAL ASSESSMENT CHARGES	22,250.72	-		-	-	-	-	
E9-0I-41920	TRANSFER IN	944,000.00	920,000.00	575,000.00	500,000.00	320,000.00	550,000.00	570,000.00	
E9-0I-41930	ADVANCES			607,887.88					
TOTAL REVENUE		**1,483,110.45**	**1,658,914.92**	**1,944,316.41**	**1,998,777.82**	**1,371,572.62**	**1,538,625.00**	**1,900,940.00**	
E9-5J-52560	SYSTEM EXPANSION	500,983.32	432,224.47	208,363.94	883,108.28	468,971.49	512,326.00	913,000.00	456,500.00
E9-5J-52610	PRINCIPAL	677,424.29	750,662.25	776,900.72	806,110.09	863,934.61	900,762.00	934,611.00	467,306.00
E9-5J-52620	INTEREST	318,365.78	294,466.14	269,401.60	243,902.42	217,893.79	192,156.00	164,267.00	82,134.00
	Advances				607,887.88		-		
TOTAL EXPENSES		**1,496,773.39**	**1,477,352.86**	**1,254,666.26**	**2,541,008.67**	**1,550,799.89**	**1,605,244.00**	**2,011,878.00**	**1,005,940.00**
COMMUNITY EVENTS FUND									
F2-0I-41920	TRANSFERS								
COMMUNITY EVENTS EXPENSES									
F2-1A-52390	MISC SERVICES								
COMMUNICATIONS FUND									
F3-0I-41920	TRANSFERS								
POLICE CONTINUING TRAINING									
F4-0D-41423	STATE GRANTS	2,400.00		3,613.56	-	18,958.93	3,700.00	20,000.00	

Expense Increase	105%
Temp. %	33%

2026 Opening Bal

Beginning	100,622.71	12/31/2025
Revenue	905,157.00	
Expense	919,514.00	
Balance	86,265.71	12/31/2026

2026 Opening Bal

Beginning	88,631.93	12/31/2025
Revenue	339,396.00	
Expense	348,379.00	
Balance	79,648.93	12/31/2026

2026 Opening Bal

Beginning	183,314.63	12/31/2025
Revenue	1,900,940.00	
Expense	2,011,878.00	
Balance	72,376.63	12/31/2026

2026 Opening Bal

Beginning	5,880.77	12/31/2025
Revenue	-	
Expense	-	
Balance	5,880.77	12/31/2026

2026 Opening Bal

Beginning	6,960.24	12/31/2025
Revenue	-	
Expense	-	
Balance	6,960.24	12/31/2026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2025 Budget	2026 Budget	2026 Temp
F4-0I-41920	TRANSFER	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	-	-	
TOTAL REVENUE		8,400.00	6,000.00	9,613.56	6,000.00	24,958.93	3,700.00	20,000.00	
F4-1A-52390	**TRAINING**	**3,672.58**	**5,953.38**	**2,579.03**	**6,196.68**	**13,543.92**	**14,000.00**	**14,000.00**	**4,620.00**
UTILITY RECOVERY									
F5-1A-52520									
NATIONAL NIGHT OUT									
F6-0H-41831	**DONATIONS**	474.40	2,950.00	5,050.00	3,800.00	4,450.00	4,000.00	4,000.00	
F6-6B-52420	**OPERATING SUPPLIES**	-	**3,609.86**	**4,575.95**	**4,812.00**	**6,658.34**	**4,500.00**	**4,500.00**	-
SHANNON CEMETERY									
F7-OH-41920	TRANSFERS		**6,000.00**	-	-		-	-	
F7-1A-52390	MISC SERVICES		-	**3,700.00**	-	-	-	-	-
POLICE K9									
F8-0H-41830	**DONATIONS**	530.00					-	-	
F8-0I-41920	**TRANSFER IN**				2,000.00	2,000.00	2,000.00	2,000.00	
TOTAL REVENUE		530.00	-	-	2,000.00	2,000.00	2,000.00	2,000.00	
F8-1A-52390	**K9 EXPENSES**	**1,168.79**	**825.95**	**490.87**	**1,463.36**	**1,449.50**	**2,385.00**	-	-
ONE OHIO OPIOD									
I1-0D-41431	GRANT				**963.98**	**2,053.19**		**2,000.00**	
I1-0H-41830	DONATIONS					-			
I1-0I-41920	TRANSFER IN					-			
I1-0I-41930	ADVANCES					-			
TOTAL REVENUE		-	-	-	**963.98**	**2,053.19**	-	**2,000.00**	-
I1-3B-52390	MISC SERVICES	-	-	-		-	-	**4,000.00**	-
I1-3B-52420	OPERATING SUPPLIES	-	-	-		-	-	-	-
I1-3B-52710	TRANSFERS	-	-	-		-	-	-	-
I1-3B-52730	ADVANCES	-	-	-		-	-	-	-
TOTAL EXPENSES		-	-	-	-	-	-	**4,000.00**	-
FALLEN OFFICER MEMORIAL									
I2-0D-41431	GRANT					-			
I2-0H-41830	DONATIONS			**9,859.04**		**10.00**			
I2-0I-41920	TRANSFER IN					-			
I2-0I-41930	ADVANCES					-			
TOTAL REVENUE		-	-	**9,859.04**	-	**10.00**	-	-	-

Expense Increase	105%	
Temp. %	33%	

2026 Opening Bal

Beginning	14,847.65	12/31/2025
Revenue	20,000.00	
Expense	14,000.00	
Balance	20,847.65	12/31/2026

2026 Opening Bal

Beginning	969.62	12/31/2025
Revenue	4,000.00	
Expense	4,500.00	
Balance	469.62	12/31/2026

2026 Opening Bal

Beginning	3,253.36	12/31/2025
Revenue	2,000.00	
Expense	-	
Balance	5,253.36	12/31/2026

2026 Opening Bal

Beginning	3,473.81	12/31/2025
Revenue	2,000.00	
Expense	4,000.00	
Balance	1,473.81	12/31/2026

2026 Opening Bal

Beginning	2,173.69	12/31/2025
Revenue	-	

VILLAGE OF BLUFFTON 2026 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2026 AMOUNT
WATER/ SEWER IMPROVEMENT FUND		
E9-0A-41140	INCOME TAX RECEIPTS	730,089.00
E9-0C-41310	SPECIAL ASSESSMENT CHARGES	22,851.00
E9-0D-41423	LOAN PROCEEDS	578,000.00
E9-0D-41554	SPECIAL ASSESSMENT CHARGES	-
E9-0I-41920	TRANSFER IN	570,000.00
TOTAL REVENUE		**1,900,940.00**
E9-5J-52560	SYSTEM EXPANSION	913,000.00
E9-5J-52610	PRINCIPAL	934,611.00
E9-5J-52620	INTEREST	164,267.00
	TRANSFERS	
TOTAL EXPENSES		**2,011,878.00**

	-	
8" lines under I-75 (1 crossing)	578,000.00	85%
Sewer Lining	-	
	-	
	-	
	-	
	578,000.00	

Railroad St. Water line	30,000.00
8" lines under I-75 (1 crossing)	680,000.00
Water Engineering	40,000.00
High Service Pump/Motor	20,000.00
Fire Hydrants	12,000.00
Main Line Valves	10,000.00
Manhole Rehab	51,000.00
Sewer Line Lining/Rehab	-
Sewer Engineering	10,000.00
Sewer Cleaning/Televising	38,000.00
Lift Station Upgrades	10,000.00
Flow Monitors	12,000.00
N. Main St Sewer Lining	-
	913,000.00

Village of Bluffton
2026 Debt Service

		Principal	Interest	Total
OWDA Water System (2026)		133,004	3,989	136,993
OWDA Ottawa Water Line (2028)		268,605	20,945	289,550
OPWC Main Street Water Line (2028)		20,312	-	20,312
OWPC Issue II Elevated Water Storage (2022)		-	-	-
OPWC South Main Street Water Line (2033)		5,301	-	5,301
OPWC Cherry & Mound Streets Water Line (2043)		8,604	-	8,604
OWPC Lawn, Jackson Grove Water Line (2043)		9,831	-	9,831
Garmatter Waterline (2046)		2,888		2,888
OPWC West Elm St. Improvements (2040)		14,906	-	14,906
OPWC Jefferson St. Phase I (2040)		5,041	-	5,041
OPWC Geiger St. Water Replacement (2054)		2,873	-	2,873
OPWC Garau St. Water Replacement (2054)		2,349	-	2,349
OPWC SR 103 Sanitary Replacement (2053)		9,027	-	9,027
OPWC Bentley Road Re-alignment (2043)		7,318	-	7,318
OPWC Lawn & Jackson Water Main Replacement (2053)		10,689	-	10,689
OPWC Pocono Dr. Utility Improvements (2055)		7,061	-	7,061
FNB Jackson Water Line (2029)		22,321	7,444	29,765
Total Water Debt service		530,130	32,378	562,508
Sewer Debt Service				
OWDA Loan Waste Water (2033)		28,111	10,343	38,454
OWDA Jefferson St. Phase II (2042)		9,446	2,200	11,646
CNB USDA Refinance (2030)	3.897%	220,800	39,255	260,055
CNB West Side Interceptor Sewer Line (2037)	3.968%	146,124	80,091	226,215
Total Sewer Debt Service		404,481	131,889	536,370
Street Debt Service				
OPWC Jefferson St. Phase II (2042)		9,797	-	9,797
OWDA Jefferson St. Phase II (2042)		10,715	2,495	13,210
Total Street Debt Service		20,512	2,495	23,007
Total Debt Service		955,123	166,762	1,121,885