ORDINANCE NO. 25-12

AN ORDINANCE FOR APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF NEW MADISON, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2026.

BE IT ORDAINED BY THE Council of the Village of New Madison, Ohio, that to provide for the current expenses and other expenditures of the said Village during the fiscal year ending December 31, 2026, the following sums be and they are hereby set aside and appropriated as follows, viz:

SECTION ONE:

That there be appropriated from the GENERAL FUND:

PROGRAM I - SECURITY OF PERSONS AND PROPERTY

Street Lighting

Total Street Lighting $ 18,579.60

Total Program I - Security of Persons and Property $ 18,579.60

PROGRAM II - PUBLIC HEALTH AND HUMAN SERVICES

Payment to County Health District

Total Payment to County Health District $ 3,551.00

Total Program II - Public Health and Human Services $ 3,551.00

PROGRAM V - BASIC UTILITY SERVICES

Electric Utility

Total Electric Utility $ 10,032.00

Gas Utility

Total Gas Utility $ 3,844.00

Water Works and Supply

Total Water Works and Supply $ 412.08

Sanitary Sewers and Sewage Disposal

Total Sanitary Sewers and Sewage Disposal $ 988.92

Refuse Collection and Disposal

Total Collection and Disposal		$ 103,464.96	
Other Basic Utility Services			
Total Other Basic Utility Services	$ 4,660.00		
Total Program V - Basic Utility Services			$ 123,401.96

PROGRAM VI - TRANSPORTATION

Street Construction and Reconstruction			
Total Street Construction and Reconstruction		$ 0.00	
Street Maintenance and Repair			
Total Maintenance and Repair		$ 0.00	
Sidewalks			
Total Sidewalks		$	
Other Transportation			
Total Other Transportation		$ 0.00	
Total Program VI - Transportation			$ 0.00

PROGRAM VII - GENERAL GOVERNMENT

Mayor and Administrative Offices			
Total Mayor and Administrative Offices	$ 83,360.00		
Clerk, Treasurer			
Total Clerk, Treasurer	$ 33,500.00		
Lands and Buildings			
Total Lands and Buildings	$		
Boards and Commissions			
Total Boards and Commissions	$		
County Auditor's and Treasurer's Fees		$	
Auditor of State's Fees		$ 5,180.00	
Solicitor			
Total Solicitor	$ 16,200.00		
Other General Government			
Total General Government	$ 168,626.76		
Total Program VII - General Government			$ 306,866.76
Other Use of Funds			
271 Transfers	$__________		
273 Other Uses	$__________		
Total Other Uses of Funds		$__________	

SECTION TWO

That there be appropriated from the GENERAL FUND for **contingencies** for purposes not otherwise provided for , to be expended in accordance with the provisions of Section 5705.40, R.C., the sum of

$____________

GRAND TOTAL GENERAL FUND APPROPRIATION $ 452,399.32

SECTION THREE

That there be appropriated from the following SPECIAL REVENUE FUNDS.

STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND 2011
PROGRAM VI - TRANSPORTATION

Street Construction and Reconstruction		
Total Street Construction and Reconstruction		$ 10,071.27
Street Maintenance and Repair		
Total Street Maintenance and Repair		$ 42,089.00
Sidewalks		
Total Sidewalks		$
Other Transportation		
Total Other Transportation		$ 5,000.00
Other Uses of Funds		
271 Transfers	$__________	
273 Other Uses	$__________	
Total Other Uses of Funds		$__________

Total for Street Construction, Maintenance and Repair Fund $ 57,160.27

PROGRAM VI - TRANSPORATION

STATE HIGHWAY AND IMPROVEMENT FUND 2021

Street Maintenance and Repair		
Total Street Maintenance and Repair		$__________
Storm Sewer and Drains		
Total Storm Sewer and Drains		$__________
Traffic Signs and Signals		
Total Traffic Signs and Signals		$ 5,025.00
Sidewalks		
Total Sidewalks		$__________
Other Transportation		
Total Other Transportation	$__________	
Other Uses of Funds		
271 Transfers	$__________	

273 Other Uses $__________
Total Other Uses of Funds $__________

Total for State Highway Improvement Fund
Program IV - Transportation $ 5,025.00

PARKS AND RECREATION FUND 2041
PROGRAM III - LEISURE TIME ACTIVITIES

Provide and Maintain Parks
Total Provide and Maintain Parks $ 30,000.00

Total for Parks and Recreation Fund
Program III - Leisure Time Activities $ 30,000.00

OTHER SPECIAL REVENUE:
FUND 2022 ROAD CONSTRUCTION LEVY

Other - Road Construction Levy
Total $ 30,983.00

Other Uses of Funds
Total Other Uses of Funds $
Total for Road Construction Levy
Fund 2022 $ 30,983.00

OTHER SPECIAL REVENUE:
FUND 2901 FIRE DEPARTMENT LEVY

Other - Fire Department
Total $ 34,000.06

Other Uses of Funds
Total Other Uses of Funds $
Total for Other Special Revenue Fund
Fund 2901 - Fire Levy $ 34,000.06

OTHER SPECIAL REVENUE:
FUND 2902 POLICE LEVY

Other - Police Levy	
Total	$ 32,908.09
Other Uses of Funds	
Total Other Uses of Funds	$
Total for Other Special Revenue Fund	
Fund 2902 - Police Levy	$ 32,908.09

MOTOR VEHICLE LICENSE TAX FUND 2101
PROGRAM 1 - TRANSPORTATION

Street Construction & Reconstruction	
Total Street Construction & Reconstruction	$ 32,187.50

GRAND TOTAL SPECIAL REVENUE FUND APPROPRIATION $ 222,263.92

SECTION FOUR

That there be appropriated from the following DEBT SERVICE FUNDS:

GENERAL OBLIGATION BOND
FUND 3901 OWDA Debt

260 Principal	$ 59,791.49	
262 Interest	$ 39,432.14	
Other Debt Service	$	
Total Program Fund 3901 OWDA Debt		$ 99,223.63

FUND 3902 Debt Reserve

260 Principal	$__________	
262 Interest	$__________	
Other Debt Service	$__________	
Total Fund 3902 Debt Reserve		$ 0.00

FUND 3903 Wastewater Levy

260 Principal	$ 13,683.82	
262 Interest	$ 4,872.92	
Other Debt Service	$	
Total Fund 3903 Wastewater Levy		$ 18,556.74

GRAND TOTAL DEBT SERIVCE FUND APPROPRIATIONS	$ 117,780.37

SECTION FIVE

That there be appropriated from the following CAPITAL PROJECTS FUNDS:
CONSTRUCTION FUND 4902 Wastewater Plant Expansion

Fund 4902 Wastewater Plant Expansion Construction Fund
Other Construction Fund $ 171,413.80
Total Fund 4902 Wastewater Plant Expansion $ 171,413.80

GRAND TOTAL CAPITAL PROJECTS FUND APPROPRIATION $ 171,413.80

SECTION SIX

That there be appropriated from the following ENTERPRISE FUNDS:

Water Fund 5101
PROGRAM V - BASIC UTILITY SERVICES

Billing, Supply and Distribution		
Total Billing, Supply and Distribution	$	
Other Uses of Funds		
Total Other Uses of Funds	$	
Total for Water Fund Appropriation		
Program V - Basic Utility Services		$ 214,109.55

Water Fund 5103
PROGRAM V - WATER TOWER DEBT

Other Uses of Funds		
Total Other Uses of Funds	$	
Total for Water Fund Appropriation		
Program V - Basic Utility Services		$ 12,592.17

Water Improvement Fund 5104
PROGRAM V - BASIC UTLITY SERVICES

Other Uses of Funds		
Total Other Uses of Funds	$	
Total for Water Improvement Fund Appropriation		
Program V - Basic Utility Service		$ 83,618.26

Sanitary Sewer Fund 5201
PROGRAM V - BASIC UTILITY SERVICES

Billing, Collection and Pumping		
Total Billing, Collecting and Pumping	$	
Other Uses of Funds		
Total Other Uses of Funds	$	
Total for Sewer Improvement Fund Appropriation		
Program V - Basic Utility Service		$ 313,622.62

Storm Sewer Fund 5601
PROGRAM V - BASIC UTILITY SERVICES

Other Uses of Funds
Total Other Uses of Funds $

Total for Household Waste Fund Appropriation
Program V - Basic Utility Service $ 13,552.58

GRAND TOTAL ENTERPRISE FUNDS APPROPRIATIONS $ 637,495.18

TOTAL ALL APPROPRIATIONS $ 1,601,352.59

And the Village Clerk is hereby authorized to draw warrants on the Village Treasurer for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same, or an ordinance or resolution of Council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance. Provided further that the appropriations for contingencies can only be expended upon appeal of two-thirds vote of Council for items of expense constituting a legal obligation against the village, and for purposes other than those covered by other specific appropriations herein made.

SECTION SEVEN

This Ordinance shall take effect at the earliest period allowed by law.

Passed: December 15th, 2025

Mayor

Attest: Roberta Hocker
Clerk of Council

CERTIFICATE

Section 5705.39, R.C. - "No appropriation measure shall become effective until the county auditor files with the appropriating authority...a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. When the appropriation does not exceed such official estimate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure..."

The State of Ohio, Darke County, ss.

I, Roberta Hocker, Clerk of the Village of New Madison, Ohio in Darke County, and in whose custody the Files, Journals and Records are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing Annual Appropriation Ordinance is taken and copied from the original Ordinance now on file with the said Village, that the foregoing Ordinance has been compared by me with the said original and that the same is a true and correct copy thereof.

Witness my signature, this 15th day of December, 2025.

Roberta Hocker
Clerk of the Village of New Madison,
Darke County, Ohio

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE
FOR EXPENDITURES AND BALANCES
Revised Code, Section 5705:36

FROM THE OFFICE OF:
Darke County, Ohio December 31, 2025

To the County Auditor of said County:

The following is the total amount from all sources available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31, 2025.

Fund/Classification	Cash Balance as of 12/31/25	Encumbrances as of 12/31/25	Carryover Balance Available for Appropriation	Estimated Revenue 2026	Total Amount Available plus Balances
Governmental Fund Type	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
General Fund	365,275.38		365,275.38	459,519.02	824,794.40
Special Revenue Fund	237,436.29		237,436.29	169,420.42	405,856.71
Debt Service Fund	344,899.11		344,899.11	139,591.35	484,490.46
Capital Revenue Fund	340,422.31		340,422.31	689,419.00	1,029,841.31
Proprietary Fund Type	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
Enterprise Fund	1,044,046.65		1,044,046.65	634,580.38	1,678,627.03
Internal Service Fund					
Fiduciary Funds	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
Trust and Agency Funds					
TOTAL ALL FUNDS	**2,332,079.74**		**2,332,079.74**	**2,092,530.17**	**4,424,609.91**

Fund/Classification	Cash Balance as of 12/31/25	Encumbrances as of 31-Dec-25	Carryover Balance Available for Appropriation	Estimated Revenue 2026	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPES	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
GENERAL FUND	365,275.38	0	365,275.38	459,519.02	824,794.40
SPECIAL REVENUE FUNDS	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
2011 Street Construction	106,208.41	0	106,208.41	56,089.04	162,297.45
2021 State Highway	12,167.32	0	12,167.32	4,372.81	16,540.13
2022 Road Construction	37,633.33	0	37,633.33	32,046.08	69,679.41
2041 Parks & Recreation	28,833.21	0	28,833.21	7,500.00	36,333.21
2101 Permissive Motor Vehicle	25,580.01	0	25,580.01	6,607.49	32,187.50
2901 Fire Levy	2039.22	0	2039.22	34,398.84	36,438.06
2902 Police Levy	24,974.79	0	24,974.79	28,406.16	53,380.95
TOTAL SPECIAL REVENUE	237,436.29	0	237,436.29	169,420.42	406,856.71

Fund/Classification	Cash Balance as of 31-Dec-25	Encumbrances as of 31-Dec-25	Carryover Balance Available for Appropriation	Estimated Revenue 2026	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPES	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
DEBT SERVICE FUNDS	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
3901 - OWDA Debt	120,088.31		120,088.31	109,734.00	229,822.31
3902 - OWDA Debt Reserve	134,283.25		134,283.25	0.00	134,283.25
3903 - WW Levy Debt	90,527.55		90,527.55	29,857.35	120,384.90
TOTAL DEBT SERVICE FUNDS	344,899.11	0	344,899.11	139,591.35	484,490.46
CAPITAL PROJECTS FUNDS	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
4902 - Wastewater Plant Expansion	340,422.31	0	340,422.31	689,419.00	1,029,841.31
TOTAL CAPITAL PROJECTS FUNDS	340,422.31	0	340,422.31	689,419.00	1,029,841.31
SPECIAL ASSESSMENT FUNDS	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
TOTAL SPECIAL ASSESSMENT FUNDS					
TOTAL GOVERNMENTAL FUNDS					

Fund/Classification	Cash Balance as of 31-Dec-25	Encumbrances as of 31-Dec-25	Carryover Balance Available for Appropriation	Estimated Revenue 2026	Total Amount Available plus Balances
PROPIETARY FUND TYPES	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
ENTERPRISE FUNDS	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
5101 - Water Operating	224,386.85		224,386.85	230,633.60	455,020.45
5103 Water Tower Debt Payment	85,008.76		85,008.76	20,520.00	105,528.76
5104 - Water Usage Overage	54,729.76		54,729.76	36,633.60	91,363.36
5201 - Sewer Operating	609,996.81		609,996.81	333,240.60	943,237.41
5601 - Storm Sewer	69,924.47		69,924.47	13,552.58	83,477.05
TOTAL ENTERPRISE FUNDS	1,044,046.65	0	1,044,046.66	634,580.38	1,678,627.03
INTERNAL SERVICE FUNDS	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
TOTAL INTERNAL SERV FUNDS					
TOTAL PROPRIETARY FUNDS					
FIDUCIARY FUND TYPE	**XXXX**	**XXXX**	**XXXX**	**XXXX**	**XXXX**
TRUST FUNDS					
TOTAL FIDUCIARY FUNDS					
TOTAL ALL FUNDS	**2,332,079.74**		**2,332,079.74**	**2,092,530.17**	**4,424,609.91**

Column 1. Cash balance per the cash book of the governmental unit as of December 31.

Column 2. All outstanding unliquidated encumbrances as of December 31, obligations in the form of purchase orders or contracts which were charged to a prior year's appropriations and for which a part of that appropriation is reserved (carryover purchase orders).

Column 3. Advances not repaid as of December 31 - this amount should be3 added to the fund that made the advance and subtracted from the fund that wil be making the reimbursement.

Column 4. The total of column one, minus column two, plus or minus column three.

Column 5. The total amount from all sources the governmental unit expects to receive during the forthcoming fiscal year which is available for expenditures.

Column 6. The total of columns four and five.

1. Fund Types and Classes must correspond to those on pages VI-4A and VI-B of the USAS Users Manual or other corresponding chart of accounts.

2. Every fund number should be broken out by Special Cost Center (SCC) whenever required by the funding agency (i.e. State and Federal Projects). Student Activity Funds are not required to be reported by Special Cost Center, (for SCHOOLS ONLY).

Signed Roberta Hacker

Fiscal Officer

****Column three has been omitted****

Estimated Appropriations 2026
VILLAGE OF NEW MADISON, DARKE COUNTY
As Of 12/10/2025

Account Code	Account Name	2025 Appropriation	2025 Expenditures	Estimated Appropria	Totals
General					
1000-130-390-0000	Other Contractual Services	$17,225.88	$17,225.88	$18,579.60	
1000-210-640-0000	Payment to Another Political Subdivision	$3,551.00	$3,277.00	$3,551.00	
1000-561-398-0000	Garbage and Trash Removal	$103,464.96	$94,838.20	$103,464.96	
1000-620-132-0000	Salaries - Administrator's Staff	$56,000.00	$54,911.33	$58,000.00	
1000-620-211-0000	Ohio Public Employees Retirement System	$7,800.00	$6,588.62	$8,120.00	
1000-620-213-0000	Medicare	$1,130.00	$710.54	$1,130.00	
1000-620-225-0000	Workers' Compensation	$635.00	$635.00	$635.00	
1000-620-228-0000	Health Care Reimbursement	$6,000.00	$4,380.49	$6,000.00	
1000-710-111-0000	Salaries - Council	$4,340.00	$2,693.64	$5,760.00	
1000-710-131-0000	Salary - Administrator	$15,000.00	$14,629.74	$16,000.00	
1000-710-160-0000	Salaries - Mayor's Office	$3,600.00	$4,955.41	$3,600.00	
1000-710-211-0000	Ohio Public Employees Retirement System	$2,604.00	$420.00	$2,744.00	
1000-710-212-0000	Social Security	$273.48	$223.20	$354.48	
1000-710-213-0000	Medicare	$302.00	$132.42	$302.00	
1000-710-311-0000	Electricity	$10,032.00	$7,799.59	$10,032.00	
1000-710-312-0000	Water and Sewage	$1,313.56	$1,242.91	$1,401.00	
1000-710-313-0000	Natural Gas	$3,844.00	$2,401.66	$3,844.00	
1000-710-319-0000	Other - Utilities	$1,740.00	$1,740.00	$1,960.00	
1000-710-321-0000	Telephone	$2,700.00	$2,228.45	$2,700.00	
1000-710-322-0000	Postage	$800.00	$219.00	$500.00	
1000-710-325-0000	Advertising	$1,100.00	$183.00	$1,100.00	
1000-710-330-0000	Rents and Leases	$1,640.00	$1,430.00	$1,640.00	
1000-710-352-0000	Property Insurance Premiums	$19,119.00	$18,072.00	$21,342.00	
1000-710-353-0000	Liability Insurance Premiums	$619.30	$0.00	$619.30	
1000-710-410-0000	Office Supplies and Materials	$2,884.00	$1,489.03	$3,244.00	
1000-710-420-0000	Operating Supplies and Materials	$49,355.80	$39,083.98	$39,083.98	
1000-725-121-0000	Salary - Clerk/Treasurer	$32,500.00	$31,427.67	$33,500.00	

1000-725-211-0000	Ohio Public Employees Retirement System	$4,550.00	$3,014.75	$4,690.00	
1000-725-213-0000	Medicare	$528.00	$296.91	$528.00	
1000-725-228-0000	Health Care Reimbursement	$0.00	$0.00	$0.00	
1000-725-252-0000	Travel and Transportation	$200.00	$0.00	$200.00	
1000-725-349-0000	Other - Professional and Technical Services	$200.00	$0.00	$200.00	
1000-725-410-0000	Office Supplies and Materials	$3,311.00	$551.41	$3,311.00	
1000-725-420-0000	Operating Supplies and Materials	$4,187.00	$3,917.78	$4,487.00	
1000-740-344-0000	Tax Collection Fees	$14,364.00	5503..20	$14,364.00	
1000-745-342-0000	Auditing Services	$19,700.00	$16,057.60	$12,000.00	
1000-745-343-0000	Uniform Accounting Network Fees	$5,180.00	$3,504.00	$5,180.00	
1000-750-141-0000	Salary - Legal Counsel	$16,200.00	$1,820.00	$16,200.00	
1000-760-610-0000	Deposits Refunded	$7,032.00	$2,369.03	$7,032.00	
1000-910-910-0000	Transfers - Out	$0.00	$0.00	$35,000.00	
1000-930-930-0000	Contingencies	$399,768.42	$0.00	$0.00	$452,399.32
Construction & Maintenance					
2011-620-420-0000	Operating Supplies and Materials	$42,089.00	$12,876.40	$42,089.00	
2011-800-520-0000	Equipment	$60,104.23	$0.00	$5,000.00	
2011-800-555-0000	Streets, Highways, Sidewalks and Curbs	$58,104.22	$16,071.27	$10,071.27	$57,160.27
State Highway					
2021-620-420-0000	Operating Supplies and Materials	$16,540.13	$820.00	$5,025.00	$5,025.00
Road Construction					
2022-610-344-0000	Tax Collection Fees	$652.00	$584.43	$652.00	
2022-610-420-0000	Operating Supplies and Materials	$69,027.41	$67,000.00	$30,331.00	$30,983.00
Parks					
2041-310-430-0000	Repairs and Maintenance	$36,333.21	$6,600.00	$30,000.00	$30,000.00

ive Motor Vehicle License Tax					
2101-610-420-0000	Operating Supplies and Materials	$32,187.00	$0.00	$32,187.50	$32,187.50
Fire					
2901-120-640-0000	Payment to Another Political Subdivision	$35,651.00	$34,000.00	$33,213.00	
2901-740-344-0000	Tax Collection Fees	$787.06	$626.70	$787.06	$34,000.06
Police					
2902-190-300-0000	Contractual Services	$32,337.00	$30,709.47	$32,337.00	
2902-740-344-0000	Tax Collection Fees	$533.09	$530.73	$571.09	$32,908.09
Debt Service					
3901-850-710-0000	Principal	$59,791.49	$29,941.70	$59,791.49	
3901-850-720-0000	Interest	$49,942.51	$10,510.37	$39,432.14	$99,223.63
Reserve					
3902-850-710-0000	Principal	$0.00	$0.00	$0.00	$0.00
Wastewater Levy					
3903-850-710-0000	Principal	$13,683.82	$6,867.64	$13,683.82	
3903-850-720-0000	Interest	$4,872.92	$2,410.73	$4,872.92	$18,556.74
astewater Plant Upgrade					
4902-549-346-0000	Engineering Services	$279,200.00	$101,223.00	$0.00	
4902-549-430-0000	Repairs and Maintenance	$353,419.00	$353,419.00	$0.00	

4902-549-560-0000	Utility Distribution Systems	$2,761,000.00	$2,701,676.08	$171,413.80	
4902-549-600-0000	Other	$56,800.00	$38,297.28	$0.00	$171,413.80
Water					
5101-531-132-0000	Salaries - Administrator's Staff	$49,723.00	$47,423.87	$52,300.00	
5101-531-211-0000	Ohio Public Employees Retirement System	$9,833.54	$8,729.18	$9,833.54	
5101-531-213-0000	Medicare	$1,548.00	$904.65	$1,246.00	
5101-531-225-0000	Workers' Compensation	$1,191.00	$411.50	$1,191.00	
5101-531-228-0000	Health Care Reimbursement	$3,000.00	$3,000.00	$3,000.00	
5101-531-311-0000	Electricity	$16,233.00	$9,572.71	$14,838.00	
5101-531-312-0000	Water and Sewage	$1,456.00	$1,359.99	$1,501.00	
5101-531-313-0000	Natural Gas	$4,300.00	$2,789.91	$4,300.00	
5101-531-319-0000	Other - Utilities	$2,200.00	$1,764.98	$2,200.00	
5101-531-321-0000	Telephone	$1,844.00	$783.16	$845.00	
5101-531-420-0000	Operating Supplies and Materials	$63,835.01	$34,647.80	$63,835.01	
5101-531-432-0000	Repairs and Maintenance of Machinery & Equip	$17,735.00	$0.00	$15,000.00	
5101-532-322-0000	Postage	$1,338.78	$0.00	$500.00	
5101-745-342-0000	Auditing Services	$4,500.00	$4,500.00	$3,000.00	
5101-800-540-0000	Machinery, Equipment and Furniture	$0.00	$0.00	$20,000.00	
5101-910-910-0000	Transfers - Out	$54,128.00	$49,408.50	$20,520.00	
5101-930-930-0000	Contingencies	$221,386.87	$0.00		$214,109.55
Tower Debt					
5103-850-710-0000	Principal	$14,345.12	$12,592.17	$12,592.17	$12,592.17
Water Usage Overage					
5104-539-439-0000	Other - Repairs and Maintenance	$91,363.36	$0.00	$83,618.26	$83,618.26
Sewer					
5201-541-132-0000	Salaries - Administrator's Staff	$49,723.00	$36,720.09	$52,300.00	

5201-541-211-0000	Ohio Public Employees Retirement System	$9,833.54	$5,507.47	$9,833.54	
5201-541-213-0000	Medicare	$1,548.00	$904.65	$1,246.00	
5201-541-225-0000	Workers' Compensation	$1,191.00	$411.50	$1,191.00	
5201-541-228-0000	Health Care Reimbursement	$3,000.00	$3,000.00	$3,000.00	
5201-541-300-0000	Contractual Services	$14,000.00	$11,000.07	$14,000.00	
5201-541-311-0000	Electricity	$46,832.00	$43,382.78	$51,962.00	
5201-541-319-0000	Other - Utilities	$3,200.00	$3,000.00	$3,600.00	
5201-541-321-0000	Telephone	$3,850.00	$3,804.38	$3,850.00	
5201-542-322-0000	Postage	$1,138.78	$0.00	$500.00	
5201-549-420-0000	Operating Supplies and Materials	$58,501.09	$27,704.32	$58,501.09	
5201-740-344-0000	Tax Collection Fees	$1,114.99	$596.92	$1,114.99	
5201-745-342-0000	Auditing Services	$4,500.00	$4,500.00	$3,000.00	
5201-910-910-0000	Transfers - Out	$109,524.00	$109,524.00	$109,524.00	
5201-930-930-0000	Contingencies	$631,115.10	$34,038.50	$0.00	$313,622.62
Storm Sewer					
5601-559-430-0000	Repairs and Maintenance	$83,477.05	$4,319.33	$13,552.58	$13,552.58
	Report Total:	$6,370,358.72	$4,224,937.47	$1,601,352.59	$1,601,352.59

Estimated Revenue 2026
VILLAGE OF NEW MADISON, DARKE COUNTY
As Of 12/10/2025

Account Code	Account Name	25 Estimated Reven	2025 Revenue	6 Estimated Reve	Totals
General Fund					
1000-110-0000	General Property Tax - Real Estate	$37,902.15	$38,826.33	$39,454.00	
1000-130-0000	Municipal Income Tax	$201,781.10	$201,157.39	$201,781.10	
1000-211-0000	Local Government Distribution	$39,944.69	$39,821.56	$39,944.69	
1000-222-0000	Cigarette Tax	$75.00	$75.00	$75.00	
1000-224-0000	Liquor and Beer Permit Fees	$3,287.55	$3,108.00	$1,000.00	
1000-490-0000	Other - Intergovernmental	$5,281.66	$7,190.68	$5,281.66	
1000-514-0000	Garbage and Trash	$103,464.96	$91,815.53	$103,464.96	
1000-623-0000	Zoning	$1,000.00	$1,125.00	$1,000.00	
1000-629-0000	Other - Licenses and Permits	$65.00	$20.00	$50.00	
1000-701-0000	Interest	$55,310.44	$73,264.12	$55,310.44	
1000-812-0000	Royalties	$750.00	$490.79	$600.00	
1000-891-0000	Other - Miscellaneous Operating	$10,431.47	$13,167.24	$7,292.00	
1000-892-0000	Other - Miscellaneous Non-Operating	$225.00	$66.13	$150.00	
1000-931-0000	Transfers - In	$0.00	$0.00	$0.00	
1000-941-0000	Advances - In	$0.00	$0.00	$0.00	
1000-961-0000	Sale of Fixed Assets	$0.00	$0.00	$0.00	$455,403.85
Construction, Maintenance					
2011-225-0000	Gasoline Tax (State)	$48,349.97	$47,816.87	$48,349.97	
2011-310-0000	Street Improvement and Maintenance	$0.00	$0.00	$0.00	
2011-430-0000	License Tax - County Levied	$5,581.56	$6,307.49	$5,581.56	
2011-624-0000	Street Opening	$0.00	$3,000.00	$100.00	
2011-892-0000	Other - Miscellaneous Non-Operating	$2,157.51	$195.59	$400.00	
2011-931-0000	Transfers - In	$0.00	$0.00	$5,000.00	
2011-999-0000	Other - Other Financing Sources	$0.00	$0.00	$0.00	$59,431.53

State Highway					
2021-225-0000	Gasoline Tax (State)	$3,920.24	$3,883.52	$3,549.80	
2021-430-0000	License Tax - County Levied	$452.57	$501.39	$452.57	$4,002.37
Road Construction					
2022-110-0000	General Property Tax - Real Estate	$69,256.24	$30,983.04	$30,983.04	
2022-231-0000	Property Tax Allocation	$0.00	$0.00	$0.00	
2022-490-0000	Other - Intergovernmental	$1,629.46	$1,280.37	$1,350.09	$32,333.13
Parks					
2041-440-0000	Grants or Aid (Non-Federal and Non-State)	$7,500.00	$0.00	$2,500.00	
2041-820-0000	Contributions and Donations	$0.00	$500.00	$200.00	
2041-931-0000	Transfers - In	$0.00	$0.00	$30,000.00	$32,700.00
Permissive Tax					
2101-190-0000	Other - Local Taxes	$4,308.11	$4,840.00	$4,308.11	
2101-490-0000	Other - Intergovernmental	$2,152.50	$2,420.00	$2,152.50	
2101-701-0000	Interest	$146.88	$12.89	$12.89	$6,473.50
Fire					
2901-110-0000	General Property Tax - Real Estate	$30,479.47	$31,129.23	$30,479.47	
2901-231-0000	Property Tax Allocation	$0.00	$0.00	$0.00	
2901-490-0000	Other - Intergovernmental	$3,919.37	$3,514.47	$3,514.47	$33,993.94
Police					
2902-110-0000	General Property Tax - Real Estate	$25,031.71	$25,568.97	$25,031.71	

2902-231-0000	Property Tax Allocation	$0.00	$0.00	$0.00	
2902-490-0000	Other - Intergovernmental	$3,374.45	$3,765.57	$3,549.57	$28,581.28
Debt Service					
3901-701-0000	Interest	$4,394.12	$3,375.39	$4,394.12	
3901-931-0000	Transfers - In	$91,270.00	$109,524.00	$109,524.00	$113,918.12
Debt Reserve					
3902-931-0000	Transfers - In	$0.50	$0.00	$0.00	$0.00
Wastewater Levy					
3903-110-0000	General Property Tax - Real Estate	$25,655.97	$26,375.67	$25,665.97	
3903-231-0000	Property Tax Allocation	$0.00	$0.00	$0.00	
3903-490-0000	Other - Intergovernmental	$4,191.38	$4,251.71	$4,191.38	$29,857.35
ıstewater Plant Upgrade					
4902-413-0000	Federal - Pass Through Grants	$0.00	$0.00	$0.00	
4902-419-0000	Other - Federal Receipts	$2,997,000.00	$2,659,411.30	$0.00	
4902-923-0000	OWDA Loans Issued	$353,419.00	$353,418.50	$0.00	
4902-999-0000	Other - Other Financing Sources	$100,000.00	$61,900.00	$0.00	$0.00
Water					
5101-590-0000	Other - Charges for Services	$227,780.60	$202,772.09	$214,688.00	
5101-891-0000	Other - Miscellaneous Operating	$2,853.00	$2,110.89	$1,953.00	
5101-892-0000	Other - Miscellaneous Non-Operating	$0.00	$63.38	$0.00	
5101-931-0000	Transfers - In	$0.00	$0.00	$0.00	
5101-999-0000	Other - Other Financing Sources	$0.00	$0.00	$0.00	$216,641.00

Tower Debt					
5103-340-0000	Water Improvement	$0.00	$0.00	$0.00	
5103-931-0000	Transfers - In	$17,100.00	$20,520.00	$20,520.00	$20,520.00
Water Usage Overage					
5104-931-0000	Transfers - In	$36,633.60	$28,888.50	$0.00	$0.00
Sewer					
5201-590-0000	Other - Charges for Services	$332,240.60	$344,387.09	$337,388.75	
5201-891-0000	Other - Miscellaneous Operating	$1,000.00	$3,512.77	$500.00	
5201-999-0000	Other - Other Financing Sources	$0.00	$0.00	$0.00	$337,888.75
Storm Sewer					
5601-549-0000	Other - Utilities	$13,552.58	$14,020.07	$13,552.58	
5601-931-0000	Transfers - In	$0.00	$0.00	$0.00	$13,552.58
	Report Total:	$4,874,870.41	$4,470,378.53	$1,385,297.40	$1,385,297.40