## *Buckingham Township*
## *Adopted Budget Summary - All Funds*
## *2026*

| Fund No. | Fund Name | Adopted Budget - 2026 Estimated Beginning Fund Balance | Total Revenues | Total Expenditures | Estimated Ending Fund Balance |
|---|---|---|---|---|---|
| 01 | General Fund | $ 7,681,308 | 10,970,650 | 14,190,900 | 4,461,058 |
| 03 | Fire Protection Fund | 0 | 838,700 | 838,700 | 0 |
| 04 | Park Fund | 830,645 | 515,000 | 740,000 | 605,645 |
| 05 | Emergency Management Fund | 0 | 96,950 | 96,950 | 0 |
| 06 | Water Fund | 9,586,447 | 4,968,250 | 2,455,950 | 12,098,748 |
| 08 | Sewer Fund | 25,409,803 | 4,013,800 | 3,738,500 | 25,685,104 |
| 15 | General Obligation Bond-Open Space | 2,070,713 | 1,115,000 | 1,924,100 | 1,261,613 |
| 18 | Capital Projects Fund | 2,515 | 393,400 | 393,400 | 2,515 |
| 23 | Open Space Sinking Fund | 39,537 | 1,172,100 | 1,185,150 | 26,487 |
| 30 | Capital Reserve Fund | 13,492,259 | 2,019,870 | 0 | 15,512,129 |
| 35 | Highway Aid Fund | 1,287,593 | 723,650 | 795,000 | 1,216,243 |
| 36 | Highway Improvement Fund | 722,272 | 7,500 | 0 | 729,772 |
| | Total All Funds | 61,123,092 | 26,834,870 | 26,358,650 | 61,599,313 |

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | |
| **Taxes** | | | | | | | | | | | |
| | 310 | 100 | Real Estate Transfer Tax | $ 1,348,197 | $ 969,832 | $ 1,039,070 | $ 900,000 | $ 547,474 | 60.83% | $ 1,050,000 | $ 950,000 |
| | 310 | 210 | Earned Income Tax- Current Yr. | 6,386,209 | 6,823,500 | 6,831,451 | 6,386,000 | 3,695,416 | 57.87% | 6,881,500 | 6,486,000 |
| | 310 | 220 | Earned Income Tax- Prior Yr. | 1,703,928 | 1,586,141 | 1,584,424 | 1,250,000 | 1,189,232 | 95.14% | 1,450,000 | 1,350,000 |
| | 310 | 510 | Local Services Tax- Current Yr. | 78,247 | 82,718 | 86,781 | 82,650 | 70,133 | 84.86% | 85,000 | 82,650 |
| | 310 | 520 | Local Services Tax- Prior Yr. | 645 | 1,346 | 868 | 1,300 | 192 | 14.77% | 250 | 850 |
| | | | **SUBTOTAL** | **$ 9,517,226** | **$ 9,463,537** | **$ 9,542,595** | **$ 8,619,950** | **$ 5,502,447** | **63.83%** | **$ 9,466,750** | **$ 8,869,500** |
| | | | **TOTAL TAXES** | **$ 9,517,226** | **$ 9,463,537** | **$ 9,542,595** | **$ 8,619,950** | **$ 5,502,447** | **63.83%** | **$ 9,466,750** | **$ 8,869,500** |
| **Licenses and Permits** | | | | | | | | | | | |
| Business Licenses/Permits | 321 | 340 | Other Police/Protective | $ 525 | $ 1,100 | $ 750 | $ 500 | $ 675 | 135.00% | $ 1,013 | $ 750 |
| | 321 | 800 | Cable Television Franchise Fees | 455,107 | 436,547 | 423,809 | 409,350 | 199,906 | 48.83% | 399,812 | 388,250 |
| | | | **SUBTOTAL** | **$ 455,632** | **$ 437,647** | **$ 424,559** | **$ 409,850** | **$ 200,581** | **48.94%** | **$ 400,825** | **$ 389,000** |
| Non-Business Licenses/Permits | 322 | 820 | Street Encroachment | $ 6,725 | $ 1,375 | $ 1,480 | $ 1,000 | $ 1,400 | 140.00% | $ 2,100 | $ 2,000 |
| | 322 | 900 | Other Non-Business Licenses/Permits | 5,740 | 6,480 | 6,730 | 6,050 | 6,991 | 115.55% | 10,487 | 6,350 |
| | | | **SUBTOTAL** | **$ 12,465** | **$ 7,855** | **$ 8,210** | **$ 7,050** | **$ 8,391** | **119.02%** | **$ 12,587** | **$ 8,350** |
| | | | **TOTAL LICENSES AND PERMITS** | **$ 468,097** | **$ 445,502** | **$ 432,769** | **$ 416,900** | **$ 208,972** | **50.13%** | **$ 413,411** | **$ 397,350** |
| **Fines and Forfeits** | | | | | | | | | | | |
| | 330 | 000 | Fines & Forfeits | $ 25,750 | $ 0 | $ 0 | $ 0 | | 0.00% | $ 0 | $ 0 |
| Fines | 331 | 110 | Vehicle Code Violations | 9,604 | 9,453 | 9,195 | 9,600 | 4,056 | 42.25% | 8,656 | 9,350 |
| | 331 | 120 | Violations of Ordinances, Statutes, Etc. | 10 | 0 | | 0 | 5 | 0.00% | 5 | 0 |
| | 331 | 130 | Other Court Fines | 30,987 | 28,452 | 21,024 | 27,700 | 14,706 | 53.09% | 23,805 | 25,500 |
| | 331 | 140 | Bus Patrol Violations | | | 6,375 | 0 | 9,836 | 100.00% | 13,281 | 12,500 |
| | | | **SUBTOTAL** | **$ 66,351** | **$ 37,905** | **$ 36,594** | **$ 37,300** | **$ 28,603** | **76.68%** | **$ 45,748** | **$ 47,350** |
| | | | **TOTAL FINES AND FORFEITS** | **$ 66,351** | **$ 37,905** | **$ 36,594** | **$ 37,300** | **$ 28,603** | **76.68%** | **$ 45,748** | **$ 47,350** |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings-General | $ 50,900 | $ 342,505 | $ 446,396 | $ 200,000 | $ 196,141 | 98.07% | $ 392,233 | $ 200,000 |
| | 341 | 100 | Interest on Escrow Accounts | 1,613 | 0 | 0 | 0 | 0 | 100.00% | 0 | 0 |
| | | | **SUBTOTAL** | **$ 52,513** | **$ 342,505** | **$ 446,396** | **$ 200,000** | **$ 196,141** | **98.07%** | **$ 392,233** | **$ 200,000** |
| | 342 | 200 | Rent of Buildings | $ 3,052 | $ 2,397 | $ 4,322 | $ 3,750 | $ 2,500 | 66.67% | $ 3,500 | $ 3,750 |
| | 342 | 250 | Community Garden Plots | 0 | 380 | 390 | 0 | 60 | 0.00% | 0 | 0 |
| | 342 | 251 | EAC Plant Sale | 0 | 0 | 10 | 0 | 30 | 0.00% | 30 | |
| | 342 | 300 | Park Usage Fees | 40,400 | 40,800 | 37,400 | 31,000 | 30,500 | 98.39% | 31,500 | 31,000 |
| | | | **SUBTOTAL** | **$ 43,452** | **$ 43,577** | **$ 42,122** | **$ 34,750** | **$ 33,090** | **95.22%** | **$ 35,030** | **$ 34,750** |
| | | | **TOTAL INTEREST, RENTS AND ROYALTIES** | **$ 95,965** | **$ 386,082** | **$ 488,518** | **$ 234,750** | **$ 229,231** | **97.65%** | **$ 427,263** | **$ 234,750** |
| **Intergovernmental Revenues** | | | | | | | | | | | |
| Federal Capital/Operating Grants | 351 | 020 | Public Safety - Federal Grants | $ 808 | $ 1,783 | $ 0 | $ 1,800 | $ 2,198 | 0.00% | $ 2,198 | $ 1,800 |
| | | | **SUBTOTAL** | **$ 808** | **$ 1,783** | **$ 0** | **$ 1,800** | **$ 2,198** | **0.00%** | **$ 2,198** | **$ 1,800** |
| | 354 | 020 | State Grants | $ 68,765 | $ 95,082 | $ 37,279 | $ 0 | $ 170,000 | 0.00% | $ 173,376 | $ 0 |
| | 354 | 025 | County of Bucks Grant | 0 | 0 | 2,173 | 0 | 0 | 0.00% | 0 | 0 |
| | 354 | 030 | Pension/Retirement Contribution | 282,180 | 370,781 | 383,785 | 377,500 | 0 | 0.00% | 399,940 | 413,250 |
| | | | **SUBTOTAL** | **$ 350,945** | **$ 465,863** | **$ 423,237** | **$ 377,500** | **$ 170,000** | **45.03%** | **$ 399,940** | **$ 413,250** |
| State Shared Revenue | 355 | 010 | Public Utility Realty Tax Act | $ 10,161 | $ 9,908 | $ 10,479 | $ 10,450 | $ 0 | 0.00% | $ 9,356 | $ 9,350 |
| | 355 | 080 | Alcoholic Beverages Tax | 0 | 2,700 | 2,700 | 3,000 | 2,700 | 90.00% | 2,700 | 2,700 |
| | | | **SUBTOTAL** | **$ 10,161** | **$ 12,608** | **$ 13,179** | **$ 13,450** | **$ 2,700** | **20.07%** | **$ 12,056** | **$ 12,050** |
| | | | **TOTAL INTERGOVERNMENTAL** | **$ 361,914** | **$ 480,254** | **$ 436,416** | **$ 392,750** | **$ 174,898** | **44.53%** | **$ 414,194** | **$ 427,100** |

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |
| General Government | 361 | 300 | Zoning Fees | $ 50,973 | $ 44,652 | $ 41,889 | $ 46,200 | $ 35,548 | 76.94% | $ 53,544 | $ 44,900 |
| | 361 | 310 | Subdivision Land Devel Plan Fees | 2,342 | 10,119 | 8,200 | 4,000 | 1,650 | 41.25% | 1,650 | 4,000 |
| | 361 | 320 | Conditional Use Fee | 2,500 | 0 | 500 | 0 | 500 | 0.00% | 500 | 0 |
| | 361 | 330 | Zoning Hearing Applications | 19,000 | 22,000 | 56,300 | 19,800 | 16,650 | 143.61% | 24,467 | 19,800 |
| | 361 | 350 | Admin Charges on Developer Escrow Billings | 69,792 | 54,381 | 53,281 | 40,000 | 28,435 | 19.55% | 42,083 | 40,000 |
| | 361 | 400 | Plan Modules - 537 Reviews | 4,600 | 5,000 | 2,350 | 4,700 | 7,820 | 0.74% | 12,027 | 2,350 |
| | 361 | 410 | Zoning Certification | 200 | 313 | 0 | 200 | 35 | 0.00% | 50 | 200 |
| | 361 | 450 | Notary Fees | 405 | 455 | 545 | 400 | 195 | 48.75% | 333 | 400 |
| | | | **SUBTOTAL** | **$ 149,812** | **$ 136,919** | **$ 163,064** | **$ 115,300** | **$ 90,833** | **78.78%** | **$ 134,653** | **$ 111,650** |
| Public Safety | 362 | 100 | Special Police Services | $ 18,915 | $ 19,737 | $ 26,787 | $ 15,000 | $ 12,296 | 81.97% | $ 23,176 | $ 15,000 |
| | 362 | 110 | Sale of Copies of Accident Reports | 5,258 | 5,205 | 5,460 | 5,150 | 3,075 | 59.71% | 5,620 | 5,300 |
| | 362 | 410 | Building Permits | 163,079 | 197,760 | 124,028 | 223,700 | 228,418 | 102.11% | 286,250 | 253,500 |
| | 362 | 415 | Education Contribution | 1,523 | 1,505 | 1,442 | 1,500 | 985 | 65.67% | 1,476 | 1,500 |
| | 362 | 420 | Plumbing & Mechanical Permits | 84,104 | 97,586 | 73,201 | 82,800 | 116,779 | 141.04% | 138,739 | 103,200 |
| | 362 | 430 | Electrical Permits | 0 | 0 | 0 | 0 | 14,000 | 100.00% | 20,842 | 0 |
| | 362 | 440 | Certificate of Occupancy | 0 | 0 | 0 | 0 | 100 | 100.00% | 200 | 0 |
| | 362 | 460 | Public & Private Water Permits & Inspections | 2,105 | 1,764 | 2,770 | 1,700 | 1,200 | 70.59% | 6,760 | 1,700 |
| | 362 | 470 | Swimming Pool Permits | 12,050 | 10,300 | 7,950 | 12,000 | 9,800 | 81.67% | 11,600 | 12,000 |
| | 362 | 475 | Fire Prevention Permits & Inspections | 43,681 | 43,051 | 44,477 | 42,450 | 32,225 | 75.91% | 45,067 | 41,750 |
| | 362 | 480 | Misc. Inspection Permits/Fees | 1,640 | 1,520 | 1,910 | 1,900 | 1,590 | 83.68% | 2,680 | 1,750 |
| | 362 | 485 | Stormwater Inspection Fees | 7,030 | 5,570 | 3,944 | 5,900 | 4,070 | 68.98% | 5,987 | 5,200 |
| | | | **SUBTOTAL** | **$ 339,385** | **$ 383,997** | **$ 291,969** | **$ 392,100** | **$ 424,538** | **108.27%** | **$ 548,397** | **$ 440,900** |
| | 364 | 500 | Recyclable Collection Fees | $ 1,518 | $ 1,270 | $ 1,431 | $ 1,500 | $ 651 | 43.40% | $ 1,302 | $ 1,500 |
| | | | **SUBTOTAL** | **$ 1,518** | **$ 1,270** | **$ 1,431** | **$ 1,500** | **$ 651** | **43.40%** | **$ 1,302** | **$ 1,500** |
| | | | **TOTAL CHARGES FOR SERVICES** | **$ 490,715** | **$ 522,186** | **$ 456,464** | **$ 508,900** | **$ 516,022** | **101.40%** | **$ 684,352** | **$ 554,050** |
| **Miscellaneous Revenues** | | | | | | | | | | | |
| Miscellaneous Revenues | 380 | 000 | Miscellaneous Revenues | $ 2,188 | $ 2,631 | $ 3,271 | $ 2,000 | $ 65 | 3.25% | $ 2,000 | $ 2,000 |
| | 380 | 050 | Sale of Misc Township Memorablia | 280 | 162 | 601 | 0 | 2,994 | 100.00% | 4,020 | 0 |
| | 380 | 100 | Incentive Funds | 10,064 | 0 | 756 | 0 | 504 | 0.00% | 864 | 0 |
| | 381 | 000 | Commission on Tickets | 65 | 89 | 134 | 50 | 120 | 0.00% | 150 | 50 |
| | 387 | 100 | Memorial Bench | 0 | 0 | 6,100 | 0 | 1,800 | 100.00% | $ 1,800 | 0 |
| | | | **SUBTOTAL** | **$ 12,597** | **$ 2,882** | **$ 10,862** | **$ 2,050** | **$ 5,483** | **267.46%** | **$ 8,834** | **$ 2,050** |
| | | | **TOTAL MISCELLANEOUS REVENUES** | **$ 12,597** | **$ 2,882** | **$ 10,862** | **$ 2,050** | **$ 5,483** | **267.46%** | **$ 8,834** | **$ 2,050** |
| **Other Financing Sources** | | | | | | | | | | | |
| Proceeds of Fixed Assets | 391 | 100 | Sales of General Fixed Assets | $ 20,352 | $ 15,150 | $ 31,300 | $ 10,000 | $ 0 | 0.00% | $ 5,000 | $ 10,000 |
| | 391 | 200 | Compensation for Loss of Fixed Asset | 17,060 | 52,606 | 0 | 0 | 0 | 0.00% | 8,958 | 0 |
| | | | **SUBTOTAL** | **$ 37,412** | **$ 67,756** | **$ 31,300** | **$ 10,000** | **$ 0** | **0.00%** | **$ 13,958** | **$ 10,000** |
| | 392 | 060 | Transfer from Water Fund | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 | 100.00% | $ 125,000 | $ 125,000 |
| | 392 | 080 | Transfer from Sewer Fund | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 100.00% | 125,000 | 125,000 |
| | | | **SUBTOTAL** | **$ 250,000** | **$ 250,000** | **$ 250,000** | **$ 250,000** | **$ 250,000** | **100.00%** | **$ 250,000** | **$ 250,000** |
| Refunds | 395 | 000 | Refunds of Prior Year Expenditures | $ 88,906 | $ 121,484 | $ 79,272 | $ 80,000 | $ 15,996 | 1.00% | $ 85,996 | $ 20,000 |
| | 395 | 100 | Reimbursement of Current Year Expenditure | 13,773 | 205 | 1,005 | 0 | 21,828 | 0.00% | 21,828 | 0 |
| | 395 | 150 | Reimbursement Student Resource Officer | 0 | 0 | 130,977 | 140,800 | 87,204 | 100.00% | 150,709 | 156,000 |
| | 395 | 300 | Reimbursement of Street Light | 0 | 0 | 216 | 0 | 0 | 0.00% | 0 | 0 |
| | 395 | 400 | Reimbursement of Traffic Light | 2,778 | 8,744 | 1,358 | 2,500 | 962 | 38.48% | 2,000 | 2,500 |
| | | | **SUBTOTAL** | **$ 105,457** | **$ 130,433** | **$ 212,828** | **$ 223,300** | **$ 125,990** | **56.42%** | **$ 260,533** | **$ 178,500** |
| | | | **TOTAL OTHER FINANCING SOURCES** | **$ 392,869** | **$ 448,189** | **$ 494,128** | **$ 483,300** | **$ 375,990** | **77.80%** | **$ 524,491** | **$ 438,500** |
| | | | **TOTAL ALL REVENUES** | **$ 11,405,734** | **$ 11,786,538** | **$ 11,898,347** | **$ 10,695,900** | **$ 7,041,646** | **65.84%** | **$ 11,985,043** | **$ 10,970,650** |

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD- August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | | | | |
| **General Government** | | | | | | | | | | | |
| Legislative Body | 400 | 110 | Salaries/Wages of Elected Officials | $ 12,375 | $ 12,375 | $ 12,375 | $ 12,400 | $ 8,250 | 66.53% | $ 12,375 | $ 15,200 |
| | 400 | 141 | Salaries/Wages of Recording Secretary | 2,022 | 1,717 | 2,979 | 3,000 | 0 | 0.00% | 3,000 | 4,000 |
| | 400 | 156 | Health/Hospitalization Insurance | 113,771 | 114,501 | 120,148 | 138,200 | 93,702 | 67.80% | 124,935 | 137,450 |
| | 400 | 157 | Dental Insurance | 4,025 | 4,025 | 4,025 | 4,550 | 2,092 | 45.97% | 2,789 | 2,950 |
| | 400 | 158 | Life and Disability Insurance | 361 | 360 | 360 | 500 | 241 | 48.21% | 329 | 450 |
| | 400 | 161 | FICA (Social Security) | 899 | 893 | 874 | 1,000 | 696 | 69.61% | 1,011 | 1,200 |
| | 400 | 164 | Medicare | 210 | 209 | 204 | 250 | 163 | 65.08% | 237 | 300 |
| | 400 | 210 | Office Supplies | 280 | 915 | 617 | 650 | 152 | 23.37% | 203 | 800 |
| | 400 | 300 | Other Services and Charges | 0 | 309 | 961 | 1,500 | 6,725 | 448.30% | 8,967 | 16,000 |
| | 400 | 310 | Legal Services | 0 | 0 | 0 | 0 | 65,977 | 100.00% | 86,181 | 100,000 |
| | 400 | 312 | Management Consulting Services | 2,236 | 330 | 1,100 | 10,000 | 475 | 4.75% | 633 | 50,000 |
| | 400 | 313 | Engineering | 1,426 | 502 | 277 | 4,500 | 0 | 0.00% | 0 | 4,500 |
| | 400 | 314 | Special Legal Services | 0 | 0 | 0 | 0 | | | 10,000 | 25,000 |
| | 400 | 325 | Postage | 410 | 2,308 | 8,958 | 5,450 | 1,960 | 35.97% | 4,248 | 5,350 |
| | 400 | 329 | Other Communication | 4,618 | 8,798 | 7,819 | 6,350 | 5,455 | 85.90% | 8,182 | 6,400 |
| | 400 | 340 | Advertising/Printing/Binding | 914 | 7,181 | 18,012 | 19,000 | 8,458 | 44.51% | 17,870 | 19,000 |
| | 400 | 351 | Insurance - Property | 375 | 462 | 510 | 550 | 551 | 100.18% | 551 | 650 |
| | 400 | 352 | Insurance - Liability | 19,146 | 26,188 | 8,326 | 19,650 | 8,592 | 43.73% | 8,592 | 9,500 |
| | 400 | 420 | Dues/Subscriptions/Memberships | 3,328 | 3,272 | 3,593 | 4,400 | 3,458 | 78.60% | 3,608 | 4,500 |
| | 400 | 460 | Meetings, Conferences & Training | 425 | 440 | 3,943 | 2,450 | 289 | 11.80% | 2,000 | 3,300 |
| | 400 | 750 | Capital Purchases- Minor Machinery/Equipment | 0 | 370 | 3,088 | 5,500 | 0 | 0.00% | 5,500 | 5,500 |
| | | | **SUBTOTAL** | **$ 166,821** | **$ 185,153** | **$ 198,169** | **$ 239,900** | **$ 207,235** | **86.38%** | **$ 301,211** | **$ 412,050** |
| Executive | 401 | 121 | Salary of Chief Executive (Manager) | $ 170,363 | $ 180,585 | $ 188,343 | $ 206,300 | $ 133,270 | 64.60% | $ 207,044 | $ 213,500 |
| | 401 | 140 | Salaries/Wages of Staff | 117,383 | 122,881 | 166,368 | 281,100 | 120,298 | 42.80% | 196,465 | 292,700 |
| | 401 | 156 | Health/Hospitalization Insurance | 113,771 | 114,501 | 145,321 | 226,750 | 101,345 | 44.69% | 136,053 | 192,950 |
| | 401 | 157 | Dental Insurance | 4,025 | 4,025 | 4,696 | 7,600 | 2,212 | 29.11% | 2,986 | 4,300 |
| | 401 | 158 | Life and Disability Insurance | 1,149 | 1,169 | 1,390 | 2,550 | 920 | 36.08% | 1,272 | 2,050 |
| | 401 | 160 | Deferred Compensation Contribution | 16,999 | 18,019 | 18,666 | 18,700 | 14,190 | 75.88% | 20,704 | 21,350 |
| | 401 | 161 | FICA (Social Security) | 16,430 | 17,577 | 20,749 | 30,700 | 16,947 | 55.20% | 25,940 | 31,900 |
| | 401 | 164 | Medicare | 4,267 | 4,492 | 5,204 | 7,200 | 3,963 | 55.04% | 6,054 | 7,500 |
| | 401 | 183 | Overtime | 0 | 0 | 0 | 0 | 128 | 100.00% | 400 | 500 |
| | 401 | 186 | Incentive Pay - Seasonal | 1,000 | 1,000 | 2,200 | 1,500 | 0 | 0.00% | 1,500 | 1,500 |
| | 401 | 210 | Office Supplies | 2,823 | 3,599 | 4,678 | 4,250 | 1,611 | 37.91% | 3,012 | 5,100 |
| | 401 | 300 | Other Services and Charges | 294 | 925 | 240 | 1,000 | 0 | 0.00% | - | 1,000 |
| | 401 | 310 | Legal Services | 92,621 | 109,637 | 128,812 | 175,000 | 101,842 | 58.20% | 140,659 | 175,000 |
| | 401 | 312 | Management Consulting Services | 177 | 30 | 277 | 2,500 | 126 | 5.04% | 1,000 | 2,500 |
| | 401 | 313 | Engineering/Architectural Services | 20,534 | 6,813 | 27,427 | 20,000 | 8,973 | 44.87% | 13,395 | 20,000 |
| | 401 | 314 | Special Legal Services | 0 | 0 | 0 | 0 | 1,953 | 100.00% | 10,367 | 0 |
| | 401 | 321 | Telephone Services- Monthly Charges | 2,592 | 4,181 | 3,301 | 3,000 | 1,927 | 64.23% | 3,251 | 3,000 |
| | 401 | 325 | Postage | 1,105 | 694 | 1,206 | 1,600 | 919 | 57.44% | 1,103 | 1,500 |
| | 401 | 329 | Other Communication | 16,947 | 14,971 | 21,080 | 34,350 | 11,702 | 34.07% | 26,386 | 35,750 |
| | 401 | 337 | Automobile Allowance | 6,000 | 6,000 | 6,000 | 6,000 | 4,000 | 66.67% | 6,000 | 6,000 |
| | 401 | 340 | Advertising/Printing/Binding | 1,242 | 778 | 733 | 1,500 | 0 | 0.00% | 700 | 1,500 |

| Category | Dept No | Acct No | Description | Actual | | | 2025 | | | | 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2022 | 2023 | 2024 | Budget | YTD-August 31 | YTD % of Budget | Projected | Adopted Budget |
| | 401 | 351 | Insurance - Property | 375 | 462 | 510 | 550 | 551 | 100.18% | 551 | 650 |
| | 401 | 352 | Insurance - Liability | 2,510 | 2,759 | 3,038 | 3,200 | 3,768 | 117.75% | 3,768 | 4,100 |
| | 401 | 353 | Surety/Fidelity Bonds | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 100.00% | 1,750 | 1,750 |
| | 401 | 354 | Insurance - Workers Compensation | 266 | 288 | 301 | 350 | 195 | 55.71% | 195 | 300 |
| | 401 | 374 | Repair & Maintenance-Equipment | 2,951 | 2,835 | 3,642 | 3,500 | 1,986 | 56.74% | 1,093 | 3,500 |
| | 401 | 384 | Rent of Machinery and Equipment | 984 | 984 | 984 | 1,050 | 574 | 54.67% | 1,000 | 1,050 |
| | 401 | 420 | Dues/Subscriptions/Memberships | 3,206 | 3,386 | 3,701 | 3,950 | 3,739 | 94.66% | 3,739 | 3,950 |
| | 401 | 460 | Meetings, Conferences & Training | 7,524 | 8,018 | 12,453 | 13,750 | 11,004 | 80.03% | 17,500 | 13,750 |
| | 401 | 470 | Tuition Reimbursement | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 3,000 |
| | 401 | 750 | Capital Purchases- Minor Machinery/Equipment | 556 | 3,353 | 5,889 | 11,000 | 2,210 | 20.09% | 11,000 | 13,000 |
| | | | **SUBTOTAL** | **$ 609,844** | **$ 635,712** | **$ 778,959** | **$ 1,070,700** | **$ 552,103** | **51.56%** | **$ 844,888** | **$ 1,064,650** |
| Finance | 402 | 122 | Salary of Department Head | $ 134,620 | $ 142,696 | $ 148,827 | $ 160,100 | $ 103,434 | 64.61% | $ 160,692 | $ 165,700 |
| | 402 | 140 | Salaries/Wages of Staff | 128,809 | 140,204 | 107,046 | 121,650 | 75,455 | 62.03% | 118,115 | 130,150 |
| | 402 | 156 | Health/Hospitalization Insurance | 96,138 | 96,755 | 67,685 | 73,450 | 52,786 | 71.87% | 70,381 | 77,450 |
| | 402 | 157 | Dental Insurance | 4,025 | 4,025 | 2,683 | 3,050 | 1,394 | 45.70% | 1,859 | 1,950 |
| | 402 | 158 | Life and Disability Insurance | 1,208 | 1,216 | 857 | 1,250 | 516 | 41.28% | 688 | 900 |
| | 402 | 161 | FICA (Social Security) | 16,340 | 17,331 | 16,142 | 17,550 | 11,818 | 67.34% | 17,723 | 18,450 |
| | 402 | 164 | Medicare | 3,821 | 4,053 | 3,775 | 4,100 | 2,764 | 67.41% | 4,145 | 4,350 |
| | 402 | 186 | Incentive Pay - Seasonal | 900 | 900 | 1,800 | 900 | 0 | 0.00% | 900 | 900 |
| | 402 | 210 | Office Supplies | 2,251 | 676 | 1,620 | 1,000 | 1,905 | 190.50% | 3,116 | 1,750 |
| | 402 | 311 | Accounting/Auditing Fees | 17,800 | 16,800 | 17,400 | 17,800 | 0 | 0.00% | 18,000 | 18,000 |
| | 402 | 321 | Telephone Services- Monthly Charges | 417 | 541 | 868 | 550 | 315 | 100.00% | 541 | 900 |
| | 402 | 325 | Postage | 474 | 486 | 476 | 900 | 420 | 46.67% | 504 | 850 |
| | 402 | 329 | Other Communication | 12,650 | 15,610 | 19,418 | 16,700 | 15,509 | 92.87% | 16,700 | 20,550 |
| | 402 | 351 | Insurance - Property | 375 | 462 | 510 | 650 | 551 | 84.77% | 551 | 650 |
| | 402 | 352 | Insurance - Liability | 1,704 | 1,898 | 1,990 | 2,500 | 2,178 | 87.12% | 2,178 | 2,400 |
| | 402 | 354 | Insurance - Workers Compensation | 234 | 200 | 207 | 250 | 127 | 50.80% | 127 | 150 |
| | 402 | 420 | Dues/Subscriptions/Memberships | 820 | 1,079 | 754 | 1,100 | 830 | 75.45% | 830 | 1,250 |
| | 402 | 460 | Meetings, Conferences & Training | 3,503 | 1,950 | 3,662 | 4,250 | 1,239 | 29.15% | 1,239 | 4,250 |
| | 402 | 750 | Capital Purchases-Minor Machinery | 0 | 0 | 4,431 | 6,250 | 0 | 0.00% | 0 | 3,250 |
| | | | **SUBTOTAL** | **$ 426,089** | **$ 446,881** | **$ 400,151** | **$ 434,000** | **$ 271,241** | **62.50%** | **$ 418,288** | **$ 453,850** |
| Tax Collection | 403 | 114 | Salary of Tax Collector | $ 29,607 | $ 30,451 | $ 31,878 | $ 32,900 | $ 20,935 | 63.63% | 32,774 | $ 33,650 |
| | 403 | 161 | FICA (Social Security) | 1,834 | 1,885 | 1,959 | 2,050 | 1,388 | 67.71% | 2,083 | 2,100 |
| | 403 | 164 | Medicare | 429 | 441 | 458 | 500 | 325 | 65.00% | 487 | 500 |
| | 403 | 210 | Office Supplies | 915 | 1,282 | 1,126 | 1,350 | 0 | 0.00% | 1,350 | 1,350 |
| | 403 | 316 | Other Professional Services-EIT/OPT Collect | 100,050 | 110,707 | 107,653 | 114,000 | 67,768 | 59.45% | 109,733 | 114,000 |
| | 403 | 317 | General Gov't Tax Collection-TCC | 603 | 0 | 321 | 400 | 312 | 0.00% | 312 | 400 |
| | 403 | 325 | Postage | 1,865 | 1,999 | 2,357 | 2,300 | 0 | 0.00% | 2,500 | 2,600 |
| | 403 | 350 | Tax Collector's Bond | 168 | 168 | 168 | 200 | 168 | 84.00% | 168 | 200 |
| | 403 | 351 | Insurance - Property | 150 | 183 | 203 | 250 | 219 | 87.60% | 219 | 250 |
| | 403 | 460 | Meetings, Conferences & Training | 25 | 0 | 289 | 750 | 0 | 0.00% | 300 | 750 |
| | | | **SUBTOTAL** | **$ 135,646** | **$ 147,116** | **$ 146,412** | **$ 154,700** | **$ 91,115** | **58.90%** | **$ 149,926** | **$ 155,800** |

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Building Maintenance | 409 | 122 | Salary of Department Head | $ 31,270 | $ 33,146 | $ 34,570 | $ 36,900 | $ 23,841 | 0.00% | $ 37,039 | $ 38,200 |
| | 409 | 140 | Salaries/Wages of Maintenance Staff | 41,009 | 53,057 | 55,850 | 57,650 | 36,404 | 63.15% | 49,387 | 59,700 |
| | 409 | 156 | Health Insurance | 6,963 | 7,005 | 7,351 | 8,450 | 5,733 | 67.85% | 7,644 | 8,450 |
| | 409 | 157 | Dental Insurance | 246 | 246 | 246 | 300 | 135 | 45.00% | 180 | 200 |
| | 409 | 158 | Life and Disability Insurance | 130 | 136 | 139 | 200 | 76 | 38.00% | 114 | 200 |
| | 409 | 161 | FICA (Social Security) | 4,486 | 5,433 | 5,745 | 6,100 | 4,075 | 66.80% | 6,108 | 6,500 |
| | 409 | 164 | Medicare | 1,049 | 1,271 | 1,344 | 1,450 | 953 | 65.72% | 1,333 | 1,550 |
| | 409 | 183 | Overtime | 686 | 1,309 | 3,084 | 2,000 | 616 | 30.80% | 1,500 | 3,000 |
| | 409 | 186 | Incentive Pay - Seasonal | 300 | 300 | 700 | 300 | 0 | 0.00% | 300 | 300 |
| | 409 | 210 | Office Supplies | 56 | 100 | 0 | 150 | 41 | 27.33% | 70 | 100 |
| | 409 | 215 | Office Sundries | 7,145 | 8,075 | 6,049 | 7,200 | 4,403 | 61.15% | 6,451 | 7,200 |
| | 409 | 248 | Landscaping Supplies | 0 | 0 | 0 | 400 | 161 | 40.25% | 276 | 400 |
| | 409 | 250 | Repair/Maintenance Supplies | 51 | 187 | 0 | 2,000 | 0 | 0.00% | 0 | 2,000 |
| | 409 | 300 | Other Services and Charges | 0 | 0 | 0 | 200 | 0 | 0.00% | 0 | 200 |
| | 409 | 321 | Telephone Services- Monthly Charges | 75 | 0 | 0 | 1,500 | 1,954 | 130.27% | 1,954 | 2,250 |
| | 409 | 325 | Postage | 31 | 49 | 34 | 100 | 30 | 30.00% | 40 | 100 |
| | 409 | 329 | Other Communications | 1,236 | 755 | 706 | 1,300 | 706 | 54.31% | 1,300 | 1,350 |
| | 409 | 351 | Insurance - Property | 1,206 | 1,487 | 1,638 | 1,650 | 1,770 | 107.27% | 1,770 | 1,950 |
| | 409 | 352 | Insurance - Liability | 405 | 602 | 634 | 700 | 731 | 104.43% | 731 | 800 |
| | 409 | 354 | Insurance-Workers Compensation | 59 | 50 | 60 | 100 | 42 | 42.00% | 42 | 50 |
| | 409 | 361 | Electricity | 16,421 | 17,659 | 19,187 | 18,000 | 13,423 | 74.57% | 20,379 | 29,000 |
| | 409 | 362 | Gas | 3,764 | 3,398 | 3,033 | 5,000 | 3,929 | 78.58% | 5,516 | 6,000 |
| | 409 | 363 | Water & Sewer Usage | 3,309 | 3,547 | 3,849 | 4,000 | 1,937 | 48.43% | 3,874 | 4,600 |
| | 409 | 365 | Sanitation - Trash Removal | 4,741 | 3,817 | 4,254 | 4,900 | 4,125 | 84.18% | 4,375 | 4,900 |
| | 409 | 371 | Repair/Maintenance-Land | 19,496 | 25,772 | 58,791 | 48,750 | 33,097 | 67.89% | 61,391 | 53,400 |
| | 409 | 373 | Repair/Maintenance- Buildings | 42,984 | 27,763 | 28,943 | 33,500 | 19,777 | 59.04% | 35,180 | 33,500 |
| | 409 | 374 | Repair/Maintenance- Machinery/Equipment | 5,161 | 6,164 | 8,199 | 5,300 | 3,365 | 63.49% | 4,487 | 7,500 |
| | 409 | 430 | Taxes | 4,694 | 4,799 | 5,066 | 5,300 | 11,572 | 218.34% | 11,572 | 5,800 |
| | 409 | 460 | Meetings, Conferences & Training | 0 | 0 | 0 | 100 | 0 | 0.00% | 0 | 100 |
| | 409 | 750 | Capital Purchases- Minor Machinery/Equipment | 0 | 1,399 | 3,709 | 1,000 | 0 | 0.00% | 1,000 | 1,000 |
| | | | **SUBTOTAL** | **$ 196,973** | **$ 207,526** | **$ 253,181** | **$ 254,500** | **$ 172,896** | **67.94%** | **$ 264,013** | **$ 280,300** |
| | | | **TOTAL GENERAL GOVERNMENT** | **$ 1,535,373** | **$ 1,622,388** | **$ 1,776,872** | **$ 2,153,800** | **$ 1,294,590** | **60.11%** | **$ 1,978,327** | **$ 2,366,650** |
| **Public Safety** | | | | | | | | | | | |

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Police | 410 | 122 | Salary of Department Head | $ 159,845 | $ 239,290 | $ 104,400 | $ 180,100 | $ 116,372 | 64.62% | $ 180,793 | $ 186,450 |
| | 410 | 125 | Salary - Lieutenant | 120,060 | 126,664 | 132,372 | 142,050 | 99,796 | 70.25% | 139,700 | 147,050 |
| | 410 | 130 | Salaries/Wages of Professional Staff | 1,824,657 | 1,889,779 | 2,147,998 | 2,402,300 | 1,535,799 | 63.93% | 2,381,443 | 2,683,600 |
| | 410 | 140 | Salaries/Wages of Clerical | 91,561 | 90,371 | 103,520 | 107,900 | 69,699 | 64.60% | 108,282 | 113,000 |
| | 410 | 156 | Health/Hospitalization Insurance | 737,513 | 737,376 | 845,642 | 1,052,500 | 692,567 | 65.80% | 917,763 | 1,167,950 |
| | 410 | 157 | Dental Insurance | 25,165 | 27,975 | 29,324 | 35,450 | 15,689 | 44.26% | 21,020 | 25,700 |
| | 410 | 158 | Life and Disability Insurance | 10,006 | 10,216 | 11,050 | 15,050 | 6,805 | 45.22% | 10,065 | 11,900 |
| | 410 | 160 | PEHP Contributions | 9,028 | 15,030 | 14,523 | 17,300 | 16,531 | 95.55% | 16,531 | 17,250 |
| | 410 | 161 | FICA (Social Security) | 155,424 | 159,523 | 175,732 | 202,350 | 134,713 | 66.57% | 199,781 | 223,000 |
| | 410 | 162 | Unemployment | 0 | 8,586 | 712 | 0 | 0 | 0.00% | 0 | 0 |
| | 410 | 163 | Physical/Psychological Exams | 3,905 | 1,665 | 3,130 | 5,000 | 4,060 | 81.20% | 6,500 | 10,000 |
| | 410 | 164 | Medicare | 36,585 | 38,589 | 41,099 | 47,350 | 31,505 | 66.54% | 47,127 | 52,000 |
| | 410 | 170 | Leave Salaries/Wages - Holiday | 77,841 | 84,724 | 95,636 | 107,400 | 18,869 | 17.57% | 107,400 | 119,750 |
| | 410 | 180 | Overtime Salaries-Clerks | 446 | 681 | 978 | 2,500 | 1,003 | 40.12% | 1,354 | 2,500 |
| | 410 | 181 | Incentive Pay - Education | 14,604 | 14,781 | 15,220 | 16,400 | 539 | 3.29% | 16,400 | 17,500 |
| | 410 | 182 | Longevity | 22,200 | 17,400 | 19,100 | 21,700 | 15,200 | 70.05% | 21,700 | 24,300 |
| | 410 | 183 | Overtime Salaries | 107,308 | 98,936 | 125,412 | 120,000 | 94,194 | 78.50% | 139,616 | 124,500 |
| | 410 | 184 | Kelly Time Payments | 60,659 | 48,247 | 51,318 | 88,850 | 2,783 | 3.13% | 65,000 | 84,950 |
| | 410 | 185 | D.A.R.E. Overtime Salaries | 4,044 | 1,563 | 8,430 | 4,500 | 5,015 | 111.44% | 7,729 | 8,000 |
| | 410 | 186 | Incentive Pay - Seasonal | 6,200 | 6,550 | 35,900 | 6,900 | 0 | 0.00% | 6,900 | 7,800 |
| | 410 | 187 | Reimbursed Overtime Salaries | 18,032 | 20,863 | 20,800 | 27,500 | 12,165 | 44.24% | 21,434 | 25,000 |
| | 410 | 188 | Court Overtime | 9,271 | 5,589 | 5,599 | 17,500 | 2,897 | 16.55% | 4,686 | 17,500 |
| | 410 | 191 | Uniform Maintenance Allowance | 14,374 | 14,905 | 15,400 | 16,800 | 819 | 4.88% | 16,800 | 16,800 |
| | 410 | 210 | Office Supplies | 7,663 | 6,780 | 7,819 | 7,500 | 4,072 | 54.29% | 6,220 | 8,000 |
| | 410 | 231 | Vehicle Fuel- Gasoline | 62,908 | 55,393 | 45,254 | 75,000 | 24,456 | 32.61% | 48,795 | 75,000 |
| | 410 | 238 | Uniform & Clothing | 33,343 | 27,444 | 26,202 | 15,500 | 15,758 | 101.66% | 23,705 | 25,000 |
| | 410 | 242 | Police Supplies | 20,138 | 41,646 | 27,643 | 27,950 | 12,350 | 44.19% | 27,950 | 29,550 |
| | 410 | 243 | Supplies-DARE Program | 2,651 | 2,508 | 3,000 | 7,000 | 381 | 5.44% | 4,000 | 7,000 |
| | 410 | 244 | Bike Partol Supplies | 0 | 0 | 0 | 600 | 0 | 0.00% | - | 600 |
| | 410 | 300 | Other Services and Charges | 8,734 | 7,413 | 21,590 | 9,000 | 1,361 | 15.12% | 4,000 | 9,000 |
| | 410 | 314 | Special Legal Services | 50,267 | 111,798 | 4,249 | 100,000 | 16,658 | 16.66% | 25,000 | 100,000 |
| | 410 | 321 | Telephone Services- Monthly Charges | 6,695 | 7,366 | 7,845 | 7,500 | 5,455 | 72.73% | 8,784 | 8,500 |
| | 410 | 325 | Postage | 978 | 973 | 575 | 1,100 | 689 | 62.64% | 920 | 700 |
| | 410 | 329 | Other Communication | 55,938 | 62,521 | 89,805 | 175,250 | 154,475 | 88.15% | 180,252 | 187,100 |
| | 410 | 340 | Printing/Advertising | 1,124 | 817 | 713 | 500 | 0 | 0.00% | 500 | 500 |
| | 410 | 351 | Insurance - Property | 11,634 | 7,870 | 9,588 | 10,400 | 12,669 | 121.82% | 12,669 | 9,400 |
| | 410 | 352 | Insurance - Liability | 43,074 | 50,077 | 52,954 | 60,400 | 54,048 | 89.48% | 54,048 | 64,750 |
| | 410 | 354 | Insurance - Workers' Compensation | 61,220 | 51,164 | 51,552 | 57,250 | 56,591 | 98.85% | 56,591 | 68,750 |
| | 410 | 357 | Insurance Deductible | 1,164 | 5,000 | 5,500 | 5,000 | 0 | 0.00% | 1,000 | 5,000 |
| | 410 | 374 | Repair/Maintenance- Machinery/Equipment | 3,479 | 2,278 | 2,535 | 3,000 | 1,453 | 48.43% | 2,180 | 3,000 |
| | 410 | 375 | Repair/Maintenance- Vehicle | 28,383 | 30,128 | 31,787 | 38,000 | 21,980 | 57.84% | 38,423 | 38,000 |
| | 410 | 420 | Dues/Subscriptions/Memberships | 14,207 | 15,693 | 15,009 | 20,600 | 19,604 | 95.17% | 26,507 | 26,600 |
| | 410 | 430 | CERT Expenditures | 3,000 | 3,100 | 3,200 | 3,300 | 3,300 | 100.00% | 3,300 | 3,400 |
| | 410 | 452 | Other Contracted Services | 0 | 0 | 0 | 850 | 0 | 0.00% | 0 | 850 |
| | 410 | 460 | Meetings, Conferences & Training | 14,710 | 25,612 | 19,930 | 29,200 | 14,954 | 51.21% | 20,853 | 34,200 |
| | 410 | 470 | Tuition Reimbursement | 0 | 0 | 10,559 | 20,350 | 4,179 | 0.00% | 16,716 | 21,000 |
| | 410 | 740 | Capital Purchases- Major Machinery/Equipment | 93,324 | 257,799 | 132,435 | 129,000 | 0 | 0.00% | 68,056 | 134,000 |
| | 410 | 750 | Capital Purchases- Minor Machinery/Equipment | 9,128 | 17,946 | 16,718 | 24,500 | 0 | 0.00% | 20,000 | 39,500 |
| | | | **SUBTOTAL** | **$ 4,042,490** | **$ 4,450,627** | **$ 4,589,757** | **$ 5,466,150** | **$ 3,301,453** | **60.40%** | **$ 5,088,492** | **$ 5,985,900** |

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD- August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Fire | 411 | 122 | Salary of Fire Marshal | $ 49,290 | $ 52,248 | $ 54,492 | $ 60,300 | $ 38,950 | 64.59% | $ 60,512 | $ 65,900 |
| | 411 | 156 | Health/Hospitalization Insurance | 20,431 | 20,562 | 21,577 | 24,850 | 16,827 | 67.71% | 22,436 | 24,700 |
| | 411 | 157 | Dental Insurance | 671 | 671 | 671 | 800 | 348 | 43.50% | 464 | 500 |
| | 411 | 158 | Life and Disability Insurance | 226 | 235 | 240 | 650 | 139 | 21.38% | 185 | 500 |
| | 411 | 161 | FICA (Social Security) | 3,047 | 3,232 | 3,348 | 3,750 | 2,570 | 68.53% | 3,855 | 4,100 |
| | 411 | 164 | Medicare | 713 | 756 | 783 | 900 | 601 | 66.78% | 902 | 1,000 |
| | 411 | 191 | Uniform Maintenance Allowance | 104 | 140 | 0 | 150 | 0 | 0.00% | 150 | 200 |
| | 411 | 210 | Office Supplies | 84 | 584 | 31 | 500 | 0 | 0.00% | 100 | 500 |
| | 411 | 231 | Vehicle Fuel- Gasoline | 1,137 | 610 | 710 | 1,000 | 402 | 40.20% | 603 | 1,000 |
| | 411 | 325 | Postage | 62 | 69 | 68 | 200 | 60 | 30.00% | 90 | 150 |
| | 411 | 351 | Insurance - Property | 653 | 368 | 421 | 500 | 531 | 106.20% | 531 | 400 |
| | 411 | 352 | Insurance - Liability | 975 | 923 | 1,037 | 1,300 | 957 | 73.62% | 957 | 1,250 |
| | 411 | 354 | Insurance - Workers' Compensation | 1,165 | 996 | 1,258 | 1,400 | 1,082 | 77.29% | 1,082 | 1,300 |
| | 411 | 375 | Repair/Maintenance-Vehicle | 105 | 767 | 721 | 2,500 | 725 | 29.00% | 1,088 | 2,500 |
| | 411 | 420 | Dues/Subscriptions/Memberships | 56 | 495 | 619 | 500 | 110 | 22.00% | 610 | 750 |
| | 411 | 460 | Meetings, Conferences & Training | 175 | 0 | 0 | 250 | 36 | 14.40% | 36 | 250 |
| | | | **SUBTOTAL** | **$ 78,894** | **$ 82,658** | **$ 85,976** | **$ 99,550** | **$ 63,338** | **63.62%** | **$ 93,600** | **$ 105,000** |
| Protective Inspection | 413 | 122 | Salary of Department Head | $ 49,290 | $ 52,248 | $ 54,492 | $ 60,300 | $ 38,950 | 64.59% | $ 60,512 | $ 65,900 |
| | 413 | 130 | Salaries/Wages of Professional Staff | 37,396 | 39,640 | 41,343 | 43,100 | 35,870 | 83.23% | 59,120 | 67,300 |
| | 413 | 140 | Salaries/Wages of Clerical | 83,201 | 90,949 | 101,944 | 110,200 | 69,057 | 62.67% | 109,047 | 114,650 |
| | 413 | 156 | Health/Hospitalization Insurance | 68,500 | 68,940 | 72,340 | 88,600 | 61,251 | 69.13% | 81,668 | 112,800 |
| | 413 | 157 | Dental Insurance | 2,683 | 2,683 | 2,683 | 3,050 | 1,627 | 53.34% | 2,169 | 2,450 |
| | 413 | 158 | Life and Disability Insurance | 719 | 744 | 758 | 700 | 460 | 65.71% | 613 | 750 |
| | 413 | 161 | FICA (Social Security) | 10,652 | 11,464 | 12,402 | 13,450 | 9,560 | 71.08% | 14,340 | 15,600 |
| | 413 | 164 | Medicare | 2,491 | 2,681 | 2,901 | 3,150 | 2,236 | 70.98% | 3,354 | 3,650 |
| | 413 | 183 | Overtime | 1,065 | 1,344 | 1,701 | 1,500 | 1,072 | 71.47% | 1,722 | 2,000 |
| | 413 | 186 | Incentive Pay - Seasonal | 1,200 | 1,200 | 2,700 | 1,200 | 0 | 0.00% | 1,200 | 1,200 |
| | 413 | 191 | Uniform Maintenance Allowance | 0 | 143 | 149 | 300 | 0 | 0.00% | 150 | 400 |
| | 413 | 210 | Office Supplies | 825 | 1,471 | 452 | 1,750 | 560 | 32.00% | 840 | 600 |
| | 413 | 231 | Vehicle Fuel- Gasoline | 1,588 | 1,099 | 1,201 | 2,750 | 727 | 26.44% | 1,091 | 2,750 |
| | 413 | 300 | Other Services and Charges | 0 | 0 | 0 | 200 | 0 | 0.00% | 0 | 200 |
| | 413 | 312 | Management Consulting Services | 83,720 | 89,215 | 82,476 | 90,000 | 61,161 | 67.96% | 97,858 | 90,000 |
| | 413 | 321 | Telephone Services- Monthly Charges | 1,016 | 1,254 | 1,565 | 2,000 | 766 | 38.30% | 1,313 | 2,000 |
| | 413 | 325 | Postage | 410 | 347 | 340 | 900 | 300 | 33.33% | 450 | 700 |
| | 413 | 329 | Other Communications | 11,443 | 15,079 | 14,925 | 16,350 | 9,039 | 55.28% | 13,559 | 47,150 |
| | 413 | 340 | Advertising/Printing/Binding | 0 | 0 | 0 | 1,000 | 709 | 70.90% | 709 | 1,000 |
| | 413 | 351 | Insurance - Property | 921 | 671 | 896 | 900 | 908 | 100.89% | 908 | 800 |
| | 413 | 352 | Insurance - Liability | 1,755 | 1,886 | 1,922 | 2,550 | 2,045 | 80.20% | 2,045 | 2,700 |
| | 413 | 354 | Insurance - Workers' Compensation | 1,310 | 1,120 | 1,400 | 1,550 | 1,183 | 76.32% | 1,183 | 1,450 |
| | 413 | 374 | Repair/Maintenance - Machinery and Equipment | 174 | 65 | 0 | 550 | 0 | 0.00% | 100 | 550 |
| | 413 | 375 | Repair/Maintenance - Vehicles | 786 | 2,066 | 160 | 2,000 | 612 | 30.60% | 1,049 | 2,000 |
| | 413 | 420 | Dues/Subscriptions/Memberships | 655 | 270 | 164 | 2,150 | 545 | 25.35% | 545 | 2,150 |
| | 413 | 460 | Meetings, Conferences & Training | 125 | 125 | 0 | 250 | 331 | 132.40% | 497 | 2,750 |
| | 413 | 750 | Capital Purchases- Minor Machinery/Equipment | 1,614 | 0 | 813 | 7,500 | 0 | 0.00% | 7,500 | 7,000 |
| | | | **SUBTOTAL** | **$ 363,539** | **$ 386,705** | **$ 399,727** | **$ 457,950** | **$ 298,969** | **65.28%** | **$ 463,540** | **$ 550,500** |

| Category | Dept No | Acct No | Description | Actual | | | 2025 | | | | 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2022 | 2023 | 2024 | Budget | YTD-August 31 | YTD % of Budget | Projected | Adopted Budget |
| | 414 | 210 | Office Supplies | $ 0 | $ 0 | $ 15 | $ 50 | $ 0 | 0.00% | $ 15 | $ 50 |
| | 414 | 312 | Planning Consultant Services | 650 | 738 | 100 | 2,000 | 0 | 0.00% | 300 | 2,000 |
| | 414 | 313 | Engineering/Architectural Services | 504 | 68 | 0 | 500 | 0 | 0.00% | 100 | 500 |
| | 414 | 325 | Postage | 38 | 17 | 17 | 50 | 15 | 30.00% | 30 | 50 |
| | 414 | 341 | Advertising | 90 | 0 | 0 | 500 | 475 | 95.00% | 814 | 500 |
| | 414 | 460 | Meetings, Conferences & Training | 0 | 0 | 0 | 300 | 0 | 0.00% | 0 | 300 |
| | | | **SUBTOTAL** | **$ 1,282** | **$ 823** | **$ 132** | **$ 3,400** | **$ 490** | **14.41%** | **$ 1,259** | **$ 3,400** |
| Zoning Hearing Board | 415 | 210 | Office Supplies | $ 0 | $ 0 | $ 0 | $ 50 | | 0.00% | $ 0 | $ 50 |
| | 415 | 300 | Court Reporter Fees | 3,536 | 3,050 | 4,178 | 4,000 | 6,165 | 154.13% | 10,569 | 4,000 |
| | 415 | 313 | Engineering Services | 236 | 0 | 0 | 500 | 9,072 | 1814.40% | 15,552 | 500 |
| | 415 | 314 | ZHB Attorney Fees | 58,657 | 42,010 | 68,844 | 55,000 | 75,871 | 137.95% | 130,065 | 55,000 |
| | 415 | 325 | Postage | 110 | 145 | 85 | 250 | 75 | 30.00% | 113 | 200 |
| | 415 | 340 | Advertising/Printing/Binding | 4,505 | 3,884 | 5,778 | 5,000 | 3,245 | 64.90% | 5,563 | 5,000 |
| | | | **SUBTOTAL** | **$ 67,044** | **$ 49,088** | **$ 78,885** | **$ 64,800** | **$ 94,428** | **145.72%** | **$ 161,861** | **$ 64,750** |
| Other Public Safety | 416 | 130 | Salaries/Wages of Professional Staff | $ 37,396 | $ 39,640 | $ 41,343 | $ 43,100 | $ 15,871 | 36.82% | $ 15,871 | $ 9,600 |
| | 416 | 156 | Health/Hospitalization Insurance | 16,023 | 16,126 | 16,921 | 24,850 | 4,399 | 17.70% | 4,399 | 0 |
| | 416 | 157 | Dental Insurance | 671 | 671 | 671 | 800 | 194 | 24.25% | 194 | 0 |
| | 416 | 158 | Life and Disability Insurance | 157 | 158 | 164 | 250 | 70 | 28.00% | 70 | 0 |
| | 416 | 161 | FICA (Social Security) | 2,313 | 2,452 | 2,540 | 2,700 | 1,101 | 40.78% | 1,101 | 600 |
| | 416 | 164 | Medicare | 541 | 574 | 594 | 650 | 258 | 39.69% | 258 | 150 |
| | 416 | 210 | Office Supplies | 0 | 0 | 0 | 50 | 0 | 0.00% | - | 50 |
| | 416 | 313 | Engineering | 1,656 | 0 | 7,257 | 20,000 | 1,571 | 100.00% | 7,500 | 20,000 |
| | 416 | 325 | Postage | 31 | 35 | 62 | 100 | 30 | 30.00% | 45 | 100 |
| | 416 | 329 | Other Communications | 4,250 | 5,850 | 3,425 | 5,000 | 1,675 | 0.00% | 2,871 | 4,500 |
| | 416 | 340 | Advertising/Printing/Binding | 0 | 0 | 0 | 500 | 1,620 | 0.00% | 2,777 | 500 |
| | 416 | 352 | Insurance - Liability | 247 | 269 | 282 | 400 | 333 | 83.25% | 333 | 0 |
| | 416 | 354 | Insurance - Workers' Compensation | 72 | 61 | 73 | 100 | 51 | 51.00% | 51 | 0 |
| | 416 | 420 | Dues, Subscriptions, Memberships | 2,500 | 2,500 | 2,645 | 2,500 | 2,500 | 100.00% | 2,645 | 2,500 |
| | | | **SUBTOTAL** | **$ 65,857** | **$ 68,335** | **$ 75,977** | **$ 101,000** | **$ 29,673** | **29.38%** | **$ 38,116** | **$ 38,000** |
| | 419 | 125 | Crossing Guard | $ 2,294 | $ 2,320 | $ 2,300 | $ 3,000 | $ 0 | 0.00% | $ 2,500 | $ 3,000 |
| | 419 | 750 | Capital Purchases- Minor Machinery/Equipment | 0 | 0 | 0 | 2,500 | 0 | 0.00% | 0 | 2,500 |
| | | | | **$ 2,294** | **$ 2,320** | **$ 2,300** | **$ 5,500** | **$ 0** | **0.00%** | **$ 2,500** | **$ 5,500** |
| | | | **TOTAL PUBLIC SAFETY** | **$ 4,621,400** | **$ 5,040,555** | **$ 5,232,754** | **$ 6,198,350** | **$ 3,788,351** | **61.12%** | **$ 5,849,367** | **$ 6,753,050** |

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD- August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Public Works-Hwys & Roads** | | | | | | | | | | | |
| | 430 | 191 | Uniform Maintenance Allowance | $ 7,814 | $ 8,585 | $ 8,456 | $ 8,700 | $ 5,419 | 62.29% | $ 8,849 | $ 8,800 |
| | 430 | 210 | Office Supplies | 616 | 865 | 623 | 1,100 | 326 | 29.64% | 620 | 750 |
| | 430 | 215 | Office Sundries | 920 | 1,413 | 982 | 700 | 205 | 29.29% | 308 | 1,000 |
| | 430 | 230 | Heating Oil Maintenance Building | 30,886 | 26,140 | 21,659 | 30,000 | 15,057 | 50.19% | 22,586 | 30,000 |
| | 430 | 231 | Vehicle Fuel- Gasoline | 6,347 | 12,839 | 12,491 | 14,000 | 9,811 | 70.08% | 14,762 | 18,000 |
| | 430 | 232 | Vehicle Fuel- Diesel | 23,057 | 15,392 | 4,539 | 16,000 | 8,805 | 55.03% | 14,020 | 16,000 |
| | 430 | 234 | Oils & Lubricants | 1,190 | 4,412 | 4,274 | 4,200 | 1,700 | 40.48% | 2,467 | 3,000 |
| | 430 | 245 | Shop Supplies | 8,123 | 8,025 | 4,482 | 6,000 | 4,355 | 72.58% | 7,940 | 6,500 |
| | 430 | 251 | Vehicle Parts | 12,000 | 10,838 | 16,830 | 17,000 | 21,724 | 127.79% | 35,394 | 20,000 |
| | 430 | 260 | Small Tools | 0 | 130 | 5,546 | 5,100 | 3,153 | 0.00% | 4,730 | 5,100 |
| | 430 | 315 | Medical Services | 470 | 154 | 207 | 250 | 0 | 0.00% | 210 | 250 |
| | 430 | 321 | Telephone Services- Monthly Charges | 691 | 999 | 771 | 800 | 492 | 61.50% | 780 | 800 |
| | 430 | 325 | Postage | 120 | 69 | 83 | 200 | 60 | 30.00% | 90 | 250 |
| | 430 | 329 | Other Communications | 19,079 | 20,155 | 17,863 | 19,300 | 9,899 | 51.29% | 15,486 | 19,700 |
| | 430 | 340 | Advertising/Printing/Binding | 293 | 279 | 375 | 500 | 434 | 86.80% | 651 | 500 |
| | 430 | 351 | Insurance - Property | 12,038 | 6,603 | 8,727 | 8,650 | 13,892 | 160.60% | 13,892 | 10,900 |
| | 430 | 352 | Insurance - Liability | 14,383 | 11,742 | 14,875 | 13,800 | 14,292 | 103.57% | 14,292 | 19,200 |
| | 430 | 361 | Electricity - Upper Mountain Rd. | 6,056 | 7,938 | 7,756 | 8,850 | 4,255 | 48.08% | 7,284 | 8,850 |
| | 430 | 364 | Sewer Usage | 825 | 875 | 700 | 1,250 | 350 | 28.00% | 825 | 1,250 |
| | 430 | 365 | Trash Removal | 1,503 | 361 | 4,818 | 5,000 | 4,666 | 93.32% | 5,166 | 5,500 |
| | 430 | 367 | Sanitation- Recycling | 15,065 | 26,198 | 36,751 | 24,350 | 4,333 | 17.79% | 24,350 | 20,000 |
| | 430 | 373 | Repair/Maintenance - Building | 17,222 | 23,039 | 29,487 | 18,000 | 11,661 | 64.78% | 15,993 | 18,000 |
| | 430 | 374 | Repair/Maintenance - Machinery and Equipment | 6,539 | 9,338 | 6,884 | 8,000 | 6,561 | 82.01% | 8,748 | 10,000 |
| | 430 | 375 | Repair/Maintenance- Vehicle | 14,231 | 10,178 | 6,304 | 10,000 | 21,986 | 219.86% | 26,987 | 18,000 |
| | 430 | 384 | Rent of Machinery and Equipment | 0 | 0 | 1,587 | 6,000 | 598 | 9.97% | 897 | 6,000 |
| | 430 | 420 | Dues/Subscriptions/Memberships | 530 | 150 | 296 | 350 | 150 | 42.86% | 300 | 350 |
| | 430 | 460 | Meetings, Conferences & Training | 990 | 10,239 | 842 | 850 | 2,167 | 254.94% | 2,167 | 1,200 |
| | 430 | 750 | Capital Purchases- Minor Machinery/Equipment | 8,326 | 1,500 | 837 | 2,200 | 8,748 | 397.64% | 3,000 | 7,150 |
| | | | **SUBTOTAL** | **$ 209,314** | **$ 218,457** | **$ 219,045** | **$ 231,150** | **$ 175,099** | **75.75%** | **$ 252,791** | **$ 257,050** |
| Highway Maint/Streets & Gutters | 431 | 450 | Contracted Services-Streets/Gutter | $ 9,750 | $ 11,208 | $ 11,118 | $ 14,000 | $ 11,357 | 81.12% | $ 11,357 | $ 14,000 |
| | | | **SUBTOTAL** | **$ 9,750** | **$ 11,208** | **$ 11,118** | **$ 14,000** | **$ 11,357** | **81.12%** | **$ 11,357** | **$ 14,000** |
| Highway Maint/Snow Removal | 432 | 140 | Salaries/Wages of Highway Crew | $ 3,996 | $ 0 | $ 4,748 | $ 6,400 | $ 1,631 | 25.48% | $ 1,631 | $ 6,400 |
| | 432 | 161 | FICA (Social Security) | 1,270 | 92 | 1,238 | 2,700 | 1,991 | 73.74% | 1,991 | 2,700 |
| | 432 | 164 | Medicare | 297 | 21 | 290 | 650 | 466 | 71.69% | 466 | 650 |
| | 432 | 183 | Overtime Wages | 17,850 | 358 | 19,838 | 37,100 | 25,623 | 69.06% | 38,435 | 37,100 |
| | 432 | 245 | Highway Supplies | 315 | 860 | 797 | 500 | 0 | 0.00% | 500 | 500 |
| | 432 | 251 | Vehicle Parts | 0 | 3,598 | 2,248 | 6,000 | 1,729 | 28.82% | 3,000 | 4,000 |
| | 432 | 375 | Repair/Maintenance - Vehicles | 2,889 | 0 | 1,438 | 3,500 | 1,500 | 42.86% | 1,500 | 3,000 |
| | 432 | 450 | Contracted Services | 46,637 | 210 | 47,327 | 120,000 | 28,905 | 24.09% | 43,358 | 100,000 |
| | | | **SUBTOTAL** | **$ 73,254** | **$ 5,139** | **$ 77,924** | **$ 176,850** | **$ 61,845** | **34.97%** | **$ 90,880** | **$ 154,350** |

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 433 | 245 | Highway Supplies | $ 1,944 | $ 781 | $ 3,781 | $ 3,000 | | 0.00% | $ 2,000 | $ 1,000 |
| | 433 | 246 | Traffic Light Supplies | 2,013 | 114 | 54 | 3,500 | 120 | 3.43% | 120 | 1,000 |
| | 433 | 351 | Insurance-Property | 0 | 0 | 0 | 7,500 | 0 | 0.00% | 0 | 7,500 |
| | 433 | 361 | Electricity | 5,574 | 8,625 | 8,279 | 8,000 | 4,287 | 53.59% | 7,349 | 8,500 |
| | 433 | 374 | Repair/Maintenance- Machinery/Equipment | 20,142 | 13,158 | 9,114 | 20,000 | 9,628 | 48.14% | 14,442 | 20,000 |
| | 433 | 384 | Rental of Equipment/Signs | 0 | 0 | 0 | 500 | 0 | 0.00% | 0 | 500 |
| | | | **SUBTOTAL** | **$ 29,673** | **$ 22,678** | **$ 21,228** | **$ 42,500** | **$ 14,035** | **33.02%** | **$ 23,911** | **$ 38,500** |
| Highway Maint/Street Lighting | 434 | 361 | Electricity | $ 20,204 | $ 21,771 | $ 20,817 | $ 21,500 | $ 13,581 | 63.17% | $ 23,416 | $ 21,500 |
| | 434 | 374 | Repair/Maintenance- Machinery/Equipment | 16,033 | 13,563 | 9,714 | 5,500 | 10,673 | 194.05% | 14,231 | 13,000 |
| | | | **SUBTOTAL** | **$ 36,237** | **$ 35,334** | **$ 30,531** | **$ 27,000** | **$ 24,254** | **89.83%** | **$ 37,647** | **$ 34,500** |
| Highway Maint/Highway Repairs | 438 | 123 | Salary of Roadmaster | $ 62,540 | $ 66,293 | $ 69,140 | $ 73,800 | $ 47,681 | 64.61% | $ 74,075 | $ 76,400 |
| | 438 | 140 | Salaries/Wages of Highway Crew | 367,140 | 402,430 | 334,108 | 352,200 | 225,738 | 64.09% | 351,716 | 368,050 |
| | 438 | 156 | Health/Hospitalization Insurance | 263,404 | 257,021 | 250,792 | 321,500 | 213,025 | 66.26% | 285,872 | 341,850 |
| | 438 | 157 | Dental Insurance | 9,593 | 9,034 | 8,583 | 11,200 | 4,889 | 43.65% | 6,605 | 7,800 |
| | 438 | 158 | Life and Disability Insurance | 3,109 | 3,278 | 2,956 | 4,000 | 1,535 | 38.38% | 2,047 | 2,950 |
| | 438 | 161 | FICA (Social Security) | 28,051 | 29,832 | 26,337 | 27,400 | 18,919 | 69.05% | 28,379 | 28,550 |
| | 438 | 164 | Medicare | 6,560 | 6,977 | 6,160 | 6,450 | 4,425 | 68.60% | 6,638 | 6,700 |
| | 438 | 183 | Overtime | 10,219 | 11,113 | 17,014 | 19,300 | 12,738 | 66.00% | 20,231 | 19,300 |
| | 438 | 186 | Incentive Pay - Seasonal | 2,700 | 2,700 | 5,600 | 2,700 | 0 | 0.00% | 2,700 | 2,700 |
| | 438 | 245 | Highway Supplies | 44,016 | 36,864 | 62,391 | 50,000 | 39,952 | 79.90% | 77,026 | 55,000 |
| | 438 | 354 | Insurance - Workers' Compensation | 16,322 | 17,154 | 17,613 | 17,300 | 12,441 | 71.91% | 12,441 | 14,250 |
| | 438 | 375 | Recycling, Collection & Disposal | 85 | 11,482 | 0 | 12,500 | 374 | 2.99% | 1,000 | 12,500 |
| | 438 | 450 | Contracted Services | 20,000 | 24,550 | 11,510 | 20,000 | 31,969 | 159.85% | 46,092 | 28,000 |
| | | | **SUBTOTAL** | **$ 833,739** | **$ 878,727** | **$ 812,204** | **$ 918,350** | **$ 613,686** | **66.82%** | **$ 914,820** | **$ 964,050** |
| | | | **TOTAL PW- HIGHWAY/RDS/STS** | **$ 1,191,967** | **$ 1,171,544** | **$ 1,172,050** | **$ 1,409,850** | **$ 900,276** | **63.86%** | **$ 1,331,406** | **$ 1,462,450** |
| | | | | | | | | | | | |
| Recreation Services | 451 | 140 | Salaries/Wages | $ 15,105 | $ 16,011 | $ 16,699 | $ 17,400 | $ 11,243 | 64.62% | $ 17,052 | $ 18,050 |
| | 451 | 156 | Health Insurance | 3,481 | 3,502 | 3,675 | 4,250 | 2,866 | 67.44% | 3,821 | 4,250 |
| | 451 | 157 | Dental Insurance | 123 | 123 | 123 | 150 | 68 | 45.33% | 91 | 100 |
| | 451 | 158 | Life Insurance | 65 | 68 | 70 | 150 | 38 | 25.33% | 51 | 150 |
| | 451 | 161 | FICA (Social Security) | 940 | 1,097 | 1,208 | 1,300 | 953 | 73.31% | 1,430 | 1,350 |
| | 451 | 164 | Medicare | 220 | 257 | 283 | 300 | 223 | 74.33% | 335 | 350 |
| | 451 | 183 | Overtime | 764 | 2,271 | 2,972 | 3,500 | 2,083 | 59.51% | 3,125 | 3,500 |
| | 451 | 210 | Office Supplies | 0 | 22 | 0 | 100 | 0 | 0.00% | 0 | 100 |
| | 451 | 215 | Recreation Supplies - Food | 1,382 | 879 | 1,372 | 4,300 | 1,223 | 28.44% | 2,000 | 4,300 |
| | 451 | 247 | Recreation Supplies | 4,708 | 4,123 | 13,104 | 6,200 | 7,473 | 120.53% | 11,400 | 3,200 |
| | 451 | 325 | Postage | 57 | 124 | 137 | 200 | 92 | 46.00% | 123 | 150 |
| | 451 | 340 | Advertising/Printing/Binding | 0 | 0 | 198 | 4,700 | 0 | 0.00% | 500 | 4,700 |
| | 451 | 354 | Insurance - Workers' Compensation | 29 | 25 | 30 | 50 | 21 | 42.00% | 21 | 50 |
| | 451 | 450 | Contracted Services | 6,421 | 10,018 | 10,970 | 15,400 | 20,292 | 131.77% | 27,792 | 17,900 |
| | 451 | 750 | Capital Purchases- Minor Machinery/Equipment | 134 | 0 | 0 | 500 | 0 | 0.00% | 0 | 500 |
| | | | **SUBTOTAL** | **$ 33,429** | **$ 38,521** | **$ 50,841** | **$ 58,500** | **$ 46,575** | **79.62%** | **$ 67,739** | **$ 58,650** |

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Parks | 454 | 122 | Salary of Department Head | $ 31,270 | $ 33,146 | $ 34,570 | $ 36,900 | $ 23,841 | 64.61% | $ 37,038 | $ 38,200 |
| | 454 | 140 | Salaries/Wages | 137,733 | 129,714 | 144,969 | 153,600 | 100,113 | 65.18% | 155,039 | 158,950 |
| | 454 | 156 | Health Insurance | 3,481 | 3,502 | 3,675 | 4,250 | 2,866 | 67.44% | 3,822 | 4,250 |
| | 454 | 157 | Dental Insurance | 123 | 123 | 123 | 150 | 67 | 44.67% | 93 | 100 |
| | 454 | 158 | Life Insurance | 65 | 68 | 69 | 150 | 38 | 25.33% | 52 | 150 |
| | 454 | 161 | FICA (Social Security) | 10,208 | 10,448 | 11,477 | 12,100 | 8,484 | 70.12% | 12,691 | 12,600 |
| | 454 | 164 | Medicare | 2,387 | 2,443 | 2,684 | 2,850 | 1,984 | 69.61% | 2,969 | 2,950 |
| | 454 | 183 | Overtime | 5,194 | 5,660 | 6,448 | 4,300 | 5,158 | 119.95% | 7,142 | 6,000 |
| | 454 | 220 | Operating Supplies | 368 | 172 | 525 | 1,000 | 273 | 27.30% | 665 | 700 |
| | 454 | 221 | Landscaping Supplies | 123 | 724 | 437 | 5,000 | 420 | 8.40% | 630 | 2,500 |
| | 454 | 226 | Cleaning Supplies | 4,750 | 4,874 | 5,202 | 5,500 | 3,311 | 60.20% | 5,250 | 5,500 |
| | 454 | 312 | Landscaping Consulting | 0 | 0 | 0 | 500 | 0 | 0.00% | 0 | 500 |
| | 454 | 351 | Insurance - Property | 1,380 | 0 | 0 | 2,250 | 0 | 0.00% | 0 | 2,250 |
| | 454 | 352 | Insurance - Liability | 1,019 | 1,239 | 1,386 | 500 | 420 | 84.00% | 420 | 1,750 |
| | 454 | 354 | Insurance - Workers' Compensation | 3,477 | 5,911 | 6,459 | 4,400 | 5,157 | 117.20% | 5,157 | 3,600 |
| | 454 | 361 | Electricity | 4,742 | 4,602 | 5,767 | 8,000 | 3,642 | 45.53% | 6,242 | 8,000 |
| | 454 | 363 | Water & Sewer Usage | 3,300 | 3,473 | 3,639 | 3,650 | 1,877 | 51.42% | 3,754 | 3,650 |
| | 454 | 365 | Sanitation-Trash Removal | 93 | 1,263 | 1,763 | 2,000 | 2,779 | 0.00% | 3,705 | 3,500 |
| | 454 | 371 | Repair/Maintenance - Land | 205,370 | 149,738 | 166,341 | 163,850 | 98,272 | 59.98% | 171,005 | 174,500 |
| | 454 | 373 | Repair/Maintenance - Building | 23,305 | 21,164 | 16,216 | 21,300 | 23,642 | 111.00% | 33,529 | 20,450 |
| | 454 | 374 | Repair/Maintenance - Mach & Equip | 1,716 | 2,909 | 333 | 4,000 | 2,770 | 69.25% | 5,044 | 4,000 |
| | 454 | 375 | Repair/Maintenance - Vehicles | 32 | 70 | 556 | 1,000 | 0 | 0.00% | 500 | 1,000 |
| | 454 | 384 | Rent of Machinery/Equipment | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 6,000 |
| | 454 | 400 | Community Garden | 0 | 0 | 0 | 500 | 0 | 0.00% | 0 | 500 |
| | 454 | 420 | Dues/Subscriptions/Memberships | 150 | 150 | 120 | 250 | 240 | 96.00% | 240 | 250 |
| | 454 | 460 | Meetings, Conferences & Training | 0 | 0 | 0 | 1,000 | 0 | 0.00% | 0 | 1,000 |
| | 454 | 750 | Capital Purchases- Minor Machinery/Equipment | 1,489 | 5,252 | 11,881 | 8,300 | 6,801 | 81.94% | 9,747 | 9,000 |
| | | | **SUBTOTAL** | **$ 441,775** | **$ 386,646** | **$ 424,640** | **$ 447,300** | **$ 292,155** | **65.32%** | **$ 464,732** | **$ 471,850** |
| Historic Commission | 455 | 210 | Office Supplies | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | 455 | 325 | Postage | 18 | 17 | 17 | 0 | 15 | 0.00% | 30 | 0 |
| | 455 | 300 | Other Services and Charges | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | | | **SUBTOTAL** | **$ 18** | **$ 17** | **$ 17** | **$ 0** | **$ 15** | **0.00%** | **$ 30** | **$ 0** |
| | | | **TOTAL PARK & RECREATION** | **$ 475,222** | **$ 425,183** | **$ 475,498** | **$ 505,800** | **$ 338,745** | **66.97%** | **$ 532,502** | **$ 530,500** |
| **Conservation & Development** | | | | | | | | | | | |
| | 468 | 210 | Office Supplies | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | 468 | 325 | Postage | 18 | 17 | 17 | 0 | 15 | 0.00% | 30 | 0 |
| | | | **SUBTOTAL** | **$ 18** | **$ 17** | **$ 17** | **$ 0** | **$ 15** | **0.00%** | **$ 30** | **$ 0** |
| | | | **TOTAL CONSERVATION & DEVELOPMENT** | **$ 18** | **$ 17** | **$ 17** | **$ 0** | **$ 15** | **0.00%** | **$ 30** | **$ 0** |

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Miscellaneous Expenditures** | | | | | | | | | | | |
| | 480 | 110 | Miscellaneous Prior Year Expenditures | $ 10,939 | $ 0 | $ 0 | $ 500 | $ 0 | 0.00% | | $ 500 |
| | 480 | 120 | Miscellaneous | 0 | 0 | 6 | 500 | 169 | 33.80% | 169 | 500 |
| | | | **SUBTOTAL** | **$ 10,939** | **$ 0** | **$ 6** | **$ 1,000** | **$ 169** | **16.90%** | **$ 169** | **$ 1,000** |
| | 483 | 000 | Pension Contribution-Police MMO | $ 76,052 | $ 209,083 | $ 226,391 | $ 329,150 | | 0.00% | $ 329,130 | $ 384,250 |
| | 483 | 100 | Pension Contribution-Nonuniform MMO | 156,324 | 146,844 | 152,525 | 141,250 | 60 | 0.04% | 141,203 | 156,500 |
| | | | **SUBTOTAL** | **$ 232,376** | **$ 355,927** | **$ 378,916** | **$ 470,400** | **$ 60** | **0.01%** | **$ 470,333** | **$ 540,750** |
| Bad Debts | 484 | 000 | Bad Debt | $ 0 | $ 0 | $ 28,259 | $ 0 | $ 3,453 | 0.00% | $ 3,453 | $ 0 |
| | | | **SUBTOTAL** | **$ 0** | **$ 0** | **$ 28,259** | **$ 0** | **$ 3,453** | **0.00%** | **$ 3,453** | **$ 0** |
| | | | **TOTAL MISCELLANEOUS** | **$ 243,315** | **$ 355,927** | **$ 407,181** | **$ 471,400** | **$ 3,682** | **0.78%** | **$ 473,955** | **$ 541,750** |
| **Other Financing Uses** | | | | | | | | | | | |
| | | | **TOTAL EXPENDITURES BEFORE TRANSFERS** | **$ 8,067,296** | **$ 8,615,614** | **$ 9,064,372** | **$ 10,739,200** | **$ 6,325,660** | **58.90%** | **$ 10,165,588** | **$ 11,654,400** |
| | | | | | | | | | | | |
| | 492 | 030 | Transfer to Fire Fund | $ 22,000 | $ 23,000 | $ 272,500 | $ 25,000 | $ 21,500 | 86.00% | $ 21,500 | $ 22,500 |
| | 492 | 040 | Transfer to Park Fund | 50,000 | 400,000 | 400,000 | 0 | 0 | 0.00% | 0 | 500,000 |
| | 492 | 150 | Transfer to Gn'l Obligation Bond Fund | 1,100,000 | 0 | 500,000 | 500,000 | 0 | 0.00% | 500,000 | 0 |
| | 492 | 180 | Transfer to Capital Projects Fund | 454,987 | 405,109 | 162,627 | 393,000 | 1,434 | 0.36% | 100,000 | 514,000 |
| | 492 | 300 | Transfer to Capital Reserve | 2,000,000 | 1,500,000 | 1,500,000 | 1,500,000 | 0 | 0.00% | 1,500,000 | 1,500,000 |
| | | | **SUBTOTAL** | **$ 3,626,987** | **$ 2,328,109** | **$ 2,835,127** | **$ 2,418,000** | **$ 22,934** | **0.95%** | **$ 2,121,500** | **$ 2,536,500** |
| | | | **TOTAL OTHER FINANCING USES** | **$ 3,626,987** | **$ 2,328,109** | **$ 2,835,127** | **$ 2,418,000** | **$ 22,934** | **0.95%** | **$ 2,121,500** | **$ 2,536,500** |
| | | | **TOTAL ALL EXPENDITURES** | **$ 11,694,283** | **$ 10,943,723** | **$ 11,899,499** | **$ 13,157,200** | **$ 6,348,594** | **48.25%** | **$ 12,287,088** | **$ 14,190,900** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 11,405,734** | **$ 11,786,538** | **$ 11,898,347** | **$ 10,695,900** | **$ 7,041,646** | **65.84%** | **$ 11,985,043** | **$ 10,970,650** |
| | | | **Fund Balance Applied** | **$ 288,549** | | **$ 1,151** | **$ 2,461,300** | **$ 0** | **0.00%** | **$ 302,045** | **$ 3,220,250** |
| | | | | **$ 11,694,283** | **$ 11,786,538** | **$ 11,899,499** | **$ 13,157,200** | **$ 7,041,646** | **53.52%** | **$ 12,287,088** | **$ 14,190,900** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND SURPLUS (DEFICIT)** | **$ 0** | **$ 842,814** | **$ 0** | **$ 0** | **$ 693,052** | **0.00%** | **$ 0** | **$ 0** |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **7,983,353** | **7,681,308** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **(302,045)** | **(3,220,250)** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **7,681,308** | **4,461,058** |

## 03-Fire Protection Fund

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD- August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | |
| **Taxes** | | | | | | | | | | | |
| Real Property Taxes | 301 | 100 | Real Estate Taxes- Current Yr. | $ 290,413 | $ 289,220 | $ 289,595 | $ 578,500 | $ 565,030 | 97.67% | $ 577,190 | $ 576,450 |
| | 301 | 400 | Real Estate Taxes -Delinq- Tax Claim Bureau | 2,528 | 2,498 | 2,531 | 2,100 | 1,683 | 80.14% | 2,581 | 2,100 |
| | 301 | 600 | Real Estate Taxes- Interim | 244 | 380 | 337 | 350 | 128 | 36.57% | 168 | 350 |
| | 301 | 700 | Real Estate Taxes- Acts 319/515 | 354 | 0 | 211 | 0 | 0 | 0.00% | 0 | 0 |
| | | | **SUBTOTAL** | **$ 293,539** | **$ 292,098** | **$ 292,674** | **$ 580,950** | **$ 566,841** | **97.57%** | **$ 579,939** | **$ 578,900** |
| | | | **TOTAL TAXES** | **$ 293,539** | **$ 292,098** | **$ 292,674** | **$ 580,950** | **$ 566,841** | **97.57%** | **$ 579,939** | **$ 578,900** |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 501 | $ 2,452 | $ 2,251 | $ 1,000 | $ 3,301 | 100.00% | $ 3,701 | $ 2,500 |
| | | | **SUBTOTAL** | **$ 501** | **$ 2,452** | **$ 2,251** | **$ 1,000** | **$ 3,301** | **100.00%** | **$ 3,701** | **$ 2,500** |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 501** | **$ 2,452** | **$ 2,251** | **$ 1,000** | **$ 3,301** | **100.00%** | **$ 3,701** | **$ 2,500** |
| **State Revenue & Entitlements** | | | | | | | | | | | |
| State Rev. - Vol. Fire Relief Assns. | 355 | 070 | Foreign Fire Insurance Premium Tax | $ 218,278 | $ 217,495 | $ 220,168 | $ 220,150 | $ 0 | 0.00% | $ 234,812 | $ 234,800 |
| | | | **TOTAL STATE REV. & ENTITLEMENTS** | **$ 218,278** | **$ 217,495** | **$ 220,168** | **$ 220,150** | **$ 0** | **0.00%** | **$ 234,812** | **$ 234,800** |
| | | | | | | | | | | | |
| | 392 | 010 | Transfer from General Fund | $ 22,000 | $ 23,000 | $ 272,500 | $ 25,000 | $ 21,500 | 86.00% | $ 21,500 | $ 22,500 |
| | | | **SUBTOTAL** | **$ 22,000** | **$ 23,000** | **$ 272,500** | **$ 25,000** | **$ 21,500** | **86.00%** | **$ 21,500** | **$ 22,500** |
| | | | **TOTAL ALL REVENUES** | **$ 534,318** | **$ 535,417** | **$ 787,593** | **$ 827,100** | **$ 591,642** | **71.53%** | **$ 839,952** | **$ 838,700** |
| **EXPENDITURES** | | | | | | | | | | | |
| **Public Safety** | | | | | | | | | | | |
| Fire | 411 | 354 | Workers Compensation Insurance | $ 19,973 | $ 19,713 | $ 21,813 | $ 24,820 | $ 17,920 | 72.20% | $ 24,733 | $ 24,750 |
| | 411 | 500 | Contrib./Grants/Subsidies-Vol. Fire Cos. | 274,025 | 274,837 | 523,112 | 557,130 | 515,238 | 92.48% | 558,768 | 554,150 |
| | 411 | 540 | Contrib./Grants/Subsidies-Vol. Fire Relief Assns. | 218,278 | 217,495 | 220,168 | 220,150 | 0 | 0.00% | 234,812 | 234,800 |
| | 411 | 600 | Recruitment and Retention | 22,000 | 23,000 | 22,500 | 25,000 | 21,500 | 0.00% | 21,500 | 25,000 |
| | | | **SUBTOTAL** | **$ 534,276** | **$ 535,044** | **$ 787,593** | **$ 827,100** | **$ 554,658** | **67.06%** | **$ 839,813** | **$ 838,700** |
| | | | **TOTAL PUBLIC SAFETY** | **$ 534,276** | **$ 535,044** | **$ 787,593** | **$ 827,100** | **$ 554,658** | **67.06%** | **$ 839,813** | **$ 838,700** |
| **Other Financing Uses** | | | | | | | | | | | |
| | 491 | 100 | Refunds of Prior Year Real Estate Taxes | $ 42 | $ 0 | $ 0 | $ 0 | $ 139 | 0.00% | $ 139 | $ 0 |
| | | | **SUBTOTAL** | **$ 42** | **$ 0** | **$ 0** | **$ 0** | **$ 139** | **0.00%** | **$ 139** | **$ 0** |
| | | | **TOTAL OTHER FINANCING USES** | **$ 42** | **$ 0** | **$ 0** | **$ 0** | **$ 139** | **0.00%** | **$ 139** | **$ 0** |
| | | | **TOTAL ALL EXPENDITURES** | **$ 534,318** | **$ 535,044** | **$ 787,593** | **$ 827,100** | **$ 554,797** | **67.08%** | **$ 839,952** | **$ 838,700** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 534,318** | **$ 535,417** | **$ 787,593** | **$ 827,100** | **$ 591,642** | **71.53%** | **$ 839,952** | **$ 838,700** |
| | | | **Fund Balance Applied** | **$ 0** | **$ 0** | **$ 0** | | | | | |
| | | | | **$ 534,318** | **$ 535,417** | **$ 787,593** | **$ 827,100** | **$ 591,642** | **71.53%** | **$ 839,952** | **$ 838,700** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND SURPLUS (DEFICIT)** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 36,845** | **0.00%** | **$ 0** | **$ 0** |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **0** | **0** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **0** | **0** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **0** | **0** |

## 04-Park Fund

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 1,254 | $ 9,865 | $ 24,467 | $ 4,000 | $ 24,370 | 0.00% | $ 36,555 | $ 15,000 |
| | | | **SUBTOTAL** | **$ 1,254** | **$ 9,865** | **$ 24,467** | **$ 4,000** | **$ 24,370** | **0.00%** | **$ 36,555** | **$ 15,000** |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 1,254** | **$ 9,865** | **$ 24,467** | **$ 4,000** | **$ 24,370** | **0.00%** | **$ 36,555** | **$ 15,000** |
| **Miscellaneous Revenues** | | | | | | | | | | | |
| Miscellaneous Revenues | 380 | 000 | Miscellaneous Revenues - Fees in Lieu | $ 5,721 | $ 12,308 | $ 9,282 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | | | **SUBTOTAL** | **$ 5,721** | **$ 12,308** | **$ 9,282** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL MISCELLANEOUS REVENUES** | **$ 5,721** | **$ 12,308** | **$ 9,282** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| **Other Financing Sources** | | | | | | | | | | | |
| Interfund Operating Transfers | 392 | 010 | Transfer from General Fund | $ 50,000 | $ 400,000 | $ 400,000 | $ 0 | | 0.00% | $ 0 | $ 500,000 |
| | | | **SUBTOTAL** | **$ 50,000** | **$ 400,000** | **$ 400,000** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 500,000** |
| | | | **TOTAL OTHER FINANCING SOURCES** | **$ 50,000** | **$ 400,000** | **$ 400,000** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 500,000** |
| | | | **TOTAL ALL REVENUES** | **$ 56,975** | **$ 422,173** | **$ 433,749** | **$ 4,000** | **$ 24,370** | **0.00%** | **$ 36,555** | **$ 515,000** |
| **EXPENDITURES** | | | | | | | | | | | |
| **General Government** | | | | | | | | | | | |
| | 454 | 313 | Engineering Services - Park | $ 34,903 | $ 2,536 | $ 807 | $ 0 | $ 0 | 0.00% | $ - | $ 50,000 |
| | 454 | 610 | General Construction | 21,309 | 19,443 | 0 | 0 | 0 | 0.00% | 0 | 450,000 |
| | 454 | 710 | Purchase of Land | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 454 | 740 | Capital Purchases-Major Machinery/Equipment | 282,398 | 30,940 | 28,698 | 75,000 | 0 | 0.00% | 50,000 | 240,000 |
| | | | **SUBTOTAL** | **$ 338,610** | **$ 52,919** | **$ 29,505** | **$ 75,000** | **$ 0** | **0.00%** | **$ 50,000** | **$ 740,000** |
| | | | **TOTAL GENERAL GOVERNMENT** | **$ 338,610** | **$ 52,919** | **$ 29,505** | **$ 75,000** | **$ 0** | **0.00%** | **$ 50,000** | **$ 740,000** |
| | | | **TOTAL ALL EXPENDITURES** | **$ 338,610** | **$ 52,919** | **$ 29,505** | **$ 75,000** | **$ 0** | **0.00%** | **$ 50,000** | **$ 740,000** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 56,975** | **$ 422,173** | **$ 433,749** | **$ 4,000** | **$ 24,370** | **609.25%** | **$ 36,555** | **$ 515,000** |
| | | | **Fund Balance Applied** | | | | **$ 71,000** | **$ 0** | **0.00%** | | **$ 225,000** |
| | | | | **$ 56,975** | **$ 422,173** | **$ 433,749** | **$ 75,000** | **$ 24,370** | **32.49%** | **$ 36,555** | **$ 740,000** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND SURPLUS (DEFICIT)** | **$ (281,635)** | **$ 369,254** | **$ 404,244** | **$ 0** | **$ 24,370** | **0.00%** | **$ (13,445)** | **$ 0** |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **844,090** | **830,645** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **(13,445)** | **(225,000)** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **830,645** | **605,645** |

## 05-Emergency Services Fund

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| | 301 | 100 | Real Estate Taxes- Current Yr. | $ 96,118 | $ 95,843 | $ 95,949 | $ 95,900 | $ 94,076 | 98.10% | $ 95,849 | $ 95,800 |
| | 301 | 400 | Real Estate Taxes- Delinquent | 842 | 883 | 843 | 700 | 561 | 80.14% | 810 | 700 |
| | 301 | 600 | Real Estate Taxes- Interim | 79 | 132 | 113 | 100 | 26 | 0.00% | 50 | 100 |
| | 301 | 700 | Real Estate Taxes- Acts 319/515 | 118 | 0 | 71 | 0 | 0 | 0.00% | 0 | 0 |
| | | | **TOTAL TAXES** | **$ 97,157** | **$ 96,858** | **$ 96,976** | **$ 96,700** | **$ 94,663** | **0.00%** | **$ 96,709** | **$ 96,600** |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 210 | $ 963 | $ 910 | $ 400 | $ 705 | 100.00% | $ 785 | $ 350 |
| | | | **SUBTOTAL** | **$ 210** | **$ 963** | **$ 910** | **$ 400** | **$ 705** | **100.00%** | **$ 785** | **$ 350** |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 97,367** | **$ 97,821** | **$ 97,886** | **$ 97,100** | **$ 95,368** | **98.22%** | **$ 97,494** | **$ 96,950** |
| | | | **TOTAL ALL REVENUES** | **$ 97,367** | **$ 97,821** | **$ 97,886** | **$ 97,100** | **$ 95,368** | **98.22%** | **$ 97,494** | **$ 96,950** |
| **EXPENDITURES** | | | | | | | | | | | |
| **Public Safety** | | | | | | | | | | | |
| | 412 | 530 | Distribution to Ambulance Squad | $ 97,353 | $ 97,821 | $ 97,886 | $ 97,100 | $ 89,500 | 0.00% | $ 97,494 | $ 96,950 |
| | | | **SUBTOTAL** | **$ 97,353** | **$ 97,821** | **$ 97,886** | **$ 97,100** | **$ 89,500** | 0.00% | **$ 97,494** | **$ 96,950** |
| | 491 | 100 | Refunds of Prior Year Real Estate Taxes | $ 14 | $ 0 | $ 0 | $ 0 | | 0.00% | $ 0 | $ 0 |
| | | | **SUBTOTAL** | **$ 14** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL PUBLIC SAFETY** | **$ 97,367** | **$ 97,821** | **$ 97,886** | **$ 97,100** | **$ 89,500** | 0.00% | **$ 97,494** | **$ 96,950** |
| | | | **TOTAL ALL EXPENDITURES** | **$ 97,367** | **$ 97,821** | **$ 97,886** | **$ 97,100** | **$ 89,500** | **0.00%** | **$ 97,494** | **$ 96,950** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 97,367** | **$ 97,821** | **$ 97,886** | **$ 97,100** | **$ 95,368** | **98.22%** | **$ 97,494** | **$ 96,950** |
| | | | **Fund Balance Applied** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | | | **$ 0** | **$ 0** |
| | | | | **$ 97,367** | **$ 97,821** | **$ 97,886** | **$ 97,100** | **$ 95,368** | **0.00%** | **$ 97,494** | **$ 96,950** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND SURPLUS (DEFICIT)** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 5,868** | **0.00%** | **$ 0** | **$ 0** |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **0** | **0** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **0** | **0** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **0** | **0** |

# 06-Water Fund

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 33,778 | $ 88,848 | $ 123,478 | $ 75,000 | $ 80,154 | 106.87% | $ 96,154 | $ 30,000 |
| | 341 | 100 | Interest Earnings - Leases | 60,235 | 59,463 | 58,564 | 57,900 | 0 | 0 | 57,600 | 57,900 |
| | | | **SUBTOTAL** | **$ 94,013** | **$ 148,311** | **$ 182,042** | **$ 132,900** | **$ 80,154** | **106.87%** | **$ 153,754** | **$ 87,900** |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 94,013** | **$ 148,311** | **$ 182,042** | **$ 132,900** | **$ 80,154** | **106.87%** | **$ 153,754** | **$ 87,900** |
| | | | | | | | | | | | |
| | 351 | 110 | ARPA Federal Grant Money | $ 320,936 | $ 0 | $ 0 | $ 1,750,000 | $ 603,437 | 0.00% | $ 1,003,437 | $ 742,750 |
| Grants | 354 | 030 | State Aid-Pension | 24,326 | 29,140 | 31,458 | 31,450 | 0 | 0.00% | 33,328 | 33,300 |
| | 354 | 130 | Pennvest Grant Money | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 2,057,050 |
| | | | **SUBTOTAL** | **$ 345,262** | **$ 29,140** | **$ 31,458** | **$ 1,781,450** | **$ 603,437** | **0.00%** | **$ 1,036,765** | **$ 2,833,100** |
| | | | **TOTAL INTERGOVERNMENTAL REVENUES** | **$ 345,262** | **$ 29,140** | **$ 31,458** | **$ 1,781,450** | **$ 603,437** | **0.00%** | **$ 1,036,765** | **$ 2,833,100** |
| **Charges for Services** | | | | | | | | | | | |
| Water System | 378 | 100 | Metered Sales- General Customers | $ 787,206 | $ 821,406 | $ 874,529 | $ 907,450 | $ 434,264 | 47.86% | $ 922,628 | $ 1,014,900 |
| | 378 | 200 | Flat Rate Sales- Construction Sites | 1,005 | 1,518 | 100 | 500 | 699 | 139.80% | 699 | 500 |
| | 378 | 205 | Water Meter Sales | 350 | 3,855 | 1,285 | 0 | 401 | 0.00% | 1,000 | 0 |
| | 378 | 210 | Capital Reserve Charge | 741,835 | 784,963 | 821,200 | 866,950 | 430,590 | 49.67% | 866,366 | 953,000 |
| | 378 | 310 | Certification Fees | 10,400 | 7,700 | 7,450 | 7,700 | 4,650 | 60.39% | 6,975 | 7,700 |
| | 378 | 900 | Connection Fees | 2,138 | 7,500 | 7,500 | 0 | 1,670 | 0.00% | 8,350 | 20,050 |
| | | | **SUBTOTAL** | **$ 1,542,934** | **$ 1,626,942** | **$ 1,712,064** | **$ 1,782,600** | **$ 872,274** | **48.93%** | **$ 1,806,018** | **$ 1,996,149** |
| | | | **TOTAL CHARGES FOR SERVICES** | **$ 1,542,934** | **$ 1,626,942** | **$ 1,712,064** | **$ 1,782,600** | **$ 872,274** | **48.93%** | **$ 1,806,018** | **$ 1,996,149** |
| **Miscellaneous Revenues** | | | | | | | | | | | |
| Miscellaneous Revenues | 380 | 000 | Miscellaneous Revenues | $ 2,412 | $ 1,813 | $ 0 | $ 1,000 | $ 1,958 | 195.80% | $ 1,958 | $ 1,000 |
| | 380 | 100 | Cell Tower Rent | 50,980 | 49,828 | 49,827 | 47,600 | 59,521 | 125.04% | 49,827 | 49,800 |
| | | | **SUBTOTAL** | **$ 53,392** | **$ 51,641** | **$ 49,827** | **$ 48,600** | **$ 61,479** | **126.50%** | **$ 51,785** | **$ 50,800** |
| | 391 | 100 | Sale of Fixed Assets | $ 0 | $ 8,200 | $ 8,500 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | | | **SUBTOTAL** | **$ 0** | **$ 8,200** | **$ 8,500** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL MISCELLANEOUS REVENUES** | **$ 53,392** | **$ 59,841** | **$ 58,327** | **$ 48,600** | **$ 61,479** | **126.50%** | **$ 51,785** | **$ 50,800** |
| | | | | | | | | | | | |
| | 395 | 000 | Refund of Prior Year Expenditures | $ 40 | $ 401 | $ 0 | $ 300 | $ 0 | 0.00% | | $ 300 |
| | 395 | 100 | Reimbursement of Current Year Expense | 0 | 19 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | | | **SUBTOTAL** | **$ 40** | **$ 420** | **$ 0** | **$ 300** | **$ 0** | **0.00%** | **$ 0** | **$ 300** |
| | | | **TOTAL ALL REVENUES** | **$ 2,035,641** | **$ 1,864,653** | **$ 1,983,891** | **$ 3,745,850** | **$ 1,617,344** | **282.30%** | **$ 3,048,322** | **$ 4,968,250** |

# 06-Water Fund

| Category | Dept No | Acct No | Description | Actual | | | 2025 | | | | 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2022 | 2023 | 2024 | Budget | YTD-August 31 | YTD % of Budget | Projected | Adopted Budget |
| **EXPENSES** | | | | | | | | | | | |
| **General Governmental** | | | | | | | | | | | |
| Financial Services | 402 | 311 | Accounting/Auditing Services | $ 5,600 | $ 5,600 | $ 5,800 | $ 6,000 | $ 0 | 0.00% | $ 6,000 | $ 6,000 |
| | | | **SUBTOTAL** | **$ 5,600** | **$ 5,600** | **$ 5,800** | **$ 6,000** | **$ 0** | **0.00%** | **$ 6,000** | **$ 6,000** |
| | 409 | 215 | Office Sundries | $ 323 | $ 344 | $ 317 | $ 500 | $ 115 | 100.00% | $ 173 | $ 500 |
| | 409 | 250 | Repair and Maintenance Supplies | 180 | 0 | 0 | 1,000 | 0 | 100.00% | 0 | 1,000 |
| | 409 | 351 | Insurance - Property | 10,747 | 8,828 | 9,149 | 10,600 | 10,711 | 101.05% | 10,711 | 10,800 |
| | 409 | 361 | Water/WasteWater Complex Electric | 4,914 | 4,835 | 4,486 | 6,000 | 2,678 | 100.00% | 4,543 | 6,000 |
| | 409 | 361 | Water/WasteWater Complex Gas | 2,275 | 1,654 | 1,736 | 2,650 | 1,355 | 100.00% | 2,105 | 2,650 |
| | 409 | 364 | Sewer Usage | 22,540 | 20,890 | 20,448 | 21,600 | 10,302 | 47.70% | 20,604 | 21,600 |
| | 409 | 371 | Repair/Maintenance - Land | 12,097 | 13,671 | 23,481 | 22,500 | 6,375 | 28.33% | 11,815 | 22,500 |
| | 409 | 373 | Building Repair/Maintenance | 5,848 | 6,143 | 4,454 | 4,000 | 4,939 | 123.48% | 7,268 | 6,500 |
| | 409 | 450 | Contracted Services | 1,528 | 1,810 | 1,799 | 2,150 | 856 | 39.81% | 1,284 | 2,150 |
| | | | **SUBTOTAL** | **$ 60,452** | **$ 58,175** | **$ 65,870** | **$ 71,000** | **$ 37,331** | **52.58%** | **$ 58,503** | **$ 73,700** |
| | | | **TOTAL GOVERNMENTAL** | **$ 66,052** | **$ 63,775** | **$ 71,670** | **$ 77,000** | **$ 37,331** | **48.48%** | **$ 64,503** | **$ 79,700** |
| **Public Works- Other Services** | | | | | | | | | | | |
| | 448 | 122 | Salary of Department Head | $ 62,624 | $ 66,365 | $ 68,657 | $ 76,550 | $ 48,667 | 63.58% | $ 76,046 | $ 79,250 |
| | 448 | 140 | Salaries/Wages of Operators/Clerical | 333,484 | 355,511 | 367,813 | 390,450 | 244,365 | 62.59% | 390,450 | 403,850 |
| | 448 | 156 | Health/Hospitalization Insurance | 156,135 | 157,129 | 164,880 | 189,700 | 130,386 | 68.73% | 173,848 | 198,400 |
| | 448 | 157 | Dental Insurance | 5,859 | 5,859 | 5,859 | 6,650 | 3,066 | 46.11% | 4,088 | 4,300 |
| | 448 | 158 | Life and Disability Insurance | 1,943 | 1,959 | 2,069 | 2,400 | 1,116 | 46.50% | 1,488 | 1,950 |
| | 448 | 161 | FICA (Social Security) | 26,493 | 28,624 | 29,986 | 32,300 | 21,529 | 66.65% | 32,294 | 33,300 |
| | 448 | 164 | Medicare | 6,196 | 6,694 | 7,013 | 7,550 | 5,035 | 66.69% | 7,553 | 7,800 |
| | 448 | 183 | Overtime Wages | 28,322 | 41,050 | 44,477 | 52,000 | 28,393 | 54.60% | 44,210 | 52,000 |
| | 448 | 186 | Incentive Pay-Seasonal | 1,500 | 1,500 | 4,600 | 1,500 | 0 | 0.00% | 1,500 | 1,500 |
| | 448 | 191 | Clothing Allowance | 4,265 | 3,623 | 4,398 | 4,750 | 2,325 | 48.95% | 4,146 | 4,950 |
| | 448 | 210 | Office Supplies | 1,373 | 1,597 | 1,867 | 2,350 | 428 | 18.21% | 1,158 | 2,400 |
| | 448 | 211 | Bill Preparation & Supplies | 0 | 619 | 574 | 1,500 | 479 | 31.93% | 1,348 | 2,000 |
| | 448 | 215 | Cleaning Supplies | 1,606 | 833 | 298 | 2,000 | 499 | 24.95% | 855 | 1,500 |
| | 448 | 222 | Operating Supplies - Chemicals | 53,552 | 54,032 | 59,316 | 60,000 | 30,345 | 50.58% | 49,821 | 60,000 |
| | 448 | 225 | Laboratory Supplies | 5,586 | 5,183 | 2,311 | 6,000 | 2,997 | 49.95% | 4,592 | 6,000 |
| | 448 | 231 | Vehicle Fuel- Gasoline | 11,374 | 9,642 | 13,259 | 14,150 | 6,530 | 46.15% | 9,795 | 12,000 |
| | 448 | 232 | Vehicle Fuel- Diesel | 3,610 | 1,035 | 1,945 | 2,100 | 978 | 46.58% | 1,467 | 2,100 |
| | 448 | 242 | Protection to Persons ands Property Supplies[1] | 861 | 283 | 0 | 1,000 | 0 | 0.00% | 250 | 1,000 |
| | 448 | 246 | Water Meter Expense | 12,612 | 32,371 | 11,879 | 15,000 | 4,872 | 32.48% | 9,744 | 15,000 |
| | 448 | 251 | Vehicle Parts | 0 | 0 | 0 | 1,500 | 0 | 0.00% | 0 | 500 |
| | 448 | 260 | Small Tools/Minor Equipment | 3,562 | 2,992 | 2,544 | 12,500 | 434 | 3.47% | 972 | 12,500 |
| | 448 | 312 | Management Consulting | 0 | 0 | 1,300 | 15,000 | 983 | 0.00% | 2,000 | 38,000 |
| | 448 | 313 | Engineering/Architectural Services | 30,704 | 28,599 | 34,188 | 30,000 | 34,051 | 113.50% | 58,373 | 40,000 |
| | 448 | 314 | Special Legal Services | 10,644 | 5,597 | 501 | 15,000 | 2,404 | 16.03% | 4,121 | 15,000 |
| | 448 | 315 | Medical Services | 306 | 58 | 218 | 100 | 0 | 0.00% | 250 | 100 |
| | 448 | 317 | Refuse Collection - Water | 824 | 588 | 571 | 1,050 | 648 | 61.71% | 648 | 1,050 |
| | 448 | 318 | Laboratory Services | 26,093 | 42,625 | 32,117 | 38,000 | 22,845 | 60.12% | 39,163 | 38,000 |
| | 448 | 321 | Telephone Services- Monthly Charges | 5,378 | 4,356 | 4,744 | 7,000 | 2,996 | 42.80% | 5,136 | 7,000 |
| | 448 | 325 | Postage | 5,963 | 10,150 | 9,521 | 17,200 | 6,322 | 36.76% | 12,644 | 17,200 |
| | 448 | 329 | Other Communication | 24,220 | 26,908 | 21,449 | 34,250 | 13,288 | 38.80% | 22,779 | 34,450 |
| | 448 | 340 | Advertising/Printing/Binding | 1,843 | 0 | 2,090 | 23,000 | 875 | 3.80% | 1,500 | 23,000 |

## 06-Water Fund

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 448 | 352 | Insurance - Liability | 5,258 | 6,164 | 6,067 | 6,350 | 6,114 | 96.28% | 6,114 | 7,950 |
| | 448 | 354 | Insurance - Worker's Compensation | 11,027 | 10,543 | 11,542 | 11,550 | 8,799 | 76.18% | 8,799 | 10,000 |
| | 448 | 357 | Insurance Deductible | 0 | 500 | 0 | 1,000 | 0 | 0.00% | 0 | 1,000 |
| | 448 | 361 | Electricity - Site #1-Buckingham Village | 2,666 | 1,362 | 732 | 1,750 | 1,316 | 75.20% | 2,043 | 0 |
| | 448 | 363 | Electricity - Site #2 - Fieldstone | 2,310 | 2,324 | 2,512 | 2,500 | 1,763 | 70.52% | 2,930 | 3,250 |
| | 448 | 364 | Electricity - Site #3 - Cold Spring | 32,711 | 35,734 | 38,564 | 37,500 | 26,106 | 69.62% | 44,518 | 49,000 |
| | 448 | 366 | Electricity - Site #5 - Furlong | 29,450 | 34,346 | 34,191 | 37,500 | 22,670 | 60.45% | 37,408 | 41,500 |
| | 448 | 367 | Electricity - Site #6 - MillCreek | 10,086 | 9,824 | 9,939 | 10,000 | 6,613 | 66.13% | 10,480 | 12,000 |
| | 448 | 368 | Electricity - Site #6 - Fentons Corner | 9,785 | 7,430 | 7,762 | 8,500 | 5,497 | 64.67% | 9,119 | 10,250 |
| | 448 | 374 | Repair/Maintenance- Machinery/Equipment | 37,732 | 39,116 | 67,289 | 40,000 | 21,023 | 52.56% | 35,220 | 40,000 |
| | 448 | 375 | Repair/Maintenance - Vehicles | 5,690 | 3,962 | 5,046 | 6,000 | 5,315 | 88.58% | 7,973 | 6,000 |
| | 448 | 376 | Repair/Maintenance - Electrical | 4,963 | 3,598 | 8,723 | 15,000 | 4,541 | 30.27% | 7,785 | 15,000 |
| | 448 | 384 | Rent of Machinery and Equipment | 0 | 0 | 309 | 1,000 | 0 | 0.00% | 0 | 1,000 |
| | 448 | 420 | Dues/Subscriptions/Memberships | 1,782 | 1,561 | 1,331 | 2,500 | 1,258 | 50.32% | 1,358 | 2,500 |
| | 448 | 430 | DEP Annual Permit Fees | 14,532 | 16,803 | 17,865 | 20,000 | 19,731 | 98.66% | 20,731 | 20,000 |
| | 448 | 450 | Contracted Services | 0 | 0 | 0 | 6,000 | 0 | 0.00% | 0 | 6,000 |
| | 448 | 460 | Meetings, Conferences & Training | 3,325 | 2,355 | 1,632 | 4,000 | 130 | 3.25% | 1,630 | 4,000 |
| | 448 | 750 | Capital Purchases-Minor Machinery/Equipment | 10,978 | 0 | 1,353 | 24,550 | 0 | 0.00% | 5,000 | 26,750 |
| | 448 | 800 | Depreciation Expense | 557,771 | 616,527 | 651,255 | 651,050 | 0 | 0.00% | 675,000 | 686,900 |
| | | | **SUBTOTAL** | **$ 1,566,998** | **$ 1,687,931** | **$ 1,766,556** | **$ 1,949,300** | **$ 747,732** | **38.36%** | **$ 1,838,346** | **$ 2,059,200** |
| | | | **TOTAL PUBLIC WORKS- OTHER SERVICES** | **$ 1,566,998** | **$ 1,687,931** | **$ 1,766,556** | **$ 1,949,300** | **$ 747,732** | **38.36%** | **$ 1,838,346** | **$ 2,059,200** |
| **Debt Service** | | | | | | | | | | | |
| | 472 | 180 | GOB Bond Interest - 2021A | 38,417 | 36,375 | 33,150 | 33,400 | 11,175 | 33.46% | 33,400 | 32,300 |
| | 472 | 200 | Pennvest Loan Interest | 0 | 0 | 0 | 0 | 0 | | 0 | 5,250 |
| | 475 | 000 | Fiscal Agent Fees | 375 | 375 | 413 | 450 | 0 | 0.00% | 413 | 450 |
| | | | **SUBTOTAL** | **$ 38,792** | **$ 36,750** | **$ 33,563** | **$ 33,850** | **$ 11,175** | **0.00%** | **$ 33,813** | **$ 38,000** |
| | 483 | 100 | Nonuniform Pension | 53,580 | 39,905 | 42,638 | 49,800 | 0 | 0.00% | 49,795 | 54,050 |
| | 483 | 200 | Change in Pension GASB #68 | (100,108) | 1,568 | 0 | 100,000 | 0 | 0.00% | 0 | 100,000 |
| | 491 | 100 | Prior Year Expnese or Current year revenue refund | 1,962 | 0 | 1,696 | 0 | 325 | 100.00% | 0 | 0 |
| | | | **SUBTOTAL** | **$ (44,566)** | **$ 41,473** | **$ 44,334** | **$ 149,800** | **$ 325** | **0.22%** | **$ 49,795** | **$ 154,050** |
| **Interfund Operating Transfers** | 492 | 010 | Transfer to General Fund | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 | 100.00% | $ 125,000 | $ 125,000 |
| | | | **SUBTOTAL** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **0.00%** | **$ 125,000** | **$ 125,000** |
| | | | **TOTAL OTHER FINANCING USES** | **$ 119,226** | **$ 203,223** | **$ 202,897** | **$ 308,650** | **$ 136,500** | **0.00%** | **$ 208,608** | **$ 317,050** |
| | | | **TOTAL ALL EXPENSES** | **$ 1,752,276** | **$ 1,954,929** | **$ 2,041,123** | **$ 2,334,950** | **$ 921,563** | **39.47%** | **$ 2,111,456** | **$ 2,455,950** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 2,035,641** | **$ 1,864,653** | **$ 1,983,891** | **$ 3,745,850** | **$ 1,617,344** | **43.18%** | **$ 3,048,322** | **$ 4,968,250** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND RETAINED EARNINGS (DEFICIT)** | **$ 283,365** | **$ (90,276)** | **$ (57,232)** | **$ 1,410,900** | **$ 695,781** | | **$ 936,866** | **$ 2,512,300** |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **8,649,581** | **9,586,447** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **936,866** | **2,512,300** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **9,586,447** | **12,098,747** |

## 08-Waste Water Fund

| Category | Dept No | Acct No | Description | Actual | | | 2025 | | | | 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2022 | 2023 | 2024 | Budget | YTD- August 31 | YTD % of Budget | Projected | Adopted Budget |
| **REVENUES** | | | | | | | | | | | |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 36,884 | $ 107,969 | $ 173,018 | $ 61,200 | $ 107,917 | 176.33% | $ 161,876 | $ 61,200 |
| | | | **SUBTOTAL** | **$ 36,884** | **$ 107,969** | **$ 173,018** | **$ 61,200** | **$ 107,917** | **176.33%** | **$ 161,876** | **$ 61,200** |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 36,884** | **$ 107,969** | **$ 173,018** | **$ 61,200** | **$ 107,917** | **176.33%** | **$ 161,876** | **$ 61,200** |
| | | | | | | | | | | | |
| Grants | 364 | 030 | State Aid-Pension | 24,326 | 29,140 | 31,458 | 31,450 | 0 | 0.00% | 33,328 | 33,300 |
| | | | **SUBTOTAL** | **$ 24,326** | **$ 29,140** | **$ 31,458** | **$ 31,450** | **$ 0** | **0.00%** | **$ 33,328** | **$ 33,300** |
| | | | **TOTAL INTERGOVERNMENTAL REVENUES** | **$ 24,326** | **$ 29,140** | **$ 31,458** | **$ 31,450** | **$ 0** | **0.00%** | **$ 33,328** | **$ 33,300** |
| | | | | | | | | | | | |
| **Intergovernmental Revenues** | | | | | | | | | | | |
| Sanitation | 364 | 100 | Sewage Charges-Capital Reserve Charge | $ 1,019,320 | $ 1,077,886 | $ 1,126,320 | $ 1,165,450 | $ 582,829 | 50.01% | $ 1,165,741 | $ 1,206,550 |
| | 364 | 110 | Sewage Connection/Tapping Fee | 9,000 | 12,000 | 25,400 | 0 | 7,500 | 0.00% | 7,500 | 0 |
| | 364 | 120 | Sewer Use Charge | 2,283,580 | 2,431,146 | 2,532,358 | 2,612,800 | 1,320,057 | 50.52% | 2,620,991 | 2,712,750 |
| | 364 | 200 | Waste Water Treatment Revenue | 75 | 3,517 | 4,630 | 0 | 0 | 100.00% | 0 | 0 |
| | | | **SUBTOTAL** | **$ 3,311,975** | **$ 3,524,549** | **$ 3,688,708** | **$ 3,778,250** | **$ 1,910,386** | **50.56%** | **$ 3,794,232** | **$ 3,919,300** |
| | | | **TOTAL CHARGES FOR SERVICES** | **$ 3,311,975** | **$ 3,524,549** | **$ 3,688,708** | **$ 3,778,250** | **$ 1,910,386** | **50.56%** | **$ 3,794,232** | **$ 3,919,300** |
| **Miscellaneous Revenues** | | | | | | | | | | | |
| | 380 | 100 | Miscellaneous Revenues | 4,713 | 1,813 | 74 | 0 | 1,958 | 100.00% | 1,958 | 0 |
| | 391 | 100 | Sale of Fixed Assets | 0 | 0 | 7,450 | 0 | 0 | 0.00% | 0 | 0 |
| | | | **SUBTOTAL** | **$ 4,713** | **$ 1,813** | **$ 7,524** | **$ 0** | **$ 1,958** | **0.00%** | **$ 1,958** | **$ 0** |
| | | | **TOTAL MISCELLANEOUS REVENUES** | **$ 4,713** | **$ 1,813** | **$ 7,524** | **$ 0** | **$ 1,958** | **0.00%** | **$ 1,958** | **$ 0** |
| **Other Financing Sources** | | | | | | | | | | | |
| Refunds | 395 | 000 | Refunds of Prior Year Expenditures | $ 0 | $ 273 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | 395 | 100 | Reimbursement of Current Year Expenditures | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | | | **SUBTOTAL** | **$ 0** | **$ 273** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL OTHER FINANCING SOURCES** | **$ 0** | **$ 273** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL ALL REVENUES** | **3,377,898** | **3,663,470** | **3,900,708** | **3,870,900** | **2,020,261** | **52.19%** | **$ 3,991,393** | **$ 4,013,800** |
| **EXPENSES** | | | | | | | | | | | |
| **General Government** | | | | | | | | | | | |
| Financial Services | 402 | 311 | Accounting/Auditing Services | $ 5,600 | $ 5,600 | $ 5,800 | $ 6,000 | $ 0 | 0.00% | $ 6,000 | $ 6,000 |
| | | | **SUBTOTAL** | **$ 5,600** | **$ 5,600** | **$ 5,800** | **$ 6,000** | **$ 0** | **0.00%** | **$ 6,000** | **$ 6,000** |
| | | | | | | | | | | | |
| | 409 | 215 | Office Sundries | $ 422 | $ 362 | $ 356 | $ 500 | $ 87 | 17.40% | $ 149 | $ 500 |
| | 409 | 250 | Repair and Maintenance Supplies | 402 | 0 | 0 | 1,000 | 0 | 0.00% | 0 | 1,000 |
| | 409 | 351 | Insurance-Property | 20,412 | 19,810 | 22,436 | 25,800 | 25,027 | 97.00% | 25,027 | 26,200 |
| | 409 | 361 | Water/WasteWtaer Complex Electric | 4,318 | 4,835 | 4,486 | 6,000 | 2,678 | 100.00% | 4,591 | 6,000 |
| | 409 | 361 | Water/WasteWtaer Complex Gas | 2,310 | 2,131 | 1,736 | 3,000 | 1,355 | 100.00% | 2,323 | 3,000 |
| | 409 | 363 | Water Usage | 4,489 | 4,976 | 5,033 | 5,550 | 2,624 | 47.28% | 5,248 | 5,550 |
| | 409 | 371 | Repair/Maintenance - Land | 230,626 | 246,039 | 254,797 | 356,100 | 142,705 | 40.07% | 356,100 | 381,100 |
| | 409 | 373 | Repair/Maintenance - Building | 5,418 | 12,078 | 13,945 | 5,600 | 7,586 | 135.46% | 13,005 | 5,600 |
| | 409 | 430 | Real Estate Taxes | 1,449 | 1,481 | 3,069 | 3,150 | 3,132 | 99.43% | 3,132 | 3,150 |
| | 409 | 450 | Contracted Services | 1,834 | 4,066 | 4,076 | 4,450 | 856 | 19.24% | 1,467 | 4,450 |
| | 409 | 750 | Capital Purchases-Minor Machinery/Equipment | 0 | 0 | 0 | 2,500 | 0 | 0.00% | | 2,500 |
| | | | **SUBTOTAL** | **$ 271,680** | **$ 295,778** | **$ 309,934** | **$ 413,650** | **$ 186,050** | **44.98%** | **$ 411,042** | **$ 439,050** |
| | | | **TOTAL GOVERNMENTAL** | **$ 277,280** | **$ 301,378** | **$ 315,734** | **$ 419,650** | **$ 186,050** | **44.33%** | **$ 417,042** | **$ 445,050** |

## 08-Waste Water Fund

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD- August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Public Works- Other Services** | | | | | | | | | | | |
| Wastewater | 429 | 122 | Salary of Department Head | $ 62,624 | $ 66,365 | $ 68,656 | $ 76,550 | $ 48,667 | 63.58% | $ 76,046 | $ 79,250 |
| | 429 | 140 | Salaries/Wages of Operators/Clerical | 322,916 | 305,930 | 333,424 | 371,150 | 228,826 | 61.65% | 367,468 | 386,850 |
| | 429 | 156 | Health/Hospitalization Insurance | 164,951 | 148,875 | 143,799 | 172,800 | 118,921 | 68.82% | 158,561 | 192,250 |
| | 429 | 157 | Dental Insurance | 5,859 | 5,300 | 5,154 | 6,100 | 2,795 | 45.82% | 3,727 | 3,900 |
| | 429 | 158 | Life Insurance | 1,903 | 1,813 | 1,654 | 2,150 | 1,109 | 51.58% | 1,479 | 1,950 |
| | 429 | 161 | FICA (Social Security) | 25,243 | 25,297 | 26,878 | 30,300 | 19,794 | 65.33% | 29,691 | 31,450 |
| | 429 | 164 | Medicare | 5,904 | 5,916 | 6,286 | 7,100 | 4,629 | 65.20% | 7,434 | 7,400 |
| | 429 | 183 | Overtime Wages | 23,198 | 31,313 | 30,837 | 39,250 | 19,032 | 48.49% | 30,563 | 39,250 |
| | 429 | 186 | Incentive Pay-Seasonal | 1,500 | 1,200 | 4,200 | 1,500 | 0 | 0.00% | 1,500 | 1,500 |
| | 429 | 191 | Clothing Allowance | 4,436 | 3,348 | 4,613 | 4,500 | 2,472 | 54.93% | 4,238 | 4,700 |
| | 429 | 210 | Office Supplies | 1,336 | 2,177 | 1,339 | 2,350 | 180 | 7.66% | 309 | 1,850 |
| | 429 | 211 | Bill Preparation & Supplies | 0 | 619 | 575 | 1,500 | 479 | 31.93% | 958 | 1,500 |
| | 429 | 215 | Cleaning Supplies | 1,602 | 1,998 | 1,433 | 2,500 | 1,352 | 54.08% | 2,318 | 2,500 |
| | 429 | 222 | Operating Supplies - Chemicals | 67,929 | 63,783 | 75,082 | 70,000 | 70,727 | 101.04% | 121,246 | 77,000 |
| | 429 | 225 | Laboratory Supplies | 2,241 | 3,752 | 3,359 | 3,000 | 2,405 | 80.17% | 4,123 | 3,000 |
| | 429 | 231 | Vehicle Fuel- Gasoline | 14,655 | 11,751 | 11,687 | 12,000 | 8,349 | 69.58% | 12,524 | 13,250 |
| | 429 | 232 | Vehicle Fuel- Diesel | 3,382 | 4,652 | 6,120 | 3,750 | 2,849 | 75.97% | 4,274 | 4,500 |
| | 429 | 242 | Safety Equipment | 2,469 | 2,642 | 1,447 | 2,500 | 1,419 | 56.76% | 2,433 | 2,500 |
| | 429 | 251 | Vehicle Parts | 0 | 0 | 0 | 3,000 | 0 | 0.00% | 0 | 500 |
| | 429 | 260 | Small Tools/Minor Equipment | 4,190 | 3,091 | 6,304 | 10,000 | 1,752 | 17.52% | 3,003 | 10,000 |
| | 429 | 300 | Other Services | 0 | 0 | 5,579 | 0 | 0 | 0.00% | 0 | 0 |
| | 429 | 312 | Management Consulting | 3,359 | 2,660 | 0 | 9,000 | 283 | 3.14% | 5,000 | 17,000 |
| | 429 | 313 | Engineering/Architectural Services | 59,053 | 42,569 | 43,448 | 45,000 | 26,441 | 58.76% | 45,327 | 58,000 |
| | 429 | 314 | Special Legal Services | 3,642 | 7,254 | 1,935 | 4,000 | 1,885 | 47.13% | 3,231 | 4,000 |
| | 429 | 315 | Emergency Interconnect | 0 | 0 | 34,709 | 0 | 0 | 100.00% | - | 0 |
| | 429 | 316 | Pumping Services - offsite treatment/hauling | 29,892 | 39,317 | 25,293 | 30,000 | 11,935 | 39.78% | 20,460 | 30,000 |
| | 429 | 317 | Refuse Collection | 1,723 | 2,387 | 2,154 | 3,000 | 2,443 | 81.43% | 2,443 | 3,000 |
| | 429 | 318 | Laboratory Services | 80,525 | 89,695 | 87,865 | 90,000 | 46,045 | 51.16% | 78,934 | 90,000 |
| | 429 | 319 | Residual Disposal | 50,026 | 48,242 | 54,355 | 52,500 | 34,396 | 65.52% | 51,594 | 52,500 |
| | 429 | 321 | Telephone Services- Monthly Charges | 11,808 | 12,352 | 12,400 | 13,300 | 8,086 | 60.80% | 12,129 | 13,300 |
| | 429 | 325 | Postage | 4,602 | 5,796 | 7,450 | 8,800 | 5,018 | 57.02% | 7,527 | 8,300 |
| | 429 | 329 | Other Communication | 22,224 | 25,770 | 26,160 | 34,850 | 16,089 | 46.17% | 27,581 | 36,050 |
| | 429 | 340 | Advertising/Printing/Binding | 1,533 | 1,658 | 0 | 1,500 | 270 | 18.00% | 500 | 1,500 |
| | 429 | 352 | Insurance - Liability | 5,094 | 6,332 | 6,695 | 6,550 | 6,105 | 93.21% | 6,105 | 7,900 |
| | 429 | 354 | Insurance - Worker's Compensation | 10,638 | 9,237 | 10,725 | 10,700 | 8,100 | 75.70% | 8,100 | 9,300 |
| | 429 | 354 | Insurance Deductible | 0 | 0 | 0 | 0 | 1,000 | 100.00% | 1,000 | 0 |
| | 429 | 361 | Electricity - Site #1 - Buck. Village/Lahaska | 58,563 | 65,715 | 68,166 | 69,100 | 48,806 | 1.45% | 102,249 | 69,100 |
| | 429 | 362 | Electricity - Site #1 - Furlong | 71,544 | 81,283 | 90,398 | 82,300 | 58,055 | 59.30% | 92,888 | 90,500 |
| | 429 | 363 | Electricity - Site #2 - Fieldstone/Ridings | 22,066 | 22,374 | 25,067 | 24,750 | 17,530 | 234.57% | 28,048 | 27,250 |
| | 429 | 364 | Electricity - Site #3 - ColdSpring | 105,872 | 120,465 | 123,377 | 126,850 | 76,825 | 13.82% | 122,920 | 126,850 |
| | 429 | 365 | Electricity - Site #4 - Stoneymeade | 8,842 | 6,746 | 5,025 | 8,150 | 3,233 | 942.64% | 5,542 | 8,150 |
| | 429 | 366 | Electricity - Site #5 - Millcreek | 13,960 | 12,796 | 13,346 | 13,250 | 8,971 | 24.40% | 15,379 | 17,000 |
| | 429 | 368 | Electricity - Site #7 - Fenton's Corner | 13,062 | 12,430 | 16,979 | 13,800 | 7,719 | 65.01% | 13,233 | 14,500 |

## 08-Waste Water Fund

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 429 | 374 | Repair/Maintenance- Machinery/Equipment | 76,408 | 101,483 | 124,700 | 85,000 | 56,196 | 9.08% | 84,294 | 85,000 |
| | 429 | 375 | Repair/Maintenance- Vehicles | 8,336 | 4,054 | 7,390 | 6,000 | 5,900 | 936.60% | 8,850 | 8,000 |
| | 429 | 376 | Repair/Maintenance-Electrical | 7,690 | 24,612 | 15,283 | 20,000 | 26,871 | 29.50% | 40,307 | 30,000 |
| | 429 | 384 | Rent of Machinery and Equipment | 0 | 0 | 2,483 | 5,000 | 4,837 | 537.42% | 7,256 | 5,000 |
| | 429 | 420 | Dues/Subscriptions/Memberships | 170 | 165 | 77 | 4,200 | 776 | 115.17% | 1,164 | 4,200 |
| | 429 | 430 | DEP Annual Permit Fees | 8,375 | 1,395 | 1,395 | 1,600 | 4,424 | 48.50% | 6,636 | 5,000 |
| | 429 | 450 | Contracted Services | 0 | 0 | 0 | 10,000 | 0 | 44.24% | 0 | 10,000 |
| | 429 | 460 | Meetings, Conferences & Training | 1,625 | 2,200 | 3,722 | 3,700 | 134 | 3.62% | 2,500 | 3,700 |
| | 429 | 750 | Capital Purchases-Minor Machinery/Equipment | 16,857 | 849 | 1,910 | 42,200 | 0 | 0.00% | 20,000 | 46,700 |
| | 429 | 800 | Depreciation | 962,215 | 1,014,688 | 1,066,053 | 1,045,350 | 0 | 0.00% | 1,120,000 | 1,147,250 |
| | | | **SUBTOTAL** | **$ 2,376,042** | **$ 2,454,346** | **$ 2,616,986** | **$ 2,692,450** | **$ 1,024,130** | **38.04%** | **$ 2,773,090** | **$ 2,894,150** |
| | | | **TOTAL PUBLIC WORKS- SANITATION** | **$ 2,376,042** | **$ 2,454,346** | **$ 2,616,986** | **$ 2,692,450** | **$ 1,024,130** | **38.04%** | **$ 2,773,090** | **$ 2,894,150** |
| **Debt Service** | | | | | | | | | | | |
| | 472 | 180 | GOB Bond Interest - 2021A | 38,417 | 36,375 | 33,150 | 33,400 | 11,175 | 0.00% | 33,400 | 32,300 |
| **475** | 475 | 000 | Fiscal Agent Fees | 375 | 375 | 413 | 450 | | 100.00% | 413 | 450 |
| | | | **SUBTOTAL** | **$ 38,792** | **$ 36,750** | **$ 33,563** | **$ 33,850** | **$ 11,175** | **0.00%** | **$ 33,813** | **$ 32,750** |
| **Miscellaneous Expenses** | | | | | | | | | | | |
| | 483 | 100 | Nonuniform Pension | 45,015 | 37,351 | 33,868 | 38,200 | 0 | 0.00% | 38,154 | 41,550 |
| | 483 | 200 | Change in Pension GASB #68 | (87,593) | 10,459 | 0 | 200,000 | 0 | 0.00% | 0 | 200,000 |
| | 491 | 100 | Prior Year Expnese or Refund of Current Year | 2,045 | 0 | 0 | 0 | 3,675 | 100.00% | 3,675 | 0 |
| | | | **SUBTOTAL** | **$ (40,533)** | **$ 47,810** | **$ 33,868** | **$ 238,200** | **$ 3,675** | **$ 0** | **$ 41,829** | **$ 241,550** |
| **Interfund Operating Transfers** | 492 | 010 | Transfer to General Fund | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 | $ 125,000 | 0.00% | $ 125,000 | $ 125,000 |
| | | | **SUBTOTAL** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **0.00%** | **$ 125,000** | **$ 125,000** |
| | | | **TOTAL OTHER FINANCING USES** | **$ 123,259** | **$ 209,560** | **$ 192,431** | **$ 397,050** | **$ 139,850** | **0.00%** | **$ 200,642** | **$ 399,300** |
| | | | **TOTAL ALL EXPENSES** | **$ 2,776,581** | **$ 2,965,284** | **$ 3,125,151** | **$ 3,509,150** | **$ 1,350,030** | **38.47%** | **$ 3,390,773** | **$ 3,738,500** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 3,377,898** | **$ 3,663,743** | **$ 3,900,708** | **$ 3,870,900** | **$ 2,020,261** | **52.19%** | **$ 3,991,393** | **$ 4,013,800** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND RETAINED EARNINGS (DEFICIT)** | **$ 601,317** | **$ 698,459** | **$ 775,557** | **$ 361,750** | **$ 670,231** | **185.27%** | **$ 600,620** | **$ 275,300** |
| | | | | | | | | | | | |
| | | | Increase in Exp before pension and debt | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **24,809,183** | **25,409,803** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **600,620** | **275,300** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **25,409,803** | **25,685,103** |

# 15-Open Space Fund

| Category | Dept No | Acct No | Description | Actual | | | 2025 | | | | 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2022 | 2023 | 2024 | Budget | YTD-August 31 | YTD % of Budget | Projected | Adopted Budget |
| **REVENUES** | | | | | | | | | | | |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 310 | $ 17,883 | $ 45,535 | $ 15,000 | $ 52,775 | 100.00% | $ 70,689 | $ 20,000 |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 310** | **$ 17,883** | **$ 45,535** | **$ 15,000** | **$ 52,775** | **100.00%** | **$ 70,689** | **$ 20,000** |
| **Intergovernmental Revenues** | | | | | | | | | | | |
| | 392 | 010 | Transfer from General Fund | $ 1,100,000 | $ 0 | $ 500,000 | $ 500,000 | $ 0 | 0.00% | $ 500,000 | $ 0 |
| | 392 | 230 | Transfer from Debt Sinking Fund | 0 | 0 | 625,000 | 600,000 | 0 | | 600,000 | 600,000 |
| | | | **SUBTOTAL** | **$ 1,100,000** | **$ 575,000** | **$ 1,125,000** | **$ 1,100,000** | **$ 0** | **0.00%** | **$ 1,100,000** | **$ 600,000** |
| | | | **TOTAL OTHER FINANCING SOURCES** | **$ 1,100,000** | **$ 575,000** | **$ 1,125,000** | **$ 1,100,000** | **$ 0** | **0.00%** | **$ 1,100,000** | **$ 600,000** |
| | | | **TOTAL ALL REVENUES** | **$ 1,100,310** | **$ 592,883** | **$ 1,170,535** | **$ 1,115,000** | **$ 52,775** | **0.00%** | **$ 1,170,689** | **$ 620,000** |
| **Conservation and Development** | | | | | | | | | | | |
| Conservation Of Natural Res. | 461 | 300 | Appraisal Costs & Fees | $ 2,400 | $ 0 | $ 0 | $ 7,500 | $ 0 | 0.00% | $ 2,500 | $ 7,500 |
| | 461 | 305 | Closing Costs | 5,335 | 0 | 1,917 | 18,000 | 0 | 0.00% | 4,000 | 18,000 |
| | 461 | 313 | Engineering Fees | 1,311 | 639 | 691 | 2,000 | 0 | 0.00% | 2,000 | 2,000 |
| | 461 | 314 | Legal Fees | 43,822 | 160,054 | 123,976 | 125,000 | 75,197 | 60.16% | 100,000 | 125,000 |
| | 461 | 450 | Contracted Services | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 150,000 |
| | 461 | 710 | Capital Purchases- Land | 917,982 | 0 | 17,500 | 1,756,600 | 0 | 0.00% | 579,000 | 750,000 |
| | 461 | 750 | Preservation Signs | 5,052 | 0 | 0 | 15,000 | 0 | 0.00% | 15,000 | 15,000 |
| | | | **SUBTOTAL** | **$ 975,902** | **$ 160,693** | **$ 144,084** | **$ 1,924,100** | **$ 75,197** | **3.91%** | **$ 702,500** | **$ 1,067,500** |
| | | | **TOTAL CONSERVATION & DEVELOPMENT** | **$ 975,902** | **$ 160,693** | **$ 144,084** | **$ 1,924,100** | **$ 75,197** | **3.91%** | **$ 702,500** | **$ 1,067,500** |
| **Miscellaneous Expenditures** | | | | | | | | | | | |
| | 480 | 100 | Bond Issuance Costs | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | | | **SUBTOTAL** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL MISCELLANEOUS EXPENDITURES** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL EXPENDITURES** | **$ 975,902** | **$ 160,693** | **$ 144,084** | **$ 1,924,100** | **$ 75,197** | **3.91%** | **$ 702,500** | **$ 1,067,500** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 1,100,310** | **$ 592,883** | **$ 1,170,535** | **$ 1,115,000** | **$ 52,775** | **4.73%** | **$ 1,170,689** | **$ 620,000** |
| | | | **Fund Balance Applied** | | | | **$ 809,100** | | | | **$ 447,500** |
| | | | | **$ 1,100,310** | **$ 592,883** | **$ 1,170,535** | **$ 1,924,100** | **$ 52,775** | **2.74%** | **$ 1,170,689** | **$ 1,067,500** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND SURPLUS (DEFICIT)** | **$ 124,408** | **$ 432,190** | **$ 1,026,451** | **$ 0** | **$ (22,422)** | **0.00%** | **$ 468,189** | **$ 0** |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **1,602,524** | **2,070,713** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **468,189** | **(447,500)** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **2,070,713** | **1,623,213** |

## 18-Capital Projects Fund

| Category | Dept. No. | Acct. No. | Description | Actual | | | 2025 | | | | 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2022 | 2023 | 2024 | Budget | YTD-August 31 | YTD % of Budget | Projected | Adopted Budget |
| **REVENUES** | | | | | | | | | | | |
| **Interests, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 330 | $ 1,107 | $ 1,066 | $ 400 | $ 461 | 0.00% | $ 927 | $ 400 |
| | | | **SUBTOTAL** | **$ 330** | **$ 1,107** | **$ 1,066** | **$ 400** | **$ 461** | **0.00%** | **$ 927** | **$ 400** |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 330** | **$ 1,107** | **$ 1,066** | **$ 400** | **$ 461** | **0.00%** | **$ 927** | **$ 400** |
| **Intergovernmental Revenues** | | | | | | | | | | | |
| Interfund Operating Transfers | 392 | 010 | Transfer from General Fund | $ 454,988 | $ 405,109 | $ 162,627 | $ 393,000 | | 0.00% | $ 48,812 | $ 514,000 |
| | 392 | 350 | Transfer from Highway Aid Fund | 0 | 68,335 | 226,291 | 0 | 70,012 | 0.00% | 70,012 | 0 |
| | | | **SUBTOTAL** | **$ 454,988** | **$ 473,444** | **$ 388,918** | **$ 393,000** | **$ 70,012** | **0.00%** | **$ 118,824** | **$ 514,000** |
| | | | **TOTAL OTHER FINANCING SOURCES** | **$ 454,988** | **$ 473,444** | **$ 388,918** | **$ 393,000** | **$ 70,012** | **0.00%** | **$ 118,824** | **$ 514,000** |
| | | | **TOTAL ALL REVENUES** | **$ 455,318** | **$ 474,551** | **$ 389,984** | **$ 393,400** | **$ 70,473** | **17.91%** | **$ 119,751** | **$ 514,400** |
| **General Government** | | | | | | | | | | | |
| Administration | 401 | 740 | Capital Purchases- Major Machinery/Equipment | $ 8,139 | $ 0 | $ 0 | $ 68,000 | $ 0 | 0.00% | $ 60,000 | $ 69,000 |
| | | | **SUBTOTAL** | **$ 8,139** | **$ 0** | **$ 0** | **$ 68,000** | **$ 0** | **0.00%** | **$ 60,000** | **$ 69,000** |
| | 409 | 740 | Capital Purchases- Major Machinery/Equipment | $ 283,923 | $ 258,816 | $ 112,225 | $ 143,000 | | 0.00% | | $ 121,000 |
| | | | **SUBTOTAL** | **$ 283,923** | **$ 258,816** | **$ 112,225** | **$ 143,000** | **$ 0** | **0.00%** | **$ 0** | **$ 121,000** |
| | | | **TOTAL GENERAL GOVERNMENT** | **$ 292,062** | **$ 258,816** | **$ 112,225** | **$ 211,000** | **$ 0** | **0.00%** | **$ 60,000** | **$ 190,000** |
| **Public Safety** | | | | | | | | | | | |
| Police | 410 | 740 | Capital Purchases- Major Machinery/Equipment | $ 5,544 | $ 95,082 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | | | **SUBTOTAL** | **$ 5,544** | **$ 95,082** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | 413 | 740 | Capital Purchases- Major Machinery/Equipment | $ 0 | $ 0 | $ 0 | $ 70,000 | $ 0 | 0.00% | $ 0 | $ 96,000 |
| | | | **SUBTOTAL** | **$ 0** | **$ 0** | **$ 0** | **$ 70,000** | **$ 0** | **0.00%** | **$ 0** | **$ 96,000** |
| | 416 | 740 | Capital Purchases- Major Machinery/Equipment | $ 0 | $ 0 | $ 0 | | $ 0 | 0.00% | $ 0 | $ 60,000 |
| | | | **SUBTOTAL** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 60,000** |
| | | | **TOTAL PUBLIC SAFETY** | **$ 5,544** | **$ 95,082** | **$ 0** | **$ 70,000** | **$ 0** | **0.00%** | **$ 0** | **$ 156,000** |

## 18-Capital Projects Fund

| Category | Dept. No. | Acct. No. | Description | 2022 | 2023 | 2024 | Budget | YTD- August 31 | YTD % of Budget | Projected | Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |
| | 430 | 610 | Building Construction | $ 0 | $ 45,174 | $ 0 | $ 0 | | 0.00% | | $ 0 |
| Highway Maintainance | 430 | 740 | Capital Purchases- Major Machinery/Equipment | 113,037 | 76,791 | 276,693 | 75,000 | 70,012 | 93.35% | 78,824 | 130,600 |
| | | | **SUBTOTAL** | **$ 113,037** | **$ 121,965** | **$ 276,693** | **$ 75,000** | **$ 70,012** | **93.35%** | **$ 78,824** | **$ 130,600** |
| | 433 | 740 | Capital Purchases- Major Machinery/Equipment | $ 25,745 | $ 0 | $ 0 | $ 37,400 | $ 0 | 0.00% | | $ 37,400 |
| | | | **SUBTOTAL** | **$ 25,745** | **$ 0** | **$ 0** | **$ 37,400** | **$ 0** | **0.00%** | **$ 0** | **$ 37,400** |
| | 438 | 610 | Construction | $ 18,600 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | | | **SUBTOTAL** | **$ 18,600** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL PUBLIC WORKS- HIGHWAY/RD/ST** | **$ 157,382** | **$ 121,965** | **$ 276,693** | **$ 112,400** | **$ 70,012** | **0.00%** | **$ 78,824** | **$ 168,000** |
| | | | **TOTAL ALL EXPENDITURES** | **$ 454,988** | **$ 475,863** | **$ 388,918** | **$ 393,400** | **$ 70,012** | **0.00%** | **$ 138,824** | **$ 514,000** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 455,318** | **$ 474,551** | **$ 389,984** | **$ 393,400** | **$ 70,473** | **17.91%** | **$ 119,751** | **$ 514,400** |
| | | | **Fund Balance Applied** | **$ 0** | **$ 1,312** | | **$ 0** | | **0.00%** | | **$ 0** |
| | | | | **$ 455,318** | **$ 475,863** | **$ 389,984** | **$ 393,400** | **$ 70,473** | **17.91%** | **$ 119,751** | **$ 514,400** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND SURPLUS (DEFICIT)** | **$ 330** | **$ 0** | **$ 1,066** | **$ 0** | **$ 461** | **0.00%** | **$ (19,073)** | **$ 400** |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **21,588** | **2,515** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **(19,073)** | **400** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **2,515** | **2,915** |

# 23-Open Space Sinking Fund

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2023 | 2025 Budget | 2025 YTD- August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Taxes** | | | | | | | | | | | |
| Real Property Taxes | 301 | 100 | Real Estate Taxes- Current Yr. | $ 1,156,125 | $ 1,152,276 | $ 1,152,521 | $ 1,152,100 | $ 1,130,073 | 98.09% | $ 1,152,100 | $ 1,151,700 |
| | 301 | 400 | Real Estate Taxes - Delinquent | 10,113 | 9,939 | 10,123 | 8,400 | 6,731 | 80.13% | 11,000 | 9,000 |
| | 301 | 600 | Real Estate Taxes- Interim | 946 | 1,671 | 1,169 | 1,600 | 309 | 19.31% | 500 | 1,200 |
| | 301 | 700 | Real Estate Taxes - Acts 319/515 | 1,414 | 0 | 846 | 0 | 0 | 0.00% | 0 | 0 |
| | | | **SUBTOTAL** | **$ 1,168,598** | **$ 1,163,886** | **$ 1,164,659** | **$ 1,162,100** | **$ 1,137,113** | **97.85%** | **$ 1,163,600** | **$ 1,161,900** |
| | | | **TOTAL TAXES** | **$ 1,168,598** | **$ 1,163,886** | **$ 1,164,659** | **$ 1,162,100** | **$ 1,137,113** | **97.85%** | **$ 1,163,600** | **$ 1,161,900** |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 9,381 | $ 20,373 | $ 23,561 | $ 10,000 | $ 16,306 | 0.00% | $ 16,166 | $ 8,000 |
| | | | **SUBTOTAL** | **$ 9,381** | **$ 20,373** | **$ 23,561** | **$ 10,000** | **$ 16,306** | **0.00%** | **$ 16,166** | **$ 8,000** |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 9,381** | **$ 20,373** | **$ 23,561** | **$ 10,000** | **$ 16,306** | **0.00%** | **$ 16,166** | **$ 8,000** |
| **Other Financing Sources** | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 1,177,979** | **$ 1,184,259** | **$ 1,188,220** | **$ 1,172,100** | **$ 1,153,419** | **0.00%** | **$ 1,179,766** | **$ 1,169,900** |
| **EXPENDITURES** | | | | | | | | | | | |
| **Debt Service** | | | | | | | | | | | |
| | 471 | 150 | GO Serial Bond/Note Principal -12A | $ 725,000 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | 471 | 200 | GO Serial Bond/Note Principal -21B | 500,000 | 510,000 | 530,000 | 535,000 | 0 | 0.00% | 535,000 | 540,000 |
| | | | **SUBTOTAL** | **$ 1,225,000** | **$ 510,000** | **$ 530,000** | **$ 535,000** | **$ 0** | **$ 0** | **$ 535,000** | **$ 540,000** |
| | | | | | | | | | | | |
| | 472 | 150 | GO Serial Bond/Note Interest - 12A | $ 15,588 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | 472 | 200 | GO Serial Bond/Note Interest -21B | 85,350 | 75,350 | 54,950 | 49,650 | 24,825 | 50.00% | 49,650 | 44,300 |
| | | | **SUBTOTAL** | **$ 100,938** | **$ 75,350** | **$ 54,950** | **$ 49,650** | **$ 24,825** | **50.00%** | **$ 49,650** | **$ 44,300** |
| Fiscal Agent's Fees | 475 | 000 | Fiscal Agent's Fees | $ 750 | $ 750 | $ 825 | $ 850 | | 0.00% | $ 825 | $ 850 |
| | | | **SUBTOTAL** | **$ 750** | **$ 750** | **$ 825** | **$ 850** | **$ 0** | **0.00%** | **$ 825** | **$ 850** |
| | | | **TOTAL DEBT SERVICE** | **$ 1,326,688** | **$ 586,100** | **$ 585,775** | **$ 585,500** | **$ 24,825** | **4.24%** | **$ 585,475** | **$ 585,150** |
| **Other Financing Uses** | | | | | | | | | | | |
| | 480 | 000 | Miscellaneous | $ 11 | | | $ 0 | | 0.00% | $ 0 | $ 0 |
| Interfund Operating Transfers | 491 | 100 | Refund of Prior Year Real Estate Taxes | 167 | | 7 | 0 | 555 | 0.00% | 555 | 0 |
| | 492 | 150 | Transfer to General Obligation Bond Fund | 0 | 575,000 | 625,000 | 600,000 | | 0.00% | 600,000 | 600,000 |
| | | | **SUBTOTAL** | **$ 178** | **$ 575,000** | **$ 625,007** | **$ 600,000** | **$ 555** | **0.00%** | **$ 600,555** | **$ 600,000** |
| | | | **TOTAL OTHER FINANCING USES** | **$ 178** | **$ 575,000** | **$ 625,007** | **$ 600,000** | **$ 555** | **$ 0** | **$ 600,555** | **$ 600,000** |
| | | | **TOTAL ALL EXPENDITURES** | **$ 1,326,866** | **$ 1,161,100** | **$ 1,210,782** | **$ 1,185,500** | **$ 25,380** | **2.14%** | **$ 1,186,030** | **$ 1,185,150** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 1,177,979** | **$ 1,184,259** | **$ 1,188,220** | **$ 1,172,100** | **$ 1,153,419** | **0.00%** | **$ 1,179,766** | **$ 1,169,900** |
| | | | **Fund Balance Applied** | **$ 148,887** | | **$ 22,562** | **$ 13,400** | | | | **$ 0** |
| | | | | **$ 1,326,866** | **$ 1,184,259** | **$ 1,210,782** | **$ 1,185,500** | **$ 1,153,419** | **97.29%** | **$ 1,179,766** | **$ 1,169,900** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND SURPLUS (DEFICIT)** | **$ 0** | **$ 23,159** | **$ 0** | **$ 0** | **$ 1,128,039** | **0.00%** | **$ (6,264)** | **$ (15,250)** |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **45,801** | **39,537** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **(6,264)** | **(15,250)** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **39,537** | **24,287** |

# 30-Capital Reserve Fund

| Category | Dept No | Acct No | Description | Actual | | | 2025 | | | | 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2022 | 2023 | 2024 | Budget | YTD-August 31 | YTD % of Budget | Projected | Adopted Budget |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 39,476 | $ 262,147 | $ 519,097 | $ 200,000 | $ 542,338 | 271.17% | $ 644,200 | $ 300,000 |
| | | | **SUBTOTAL** | **$ 39,476** | **$ 262,147** | **$ 519,097** | **$ 200,000** | **$ 542,338** | **271.17%** | **$ 644,200** | **$ 300,000** |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 39,476** | **$ 262,147** | **$ 519,097** | **$ 200,000** | **$ 542,338** | **$ 3** | **$ 644,200** | **$ 300,000** |
| | | | | | | | | | | | |
| | 354 | 030 | Grant Revenues-Wycombe Brige Maint Fund | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | | | **SUBTOTAL** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL STATE GRANTS** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | | | | | | | | | |
| | 392 | 010 | Transfer from General Fund | 2,000,000 | 1,500,000 | 1,500,000 | $ 1,500,000 | 0 | 0.00% | $ 1,500,000 | $ 1,719,870 |
| | | | SUBTOTAL | **$ 2,000,000** | **$ 1,500,000** | **$ 1,500,000** | **$ 1,500,000** | **$ 0** | **0.00%** | **$ 1,500,000** | **$ 1,719,870** |
| **Other Financing Sources** | | | **TOTAL OTHER FINANCING SOURCES** | **$ 2,000,000** | **$ 1,500,000** | **$ 1,500,000** | **$ 1,500,000** | **$ 0** | **0.00%** | **$ 1,500,000** | **$ 1,719,870** |
| | | | **TOTAL ALL REVENUES** | **$ 2,039,476** | **$ 1,762,147** | **$ 2,019,097** | **$ 1,700,000** | **$ 542,338** | **31.90%** | **$ 2,144,200** | **$ 2,019,870** |
| **EXPENDITURES** | | | | | | | | | | | |
| | 438 | 600 | Repairs to Roads & Bridges | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | | | **SUBTOTAL** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL GENERAL GOVERNMENT** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| **Other Financing Uses** | | | | | | | | | | | |
| | 480 | 000 | Miscellaneous | $ 0 | $ 0 | $ 202 | $ 0 | | 0.00% | | $ 0 |
| Interfund Operating Transfers | 492 | 180 | Transfer to Capital Projects Fund | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | | | **SUBTOTAL** | **$ 0** | **$ 0** | **$ 202** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL OTHER FINANCING USES** | **$ 0** | **$ 0** | **$ 202** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL ALL EXPENDITURES** | **$ 0** | **$ 0** | **$ 202** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 2,039,476** | **$ 1,762,147** | **$ 2,019,097** | **$ 1,700,000** | **$ 542,338** | **31.90%** | **$ 2,144,200** | **$ 2,019,870** |
| | | | **Fund Balance Applied** | **$ 0** | **$ 0** | **$ 0** | | **$ 0** | | | |
| | | | | **$ 2,039,476** | **$ 1,762,147** | **$ 2,019,097** | **$ 1,700,000** | **$ 542,338** | **31.90%** | **$ 2,144,200** | **$ 2,019,870** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND SURPLUS (DEFICIT)** | **$ 2,039,476** | **$ 1,762,147** | **$ 2,018,895** | **$ 1,700,000** | **$ 542,338** | **31.90%** | **$ 2,144,200** | **$ 2,019,870** |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **11,348,059** | **13,492,259** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **2,144,200** | **2,019,870** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **13,492,259** | **15,512,129** |

# 35-Highway Aid Fund

| Category | Dept No | Acct No | Description | Actual 2022 | Actual 2023 | Actual 2024 | 2025 Budget | 2025 YTD-August 31 | 2025 YTD % of Budget | 2025 Projected | 2026 Adopted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 15,385 | $ 79,223 | $ 92,443 | $ 30,000 | $ 88,286 | 294.29% | $ 93,086 | $ 30,000 |
| | | | **SUBTOTAL** | **$ 15,385** | **$ 396** | **$ 92,443** | **$ 30,000** | **$ 88,286** | **294.29%** | **$ 93,086** | **$ 30,000** |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 15,385** | **$ 396** | **$ 92,443** | **$ 30,000** | **$ 88,286** | **294.29%** | **$ 93,086** | **$ 30,000** |
| **Intergovernmental Revenues** | | | | | | | | | | | |
| State Shared Revenue | 355 | 050 | Motor Vehicle Fuel Taxes | $ 690,225 | $ 710,522 | $ 705,660 | $ 693,650 | $ 707,250 | 101.96% | $ 707,250 | $ 683,091 |
| | | | **SUBTOTAL** | **$ 690,225** | **$ 679,435** | **$ 705,660** | **$ 693,650** | **$ 707,250** | **101.96%** | **$ 707,250** | **$ 683,091** |
| | | | **TOTAL INTERGOVERNMENTAL REVENUES** | **$ 690,225** | **$ 679,435** | **$ 705,660** | **$ 693,650** | **$ 707,250** | **101.96%** | **$ 707,250** | **$ 683,091** |
| | | | | | | | | | | | |
| | 380 | 000 | Miscellaneous Revenues | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 50,000 |
| | | | | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 50,000** |
| | 392 | 360 | Transfer from Highway Improvement Fund | $ 0 | $ 0 | $ 39,120 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | | | | **$ 0** | **$ 0** | **$ 39,120** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL ALL REVENUES** | **$ 705,610** | **$ 679,831** | **$ 837,223** | **$ 723,650** | **$ 0** | **0.00%** | **$ 800,336** | **$ 763,091** |
| **EXPENDITURES** | | | | | | | | | | | |
| | 432 | 100 | Snow Supplies | $ 54,524 | $ 0 | $ 86,854 | $ 70,000 | $ 71,842 | 97.44% | $ 85,000 | $ 70,000 |
| | 438 | 450 | Contracted Services-Line Painting | 5,696 | 9,948 | 3,188 | 0 | 1,400 | 0.00% | 2,800 | 4,000 |
| Highway Maint/Hwy Repairs | 439 | 000 | Highway Maintenance/Repairs-Highways/Bridge | 604,769 | 664,250 | 677,429 | 650,000 | 828,999 | 0.00% | 828,999 | 725,000 |
| | | | **SUBTOTAL** | **$ 664,989** | **$ 582,259** | **$ 767,471** | **$ 720,000** | **$ 902,241** | **0.00%** | **$ 916,799** | **$ 799,000** |
| | | | **TOTAL PUBLIC WORKS- HIGHWAY/RD/ST** | **$ 664,989** | **$ 582,259** | **$ 767,471** | **$ 720,000** | **$ 795,536** | **0.00%** | **$ 916,799** | **$ 799,000** |
| **Other Financing Uses** | | | | | | | | | | | |
| | 480 | 000 | Miscellaneous | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | 492 | 180 | Transfer to Capital Projects Fund | 0 | 68,335 | 226,291 | 75,000 | 70,012 | 0.00% | 70,012 | 0 |
| | | | **SUBTOTAL** | **$ 0** | **$ 185,565** | **$ 226,291** | **$ 75,000** | **$ 70,012** | **0.00%** | **$ 70,012** | **$ 0** |
| | | | **TOTAL OTHER FINANCING USES** | **$ 0** | **$ 185,565** | **$ 226,291** | **$ 75,000** | **$ 70,012** | **0.00%** | **$ 70,012** | **$ 0** |
| | | | **TOTAL ALL EXPENDITURES** | **$ 664,989** | **$ 767,824** | **$ 993,762** | **$ 795,000** | **$ 865,548** | **0.00%** | **$ 986,811** | **$ 799,000** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 705,610** | **$ 679,831** | **$ 837,223** | **$ 723,650** | **$ 0** | **0.00%** | **$ 800,336** | **$ 763,091** |
| | | | **Fund Balance Applied** | | **$ 87,993** | **$ 156,539** | **$ 71,350** | | **0.00%** | **$ 186,475** | **$ 35,909** |
| | | | | **$ 705,610** | **$ 767,824** | **$ 993,762** | **$ 795,000** | **$ 0** | **0.00%** | **$ 986,811** | **$ 799,000** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND SURPLUS (DEFICIT)** | **$ 40,621** | | | **$ 0** | **$ (865,548)** | **#DIV/0!** | **$ 0** | **$ 0** |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **1,474,068** | **1,287,593** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **(186,475)** | **(35,909)** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **1,287,593** | **1,251,684** |

## 36-Highway Improvement

| Category | Dept No | Acct No | Description | Actual | | | 2024 | | | | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2022 | 2023 | 2024 | Budget | YTD-August 31 | YTD % of Budget | Projected | Adopted Budget |
| **REVENUES** | | | | | | | | | | | |
| **Interest, Rents and Royalties** | | | | | | | | | | | |
| Interest Earnings | 341 | 000 | Interest Earnings | $ 7,577 | $ 34,964 | $ 24,535 | $ 7,500 | $ 39,502 | 526.69% | $ 50,000 | $ 15,500 |
| | | | **SUBTOTAL** | **$ 7,577** | **$ 34,964** | **$ 24,535** | **$ 7,500** | **$ 39,502** | **526.69%** | **$ 50,000** | **$ 15,500** |
| | | | **TOTAL INTEREST, RENT AND ROYALTIES** | **$ 7,577** | **$ 34,964** | **$ 24,535** | **$ 7,500** | **$ 39,502** | **526.69%** | **$ 50,000** | **$ 15,500** |
| **Miscellaneous Revenue** | | | | | | | | | | | |
| Miscellaneous Revenues | 380 | 000 | Miscellaneous Revenues - Fees in Lieu | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | | | **SUBTOTAL** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL MISCELLANEOUS REVENUES** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL ALL REVENUES** | **$ 7,577** | **$ 34,964** | **$ 24,535** | **$ 7,500** | **$ 39,502** | **526.69%** | **$ 50,000** | **$ 15,500** |
| **EXPENDITURES** | | | | | | | | | | | |
| **Other Financing Uses** | | | | | | | | | | | |
| | 492 | 010 | Transfer to Capital Projects Fund | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | 0.00% | $ 0 | $ 0 |
| | 492 | 350 | Transfer to Liquid Fuels | 0 | 0 | 39,120 | 0 | | 0.00% | | 0 |
| | | | **SUBTOTAL** | **$ 0** | **$ 0** | **$ 39,120** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | **TOTAL ALL EXPENDITURES** | **$ 0** | **$ 0** | **$ 39,120** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | | | | | | | | | |
| | | | **TOTAL ALL REVENUES** | **$ 7,577** | **$ 34,964** | **$ 24,535** | **$ 7,500** | **$ 39,502** | **526.69%** | **$ 50,000** | **$ 15,500** |
| | | | **Fund Balance Applied** | | | **$ 14,585** | **$ 0** | **$ 0** | **0.00%** | **$ 0** | **$ 0** |
| | | | | **$ 7,577** | **$ 34,964** | **$ 39,120** | **$ 7,500** | **$ 39,502** | **0.00%** | **$ 50,000** | **$ 15,500** |
| | | | | | | | | | | | |
| | | | **TOTAL FUND SURPLUS (DEFICIT)** | **$ 7,577** | **$ 34,964** | **$ 0** | **$ 7,500** | **$ 39,502** | **0.00%** | **$ 50,000** | **$ 15,500** |
| | | | | | | | | | | | |
| | | | **FUND BALANCE, Beginning of the Year** | | | | | | | **672,272** | **722,272** |
| | | | **Projected Fund Surplus (Deficit)** | | | | | | | **50,000** | **15,500** |
| | | | **PROJECTED FUND BALANCE, End of the Year** | | | | | | | **722,272** | **737,772** |