

**Board of Supervisors Re-Organization Meeting**  
**Monday, January 5th, 2026 @ 6:30 P M**  
**Lynn Twp. - 7911 Kings Hgwy., New Tripoli**

**Call to Order:** The Re-Organization meeting of the Lynn Township Board of Supervisors was called to order by 2025 Chairman Brian C. Dietrich at 6:30 pm in the Municipal Building. Present were 2025 Chairman, Brian C. Dietrich, 2025 Vice Chairman, Frederick Najarian and 2025 Member, Ronald Jerdon. 2025 Secretary/Treasurer Tammy M. White, 2025 Road Master Matt Henderson, 2025 Asst. Road Master Jarett White, and 5 citizens.

**Pledge of Allegiance:** The Pledge of Allegiance was conducted.

**Media Representation:** N/A

**Public Comment:** None

**Accept the Minutes and Direct the Treasurer to pay the bills:** Motion was made by Frederick Najarian and seconded by Ronald Jerdon to accept the minutes from December 29th 2025 Close-out meeting and to direct the treasurer to pay all the bills as they become due. Motion carried unanimously.

**Appointments:**

- **Temporary Chairman-** Frederick Najarian motioned, seconded by Ronald Jerdon to appoint **Brian C. Dietrich** as Temporary Chairman to preside over the meeting until formal appointments are made. Motion carried unanimously.
- **Temporary Secretary-Direct Temporary Secretary to take the minutes of the Re-org Mtg.** – Frederick Najarian motioned, seconded by Ronald Jerdon to appoint **Tammy M. White** as Temporary Secretary/Treasurer to take the re-org minutes until formal appointments are made. Motion carried unanimously.
- Temporary Chairman, Brian C. Dietrich opened the floor for Appointments.
- **Chairman**– Frederick Najarian motioned, seconded by Ronald Jerdon to appoint **Brian C. Dietrich** as Chairman. Motion carried unanimously.
- **Chairman Brian C. Dietrich** took over the meeting at this time.
- **Vice Chairman-** Brian C. Dietrich motioned, seconded by Ronald Jerdon to appoint **Frederick Najarian** as Vice Chairman. Motion carried unanimously.
- **Secretary/Treasurer-** Frederick Najarian motioned, seconded by Ronald Jerdon to appoint **Tammy M. White** as Secretary/Treasurer. Motion carried unanimously.
- **Asst. Secretary/Treasurer-** Frederick Najarian motioned, seconded by Ronald Jerdon to appoint **Trish Burkhardt** as Asst. Secretary/Treasurer. Motion carried unanimously.
- **Treasurer's Bond "Reminder" (Tammy 2024-2027; up for renewal for 2028) (Trish 2023-2026; up for renewal for 2027)**
- **Township Solicitor – Gross, McGinley LLP (Marc Fisher).** Frederick Najarian motioned, seconded by Ronald Jerdon appointing **Gross McGinley LLP (Marc Fisher)** as Township Solicitor for 2026. Motion carried unanimously.
- **Township Engineer**– Ronald Jerdon motioned, seconded by Frederick Najarian to appoint **Keystone Consulting Engineers as Township Engineer (Karl Scherzberg)** . Motion carried unanimously.
- **Township SEO** –Frederick Najarian motioned, seconded by Ronald Jerdon to appoint **Keystone Consulting Engineers.** Motion carried unanimously.
- **Zoning Officer**-Ronald Jerdon motioned, appointing Keystone Consulting Engineers (**Jim Macort**) as Township Zoning Officer. The motion failed for a lack of a second. Frederick Najarian motioned, seconded by Brian C. Dietrich appointing Ryan Wessner from RMW Inspections as the Zoning Officer for 2026. Motion carried. Ronald Jerdon voted no.
- At this time the Board made a statement to remind all who need to, to complete their notarized Oath of Office forms and Statement of Financial Interest forms and return them to Tammy M. White as soon as possible. These are to be completed by all newly appointed/elected positions by May 1<sup>st</sup> 2024.
- **2026 BOS meeting dates:** 2<sup>nd</sup> Thursday of each month are as follows: All mtg's at 6:30 pm. 02/12-03/12-04/09-05/14-06/11-07/09-08/13-09/10-10/08-11/12-12/10, Budget Mtg. Wed. 09/23 close-out Mtg. Wed. 12/28 **Re-Org Meeting dates:** BOS Re-Org Mon. 01/05 @ 6:30; Elected Auditors Re-Org Tues. 01/06 @ 7:00 pm.
- **Schedule for the 2026 (6 Township meetings)** Advertising for 2026 done by North Whitehall Twp. 3/11 Washington; 06/10 Weisenberg; 09/09 Heidelberg Twp 12/09 Lowhill Twp. All meetings will be held at 8:00 am. Advertising for 2027 will be Lowhill Twp.

**Road Report:** *Matt Henderson, Road master, reported for the month of December: (1) Salting and Plowing. (2) Ordered and Received 10 loads of salt and the shed is full again. (3) Picked up new truck at Kressley and had Fegley letter it. (4) Red Pickup was listed and sold on Municibid and was picked up by the buyer this morning. (5) Body on F750 was repaired at Rex's and is back in service. (6) Have replaced and repaired numerous road signs. Anticipated work for January: (1) Cleaning and washing trucks. (2) Cutting trees when ice melts. (3) Hauling anti-skid. **Park:** Access roads and parking lots are plowed and salted and water lines are checked. Plan on cutting trees in the park and removal of Christmas tree.*

### **Resolutions:**

- **Resolution 2026-01-** Frederick Najarian motioned, seconded by Brian C. Dietrich to adopt **Resolution 2026-01 a Resolution To open and maintain bank accounts at the New Tripoli Bank.** Motion carried unanimously.
- **Resolution 2026-02** Ronald Jerdon motioned, seconded by Frederick Najarian to adopt **Resolution 2026-02 a Resolution To open and maintain safe-deposit box and escrow accounts at the New Tripoli Bank.** Motion carried unanimously.
- **Resolution 2026-03** Frederick Najarian motioned, seconded by Ronald Jerdon to adopt **A Resolution To establish a User Fee Schedule for 2026** Motion carried unanimously.
- **Resolution 2026-04** Frederick Najarian motioned, seconded by Ronald Jerdon to adopt **A Resolution Establishing a Fee Schedule for Engineering or Municipal Consultant fees for subdivision and land development review.** Motion carried unanimously.

### **Appointments/Resolutions:**

- **Resolution 2026-05 -Planning Commission - Terms End 01/01/2030 (2 Vacancy) (4 Year Term)** – Brian C. Dietrich made a motion, seconded by Frederick Najarian, adopting resolution number 2026-05, to re-appoint **Harold Handwerk** and **Frederick Najarian** to the Planning Commission for 4 year terms; ending 01/01/2030. Motion carried unanimously.
- **Resolution 2026-06 -Zoning Hearing Board - Term Ends 01/01/2029 (1 Vacancy) (3 Year Term)** Frederick Najarian made a motion, seconded by Brian , adopting resolution number 2026-06, to re-appoint **Jason Moyer** for 3 years; ending 01/01/2029. Ronald Jerdon voted no. Motion carried.
- **Resolution 2026-07-Building Code of Appeals Board Member - Term Ends 01/01/2031 (1 Vacancy) (5 Year Term)** Frederick Najarian motioned, seconded by Ronald Jerdon to adopt resolution number 2026-07, to re-appoint **Greg Snyder** to the Building Code of Appeals Board as a member for another 5 year term ending 01/01/2031. Motion carried unanimously.
- **Resolution 2026-08-Tax Collector Rate Schedule 2026:** A motion was made by Frederick Najarian and seconded by Ronald Jerdon adopting Resolution number 2026-08 setting the Tax Collector Commission for Lynn Twp. for Real Estate/Street Light taxes @ 5% Commission Motion carried unanimously.
- **Resolution 2026-09-EAC-** A motion was made by Ronald Jerdon and seconded by Frederick Najarian adopting Resolution number 2026-09 newly appointing **Trish Ferraro** for a 3 year term ending 01/01/2029. Motion carried unanimously.
- **Resolution 2026-10-Farmland Preservation-** A motion was made by Frederick Najarian and seconded by Brian C. Dietrich adopting Resolution number 2026-10 re-appointing **Keith Harwick** for 3 year term ending 01/01/2029. Motion carried unanimously.
- **Building/Plumbing/Electrical Inspector** – Frederick Najarian motioned, seconded by Ronald Jerdon to reappoint the following four inspection agencies: **Barry Isett; Keller Zoning, Lehigh Valley Inspections, RMW Ryan Wessner** and that at the time of application the applicant is bound to make a selection of one inspection agency. Motion carried unanimously.
- **Building Code Official (B.C.O.)** –A motion was made by Frederick Najarian and seconded by Ronald Jerdon - appointing **Ryan Wessner** as BCO. Motion carried unanimously.
- **Emergency Management Coordinator** – A motion was made by Ronald Jerdon and seconded by Frederick Najarian re-appointing **Phil Hobel** as Emergency Management Coordinator. Motion carried unanimously. A motion was made by Ronald Jerdon and seconded by Frederick Najarian setting his stipend at 3K for 2026. Motion carried unanimously.
- **Deputy Emergency Management Coordinator** – A motion was made by Frederick Najarian and seconded by Ronald Jerdon re-appointing **Dawn Didra** as Deputy Emergency Management Coordinator. Motion carried unanimously.
- **Road Master**– Frederick Najarian motioned, seconded by Ronald Jerdon to appoint **Matt Henderson** as Road Master/Superintendent. Motion carried unanimously.
- **Assistant Road Master-** Ronald Jerdon motioned, seconded by Frederick Najarian to appoint **Jarett White** as Road Master/Superintendent. Motion carried unanimously.

- **Voting delegate/Two Employees for PSATS 2026 Convention** – Ronald Jerdon motioned seconded by Frederick Najarian appointing Frederick Najarian as the voting delegate. Motion carried unanimously
- **Township Employees to the 2026 PSATS Convention** -Ronald Jerdon motioned seconded by Frederick Najarian approving Full Time employee's to attend the 2026 PSATS Convention. Motion carried unanimously.
- **Tax Collector for Income & Occupational Privilege Tax (Wage taxes)** – Ronald Jerdon motioned, seconded by Frederick Najarian to reappoint **Berkheimer & Associates as the EIT tax collector for 2026**. Motion carried unanimously.
- **Appoint Supervisor Representative for Northwestern Recreation Commission-** Brian C. Dietrich motioned, seconded by Frederick Najarian appointing **Ronald Jerdon** as the representative for 2026 to the Northwestern Recreation Commission. Motion carried unanimously.
- **Appoint Supervisor Representative for Agricultural Security Committee-** Brian C. Dietrich motioned, seconded by Ronald Jerdon appointing **Frederick Najarian** as the representative for 2026 to the Agricultural Security Committee. Motion carried unanimously.
- **Appoint Supervisor Representative for Jordan Creek Water Shed Committee Act 167** – Ronald Jerdon motioned, seconded by Brian C. Dietrich appointing **Frederick Najarian** as representative for the Jordan Creek Water Shed Committee Act 167. Motion carried unanimously.
- **Appoint Supervisor for County COG** – Frederick Najarian motioned, seconded by Brian C. Dietrich appointing **Ronald Jerdon** a supervisor for the County COG. Motion carried unanimously.
- **Steering representative to Emergency Services Steering Committee-** Frederick Najarian motioned, seconded by Brian C. Dietrich appointing **Ronald Jerdon** as representative to the Emergency Services Steering Committee. Motion carried unanimously.
- **Vacancy position for the Board of Supervisors** – Frederick Najarian motioned seconded by Ronald Jerdon to appoint Greg Snyder as Vacancy for the BOS. Motion carried unanimously.

**Asphalt Zipper:** Matt did not get the winning bid for the Asphalt Zipper.

**Park:** A walkway from Ebenezer Church to Ontelaunee Park will be completed by the Road Crew. A small pipe will be needed to complete the walkway.

**Appointment of Zoning Hearing Board Solicitor:** Frederick Najarian motion, seconded by Ronald Jerdon appointing Steven Strack from Steckel and Stopp as the ZHB Solicitor for 2026. Motion carried unanimously. Frederick Najarian motioned, seconded by Ronald Jerdon setting the rate as structured in his letter dated 12/24/25. Motion carried unanimously. His rate is \$164.00/hour for attorney work performed on behalf of the Lynn Township Zoning Hearing Board (billed in 1/10<sup>th</sup> hour increments). The ZHB Solicitor rate is also reflected in Resolution 2026-04.

**Miscellaneous:** 1. Ronald Jerdon stated that recently a significant event took place where 1000K residents made a choice, and he is looking forward to serving the next 6 years. 2. Sanctuary at Haafsville- The BOS decide not to accept the proposed contract with The Sanctuary at Haafsville. 3. Online Park Registration: The BOS directed Marc Fisher to update the Rules & Regulations to include the damage disclaimer and to strike "ashtray under the pavilion posts" and to reword #16 of the Rules & Regulations to state the "discharge" of weapons. Marc Fisher will amend the Ordinance 2018-01 to include the corrections. 4. Supervisor pay: Marc Fisher will have a draft for the February meeting for the increase in monthly supervisor pay.

**Establish mileage reimbursement for employees on Township business** – The BOS stated that Resolution 2006-19 was adopted authorizing Lynn Twp. to pay mileage reimbursement at the same rate that is set by the internal revenue service. **Note:** The IRS mileage rate for 2026 is .71 - .73 cents per mile.

**2026 Holidays-** Holiday schedule as stated in the personnel manual.

New Years Day (and a ½ day preceding New Year's Day)  
 Good Friday  
 Memorial Day  
 Independence Day  
 Labor Day  
 Veteran's Day  
 Thanksgiving Day  
 Black Friday  
 Christmas Day (and a ½ day preceding Christmas)  
 Day after Christmas (Floating Holiday)

A motion was made by Ronald Jerdon and seconded by Frederick Najarian approving the 2026 Holidays. Motion carried unanimously.

**Subdivision:** Lochland Road/Miller preliminary/final: Jarred Hermany form Hanover Engineering presented the BOS with the plan. Ronald Jerdon motioned, seconded by Frederick Najarian approving the 4 waivers listed in the KCE letter dated 12/12/25. Motion carried unanimously. Ronald Jerdon motioned, seconded by Frederick Najarian granting Preliminary/Final approval. Motion carried unanimously.

**Tax Credit:** Resolution 2026-11: A motion was made by Ronald Jerdon and seconded by Frederick Najarian approving Resolution 2026-11: **A RESOLUTION OF THE BOARD OF SUPERVISORS OF LYNN TOWNSHIP, LEHIGH COUNTY, PA ESTABLISHING THE ANNUAL CRITERIA OR CERTIFICATION OF VOLUNTEERS PROVIDING FIRE PROTECTION SERVICES UNDER THE LYNN TOWNSHIP VOLUNTEER SERVICE CREDIT PROGRAM.** Motion carried unanimously.

**Gibson Zoning Appeal:** Frederick Najarian motioned, seconded by Ronald Jerdon approving the settlement agreement with Brian Gibson, resolving the land use appeal approving the de minimis variance to minimum lot size allowing .9744 acre. Motion carried unanimously.

**Public Comment:** None

**Announcements:**

Next Regular BOS meeting Thursday, February 12, 2026 @ 6:30 pm

**Adjournment:** A motion was made by Ronald Jerdon seconded by Frederick Najarian to adjourn the meeting. Motion carried unanimously. Meeting adjourned at 7:30 pm.

**As of January 31, 2026**

| Account            | Balance             |
|--------------------|---------------------|
| General Fund       | 47,015.72           |
| Capital Reserve    | 5,624.63            |
| CD's               | 982,677.14          |
| Zoning/Subdivision | 111,236.30          |
| Veteran            | 88,194.65           |
| HLLW COG           | 97,784.67           |
| State Road         | 2,930.77            |
| Equipment          | 53,489.88           |
| Street Light       | 736.49              |
| Park               | 16,649.77           |
| Recreation         | 57,611.63           |
| Covid              | 16,670.94           |
| Farmland           | 354.39              |
|                    | <b>1,480,976.98</b> |

|                                    | TOTAL     |
|------------------------------------|-----------|
| <b>Income-GENERAL FUND</b>         |           |
| 301 · Real Property Taxes          |           |
| 301.10 · Real Estate Tax-Current   | 1,533.45  |
| Total 301 · Real Property Taxes    | 1,533.45  |
| 310 · Local Tax Enabling Act       |           |
| 310.10 · Real Estate Transfer Tax  | 3,741.15  |
| 310.20 · Earned Income Tax         |           |
| 310.21 · Earned Income Tax-Current | 42,612.22 |
| Total 310.20 · Earned Income Tax   | 42,612.22 |
| Total 310 · Local Tax Enabling Act | 46,353.37 |
| 331 · Fines                        |           |
| 331.10 · Court - Magistrate        | 102.00    |
| Total 331 · Fines                  | 102.00    |

|   |                          |
|---|--------------------------|
| 341 · Interest                              |                          |
| 341.01 · Interest on Checking               | 22.68                    |
| 341 · Interest - Other                      | <u>294.79</u>            |
| Total 341 · Interest                        | 317.47                   |
| 342 · Interest, Rents & Royalties           |                          |
| 342.53 · Royalties from Cell Tower Rent     | <u>4,503.20</u>          |
| Total 342 · Interest, Rents & Royalties     | 4,503.20                 |
| 355 · Shared Revenue & Entitlements         |                          |
| 355.04 · Alcoholic Beverage Licenses        | <u>211.58</u>            |
| Total 355 · Shared Revenue & Entitlements   | 211.58                   |
| 360 · Gen. Govt. Charges for Services       |                          |
| 361 · General Government                    |                          |
| 361.21 · Office Supplies                    | 123.25                   |
| 361.30 · Zoning-Subdiv-Land Dev Fees        |                          |
| 361.32 · Fees for Eng., Insp, & Reviews     | <u>368.50</u>            |
| Total 361.30 · Zoning-Subdiv-Land Dev Fees  | <u>368.50</u>            |
| Total 361 · General Government              | 491.75                   |
| 362 · Public Safety                         |                          |
| 362.40 · Protective Inspection Fees         |                          |
| 362.41 · Building Permit                    |                          |
| 362.41F · Building Permit Filed             | 225.00                   |
| 362.41R · Renew BLDG, Zone, Plumb           | <u>100.00</u>            |
| Total 362.41 · Building Permit              | 325.00                   |
| 362.42 · Electrical Permit                  | 50.00                    |
| 362.48 · Demolition Permit                  | <u>50.00</u>             |
| Total 362.40 · Protective Inspection Fees   | <u>425.00</u>            |
| Total 362 · Public Safety                   | 425.00                   |
| 364 · Sanitation                            |                          |
| 364.30 · Solid Waste Collection/Disposal    | <u>26.00</u>             |
| Total 364 · Sanitation                      | <u>26.00</u>             |
| Total 360 · Gen. Govt. Charges for Services | 942.75                   |
| 392 · Interfund Operating Transfer          |                          |
| 392.97 · Transfer from Park                 | <u>80,000.00</u>         |
| Total 392 · Interfund Operating Transfer    | 80,000.00                |
| 394.000 · Short-Term Debt                   |                          |
| 394.200 · Reimbursement to Township         | <u>100.00</u>            |
| Total 394.000 · Short-Term Debt             | <u>100.00</u>            |
| <b>Total Income</b>                         | <b><u>134,063.82</u></b> |
| Gross Profit                                | 134,063.82               |
| Expense                                     |                          |
| 400 · General Government                    |                          |
| 400.00 · Legislative (Governing) Body       |                          |
| 400.05 · Supervisor Salaries                | <u>468.75</u>            |
| Total 400.00 · Legislative (Governing) Body | 468.75                   |
| 403 · Tax Collection                        |                          |

|  |                  |
|--|------------------|
| 403.16 · Commission Paid as Compensation   | 0.00             |
| 403 · Tax Collection - Other               | <u>84.58</u>     |
| Total 403 · Tax Collection                 | 84.58            |
| 404 · Solicitor/Legal Services             | 4,334.00         |
| 405 · Secretary/Clerk                      |                  |
| 405.12 · Salary Township Secretary         | <u>10,678.40</u> |
| Total 405 · Secretary/Clerk                | 10,678.40        |
| 406 · Other General Govt. Admin            |                  |
| Payroll                                    | 201.03           |
| 406.12 · Salary Full Time Staff            | 484.43           |
| 406.21 · Office Supplies                   | 707.53           |
| 406.23 · Postage                           | 111.65           |
| 406.32 · Communication - Phone/Wireless    | 2,398.62         |
| 406.38 · Rentals                           | 279.25           |
| 406 · Other General Govt. Admin - Other    | <u>-221.05</u>   |
| Total 406 · Other General Govt. Admin      | 3,961.46         |
| 408 · Engineering Services                 |                  |
| 408.99 · Township engineer                 | <u>4,824.27</u>  |
| Total 408 · Engineering Services           | 4,824.27         |
| 409 · General Government Bldg&Plants       |                  |
| 409.36 · Public Utility Services (TWP)     | 2,159.79         |
| 409.37 · Repairs and Maint.                | 5,870.01         |
| 409.44 · Laundry/Other Sanitary Services   | 140.00           |
| 409.99 · Heating - Oil/Propane             | <u>2,109.02</u>  |
| Total 409 · General Government Bldg&Plants | <u>10,278.82</u> |
| Total 400 · General Government             | 34,630.28        |
| 410 · Public Safety                        |                  |
| 411 · Fire                                 |                  |
| 411.99 · Fire Company - Miscellaneous      | <u>1,035.35</u>  |
| Total 411 · Fire                           | 1,035.35         |
| 413 · Code Enforcement                     |                  |
| 413.31 · Code enforcement pro. service     | <u>525.00</u>    |
| Total 413 · Code Enforcement               | 525.00           |
| 414 · Planning & Zoning                    |                  |
| 414.31 · Professional services             | 1,785.00         |
| 414.98 · Zoning Recording/Transcription    | 375.00           |
| 414.99 · Salary Zoning Officer             | <u>797.50</u>    |
| Total 414 · Planning & Zoning              | 2,957.50         |
| 419 · Other Public Safety                  |                  |
| 419.99 · PA One Call                       | <u>30.01</u>     |
| Total 419 · Other Public Safety            | <u>30.01</u>     |
| Total 410 · Public Safety                  | 4,547.86         |
| 420 · Health and Human Services            |                  |
| 422 · Vector (Animal) Control              |                  |
| 422.99 · Stray Animals                     | <u>300.00</u>    |
| Total 422 · Vector (Animal) Control        | <u>300.00</u>    |

|  |                          |
|--|--------------------------|
| Total 420 · Health and Human Services      | 300.00                   |
| 430 · Public Works Hwy,Rds,Streets         |                          |
| 432 · Winter Maintenance                   |                          |
| 432.14 · Salaries Winter Maintenance       | 15,346.76                |
| 432.98 · Twp paid winter maint. mats.      | <u>21,834.32</u>         |
| Total 432 · Winter Maintenance             | 37,181.08                |
| 437 · Repair of Tools & Machinery          |                          |
| 437.98 · Repair of Machinery               | 6,609.86                 |
| 437.99 · Truck Repair                      | <u>2,477.03</u>          |
| Total 437 · Repair of Tools & Machinery    | 9,086.89                 |
| 438 · Road/Bridge Maint. and Repair        |                          |
| 438.14 · Salaries for Road Maint           | 6,139.97                 |
| 438.25 · Repairs & Maint Supplies          | 2,055.67                 |
| 438.98 · Twp. paid road maint mat.         | 1,538.67                 |
| 438.99 · Truck Fuel                        | <u>3,189.54</u>          |
| Total 438 · Road/Bridge Maint. and Repair  | <u>12,923.85</u>         |
| Total 430 · Public Works Hwy,Rds,Streets   | 59,191.82                |
| 450 · Cultlure-Recreation                  |                          |
| 454 · GF Parks                             |                          |
| 454.12 · Parks full time staff (GF)        | 4,084.96                 |
| 454.36 · Public Utilities                  | <u>93.25</u>             |
| Total 454 · GF Parks                       | <u>4,178.21</u>          |
| Total 450 · Cultlure-Recreation            | 4,178.21                 |
| 480 · Misc. Expense                        |                          |
| 481 · Employer paid Taxes                  |                          |
| 481.10 · Employer paid FICA                | 2,363.92                 |
| 481.20 · Employer paid Medicare            | 552.85                   |
| 481.30 · Employer paid Unemployment Comp   | 357.09                   |
| 483.49 · 457 Pension contribution          | 21,672.13                |
| 483.52 · Roth IRA Capital Trust            | 1,050.00                 |
| 481 · Employer paid Taxes - Other          | <u>-10.00</u>            |
| Total 481 · Employer paid Taxes            | 25,985.99                |
| 487 · Other Group Insurance Benefits       |                          |
| 487.01 · Health Insurance                  | 19,564.74                |
| 487.02 · Life Insurance                    | <u>62.20</u>             |
| Total 487 · Other Group Insurance Benefits | <u>19,626.94</u>         |
| Total 480 · Misc. Expense                  | 45,612.93                |
| <b>Total Expense</b>                       | <b>148,461.10</b>        |
| Net Income                                 | <u><u>-14,397.28</u></u> |
|  | <b>Jan 26</b>            |
| Income-LIGHT FUND                          |                          |
| 383.11 · Street Lighting Tax               | 158.10                   |
| <b>Total Income</b>                        | <b>158.10</b>            |
| Expense                                    | <u>0.00</u>              |
| Net Income                                 | <u><u>158.10</u></u>     |

|   | <u>Jan 26</u> |
|---|---------------|
| <b>Other Income/Expense-CR</b>              |               |
| Other Income                                |               |
| 341.02 · Interest on Savings                | 3.91          |
| <b>Total Other Income</b>                   | <b>3.91</b>   |
| Net Other Income                            | 3.91          |
| <b>Net Income</b>                           | <b>3.91</b>   |
|   | <u>Jan 26</u> |
| <b>Income-LFF</b>                           |               |
| 341.01 · Interest on Checking               | 1.16          |
| <b>Total Income</b>                         | <b>1.16</b>   |
| Expense                                     | 0.00          |
| <b>Net Income</b>                           | <b>1.16</b>   |
|   | <u>Jan 26</u> |
| <b>Income-HLLW</b>                          |               |
| 341.02 · Interest on Savings                | 67.93         |
| 342.40 · Rent of Machinery and<br>Equipment | 760.00        |
| <b>Total Income</b>                         | <b>827.93</b> |
| Expense                                     | 0.00          |
| <b>Net Income</b>                           | <b>827.93</b> |
|   | <u>Jan 26</u> |
| <b>Income-RECREATION</b>                    |               |
| 341.01 · Interest on Checking               | 9.46          |
| <b>Total Income</b>                         | <b>9.46</b>   |
| Expense                                     | 0.00          |
| <b>Net Income</b>                           | <b>9.46</b>   |
|   | <u>Jan 26</u> |
| <b>Income-ESCROW</b>                        |               |
| 341.000 · Interest Earnings                 |               |
| 341.01 · Interest on Checking               | 7.39          |
| 341.02 · Interest J&M, LLC                  | 46.07         |
| Total 341.000 · Interest Earnings           | 53.46         |
| <b>Total Income</b>                         | <b>53.46</b>  |
| Expense                                     | 0.00          |
| <b>Net Income</b>                           | <b>53.46</b>  |
|   | <u>Jan 26</u> |
| <b>Income-PARK</b>                          |               |
| 341.01 · Interest on Checking               | 9.39          |
| 342.59 · Rental of Park Facilities          | 700.00        |
| 387 · Contributions and Donations           | 25.00         |
| <b>Total Income</b>                         | <b>734.39</b> |
| Expense                                     |               |
| 454 · Parks                                 |               |

|   |                   |
|---|-------------------|
| 454.38 · Rental                           | 639.00            |
| Total 454 · Parks                         | 639.00            |
| 492 · Interfund Operating Transfers       |                   |
| 492.01 · Transfer to General Fund         | 80,000.00         |
| Total 492 · Interfund Operating Transfers | 80,000.00         |
| <b>Total Expense</b>                      | <b>80,639.00</b>  |
| Net Income                                | <b>-79,904.61</b> |
|   | <u>Jan 26</u>     |
| <b>Income-EQUIPMENT</b>                   |                   |
| 341.02 Interest on Equip Fund             | 36.57             |
| 391 Proceeds of General Fixed             |                   |
| 391.10 Sales of vehicles, equip           | 6,809.00          |
| Total 391 Proceeds of General Fixed       | 6,809.00          |
| <b>Total Income</b>                       | <b>6,845.57</b>   |
| Expense                                   | 0.00              |
| Net Income                                | <b>6,845.57</b>   |
|   | <u>Jan 26</u>     |
| <b>Ordinary Income/Expense-VETERANS</b>   |                   |
| Income                                    |                   |
| 341.03 Interest Memorial Fund             | 61.28             |
| 357.01 Grants/Donations                   | 370.71            |
| <b>Total Income</b>                       | <b>431.99</b>     |
| Gross Profit                              | 431.99            |
| Net Ordinary Income                       | 431.99            |
| Net Income                                | <b>431.99</b>     |
|   | <u>Jan 26</u>     |
| <b>Income-COVID</b>                       |                   |
| 341.03 Interest Covid Fund                | 11.59             |
| <b>Total Income</b>                       | <b>11.59</b>      |
| Expense                                   | 0.00              |
| Net Income                                | <b>11.59</b>      |
|   | <u>Jan 26</u>     |
| <b>Income-FARMLAND</b>                    |                   |
| 341 - Interest                            | 0.25              |
| <b>Total Income</b>                       | <b>0.25</b>       |
| Expense                                   | 0.00              |
| Net Income                                | <b>0.25</b>       |
| Total Income (all accounts)               | 143,137.72        |
| Total Expense (all accounts)              | 229,100.10        |
|   | <b>-85,958.47</b> |

*Tommy M. White*  
Secretary / Treasurer

