COUNCIL WORK SESSION
VILLAGE OF PERRY

Wednesday- November 4, 2026 5:00 PM

1. Roll Call- Curtis Curd, Brian Farley, Paul Hlabse, Pamela Jenkins, John Nicely, Rebecca "Becky" Shimko; Fiscal Officer John Roskos and Mayor Elias Coss also present.

2. Discussion of 2027 Budget and miscellaneous financial topics.

3. Adjournment

***Only those topics posted in the Meeting Notice may be discussed per Ohio Sunshine Laws.**

Called by: Mayor Elias Coss Posted: Facebook, Website, News-Herald

2027 APPROPRIATION- DRAFT
VILLAGE OF PERRY, LAKE COUNTY
***Expenses through 9/16/2026**

Account Code	Account Name	2026 Appropriation	YTD Expenses*	YTD %	2027 Appropriation	Change	Notes
1000 GENERAL FUND							
POLICE DEPARTMENT							
1000-110-100-1010	Personal Services{Police Chief}	$150,500.00	$112,942.89	75.045%	$90,000.00	-$60,500.00	No wage changes currently proposed
1000-110-100-1020	Personal Services{Police - Hourly Full/Time}	$381,474.22	$214,544.86	56.241%	$371,725.00	-$9,749.22	No wage changes currently proposed
1000-110-100-1025	Personal Services{Police-Hourly Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-110-100-1027	Personal Services{Full/Time Training}	$5,000.00	$214.38	4.288%	$5,000.00	$0.00	
1000-110-100-1030	Personal Services{Police - Hourly Part/Time}	$110,459.00	$86,906.44	78.678%	$109,087.00	-$1,372.00	No wage changes currently proposed
1000-110-100-1035	Personal Services{Part/Time Training}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-110-100-1050	Personal Services{Police - SRO Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-110-211-1030	Ohio Public Employees Retirement System{Police - Hourly Par}	$15,500.00	$12,202.59	78.726%	$12,054.00	-$3,446.00	No wage changes currently proposed
1000-110-213-0000	Medicare	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-110-213-1010	Medicare{Police Chief}	$2,182.00	$1,631.51	74.771%	$1,305.00	-$877.00	No wage changes currently proposed
1000-110-213-1020	Medicare{Police - Hourly Full/Time}	$5,589.00	$3,253.54	58.213%	$5,391.00	-$198.00	No wage changes currently proposed
1000-110-213-1027	Medicare{Full/Time Training}	$72.50	$0.00	0.000%	$73.00	$0.50	
1000-110-213-1030	Medicare{Police - Hourly Part/Time}	$1,605.00	$1,264.47	78.783%	$1,582.00	-$23.00	No wage changes currently proposed
1000-110-215-1010	Ohio Police and Fire Pension Fund{Police Chief}	$17,275.00	$6,572.01	38.043%	$17,550.00	$275.00	No wage changes currently proposed
1000-110-215-1020	Ohio Police and Fire Pension Fund{Police - Hourly Full/Time}	$75,153.00	$41,011.30	54.570%	$72,487.00	-$2,666.00	No wage changes currently proposed
1000-110-215-1027	Ohio Police and Fire Pension Fund{Full/Time Training}	$975.00	$341.25	35.000%	$975.00	$0.00	
1000-110-215-1050	Ohio Police and Fire Pension Fund{Police - SRO Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-110-221-1010	Medical/Hospitalization{Police Chief}	$55,398.53	$9,048.40	16.333%	$0.00	-$55,398.53	
1000-110-221-1020	Medical/Hospitalization{Police - Hourly Full/Time}	$45,000.00	$15,116.12	33.591%	$50,000.00	$5,000.00	See SRO Fund
1000-110-223-1010	Dental Insurance{Police Chief}	$1,550.00	$236.49	15.257%	$0.00	-$1,550.00	
1000-110-223-1020	Dental Insurance{Police - Hourly Full/Time}	$1,112.00	$411.87	37.039%	$2,747.18	$1,635.18	Adjust by 3.20% in final version
1000-110-224-1010	Vision Insurance{Police Chief}	$378.00	$57.46	15.201%	$0.00	-$378.00	
1000-110-224-1020	Vision Insurance{Police - Hourly Full/Time}	$804.00	$79.93	9.942%	$1,182.00	$378.00	
1000-110-228-0000	Health Care Reimbursement	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-110-228-1020	Health Care Reimbursement{Police - Hourly Full/Time}	$20,000.00	$10,020.04	50.100%	$20,000.00	$0.00	
1000-110-270-0000	Uniforms and Clothing	$16,500.00	$1,982.50	12.015%	$6,500.00	-$10,000.00	*May need to adjust for body armor grants, etc
1000-110-300-0000	Contractual Services	$13,500.00	$3,697.00	27.385%	$13,500.00	$0.00	Includes Axon, Gene Ptacek, Aladtech and Lake County IT, RMS??
1000-110-321-3210	Telephone{Cell Phone}	$600.00	$275.00	45.833%	$600.00	$0.00	
1000-110-321-3220	Telephone{Dispatching/MTD's}	$51,250.00	$34,472.70	67.264%	$64,250.00	$13,000.00	Contractual Increase; includes dispatch, backbone, Firstnet
1000-110-348-0000	Training Services	$0.00	$0.00	#DIV/0!	$0.00	$0.00	Moved to Fund 2908 in 2026
1000-110-348-1010	Training Services{Police Chief}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	Moved to Fund 2908 in 2026
1000-110-348-3485	Training Services{Range Usage}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	Moved to Fund 2908 in 2026
1000-110-349-0000	Other - Professional and Technical Services	$9,500.00	$1,615.00	17.000%	$3,600.00	-$5,900.00	
1000-110-391-0000	Dues and Fees	$1,000.00	$465.00	46.500%	$1,000.00	$0.00	
1000-110-420-0000	Operating Supplies and Materials	$1,500.00	$650.20	43.347%	$1,500.00	$0.00	
1000-110-433-0000	Repairs and Maintenance of Motor Vehicles	$12,000.00	$6,998.03	58.317%	$12,000.00	$0.00	
1000-110-433-0100	Repairs and Maintenance of Motor Vehicles{Fuel & Oil}	$14,000.00	$8,377.26	59.838%	$14,000.00	$0.00	
1000-110-440-0000	Small Tools and Minor Equipment	$4,000.00	$1,000.00	25.000%	$4,000.00	$0.00	
1000-110-540-0000	Machinery, Equipment and Furniture	$20,000.00	$11,534.17	57.671%	$12,000.00	-$8,000.00	Replacement of 2 Police Radios
1000-110-550-0000	Motor Vehicles	$73,000.00	$71,676.00	98.186%	$0.00	-$73,000.00	
MISCELLANEOUS							
1000-210-640-0000	Payment to Another Political Subdivision	$25,000.00	$24,890.00	99.560%	$18,000.00	-$7,000.00	LC Dept Health; refund proposed for 2027
1000-230-600-0000	"Other Assistance to Needy-Other"	$0.00	$0.00	#DIV/0!	$0.00	$0.00	Indigent Burial Line-item
PARKS DEPARTMENT							
1000-310-311-0000	Electricity	$1,500.00	$715.68	47.712%	$1,650.00	$150.00	
1000-310-312-0000	Water and Sewage	$3,000.00	$2,037.54	67.918%	$3,300.00	$300.00	
1000-310-390-0000	Other Contractual Services	$5,000.00	$900.00	18.000%	$5,000.00	$0.00	
1000-310-398-0000	Garbage and Trash Removal	$1,500.00	$762.91	50.861%	$1,500.00	$0.00	
1000-310-420-0000	Operating Supplies and Materials	$3,000.00	$216.58	7.219%	$3,000.00	$0.00	
1000-310-420-3000	Operating Supplies and Materials{Parks Committee}	$850.00	$423.10	49.776%	$850.00	$0.00	Committee Events
1000-310-510-0000	Land and Land Improvements	$7,000.00	$2,565.39	36.648%	$7,000.00	$0.00	Gravel replacement at Park and Playground Mulch; still needed
1000-310-510-3000	Land and Land Improvements{Parks Committee}	$1,150.00	$57.77	5.023%	$1,150.00	$0.00	Meadow signs, garden supplies, reseeding, etc

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1000-310-530-0000	Buildings and Other Structures	$15,000.00	$9.97	0.066%	$7,500.00	-$7,500.00	Pavilion Roof Repairs; awaiting quotes
1000-310-530-7160	Buildings and Other Structures {Pickleball}	$87,000.00	$73,311.73	84.266%	$5,000.00	-$82,000.00	Maintenance of Pickleball Courts
1000-310-640-0000	Payment to Another Political Subdivision	$5,000.00	$5,000.00	100.000%	$5,000.00	$0.00	
ZONING DEPARTMENT							
1000-410-100-0000	Personal Services	$19,800.00	$13,350.00	67.424%	$19,800.00	$0.00	No wage changes currently proposed
1000-410-211-0000	Ohio Public Employees Retirement System	$2,772.00	$2,058.00	74.242%	$2,772.00	$0.00	No wage changes currently proposed
1000-410-213-0000	Medicare	$288.00	$191.44	66.472%	$288.00	$0.00	No wage changes currently proposed
1000-410-252-0000	Travel and Transportation	$600.00	$450.00	75.000%	$600.00	$0.00	
1000-410-322-0000	Postage	$300.00	$7.41	2.470%	$500.00	$200.00	
1000-410-325-0000	Advertising	$500.00	$195.25	39.050%	$500.00	$0.00	for Public Notices
1000-410-346-0000	Engineering Services	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-410-349-0000	Other - Professional and Technical Services	$1,500.00	$0.00	0.000%	$1,500.00	$0.00	
ROAD DEPARTMENT							
1000-620-100-6210	Personal Services{Road Full/Time}	$12,603.20	$12,659.73	100.449%	$0.00	-$12,603.20	No wage changes currently proposed
1000-620-100-6220	Personal Services{Road Part/Time}	$86,399.80	$66,198.79	76.619%	$105,050.00	$18,650.20	No wage changes currently proposed; Street Commissioner?
1000-620-211-6210	Ohio Public Employees Retirement System{Road Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-620-211-6220	Ohio Public Employees Retirement System{Road Part/Time}	$12,181.00	$9,209.41	75.605%	$14,707.00	$2,526.00	No wage changes currently proposed
1000-620-213-6210	Medicare{Road Full/Time}	$182.74	$182.74	100.000%	$0.00	-$182.74	No wage changes currently proposed
1000-620-213-6220	Medicare{Road Part/Time}	$1,253.26	$963.15	76.852%	$1,524.00	$270.74	No wage changes currently proposed
1000-620-215-6210	Ohio Police and Fire Pension Fund{Road Full/Time}	$2,340.00	$449.99	19.230%	$0.00	-$2,340.00	No wage changes currently proposed
1000-620-221-6210	Medical/Hospitalization{Road Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-620-223-6210	Dental Insurance{Road Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-620-224-6210	Vision Insurance{Road Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-620-270-0000	Uniforms and Clothing	$1,200.00	$0.00	0.000%	$1,200.00	$0.00	
1000-620-311-0000	Electricity	$2,000.00	$1,211.69	60.585%	$2,200.00	$200.00	Electricity rates up 10-15%
1000-620-312-0000	Water and Sewage	$2,000.00	$1,288.95	64.448%	$2,200.00	$200.00	
1000-620-313-0000	Natural Gas*	$2,500.00	$2,276.88	91.075%	$3,500.00	$1,000.00	
1000-620-321-6210	Telephone{Road Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-620-348-0000	Training Services	$250.00	$0.00	0.000%	$250.00	$0.00	
1000-620-392-0000	Buildings and Other Structures	$4,000.00	$2,217.68	55.442%	$4,000.00	$0.00	
1000-620-399-0000	Other - Other Contractual Services	$1,000.00	$0.00	0.000%	$1,000.00	$0.00	
1000-620-420-0000	Operating Supplies and Materials	$5,000.00	$3,333.09	66.662%	$5,000.00	$0.00	
1000-620-420-0100	Operating Supplies and Materials{Fuel & Oil}	$7,000.00	$4,784.03	68.343%	$7,000.00	$0.00	YTD Includes prior year encumbrances
1000-620-432-0000	Repairs and Maintenance of Machinery & Equip	$19,000.00	$18,113.72	95.335%	$12,000.00	-$7,000.00	YTD Includes prior year encumbrances
1000-620-433-0000	Repairs and Maintenance of Motor Vehicles	$14,580.00	$16,204.43	111.141%	$12,000.00	-$2,580.00	
1000-620-440-0000	Small Tools and Minor Equipment	$2,500.00	$1,984.68	79.387%	$2,500.00	$0.00	
1000-620-550-0000	Motor Vehicles	$270,000.00	$0.00	0.000%	$0.00	-$270,000.00	
1000-620-555-0000	Streets, Highways, Sidewalks and Curbs	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-620-600-0000	Other	$420.00	$420.00		$500.00		
1000-630-420-0000	Operating Supplies and Materials	$45,000.00	$17,353.97	38.564%	$45,000.00	$0.00	Salt at $61.10/ton, includes school salt
SEWERS							
1000-640-346-0000	Engineering Services	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-640-431-0000	Repairs and Maintenance of Buildings and Land	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
MAYOR'S OFFICE							
1000-710-131-0000	Salary- Administrator	$0.00	$0.00	#DIV/0!			Included for discussion-salary/benefits would need TBD by Council
1000-710-161-0000	Salary - Mayor	$13,000.00	$8,774.98	67.500%	$13,000.00	$0.00	
1000-710-162-0000	Salaries- Mayor's Staff	$35,000.00	$7,305.35	20.872%	$45,000.00	$10,000.00	Same wage; includes funds for part-time document scanner/assist.
1000-710-211-0000	Ohio Public Employees Retirement System	$6,800.00	$1,725.22	25.371%	$8,120.00	$1,320.00	Same wage; includes funds for part-time document scanner/assist.
1000-710-213-0000	Medicare	$698.00	$177.89	25.486%	$841.00	$143.00	Same wage; includes funds for part-time document scanner/assist.
1000-710-221-0000	Medical/Hospitalization	$0.00	$0.00	#DIV/0!			Included for discussion-salary/benefits would need TBD by Council
1000-710-223-0000	Vision Insurance	$0.00	$0.00	#DIV/0!			Included for discussion-salary/benefits would need TBD by Council
1000-710-224-0000	Dental Insurance	$0.00	$0.00	#DIV/0!			Included for discussion-salary/benefits would need TBD by Council
1000-710-252-0000	Travel and Transportation	$700.00	$256.90	36.700%	$700.00	$0.00	
1000-710-252-7101	Travel and Transportation{Luncheon Meetings}	$1,500.00	$0.00	0.000%	$1,500.00	$0.00	
1000-710-270-0000	Uniforms and Clothing	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-710-348-0000	Training Services	$1,500.00	$275.00	18.333%	$1,500.00	$0.00	

Account Code	Account Name	2026 Appropriation	YTD Expenses*	YTD %	2027 Appropriation		Notes
	1000-710-391-0000 Dues and Fees	$100.00	$0.00	0.000%	$100.00	$0.00	
COUNCIL BUDGET							
	1000-715-111-0000 Salaries - Council	$26,100.00	$15,691.20	60.120%	$26,100.00	$0.00	
	1000-715-211-0000 Ohio Public Employees Retirement System	$3,393.60	$2,661.10	78.415%	$3,393.60	$0.00	
	1000-715-212-0000 Social Security	$260.40	$173.60		$261.00		
	1000-715-213-0000 Medicare	$379.00	$279.79	73.823%	$379.00	$0.00	
	1000-715-252-0000 Travel and Transportation	$3,000.00	$282.96	9.432%	$3,000.00	$0.00	
	1000-715-329-0000 Other-Communications, Printing & Advertising	$7,500.00	$6,549.00	87.320%	$5,000.00	-$2,500.00	TextMyGov
	1000-715-348-0000 Training Services	$1,000.00	$800.00	80.000%	$1,000.00	$0.00	
	1000-715-391-0000 Dues and Fees	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
	1000-715-399-0000 Other - Other Contractual Services	$35,000.00	$23,597.74	67.422%	$35,000.00	$0.00	General engineering fees, Ordinance/Code Updates
	1000-715-399-7152 Other - Other Contractual Services{Website}	$1,000.00	$0.00	0.000%	$1,000.00	$0.00	
	1000-715-410-0000 Office Supplies and Materials	$1,000.00	$721.79	72.179%	$1,500.00	$500.00	
	1000-715-420-7150 Operating Supplies and Materials{Events & Strategic Plannin}	$6,500.00	$3,091.49	47.561%	$6,500.00	$0.00	
FISCAL OFFICER							
	1000-725-121-0000 Salary - Clerk/Treasurer	$56,810.00	$39,871.24	70.183%	$56,810.00	$0.00	No wage changes currently proposed
	1000-725-211-0000 Ohio Public Employees Retirement System	$7,954.00	$5,580.47	70.159%	$7,954.00	$0.00	No wage changes currently proposed
	1000-725-213-0000 Medicare	$824.00	$666.33	80.865%	$824.00	$0.00	No wage changes currently proposed
	1000-725-221-0000 Medical/Hospitalization	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
	1000-725-223-0000 Dental Insurance	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
	1000-725-224-0000 Vision Insurance	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
	1000-725-228-0000 Health Care Reimbursement	$8,500.00	$5,967.26	70.203%	$8,500.00	$0.00	
	1000-725-229-0000 Other - Insurance Benefits	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
	1000-725-252-0000 Travel and Transportation	$3,000.00	$300.00	10.000%	$3,000.00	$0.00	
	1000-725-322-0000 Postage	$600.00	$384.53	64.088%	$600.00	$0.00	
	1000-725-348-0000 Training Services	$3,000.00	$130.00	4.333%	$3,000.00	$0.00	
	1000-725-354-0000 Fidelity Bond Premiums	$250.00	$0.00	0.000%	$250.00	$0.00	
	1000-725-391-0000 Dues and Fees	$1,500.00	$991.00	66.067%	$1,500.00	$0.00	
	1000-725-399-0000 Other - Other Contractual Services	$0.00	$0.00	#DIV/0!	$5,000.00	$5,000.00	Possible Document Management Software
	1000-725-410-0000 Office Supplies and Materials	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
VILLAGE HALL							
	1000-730-311-0000 Electricity	$5,000.00	$3,839.31	76.786%	$5,500.00	$500.00	Electricity rates up 10-15%
	1000-730-312-0000 Water and Sewage	$1,000.00	$583.71	58.371%	$1,000.00	$0.00	
	1000-730-313-0000 Natural Gas*	$3,000.00	$2,180.89	72.696%	$3,150.00	$150.00	
	1000-730-319-0000 Other - Utilities	$4,000.00	$1,119.92	27.998%	$4,000.00	$0.00	
	1000-730-352-0000 Property Insurance Premiums	$20,000.00	$18,797.00	93.985%	$21,000.00	$1,000.00	*Need updated quote on Champion House
	1000-730-353-0000 Liability Insurance Premiums	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
	1000-730-399-0000 Other - Other Contractual Services	$20,000.00	$10,402.39	52.012%	$17,500.00	-$2,500.00	
	1000-730-410-0000 Office Supplies and Materials	$2,500.00	$911.42	36.457%	$3,000.00	$500.00	
	1000-730-420-0000 Operating Supplies and Materials	$3,000.00	$821.61	27.387%	$3,000.00	$0.00	
	1000-730-530-0000 Buildings and Other Structures	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
MISCELLANEOUS							
	1000-740-344-0000 Tax Collection Fees	$5,800.00	$5,041.35	86.920%	$5,800.00	$0.00	
	1000-745-342-0000 Auditing Services	$2,500.00	$168.00	6.720%	$10,000.00	$7,500.00	2025-2026 Audit
	1000-745-343-0000 Uniform Accounting Network Fees	$4,000.00	$2,844.00	71.100%	$4,500.00	$500.00	
LEGAL							
	1000-750-141-0000 Salary - Legal Counsel	$33,000.00	$19,846.78	60.142%	$66,000.00	$33,000.00	Depends on proposals; contract may be direct with LLC/LLP
	1000-750-211-0000 Ohio Public Employees Retirement System	$4,620.00	$3,093.55	66.960%	$9,240.00	$4,620.00	
	1000-750-213-0000 Medicare	$479.00	$284.15	59.322%	$957.00	$478.00	
	1000-750-325-0000 Advertising	$2,500.00	$2,350.12	94.005%	$2,500.00	$0.00	Bid postings, various public notices, etc
	1000-750-341-0000 Accounting and Legal Fees	$67,500.00	$40,512.39	60.018%	$30,000.00	-$37,500.00	Specialized Counsel
MISCELLANEOUS							
	1000-765-344-7510 Tax Collection Fees{Rita Income Tax Retainer}	$68,278.22	$53,351.40	78.138%	$45,000.00	-$23,278.22	
	1000-790-225-0000 Workers' Compensation	$12,000.00	$3,350.00	27.917%	$12,000.00	$0.00	
	1000-790-600-0000 Other- Other	$3,500.00	$0.00	0.000%	$4,000.00	$500.00	Past IRS Tax Issues
CAPITAL IMPROVEMENTS- OTHER							
	1000-800-510-0000 Land and Land Improvements	$11,100.00	$3,701.47	33.347%	$12,000.00	$900.00	for landscape improvements
	1000-800-520-0000 Equipment	$25,000.00	$1,475.55	5.902%	$30,000.00	$5,000.00	Card access system; equipment for digitization project
	1000-800-530-0000 Buildings and Other Structures	$31,400.00	$9,265.40	29.508%	$30,000.00	-$1,400.00	Village Hall Windows/Repairs?; NOPEC funds available

Account Code	Account Name	2026 Appropriation	YTD Expenses*	YTD %	2027 Appropriation		Notes
1000-800-550-0000	Motor Vehicles	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-800-555-0000	Streets, Highways, Sidewalks and Curbs	$35,000.00	$3,694.90	10.557%	$20,000.00	-$15,000.00	Sidewalk replacement; see street lighting fund also
1000-800-555-8621	Streets, Highways, Sidewalks and Curbs {Center Road}	$354,000.00	$338,019.58	95.486%	$0.00	-$354,000.00	
OTHER FINANCING USES/TRANSFERS ETC							
1000-910-910-0000	Transfers - Out	$25,000.00	$0.00	0.000%	$40,000.00	$15,000.00	OPWC Loan Proceeds- Required TX
1000-920-920-0000	Advances - Out	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000-930-930-0000	Contingencies	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
1000 GENERAL FUND	**TOTAL APPROPRIATIONS**	**$2,750,093.47**	**$1,596,503.84**	**58.05%**	**$1,820,128.78**	**-$929,964.69**	
2011 SCMR (STREET FUND)							
2011-620-100-6210	Personal Services{Road Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2011-620-211-6210	Ohio Public Employees Retirement System{Road Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2011-620-213-6210	Medicare{Road Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2011-620-346-0000	Engineering Services	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2011-620-346-8622	Engineering Services {Green Street}	$35,000.00	$1,647.82	4.708%	$35,000.00	$0.00	Construction Admin Portion
2011-620-396-0000	Streets, Highways, Curbs and Sidewalks	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2011-620-420-0000	Operating Supplies and Materials	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2011-620-431-0000	Repairs and Maintenance of Buildings and Land	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2011-620-555-0000	Streets, Highways, Sidewalks and Curbs	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2011-620-555-8622	Streets, Highways, Sidewalks and Curbs {Green Street}	$349,200.00	$0.00	0.000%	$349,200.00	$0.00	Project delayed until 2027 due to asphalt prices
2011-620-555-8623	Streets, Highways, Sidewalks and Curbs {Maple Street}	$0.00	$0.00	#DIV/0!	$113,400.00	$113,400.00	Project slated for 2027
2011-630-420-0000	Operating Supplies and Materials	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2011 SCMR	**TOTAL APPROPRIATIONS**	**$384,200.00**	**$1,647.82**		**$497,600.00**		
2041 PARKS AND RECREATION							
2041-310-420-0000	Operating Supplies and Materials	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2041 PARKS AND RECREATION	**TOTAL APPROPRIATIONS**	**$0.00**			**$0.00**	**$0.00**	
2081 DRUG LAW ENFORCEMENT							
2081-110-399-0000	Other - Other Contractual Services	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2081-110-400-0000	Supplies and Materials	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2081 DRUG LAW ENFORCEMENT	**TOTAL APPROPRIATIONS**	**$0.00**			**$0.00**		
2151 CORONAVIRUS RELIEF FUND	**TOTAL APPROPRIATIONS**	**$0.00**			**$0.00**		
2152 AMERICAN RESCUE PLAN FUND	**TOTAL APPROPRIATIONS**	**$0.00**			**$0.00**		
2271 ENFORCEMENT AND EDUCATION							
2271-110-100-0000	Personal Services	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2271-110-215-0000	Ohio Police and Fire Pension Fund	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2271-110-348-0000	Training Services	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2271-110-390-0000	Other Contractual Services	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2271-110-410-0000	Office Supplies and Materials	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2271-110-420-0000	Operating Supplies and Materials	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2271 ENFORCEMENT AND EDUCATION	**TOTAL APPROPRIATIONS**	**$0.00**			**$0.00**	**$0.00**	

Account Code	Account Name	2026 Appropriation	YTD Expenses*	YTD %	2027 Appropriation		Notes
2272 ONEOHIO OPIOID SETTLEMENT							
	2272 "Other Expenses"	$6,138.25			$1,500.00		
2272 ONEOHIO OPIOID SETTLEMENT	**TOTAL APPROPRIATIONS**	$6,138.25	$5,565.12	90.663%	**$1,500.00**		
2902 STREET LIGHTING							
2902-130-311-0000	Electricity	$52,950.00	$35,311.86	66.689%	$53,000.00	$50.00	
2902-130-344-0000	Tax Collection Fees	$2,550.00	$2,547.95	99.920%	$2,750.00	$200.00	
2902-130-390-0000	Other Contractual Services	$23,925.61	$0.00	0.000%	$30,000.00	$6,074.39	
2902-130-690-0000	Other- Other	$0.00	$0.00	#DIV/0!	$0.00		
2902 STREET LIGHTING	**TOTAL APPROPRIATIONS**	**$79,425.61**	**$37,859.81**	**47.67%**	**$85,750.00**	**$6,324.39**	
2903 CANINE							
2903-110-100-0000	Personal Services	$6,100.00	$3,918.81	64.243%	$6,870.00	$770.00	
2903-110-213-0000	Medicare	$90.00	$57.45	63.833%	$100.00	$10.00	
2903-110-215-0000	Ohio Police and Fire Pension Fund	$1,190.00	$721.31	60.614%	$1,340.00	$150.00	
2903-110-300-0000	Contractual Services	$14,119.73	$3,708.83	26.267%	$2,500.00	-$11,619.73	
2903-110-400-0000	Supplies and Materials	$80.27	$0.00	0.000%	$200.00	$119.73	
2903 CANINE	**TOTAL APPROPRIATIONS**	**$21,580.00**	**$8,406.40**	**38.95%**	**$11,010.00**	**-$10,570.00**	
2904 SCHOOL RESOURCE OFFICER (SRO)							
2904-110-100-1050	Personal Services{Police - SRO Full/Time}	$106,000.00	$60,992.83	57.540%	$106,000.00	$0.00	
2904-110-100-1060	Personal Services{Police - SRO Part/Time}*	$15,000.00	$2,941.03	19.607%	$15,000.00	$0.00	*For fill-in staffing when necessary
2904-110-211-1060	Ohio Public Employees Retirement System{Police - SRO Part/T}	$2,100.00	$401.34	19.111%	$2,100.00	$0.00	
2904-110-213-0000	Medicare	$85.00	$69.70	82.000%	$0.00	-$85.00	
2904-110-213-1050	Medicare{Police - SRO Full/Time}	$1,455.00	$888.56	61.069%	$1,540.00	$85.00	
2904-110-213-1060	Medicare{Police - SRO Part/Time}	$218.00	$42.93	19.693%	$218.00	$0.00	
2904-110-215-0000	Ohio Police and Fire Pension Fund	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2904-110-215-1050	Ohio Police and Fire Pension Fund{Police - SRO Full/Time}	$20,670.00	$11,858.34	57.370%	$20,670.00	$0.00	
2904-110-221-1050	Medical/Hospitalization{Police - SRO Full/Time}	$36,000.00	$17,372.27	48.256%	$38,160.00	$2,160.00	6% increase? 9/27
2904-110-223-1050	Dental Insurance{Police - SRO Full/Time}	$300.00	$158.25	52.750%	$300.00	$0.00	
2904-110-224-1050	Vision Insurance{Police - SRO Full/Time}	$100.00	$40.20	40.200%	$100.00	$0.00	
2904-110-228-0000	Health Care Reimbursement	$5,800.00	$4,281.57	73.820%	$6,200.00	$400.00	
2904-110-270-1050	Uniforms and Clothing{Police - SRO Full/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2904-110-270-1060	Uniforms and Clothing{Police - SRO Part/Time}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2904-110-348-0000	Training Services	$2,000.00	$110.00	5.500%	$2,000.00	$0.00	
2904-110-420-0100	Operating Supplies and Materials{Fuel & Oil}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2904-920-920-0000	Advances - Out	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
2904 SCHOOL RESOURCE OFFICER (SRO)	**TOTAL APPROPRIATIONS**	**$189,728.00**	**$99,157.02**	**52.26%**	**$192,288.00**	**$2,560.00**	
2905 SEVERANCE PAY	**TOTAL APPROPRIATIONS**	**$0.00**			**$0.00**	**$0.00**	
2906 PUBLIC RIGHT OF WAY	**TOTAL APPROPRIATIONS**	**$0.00**			**$0.00**	**$0.00**	
2907 PROPERTY MAINTENANCE							Maybe for new guns and computers for cruisers? This Fund may be used for the "General Welfare" $10,000 may be allocated in FY 2026; if not, $25,000 in FY 2027?
2907-110-399-0000	Other - Other Contractual Services	$0.00	$0.00	#DIV/0!	$15,000.00	$15,000.00	
2907-110-420-0000	Operating Supplies and Materials	$0.00	$0.00	#DIV/0!	$12,000.00	$12,000.00	
2907-715-400-0000	Supplies and Materials	$7,000.00	$7,000.00	100.000%	$0.00	-$7,000.00	
2907-730-390-0000	Other Contractual Services	$25,000.00	$189.35	0.757%	$0.00	-$25,000.00	
2907 PROPERTY MAINTENANCE	**TOTAL APPROPRIATIONS**	**$32,000.00**	**$7,189.35**	**100.76%**	**$27,000.00**	**-$5,000.00**	
2908 LAW ENFORCEMENT PROFESSIONAL TRAINING							Training moved from General Fund
2908-110-100-1027	Personal Services (Full/Time)	$2,380.00	$529.58	22.251%	$2,380.00	$0.00	
2908-110-100-1035	Personal Services (Part/Time)	$1,000.00	$125.49	12.549%	$1,000.00	$0.00	

Account Code	Account Name	2026 Appropriation	YTD Expenses*	YTD %	2027 Appropriation		Notes
2908-110-211-1035	Ohio Public Employees Retirement System{Part/Time Training}	$140.00	$0.00	0.000%	$140.00	$0.00	
2908-110-213-2000	Medicare	$0.00	$0.00	#DIV/0!	$0.00	$0.00	Replaced by "1027" and "1035" Medicare
2908-110-213-1027	Medicare{Full/Time Training}	$35.00	$9.59	27.400%	$35.00	$0.00	Created to match salary code
2908-110-213-1035	Medicare{Part/Time Training}	$15.00	$2.13	14.200%	$15.00	$0.00	Created to match salary code
2908-110-215-1027	Ohio Police and Fire Pension Fund{Full/Time Training}	$462.18	$0.00	0.000%	$462.18	$0.00	
2908-110-348-0000	Training Services	$2,000.00	$395.00	19.750%	$2,000.00	$0.00	
2908-110-348-1010	Training Services{Chief}	$2,000.00	$127.88	6.394%	$2,000.00	$0.00	
2908 LAW ENFORCEMENT PROFESSIONAL TRAINING	**TOTAL APPROPRIATIONS**	**$8,032.18**	**$1,189.67**	14.811%	**$8,032.18**	**$0.00**	
3101 DEBT SERVICE*	***Funds to be transferred from General Fund 1000**	**$12,312.50**					
3101-850-710-0000	Principal	$12,312.50	$12,312.50	100.000%	$12,312.50	$0.00	WILL NEED TO ADD CENTER RD DRAINAGE LOAN TO THIS
3101-850-720-0000	Interest	$0.00	$0.00	#DIV/0!	$0.00	$0.00	Funds already available in General Fund for this purpose
3101 DEBT SERVICE	**TOTAL APPROPRIATIONS**	**$12,312.50**	**$12,312.50**	**100.00%**	**$12,312.50**	**$0.00**	
3102 CENTER STREET RECONSTRUCTION							
3102-850-710-0000	Principal	$5,000.00	$5,000.00	100.000%	$5,000.00	$0.00	
3102-850-720-0000	Interest	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
3102 CENTER STREET RECONSTRUCTION	**TOTAL APPROPRIATIONS**	**$5,000.00**	**$5,000.00**	**100.00%**	**$5,000.00**	**$0.00**	
3103 MANCHESTER ROAD							
3103-850-710-0000	Principal	$3,546.40	$3,546.40	100.000%	$3,546.40	$0.00	
3103 MANCHESTER ROAD	**TOTAL APPROPRIATIONS**	**$3,546.40**	**$3,546.40**	**100.00%**	**$3,546.40**	**$0.00**	
3104 PROPERTY PURCHASE							
3104-850-710-0000	Principal	$0.00	$0.00		$0.00	$0.00	
3104-850-720-0000	Interest	$0.00	$0.00		$0.00	$0.00	
3104 PROPERTY PURCHASE	**TOTAL APPROPRIATIONS**	**$0.00**			**$0.00**	**$0.00**	
3105 PERRY JEDD BOND							
3105-850-710-0000	Principal	$40,000.00	$40,000.00	100.000%	$45,400.00	$5,400.00	
3105-850-720-0000	Interest	$45,000.00	$44,906.40	99.792%	$43,400.00	-$1,600.00	
3105-850-780-0000	Issuance Costs	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
3105-850-790-0000	Other - Debt Service	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
3105 PERRY JEDD BOND	**TOTAL APPROPRIATIONS**	**$85,000.00**	**$84,906.40**	**99.89%**	**$88,800.00**	**$3,800.00**	
4901 CAPITAL PROJECTS							
4901-800-510-0000	Land and Land Improvements	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
4901-800-530-0000	Buildings and Other Structures	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
4901-800-540-0000	Machinery, Equipment and Furniture	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
4901-800-555-8621	Streets, Highways, Sidewalks and Curbs {Center Road}	$150,000.00	$61,180.50	40.787%	$0.00	-$150,000.00	
4901-800-555-8622	Streets, Highways, Sidewalks and Curbs {Green Street}	$400,800.00	$0.00	0.000%	$400,800.00	$0.00	Memo Receipts, project delayed until 2027
4901-800-555-8623	Streets, Highways, Sidewalks and Curbs {Maple Street}	$0.00	$0.00	#DIV/0!	$169,400.00	$169,400.00	Memo Receipts, project scheduled 2027
4901-800-560-8622	Utility Distribution Systems {Green Street}	$1,100,000.00	$42,663.95	3.879%	$50,000.00	-$1,050,000.00	Project will likely be completed 2026; residual in case of final items
4901 CAPITAL PROJECTS	**TOTAL APPROPRIATIONS**	**$1,650,800.00**	**$103,844.45**	**6.29%**	**$620,200.00**	**-$1,030,600.00**	
4902 CAPITAL EQUIPMENT							
4902-800-520-8620	Equipment{Street - Capital}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
4902-800-540-8110	Machinery, Equipment and Furniture{Police - Capital}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
4902-800-550-8110	Motor Vehicles{Police - Capital}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
4902-800-550-8620	Motor Vehicles{Street - Capital}	$0.00	$0.00	#DIV/0!	$0.00	$0.00	

Account Code	Account Name	2026 Appropriation	YTD Expenses*	YTD %	2027 Appropriation		Notes
4902-910-910-0000	Transfers Out	$0.00	$0.00	#DIV/0!	$0.00	$0.00	
4902 CAPITAL EQUIPMENT	**TOTAL APPROPRIATIONS**	**$0.00**	**$0.00**	**#DIV/0!**	**$0.00**	**$0.00**	
9201 PERRY JEDD {CUSTODIAL FUND}							
9201-882-600-7500	Other{Rita Income Tax}	$278,708.76	$278,708.76	100.000%	$0.00		Custodial Fund (no appropriation required) for JEDD Income Tax
9201-882-600-7510	Other{Rita Income Tax Retainer}	$9,415.31	$9,415.31	100.000%	$0.00		Custodial Fund (no appropriation required) for JEDD Income Tax
9201 PERRY JEDD {CUSTODIAL FUND}	**TOTAL APPROPRIATIONS**	$288,124.07	$288,124.07	100.00%	$0.00		
	TOTAL ALL FUNDS APPROPRIATIONS*	**$5,227,856.41**	**$1,967,128.78**	**37.63%**	**$3,374,667.86**	**-$1,853,188.55**	

BUDGET NOTES		
GENERAL FUND OPERATING EXPENSES	$1,703,628.78	
GENERAL FUND CAPITAL/EQUIPMENT EXPENSES	$116,500.00	
POLICE PERSONNEL EXPENSE CHANGE	-$128,869.07	
POLICE OTHER EXPENSE CHANGE	-$83,900.00	
ROAD DEPARTMENT PERSONNEL EXPENSE CHANGE	$6,321.00	
ROAD DEPARTMENT OTHER EXPENSE CHANGE	-$278,100.00	
ADMIN PERSONNEL EXPENSE CHANGE**	$49,561.00	See Legal Dept Line
ADMIN OTHER EXPENSE CHANGE**	-$34,300.00	
**Mayor, Council, Zoning, Solicitor, Fiscal Officer Dept		
Includes retainer for additional legal services.		

2027 Appropriations Comparison

Variances between the 2027 Permanent Appropriations (Resolution No. 47-2026) and the more recent 2027 Budget Draft V3, highlighting proposed adjustments to the baseline.

Account Code	Account Name	2027 Permanent Appropriations (Res. 47-2026)	2027 Draft V3.xlsx	Difference
1000-110-223-1020	Dental Insurance (Police-Hourly Full/Time)	$2,662.00[1]	$2,747.18	+$85.18
1000-110-270-0000	Uniforms and Clothing	$10,000.00[1]	$6,500.00	-$3,500.00
1000-710-162-0000	Salaries- Mayor's Staff	$35,000.00[2]	$45,000.00	+$10,000.00
1000-710-211-0000	Ohio Public Employees Retirement System	$6,800.00[2]	$8,120.00	+$1,320.00
1000-710-213-0000	Medicare	$698.00[2]	$841.00	+$143.00

References

1. Village of Perry, "PV Resolution No. 47-2026 Permanent Appropriations for 2027 Exhibit A Part 1.pdf", Page 1.
2. Village of Perry, "PV Resolution No. 47-2026 Permanent Appropriations for 2027 Exhibit A Part 1.pdf", Page 2.