| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | | |
| **REAL PROPERTY TAXES** | | | | | | |
| 01-301-100 | Real Estate Tax - Current | 736,500.00 | 123,081.35 | 740,207.25 | 613,418.65- | 16.7% |
| 01-301-400 | Real Estate Tax - Delinquent | 10,000.00 | 2,630.78 | 6,854.97 | 7,369.22- | 26.3% |
| 01-301-600 | Real Estate Tax - Interim | 2,500.00 | 22.84 | 392.23 | 2,477.16- | 0.9% |
| | Total REAL PROPERTY TAXES: | 749,000.00 | 125,734.97 | 747,454.45 | 623,265.03- | 16.8% |
| **LOCAL TAX ENABLING ACT TAXES** | | | | | | |
| 01-310-000 | Per Capita Tax | 36,000.00 | 3,608.00 | 36,161.10 | 32,392.00- | 10.0% |
| 01-310-030 | Per Capita Tax, Delinquent | 5,000.00 | 719.50 | 4,990.44 | 4,280.50- | 14.4% |
| 01-310-100 | Real Estate Transfer Tax | 363,500.00 | 81,964.30 | 387,842.75 | 281,535.70- | 22.5% |
| 01-310-200 | Earned Income Tax | 3,296,500.00 | 1,244,798.51 | 3,313,871.53 | 2,051,701.49- | 37.8% |
| 01-310-500 | Local Services Tax | 120,000.00 | 1,503.63 | 17,118.17 | 118,496.37- | 1.3% |
| | Total LOCAL TAX ENABLING ACT TAXES: | 3,821,000.00 | 1,332,593.94 | 3,759,983.99 | 2,488,406.06- | 34.9% |
| **BUSINESS LICENSES & PERMITS** | | | | | | |
| 01-321-220 | Contractors License | 500.00 | 50.00 | 450.00 | 450.00- | 10.0% |
| 01-321-320 | Junkyard License | 1,000.00 | .00 | 1,000.00 | 1,000.00- | 0.0% |
| 01-321-610 | Transient Retailers | 2,000.00 | .00 | 4,050.00 | 2,000.00- | 0.0% |
| 01-321-620 | Trash Hauler License | 1,000.00 | 1,200.00 | 1,350.00 | 200.00 | 120.0% |
| 01-321-800 | Cable Television Franchise Fee | 200,000.00 | 45,338.32 | 189,346.19 | 154,661.68- | 22.7% |
| | Total BUSINESS LICENSES & PERMITS: | 204,500.00 | 46,588.32 | 196,196.19 | 157,911.68- | 22.8% |
| **NON-BUSINESS LICENSES & PERMIT** | | | | | | |
| 01-322-200 | Demolition Permits | 500.00 | .00 | 1,240.00 | 500.00- | 0.0% |
| 01-322-300 | Driveway Permits | 500.00 | 50.00 | 500.00 | 450.00- | 10.0% |
| 01-322-840 | Street Cut Permits | 1,000.00 | 70.00 | 2,404.00 | 930.00- | 7.0% |
| | Total NON-BUSINESS LICENSES & PERMIT: | 2,000.00 | 120.00 | 4,144.00 | 1,880.00- | 6.0% |
| **FINES** | | | | | | |
| 01-331-100 | District Court | 5,000.00 | 1,244.76 | 6,387.97 | 3,755.24- | 24.9% |
| 01-331-110 | Vehicle Code Violations | 6,000.00 | 4,585.56 | 6,436.53 | 1,414.44- | 76.4% |
| 01-331-120 | Non-Vehicle Code Violations | 1,500.00 | 75.92 | 1,564.98 | 1,424.08- | 5.1% |
| 01-331-130 | State Police Fines | 3,000.00 | .00 | 5,422.80 | 3,000.00- | 0.0% |
| 01-331-140 | Parking Violation Fines | 1,000.00 | 75.00 | 350.00 | 925.00- | 7.5% |
| | Total FINES: | 16,500.00 | 5,981.24 | 20,162.28 | 10,518.76- | 36.2% |
| **INTEREST EARNINGS** | | | | | | |
| 01-341-030 | Interest Income | 40,000.00 | 12,519.56 | 70,530.25 | 27,480.44- | 31.3% |
| 01-341-040 | Dividends | 6,000.00 | 100.00 | 9,875.06 | 5,900.00- | 1.7% |
| | Total INTEREST EARNINGS: | 46,000.00 | 12,619.56 | 80,405.31 | 33,380.44- | 27.4% |
| **RENTS AND ROYALITIES** | | | | | | |
| 01-342-530 | Public Property Leases | 26,500.00 | 8,913.24 | 23,580.62 | 17,586.76- | 33.6% |
| | Total RENTS AND ROYALITIES: | 26,500.00 | 8,913.24 | 23,580.62 | 17,586.76- | 33.6% |
| **STATE SHARED REVENUE** | | | | | | |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| 01-355-010 | Public Utility Realty Tax | 5,500.00 | .00 | 5,459.85 | 5,500.00- | 0.0% |
| 01-355-040 | Beverage Licenses | 2,500.00 | 900.00 | 2,100.00 | 1,600.00- | 36.0% |
| 01-355-050 | Pension System State Aid | 277,000.00 | .00 | 266,626.43 | 277,000.00- | 0.0% |
| | Total STATE SHARED REVENUE: | 285,000.00 | 900.00 | 274,186.28 | 284,100.00- | 0.3% |
| **CHARGES FOR SERVICES** | | | | | | |
| 01-361-310 | SALDO Fees | 2,000.00 | 3,900.00 | 14,668.24 | 1,900.00 | 195.0% |
| 01-361-330 | Zoning Permit Fees | 10,000.00 | 3,325.00 | 13,511.50 | 6,675.00- | 33.3% |
| 01-361-340 | Zoning Hearing Fees | 1,000.00 | 4,150.00 | 3,601.00 | 3,150.00 | 415.0% |
| 01-361-350 | Permit Administration Fees | 7,500.00 | 2,550.00 | 15,390.00 | 4,950.00- | 34.0% |
| 01-361-750 | Escrow Administration Fees | 500.00 | .00 | 66.42 | 500.00- | 0.0% |
| 01-361-760 | Other Fees | 5,000.00 | 1,008.20 | 3,163.25 | 3,991.80- | 20.2% |
| | Total CHARGES FOR SERVICES: | 26,000.00 | 14,933.20 | 50,400.41 | 11,066.80- | 57.4% |
| **PUBLIC SAFETY** | | | | | | |
| 01-362-410 | Building Permits | 26,500.00 | 9,047.00 | 56,623.14 | 17,453.00- | 34.1% |
| 01-362-411 | UCC Fee | 1,500.00 | 148.50 | 837.00 | 1,351.50- | 9.9% |
| 01-362-420 | Electrical Permits | 23,500.00 | 4,207.00 | 26,211.35 | 19,293.00- | 17.9% |
| 01-362-430 | Plumbing Permits | 8,000.00 | 2,037.00 | 8,242.80 | 5,963.00- | 25.5% |
| 01-362-440 | Sewage Lateral Permits | 500.00 | .00 | 595.50 | 500.00- | 0.0% |
| 01-362-450 | Use & Occupancy Permits | 6,500.00 | 1,500.00 | 8,760.00 | 5,000.00- | 23.1% |
| 01-362-460 | Stormwater Permits | 1,500.00 | 100.00 | 1,500.00 | 1,400.00- | 6.7% |
| 01-362-470 | Mechanical Permits | 3,500.00 | 1,813.00 | 5,699.00 | 1,687.00- | 51.8% |
| 01-362-480 | Other Permits | 3,000.00 | 150.00 | 1,450.00 | 2,850.00- | 5.0% |
| | Total PUBLIC SAFETY: | 74,500.00 | 19,002.50 | 109,918.79 | 55,497.50- | 25.5% |
| **SANITATION** | | | | | | |
| 01-364-300 | Recycling Transfer Fees | 13,500.00 | 12,811.81 | 16,578.88 | 688.19- | 94.9% |
| | Total SANITATION: | 13,500.00 | 12,811.81 | 16,578.88 | 688.19- | 94.9% |
| **CONTRIBUTIONS & DONATIONS** | | | | | | |
| 01-387-000 | Contributions and Donations | 5,000.00 | .00 | 6,500.00 | 5,000.00- | 0.0% |
| | Total CONTRIBUTIONS & DONATIONS: | 5,000.00 | .00 | 6,500.00 | 5,000.00- | 0.0% |
| **Unclassified Operating Revenue** | | | | | | |
| 01-389-000 | Unclassified Operating Revenue | .00 | .00 | 1,272.87 | .00 | 0.0% |
| | Total Unclassified Operating Revenue: | .00 | .00 | 1,272.87 | .00 | 0.0% |
| **LEGISLATIVE BODY** | | | | | | |
| 01-400-105 | Salaries and Wages | 12,500.00 | 3,958.46 | 12,500.28 | 8,541.54- | 31.7% |
| 01-400-192 | FICA/Medicare | 1,000.00 | 302.86 | 956.40 | 697.14- | 30.3% |
| 01-400-352 | Liability Insurance | 22,000.00 | 10,844.00 | 25,203.32 | 11,156.00- | 49.3% |
| 01-400-353 | Surety and Fidelity | 4,000.00 | 3,816.00 | 3,816.00 | 184.00- | 95.4% |
| 01-400-420 | Subscriptions & Memberships | 3,000.00 | 1,219.25 | 2,748.00 | 1,780.75- | 40.6% |
| 01-400-460 | Continuing Education | 5,000.00 | 4,429.68 | 4,540.12 | 570.32- | 88.6% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| | Total LEGISLATIVE BODY: | 47,500.00 | 24,570.25 | 49,764.12 | 22,929.75- | 51.7% |
| **EXECUTIVE ADMINISTRATION** | | | | | | |
| 01-401-110 | Salaries and Wages | 95,500.00 | 29,485.16 | 92,622.22 | 66,014.84- | 30.9% |
| 01-401-192 | FICA/Medicare | 7,500.00 | 2,229.85 | 6,798.31 | 5,270.15- | 29.7% |
| 01-401-194 | Unemployment Compensation | 500.00 | 350.00 | 350.00 | 150.00- | 70.0% |
| 01-401-195 | Workers Compensation | 500.00 | 67.56 | 119.60 | 432.44- | 13.5% |
| 01-401-196 | Health Insurance | 24,500.00 | 7,136.45 | 19,854.52 | 17,363.55- | 29.1% |
| 01-401-197 | Pension Payments | 10,000.00 | 3,051.43 | 9,692.31 | 6,948.57- | 30.5% |
| 01-401-198 | Dental Insurance | 1,000.00 | 45.54 | 1,001.88 | 954.46- | 4.6% |
| 01-401-199 | Other Insurance | 1,500.00 | 579.70 | 1,502.42 | 920.30- | 38.6% |
| 01-401-320 | Communication | 500.00 | 154.78 | 1,619.26 | 345.22- | 31.0% |
| 01-401-338 | Contractual Payments | 11,000.00 | 4,002.43 | 10,825.50 | 6,997.57- | 36.4% |
| 01-401-353 | Surety and Fidelity | 1,500.00 | 441.00 | 535.00 | 1,059.00- | 29.4% |
| 01-401-420 | Subscriptions and Memberships | 2,500.00 | 4,077.20 | 1,861.43 | 1,577.20 | 163.1% |
| 01-401-460 | Continuing Education | 5,000.00 | .00 | 3,554.51 | 5,000.00- | 0.0% |
| | Total EXECUTIVE ADMINISTRATION: | 161,500.00 | 51,621.10 | 150,336.96 | 109,878.90- | 32.0% |
| **FINANCIAL ADMINISTRATION** | | | | | | |
| 01-402-112 | Salaries and Wages (FT) | 41,500.00 | 12,444.24 | 39,543.20 | 29,055.76- | 30.0% |
| 01-402-192 | FICA/Medicare | 3,500.00 | 898.03 | 2,587.09 | 2,601.97- | 25.7% |
| 01-402-194 | Unemployment Compensation | 500.00 | 349.99 | 349.99 | 150.01- | 70.0% |
| 01-402-195 | Workers Compensation | 500.00 | 29.22 | 51.60 | 470.78- | 5.8% |
| 01-402-196 | Health Insurance | 24,500.00 | 6,275.32 | 21,040.69 | 18,224.68- | 25.6% |
| 01-402-197 | Pension Payments | 4,500.00 | 1,307.29 | 4,144.48 | 3,192.71- | 29.1% |
| 01-402-198 | Dental Insurance | 1,000.00 | 45.54 | 1,092.96 | 954.46- | 4.6% |
| 01-402-199 | Other Insurance | 500.00 | 272.00 | 838.72 | 228.00- | 54.4% |
| 01-402-210 | Office Supplies | 500.00 | 56.32 | 270.92 | 443.68- | 11.3% |
| 01-402-220 | Operating Supplies | 500.00 | .00 | 580.97 | 500.00- | 0.0% |
| 01-402-310 | Professional Services | 41,500.00 | 8,150.87 | 49,201.43 | 33,349.13- | 19.6% |
| 01-402-318 | Software License Fees | 6,500.00 | 6,500.00 | 6,500.00 | .00 | 100.0% |
| 01-402-320 | Communication | 500.00 | 154.78 | 474.63 | 345.22- | 31.0% |
| 01-402-420 | Subscriptions and Memberships | 500.00 | 575.00 | 340.00 | 75.00 | 115.0% |
| 01-402-460 | Continuing Education | 2,000.00 | 299.00 | 1,162.69 | 1,701.00- | 15.0% |
| | Total FINANCIAL ADMINISTRATION: | 128,500.00 | 37,357.60 | 128,179.37 | 91,142.40- | 29.1% |
| **TAX COLLECTION** | | | | | | |
| 01-403-105 | Commission (Tax Collector) | 13,000.00 | 1,821.86 | 13,688.22 | 11,178.14- | 14.0% |
| 01-403-116 | Commission (EIT/LST) | 60,000.00 | 24,012.28 | 65,768.41 | 35,987.72- | 40.0% |
| 01-403-192 | FICA/Medicare | 2,000.00 | 301.53 | 1,681.52 | 1,698.47- | 15.1% |
| 01-403-215 | Postage | 2,000.00 | 952.31 | 1,853.26 | 1,047.69- | 47.6% |
| 01-403-342 | Printing | 1,500.00 | 2,228.40 | 1,077.75 | 728.40 | 148.6% |
| 01-403-353 | Surety and Fidelity | 1,000.00 | .00 | .00 | 1,000.00- | 0.0% |
| | Total TAX COLLECTION: | 79,500.00 | 29,316.38 | 84,069.16 | 50,183.62- | 36.9% |
| **LEGAL SERVICES** | | | | | | |
| 01-404-310 | General Legal Services | 50,000.00 | 25,106.13 | 102,000.26 | 24,893.87- | 50.2% |
| 01-404-314 | Special Legal Services | 125,000.00 | 40,552.54 | 179,313.82 | 84,447.46- | 32.4% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| | Total LEGAL SERVICES: | 175,000.00 | 65,658.67 | 281,314.08 | 109,341.33- | 37.5% |
| **GENERAL ADMINISTRATION** | | | | | | |
| 01-406-112 | Salaries and Wages | 118,500.00 | 37,180.21 | 113,028.38 | 81,319.79- | 31.4% |
| 01-406-180 | Overtime Payments | 1,000.00 | .00 | 387.62 | 1,000.00- | 0.0% |
| 01-406-192 | FICA/Medicare | 9,500.00 | 2,991.41 | 8,401.53 | 6,508.59- | 31.5% |
| 01-406-194 | Unemployment Compensation | 1,000.00 | 700.03 | 785.74 | 299.97- | 70.0% |
| 01-406-195 | Workers Compensation | 500.00 | 45.54 | 74.16 | 454.46- | 9.1% |
| 01-406-196 | Health Insurance | 23,500.00 | 5,307.89 | 18,292.20 | 18,192.11- | 22.6% |
| 01-406-197 | Pension Payments | 6,000.00 | 2,069.38 | 5,271.90 | 3,930.62- | 34.5% |
| 01-406-198 | Dental Insurance | 1,500.00 | 63.22 | 1,314.76 | 1,436.78- | 4.2% |
| 01-406-199 | Other Insurance | 1,500.00 | 421.30 | 1,229.56 | 1,078.70- | 28.1% |
| 01-406-210 | Office Supplies | 5,000.00 | 934.44 | 6,334.68 | 4,065.56- | 18.7% |
| 01-406-300 | Other Services and Charges | 1,500.00 | 764.00 | 3,229.31 | 736.00- | 50.9% |
| 01-406-310 | Professional Services | 5,000.00 | 2,458.00 | 9,603.00 | 2,542.00- | 49.2% |
| 01-406-319 | Human Resources | 2,500.00 | 239.24 | 2,166.08 | 2,260.76- | 9.6% |
| 01-406-320 | Communication | 8,500.00 | 3,316.24 | 7,971.75 | 5,183.76- | 39.0% |
| 01-406-321 | Volunteer Appreciation Night | 5,000.00 | .00 | 6,500.00 | 5,000.00- | 0.0% |
| 01-406-340 | Advertising and Printing | 7,500.00 | 2,776.24 | 11,434.84 | 4,723.76- | 37.0% |
| 01-406-384 | Equipment Rental | 6,500.00 | 2,203.77 | 6,242.84 | 4,296.23- | 33.9% |
| 01-406-420 | Subscriptions and Memberships | 1,500.00 | 457.40 | 1,000.00 | 1,042.60- | 30.5% |
| 01-406-460 | Continuing Education | 1,000.00 | .00 | 605.65 | 1,000.00- | 0.0% |
| | Total GENERAL ADMINISTRATION: | 207,000.00 | 61,928.31 | 203,874.00 | 145,071.69- | 29.9% |
| **INFORMATION TECHNOLOGY** | | | | | | |
| 01-407-260 | Minor Equipment | 6,500.00 | 37.29 | 3,055.03 | 6,462.71- | 0.6% |
| 01-407-318 | Software License Fees | 32,000.00 | 16,415.02 | 25,608.07 | 15,584.98- | 51.3% |
| 01-407-450 | Contracted Services | 18,500.00 | 7,100.00 | 17,540.00 | 11,400.00- | 38.4% |
| | Total INFORMATION TECHNOLOGY: | 57,000.00 | 23,552.31 | 46,203.10 | 33,447.69- | 41.3% |
| **ENGINEERING** | | | | | | |
| 01-408-313 | General Engineering | 45,000.00 | 10,039.20 | 41,742.04 | 34,960.80- | 22.3% |
| 01-408-318 | Traffic Engineering | 10,000.00 | 2,097.50 | 4,297.50 | 7,902.50- | 21.0% |
| 01-408-319 | Stormwater Engineering | 15,000.00 | 1,930.00 | 13,950.00 | 13,070.00- | 12.9% |
| | Total ENGINEERING: | 70,000.00 | 14,066.70 | 59,989.54 | 55,933.30- | 20.1% |
| **BUILDING AND GROUNDS** | | | | | | |
| 01-409-220 | Operating Supplies | 5,000.00 | 828.71 | 5,014.77 | 4,171.29- | 16.6% |
| 01-409-360 | Utilities | 45,000.00 | 23,435.54 | 47,083.05 | 21,564.46- | 52.1% |
| 01-409-370 | Repairs and Maintenance | 12,500.00 | 1,149.25 | 10,519.22 | 11,350.75- | 9.2% |
| 01-409-450 | Contracted Services | 12,500.00 | 4,293.24 | 11,646.82 | 8,206.76- | 34.3% |
| | Total BUILDING AND GROUNDS: | 75,000.00 | 29,706.74 | 74,263.86 | 45,293.26- | 39.6% |
| **POLICE SERVICES** | | | | | | |
| 01-410-112 | Salaries and Wages | 1,773,500.00 | 588,274.94 | 1,780,607.12 | 1,185,225.06- | 33.2% |
| 01-410-172 | Holiday Payments | 65,000.00 | .00 | 61,000.00 | 65,000.00- | 0.0% |
| 01-410-174 | Education Payments | 8,500.00 | 7,300.00 | 6,300.00 | 1,200.00- | 85.9% |
| 01-410-179 | Longevity Payments | 23,500.00 | 11,250.00 | 12,500.00 | 12,250.00- | 47.9% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| 01-410-180 | Overtime Payments | 40,000.00 | 38,388.97 | 36,422.00 | 1,611.03- | 96.0% |
| 01-410-192 | FICA/Medicare | 146,000.00 | 50,895.73 | 143,038.90 | 95,104.27- | 34.9% |
| 01-410-194 | Unemployment Compensation | 7,000.00 | 3,902.52 | 5,846.70 | 3,097.48- | 55.8% |
| 01-410-195 | Workers Compensation | 45,500.00 | 22,736.58 | 43,376.62 | 22,763.42- | 50.0% |
| 01-410-196 | Health Insurance | 316,500.00 | 105,296.40 | 281,031.47 | 211,203.60- | 33.3% |
| 01-410-197 | Pension Payments | 287,500.00 | 4,050.23 | 296,109.03 | 283,449.77- | 1.4% |
| 01-410-198 | Dental Insurance | 13,500.00 | 1,016.92 | 14,195.60 | 12,483.08- | 7.5% |
| 01-410-199 | Other Insurance | 16,000.00 | 5,199.25 | 16,200.72 | 10,800.75- | 32.5% |
| 01-410-210 | Office Supplies | 3,500.00 | 1,390.16 | 2,807.74 | 2,109.84- | 39.7% |
| 01-410-220 | Operating Supplies | 15,000.00 | 3,193.27 | 16,546.63 | 11,806.73- | 21.3% |
| 01-410-231 | Vehicle Fuel - Gasoline | 25,000.00 | 7,021.47 | 24,214.97 | 17,978.53- | 28.1% |
| 01-410-238 | Clothing and Uniforms | 29,000.00 | 9,195.14 | 25,508.93 | 19,804.86- | 31.7% |
| 01-410-260 | Minor Equipment | 18,500.00 | 5,947.93 | 41,610.17 | 12,552.07- | 32.2% |
| 01-410-300 | Other Services and Charges | 8,500.00 | 8,453.43 | 9,646.48 | 46.57- | 99.5% |
| 01-410-320 | Communication | 14,500.00 | 5,052.51 | 15,798.62 | 9,447.49- | 34.8% |
| 01-410-338 | Contractual Payment | 5,550.00 | 1,777.80 | 6,012.50 | 3,772.20- | 32.0% |
| 01-410-352 | Liability Insurance | 19,500.00 | 9,698.00 | 19,907.32 | 9,802.00- | 49.7% |
| 01-410-374 | Equipment Maintenance | 15,000.00 | 5,561.63 | 14,209.73 | 9,438.37- | 37.1% |
| 01-410-384 | Equipment Rental | 3,500.00 | 1,135.45 | 3,660.63 | 2,364.55- | 32.4% |
| 01-410-420 | Subscriptions & Memberships | 2,500.00 | 1,443.40 | 2,035.00 | 1,056.60- | 57.7% |
| 01-410-450 | Contracted Services | 16,000.00 | 4,772.68 | 15,369.21 | 11,227.32- | 29.8% |
| 01-410-460 | Continuing Education | 20,000.00 | 5,310.18 | 13,394.25 | 14,689.82- | 26.6% |
| 01-410-530 | Contributions | 5,500.00 | 4,250.00 | 5,180.00 | 1,250.00- | 77.3% |
| Total POLICE SERVICES: | | 2,944,050.00 | 912,514.59 | 2,912,530.34 | 2,031,535.41- | 31.0% |
| **FIRE PROTECTION SERVICES** | | | | | | |
| 01-411-354 | Workers Compensation | 24,000.00 | 23,366.00 | 24,476.00 | 634.00- | 97.4% |
| 01-411-363 | Fire Hydrants | 47,500.00 | 11,259.75 | 40,985.41 | 36,240.25- | 23.7% |
| Total FIRE PROTECTION SERVICES: | | 71,500.00 | 34,625.75 | 65,461.41 | 36,874.25- | 48.4% |
| **CODE ENFORCEMENT & ZONING** | | | | | | |
| 01-413-112 | Salaries and Wages (FT) | 152,000.00 | 46,687.54 | 131,246.78 | 105,312.46- | 30.7% |
| 01-413-180 | Overtime Payments | 1,000.00 | .00 | 517.84 | 1,000.00- | 0.0% |
| 01-413-192 | FICA/Medicare | 12,000.00 | 3,422.94 | 9,675.16 | 8,577.06- | 28.5% |
| 01-413-194 | Unemployment Compensation | 1,000.00 | 700.00 | 683.24 | 300.00- | 70.0% |
| 01-413-195 | Workers Compensation | 500.00 | 111.02 | 228.48 | 388.98- | 22.2% |
| 01-413-196 | Health Insurance | 34,000.00 | 9,021.90 | 25,603.06 | 24,978.10- | 26.5% |
| 01-413-197 | Pension Payments | 8,000.00 | 2,416.24 | 3,951.50- | 5,583.76- | 30.2% |
| 01-413-198 | Dental Insurance | 2,000.00 | 91.08 | 1,912.68 | 1,908.92- | 4.6% |
| 01-413-199 | Other Insurance | 1,500.00 | 468.25 | 1,231.88 | 1,031.75- | 31.2% |
| 01-413-220 | Operating Supplies | 1,000.00 | 110.78 | 1,140.40 | 889.22- | 11.1% |
| 01-413-231 | Vehicle Fuel - Gasoline | 500.00 | 31.75 | 78.38 | 468.25- | 6.4% |
| 01-413-300 | Other Services and Charges | 500.00 | 542.74 | 112.65 | 42.74 | 108.5% |
| 01-413-310 | Professional Services | 100,000.00 | 20,696.84 | 108,196.55 | 79,303.16- | 20.7% |
| 01-413-318 | Software License Fees | 7,000.00 | 6,660.00 | 7,003.00 | 340.00- | 95.1% |
| 01-413-320 | Communication | 500.00 | 144.66 | 414.75 | 355.34- | 28.9% |
| 01-413-374 | Equipment Maintenance | 500.00 | .00 | 156.66 | 500.00- | 0.0% |
| 01-413-420 | Subscriptions and Memberships | 1,000.00 | 496.15 | 245.00 | 503.85- | 49.6% |
| 01-413-450 | Contracted Services | 2,000.00 | 171.62 | 1,620.69 | 1,828.38- | 8.6% |
| 01-413-460 | Continuing Education | 5,000.00 | 2,087.44 | 1,972.45 | 2,912.56- | 41.7% |
| 01-413-530 | UCC Permit Fees | 2,000.00 | 157.50 | 688.50 | 1,842.50- | 7.9% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| | Total CODE ENFORCEMENT & ZONING: | 332,000.00 | 94,018.45 | 288,776.65 | 237,981.55- | 28.3% |
| **PLANNING AND ZONING** | | | | | | |
| 01-414-110 | Salaries and Wages | 1,500.00 | 750.00 | 1,450.00 | 750.00- | 50.0% |
| 01-414-192 | FICA/Medicare | 500.00 | 57.42 | 110.95 | 442.58- | 11.5% |
| 01-414-310 | General Legal Services | 15,000.00 | 13,016.30 | 32,642.44 | 1,983.70- | 86.8% |
| 01-414-312 | Management Consulting Services | 3,000.00 | 3,000.00 | 3,000.00 | .00 | 100.0% |
| 01-414-318 | General Planning Services | 16,000.00 | 7,785.00 | 15,120.00 | 8,215.00- | 48.7% |
| 01-414-319 | Stenographic Services | 5,000.00 | 1,588.75 | 4,533.25 | 3,411.25- | 31.8% |
| 01-414-340 | Advertising and Printing | 2,500.00 | 1,486.00 | 2,817.00 | 1,014.00- | 59.4% |
| 01-414-460 | Continuing Education | 500.00 | 205.30 | .00 | 294.70- | 41.1% |
| | Total PLANNING AND ZONING: | 44,000.00 | 27,888.77 | 59,673.64 | 16,111.23- | 63.4% |
| **EMERGENCY MANAGEMENT** | | | | | | |
| 01-415-750 | Minor Equipment | 5,000.00 | .00 | 4,935.73 | 5,000.00- | 0.0% |
| | Total EMERGENCY MANAGEMENT: | 5,000.00 | .00 | 4,935.73 | 5,000.00- | 0.0% |
| **PUBLIC WORKS** | | | | | | |
| 01-430-112 | Salaries and Wages | 458,500.00 | 130,044.00 | 410,404.39 | 328,456.00- | 28.4% |
| 01-430-179 | Longevity Payments | 1,000.00 | .00 | 250.00 | 1,000.00- | 0.0% |
| 01-430-180 | Overtime Payments | 20,000.00 | 24,696.91 | 24,465.64 | 4,696.91 | 123.5% |
| 01-430-192 | FICA/Medicare | 37,000.00 | 11,408.32 | 31,702.05 | 25,591.68- | 30.8% |
| 01-430-194 | Unemployment Compensation | 3,500.00 | 2,595.51 | 2,921.68 | 904.49- | 74.2% |
| 01-430-195 | Workers Compensation | 14,000.00 | 6,123.28 | 16,775.02 | 7,876.72- | 43.7% |
| 01-430-196 | Health Insurance | 96,500.00 | 35,066.22 | 84,358.47 | 61,433.78- | 36.3% |
| 01-430-197 | Pension Payments | 19,500.00 | 5,942.83 | 11,209.25 | 13,557.17- | 30.5% |
| 01-430-198 | Dental Insurance | 5,000.00 | 652.55 | 6,019.58 | 4,347.45- | 13.1% |
| 01-430-199 | Other Insurance | 4,000.00 | 1,244.20 | 3,714.29 | 2,755.80- | 31.1% |
| 01-430-220 | Operating Supplies | 6,000.00 | 3,774.91 | 7,425.32 | 2,225.09- | 62.9% |
| 01-430-238 | Clothing and Uniforms | 7,500.00 | 2,986.04 | 5,173.42 | 4,513.96- | 39.8% |
| 01-430-260 | Minor Equipment | 4,000.00 | 1,132.50 | 3,073.06 | 2,867.50- | 28.3% |
| 01-430-420 | Subscriptions and Memberships | 500.00 | 100.00 | 89.00 | 400.00- | 20.0% |
| 01-430-450 | Contracted Services | 12,500.00 | 52.80 | 12,002.29 | 12,447.20- | 0.4% |
| 01-430-460 | Continuing Education | 1,000.00 | 580.00 | 42.45 | 420.00- | 58.0% |
| | Total PUBLIC WORKS: | 690,500.00 | 226,400.07 | 619,625.91 | 464,099.93- | 32.8% |
| **ROADWAY MAINTENANCE** | | | | | | |
| 01-431-220 | Operating Supplies | .00 | .00 | 931.99 | .00 | 0.0% |
| 01-431-310 | Professional Services | .00 | .00 | 11,660.52 | .00 | 0.0% |
| | Total ROADWAY MAINTENANCE: | .00 | .00 | 12,592.51 | .00 | 0.0% |
| **TRAFFIC CONTROL DEVICES** | | | | | | |
| 01-433-220 | Operating Supplies | .00 | .00 | 3,480.23 | .00 | 0.0% |
| 01-433-360 | Utilities | 6,000.00 | 1,344.77 | 5,856.12 | 4,655.23- | 22.4% |
| 01-433-374 | Machinery/Equipment Maint. | .00 | .00 | 40,505.35 | .00 | 0.0% |
| 01-433-450 | Contracted Services | .00 | .00 | 1,360.00 | .00 | 0.0% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| | Total TRAFFIC CONTROL DEVICES: | 6,000.00 | 1,344.77 | 51,201.70 | 4,655.23- | 22.4% |
| **STREET LIGHTING** | | | | | | |
| 01-434-360 | Utilities | 22,000.00 | 6,926.79 | 19,051.75 | 15,073.21- | 31.5% |
| | Total STREET LIGHTING: | 22,000.00 | 6,926.79 | 19,051.75 | 15,073.21- | 31.5% |
| **STORM SEWERS & DRAINS** | | | | | | |
| 01-436-220 | Operating Supplies | .00 | .00 | 3,094.29 | .00 | 0.0% |
| | Total STORM SEWERS & DRAINS: | .00 | .00 | 3,094.29 | .00 | 0.0% |
| **FLEET MAINTENANCE SERVICES** | | | | | | |
| 01-437-231 | Vehicle Fuel - Gasoline | 5,000.00 | 710.10 | 3,221.10 | 4,289.90- | 14.2% |
| 01-437-232 | Vehicle Fuel - Diesel | 17,500.00 | 6,702.14 | 18,752.42 | 10,797.86- | 38.3% |
| 01-437-260 | Minor Equipment Maintenance | 10,000.00 | 3,524.69 | 9,949.99 | 6,475.31- | 35.2% |
| 01-437-374 | Heavy Equipment Maintenance | 40,000.00 | 10,825.07 | 44,715.58 | 29,174.93- | 27.1% |
| | Total FLEET MAINTENANCE SERVICES: | 72,500.00 | 21,762.00 | 76,639.09 | 50,738.00- | 30.0% |
| **ROAD & BRIDGE MAINTENANCE** | | | | | | |
| 01-438-245 | Highway Supplies | .00 | .00 | 28,928.43 | .00 | 0.0% |
| 01-438-384 | Equipment Rental | .00 | .00 | 6,067.00 | .00 | 0.0% |
| 01-438-450 | Contracted Services | .00 | .00 | 10,374.04 | .00 | 0.0% |
| | Total ROAD & BRIDGE MAINTENANCE: | .00 | .00 | 45,369.47 | .00 | 0.0% |
| **ANNUAL TOWNSHIP CONTRIBUTIONS** | | | | | | |
| 01-459-540 | EMS Contribution | .00 | .00 | 100,001.09 | .00 | 0.0% |
| 01-459-541 | Boyertown Area Multi-Service | 1,500.00 | .00 | 1,500.00 | 1,500.00- | 0.0% |
| 01-459-550 | NHT Historical Society | 1,750.00 | .00 | 1,750.00 | 1,750.00- | 0.0% |
| 01-459-551 | Montgomery County Library | 3,000.00 | .00 | 3,000.00 | 3,000.00- | 0.0% |
| | Total ANNUAL TOWNSHIP CONTRIBUTIONS: | 6,250.00 | .00 | 106,251.09 | 6,250.00- | 0.0% |
| **DEBT PRINCIPAL** | | | | | | |
| 01-471-300 | Revenue Notes | .00 | .00 | 301,000.00 | .00 | 0.0% |
| | Total DEBT PRINCIPAL: | .00 | .00 | 301,000.00 | .00 | 0.0% |
| **DEBT INTEREST** | | | | | | |
| 01-472-300 | Revenue Notes | .00 | .00 | 21,111.12 | .00 | 0.0% |
| | Total DEBT INTEREST: | .00 | .00 | 21,111.12 | .00 | 0.0% |
| **INSURANCE** | | | | | | |
| 01-486-100 | Property & Liability Insurance | 69,500.00 | 34,833.86 | 74,831.40 | 34,666.14- | 50.1% |
| | Total INSURANCE: | 69,500.00 | 34,833.86 | 74,831.40 | 34,666.14- | 50.1% |
| **UNCLASSIFIED EXPENDITURES** | | | | | | |
| 01-489-000 | Unclassified Expenditures | .00 | 16,882.55- | 122.88 | 16,882.55- | 0.0% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| | Total UNCLASSIFIED EXPENDITURES: | .00 | 16,882.55- | 122.88 | 16,882.55- | 0.0% |
| **INTERFUND TRANSFERS** | | | | | | |
| 01-492-035 | Transfer to Liquid Fuels Fund | .00 | .00 | 2,247.22 | .00 | 0.0% |
| | Total INTERFUND TRANSFERS: | .00 | .00 | 2,247.22 | .00 | 0.0% |
| | GENERAL FUND Revenue Total: | 5,269,500.00 | 1,580,198.78 | 5,290,784.07 | 3,689,301.22- | 30.0% |
| | GENERAL FUND Expenditure Total: | 5,264,300.00 | 1,681,210.56 | 5,742,510.39 | 3,583,089.44- | 31.9% |
| | Total GENERAL FUND: | 5,200.00 | 101,011.78- | 451,726.32- | 106,211.78- | -1942.5% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **FIRE PROTECTION FUND** | | | | | | |
| **REAL PROPERTY TAXES** | | | | | | |
| 03-301-100 | Real Estate Tax - Current | 269,500.00 | 44,550.60 | 239,774.91 | 224,949.40- | 16.5% |
| 03-301-400 | Real Estate Tax - Delinquent | 2,500.00 | 876.91 | 2,130.28 | 1,623.09- | 35.1% |
| 03-301-600 | Real Estate Tax - Interim | 1,000.00 | 1.27 | 127.08 | 998.73- | 0.1% |
| | Total REAL PROPERTY TAXES: | 273,000.00 | 45,428.78 | 242,032.27 | 227,571.22- | 16.6% |
| **INTEREST EARNINGS** | | | | | | |
| 03-341-030 | Interest Income | 500.00 | 59.71 | 708.54 | 440.29- | 11.9% |
| | Total INTEREST EARNINGS: | 500.00 | 59.71 | 708.54 | 440.29- | 11.9% |
| **STATE SHARED REVENUE** | | | | | | |
| 03-355-070 | Foreign Fire Insurance Tax | 103,000.00 | .00 | 102,828.32 | 103,000.00- | 0.0% |
| | Total STATE SHARED REVENUE: | 103,000.00 | .00 | 102,828.32 | 103,000.00- | 0.0% |
| **TAX COLLECTION** | | | | | | |
| 03-403-105 | Commission (Tax Collector) | 5,000.00 | 657.79 | 4,096.20 | 4,342.21- | 13.2% |
| | Total TAX COLLECTION: | 5,000.00 | 657.79 | 4,096.20 | 4,342.21- | 13.2% |
| **FIRE PROTECTION SERVICES** | | | | | | |
| 03-411-540 | NHT VFC Contribution | 240,000.00 | .00 | 215,000.00 | 240,000.00- | 0.0% |
| 03-411-541 | Foreign Fire Insurance Tax | 103,000.00 | .00 | 102,828.32 | 103,000.00- | 0.0% |
| | Total FIRE PROTECTION SERVICES: | 343,000.00 | .00 | 317,828.32 | 343,000.00- | 0.0% |
| **FLEET MAINTENANCE SERVICES** | | | | | | |
| 03-437-233 | Motor Fuels | 5,000.00 | 1,225.23 | 6,098.00 | 3,774.77- | 24.5% |
| | Total FLEET MAINTENANCE SERVICES: | 5,000.00 | 1,225.23 | 6,098.00 | 3,774.77- | 24.5% |
| **INSURANCE** | | | | | | |
| 03-486-100 | Property & Liability Insurance | 26,000.00 | 12,912.00 | 23,507.32 | 13,088.00- | 49.7% |
| | Total INSURANCE: | 26,000.00 | 12,912.00 | 23,507.32 | 13,088.00- | 49.7% |
| | FIRE PROTECTION FUND Revenue Total: | 376,500.00 | 45,488.49 | 345,569.13 | 331,011.51- | 12.1% |
| | FIRE PROTECTION FUND Expenditure Total: | 379,000.00 | 14,795.02 | 351,529.84 | 364,204.98- | 3.9% |
| | Total FIRE PROTECTION FUND: | 2,500.00- | 30,693.47 | 5,960.71- | 33,193.47 | -1227.7% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **OPEN SPACE FUND** | | | | | | |
| **LOCAL TAX ENABLING ACT TAXES** | | | | | | |
| 04-310-200 | Earned Income Tax | 955,000.00 | 358,071.78 | 975,680.52 | 596,928.22- | 37.5% |
| | Total LOCAL TAX ENABLING ACT TAXES: | 955,000.00 | 358,071.78 | 975,680.52 | 596,928.22- | 37.5% |
| **INTEREST EARNINGS** | | | | | | |
| 04-341-030 | Interest Income | 75,000.00 | 33,195.42 | 145,385.96 | 41,804.58- | 44.3% |
| | Total INTEREST EARNINGS: | 75,000.00 | 33,195.42 | 145,385.96 | 41,804.58- | 44.3% |
| **TAX COLLECTION** | | | | | | |
| 04-403-116 | Commission (EIT) | 18,000.00 | 7,161.44 | 19,513.60 | 10,838.56- | 39.8% |
| | Total TAX COLLECTION: | 18,000.00 | 7,161.44 | 19,513.60 | 10,838.56- | 39.8% |
| **LEGAL SERVICES** | | | | | | |
| 04-404-314 | Special Legal Services | 12,000.00 | 553.50 | 4,706.00 | 11,446.50- | 4.6% |
| | Total LEGAL SERVICES: | 12,000.00 | 553.50 | 4,706.00 | 11,446.50- | 4.6% |
| **BUILDING AND GROUNDS** | | | | | | |
| 04-409-710 | Land Improvements | 1,610,000.00 | 58,869.10- | 202,336.17 | 1,668,869.10- | -3.7% |
| | Total BUILDING AND GROUNDS: | 1,610,000.00 | 58,869.10- | 202,336.17 | 1,668,869.10- | -3.7% |
| **CONSERVATION OF NAT. RESOURCES** | | | | | | |
| 04-461-710 | Open Space Preservation | .00 | .00 | 4,214.90- | .00 | 0.0% |
| | Total CONSERVATION OF NAT. RESOURCES: | .00 | .00 | 4,214.90- | .00 | 0.0% |
| **DEBT SERVICE** | | | | | | |
| 04-473-400 | Camp Laugh Waters Preservation | 48,500.00 | .00 | 48,073.30 | 48,500.00- | 0.0% |
| | Total DEBT SERVICE: | 48,500.00 | .00 | 48,073.30 | 48,500.00- | 0.0% |
| | OPEN SPACE FUND Revenue Total: | 1,030,000.00 | 391,267.20 | 1,121,066.48 | 638,732.80- | 38.0% |
| | OPEN SPACE FUND Expenditure Total: | 1,688,500.00 | 51,154.16- | 270,414.17 | 1,739,654.16- | -3.0% |
| | Total OPEN SPACE FUND: | 658,500.00- | 340,113.04 | 850,652.31 | 998,613.04 | -51.6% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **EMERGENCY SERVICES FUND** | | | | | | |
| **REAL PROPERTY TAXES** | | | | | | |
| 06-301-100 | Real Estate Tax-Current | 104,000.00 | 15,777.25 | .00 | 88,222.75- | 15.2% |
| | Total REAL PROPERTY TAXES: | 104,000.00 | 15,777.25 | .00 | 88,222.75- | 15.2% |
| **TAX COLLECTION** | | | | | | |
| 06-403-105 | Commission (Tax Collector) | 2,000.00 | 219.76 | .00 | 1,780.24- | 11.0% |
| | Total TAX COLLECTION: | 2,000.00 | 219.76 | .00 | 1,780.24- | 11.0% |
| **EMERGENCY MEDICAL SERVICES** | | | | | | |
| 06-412-540 | EMS Contributions | 100,000.00 | 48,032.38 | .00 | 51,967.62- | 48.0% |
| | Total EMERGENCY MEDICAL SERVICES: | 100,000.00 | 48,032.38 | .00 | 51,967.62- | 48.0% |
| | EMERGENCY SERVICES FUND Revenue Total: | 104,000.00 | 15,777.25 | .00 | 88,222.75- | 15.2% |
| | EMERGENCY SERVICES FUND Expenditure Total: | 102,000.00 | 48,252.14 | .00 | 53,747.86- | 47.3% |
| | Total EMERGENCY SERVICES FUND: | 2,000.00 | 32,474.89- | .00 | 34,474.89- | -1623.7% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **SEWER OPERATING FUND** | | | | | | |
| **INTEREST EARNINGS** | | | | | | |
| 08-341-030 | Interest Income | 10,000.00 | 3,705.32 | 23,058.75 | 6,294.68- | 37.1% |
| 08-341-040 | Dividends | 1,500.00 | .00 | .00 | 1,500.00- | 0.0% |
| | Total INTEREST EARNINGS: | 11,500.00 | 3,705.32 | 23,058.75 | 7,794.68- | 32.2% |
| **STATE SHARED REVENUE** | | | | | | |
| 08-355-050 | Pension System State Aid | 27,000.00 | .00 | 26,663.00 | 27,000.00- | 0.0% |
| | Total STATE SHARED REVENUE: | 27,000.00 | .00 | 26,663.00 | 27,000.00- | 0.0% |
| **SANITATION** | | | | | | |
| 08-364-100 | EDU Rental Billings | 2,159,500.00 | 527,841.83 | 2,151,372.04 | 1,631,658.17- | 24.4% |
| 08-364-101 | EDU Rent Penalty Collections | 25,000.00 | 6,034.87 | 23,028.05 | 18,965.13- | 24.1% |
| 08-364-102 | Sewer Certification Fees | 2,500.00 | 700.00 | 2,860.00 | 1,800.00- | 28.0% |
| 08-364-103 | Dry EDU Fees | 1,000.00 | .00 | 6,345.92 | 1,000.00- | 0.0% |
| 08-364-110 | Sewer Connection Fees | .00 | .00 | 9,500.00 | .00 | 0.0% |
| 08-364-900 | Other Fees | 500.00 | .00 | 142.67 | 500.00- | 0.0% |
| | Total SANITATION: | 2,188,500.00 | 534,576.70 | 2,193,248.68 | 1,653,923.30- | 24.4% |
| **UNCLASSIFIED OPERATING REVENUE** | | | | | | |
| 08-389-000 | Unclassified Operating Revenue | .00 | .00 | 40.00 | .00 | 0.0% |
| | Total UNCLASSIFIED OPERATING REVENUE: | .00 | .00 | 40.00 | .00 | 0.0% |
| **EXECUTIVE ADMINISTRATION** | | | | | | |
| 08-401-110 | Salaries and Wages | 95,500.00 | 29,485.17 | 92,622.00 | 66,014.83- | 30.9% |
| 08-401-192 | FICA/Medicare | 7,500.00 | 2,229.86 | 6,515.69 | 5,270.14- | 29.7% |
| | Total EXECUTIVE ADMINISTRATION: | 103,000.00 | 31,715.03 | 99,137.69 | 71,284.97- | 30.8% |
| **FINANCIAL ADMINISTRATION** | | | | | | |
| 08-402-112 | Salaries and Wages | 41,500.00 | 12,444.25 | 38,004.73 | 29,055.75- | 30.0% |
| 08-402-192 | FICA/Medicare | 3,500.00 | 898.03 | 3,159.84 | 2,601.97- | 25.7% |
| 08-402-310 | Professional Services | 33,500.00 | 8,972.16 | 16,167.12 | 24,527.84- | 26.8% |
| | Total FINANCIAL ADMINISTRATION: | 78,500.00 | 22,314.44 | 57,331.69 | 56,185.56- | 28.4% |
| **LEGAL SERVICES** | | | | | | |
| 08-404-310 | General Legal Services | 20,000.00 | 2,690.26 | 19,945.89 | 17,309.74- | 13.5% |
| 08-404-314 | Special Legal Services | 22,000.00 | 4,926.83 | 18,250.52 | 17,073.17- | 22.4% |
| | Total LEGAL SERVICES: | 42,000.00 | 7,617.09 | 38,196.41 | 34,382.91- | 18.1% |
| **GENERAL ADMINSTRATION** | | | | | | |
| 08-406-112 | Salaries and Wages (FT) | .00 | .00 | 1,538.46 | .00 | 0.0% |
| 08-406-215 | Postage | 12,000.00 | 838.24 | 9,657.56 | 11,161.76- | 7.0% |
| 08-406-300 | Other Services and Charges | .00 | .00 | 747.86 | .00 | 0.0% |
| 08-406-320 | Communication | 20,000.00 | 5,931.23 | 15,202.81 | 14,068.77- | 29.7% |
| 08-406-384 | Equipment Rental | 2,500.00 | 433.64 | 1,812.26 | 2,066.36- | 17.3% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| Total GENERAL ADMINSTRATION: | | 34,500.00 | 7,203.11 | 28,958.95 | 27,296.89- | 20.9% |
| **INFORMATION TECHNOLOGY** | | | | | | |
| 08-407-310 | Professional Services | 10,000.00 | 1,239.13 | 15,856.33 | 8,760.87- | 12.4% |
| 08-407-318 | Software License Fees | 22,500.00 | 12,479.92 | 17,619.82 | 10,020.08- | 55.5% |
| 08-407-450 | Contracted Services | 20,500.00 | 8,284.78 | 21,667.42 | 12,215.22- | 40.4% |
| Total INFORMATION TECHNOLOGY: | | 53,000.00 | 22,003.83 | 55,143.57 | 30,996.17- | 41.5% |
| **ENGINEERING** | | | | | | |
| 08-408-310 | General Engineering | 29,000.00 | 27,579.50 | 21,439.25 | 1,420.50- | 95.1% |
| Total ENGINEERING: | | 29,000.00 | 27,579.50 | 21,439.25 | 1,420.50- | 95.1% |
| **BUILDINGS AND GROUNDS** | | | | | | |
| 08-409-220 | Operating Supplies | 2,000.00 | 438.31 | 1,947.02 | 1,561.69- | 21.9% |
| 08-409-360 | Utilities | 219,500.00 | 79,270.39 | 228,939.64 | 140,229.61- | 36.1% |
| 08-409-371 | Land Maintenance | 10,000.00 | 63.00 | .00 | 9,937.00- | 0.6% |
| 08-409-372 | Influx Infiltration Maintenanc | 125,000.00 | 14,555.12 | 90,147.71 | 110,444.88- | 11.6% |
| 08-409-373 | Building Maintenance | 15,000.00 | 24,799.00 | 2,585.75 | 9,799.00 | 165.3% |
| 08-409-374 | Machinery/Equip. Maintenance | 75,000.00 | 4,464.81 | 79,526.12 | 70,535.19- | 6.0% |
| 08-409-450 | Contracted Services | 164,000.00 | 56,914.23 | 167,010.62 | 107,085.77- | 34.7% |
| Total BUILDINGS AND GROUNDS: | | 610,500.00 | 180,504.86 | 570,156.86 | 429,995.14- | 29.6% |
| **WASTEWATER PLANT OPERATIONS** | | | | | | |
| 08-429-112 | Salaries and Wages | 304,500.00 | 87,895.81 | 312,671.71 | 216,604.19- | 28.9% |
| 08-429-180 | Overtime Payments | 20,000.00 | 3,185.52 | 11,704.05 | 16,814.48- | 15.9% |
| 08-429-181 | Retention Bonus | 8,000.00 | 7,000.00 | 7,000.00 | 1,000.00- | 87.5% |
| 08-429-192 | FICA/Medicare | 25,500.00 | 7,275.29 | 23,433.85 | 18,224.71- | 28.5% |
| 08-429-194 | Unemployment Compensation | 2,000.00 | 1,400.00 | 2,099.98 | 600.00- | 70.0% |
| 08-429-195 | Workers Compensation | 11,500.00 | 4,845.58 | 12,283.88 | 6,654.42- | 42.1% |
| 08-429-196 | Health Insurance | 82,500.00 | 28,342.06 | 57,332.13 | 54,157.94- | 34.4% |
| 08-429-197 | Pension Payments | 15,500.00 | 5,174.67 | 3,408.36 | 10,325.33- | 33.4% |
| 08-429-198 | Dental Insurance | 3,500.00 | 154.30 | 3,292.80 | 3,345.70- | 4.4% |
| 08-429-199 | Other Insurance | 3,000.00 | 967.05 | 2,833.59 | 2,032.95- | 32.2% |
| 08-429-220 | Operating Supplies | 15,000.00 | 1,925.83 | 10,748.07 | 13,074.17- | 12.8% |
| 08-429-222 | Chemicals | 85,000.00 | 18,046.04 | 79,419.32 | 66,953.96- | 21.2% |
| 08-429-225 | Lab Services | 35,000.00 | 9,065.83 | 43,245.73 | 25,934.17- | 25.9% |
| 08-429-238 | Clothing and Uniforms | 4,500.00 | 2,035.07 | 4,472.99 | 2,464.93- | 45.2% |
| 08-429-300 | Other Services and Charges | 500.00 | .00 | 22.00 | 500.00- | 0.0% |
| 08-429-450 | Contracted Services | 2,000.00 | 386.23 | 2,399.25 | 1,613.77- | 19.3% |
| 08-429-460 | Continuing Education | 10,000.00 | 4,181.15 | 6,043.74 | 5,818.85- | 41.8% |
| Total WASTEWATER PLANT OPERATIONS: | | 628,000.00 | 181,880.43 | 582,411.45 | 446,119.57- | 29.0% |
| **FLEET MAINTENANCE SERVICES** | | | | | | |
| 08-437-231 | Vehicle Fuel - Gasoline | 2,000.00 | 500.99 | 1,863.48 | 1,499.01- | 25.0% |
| 08-437-232 | Vehicle Fuel - Diesel | 500.00 | .00 | 162.26 | 500.00- | 0.0% |
| 08-437-260 | Minor Equipment Maintenance | 2,500.00 | 185.99 | 1,811.24 | 2,314.01- | 7.4% |
| 08-437-374 | Heavy Equipment Maintenance | 10,000.00 | 1,056.78 | 18,769.25 | 8,943.22- | 10.6% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| | Total FLEET MAINTENANCE SERVICES: | 15,000.00 | 1,743.76 | 22,606.23 | 13,256.24- | 11.6% |
| **DEBT PRINCIPAL** | | | | | | |
| 08-471-300 | Revenue Notes | 587,000.00 | 587,000.00 | 581,000.00 | .00 | 100.0% |
| | Total DEBT PRINCIPAL: | 587,000.00 | 587,000.00 | 581,000.00 | .00 | 100.0% |
| **DEBT INTEREST** | | | | | | |
| 08-472-300 | Revenue Notes | 18,000.00 | 10,295.00 | 23,495.00 | 7,705.00- | 57.2% |
| | Total DEBT INTEREST: | 18,000.00 | 10,295.00 | 23,495.00 | 7,705.00- | 57.2% |
| **INSURANCE** | | | | | | |
| 08-486-100 | Property & Liability Insurance | 52,500.00 | 25,887.82 | 64,159.32 | 26,612.18- | 49.3% |
| | Total INSURANCE: | 52,500.00 | 25,887.82 | 64,159.32 | 26,612.18- | 49.3% |
| **UNCLASSIFIED EXPENDITURES** | | | | | | |
| 08-489-000 | Unclassified Expenditures | .00 | 1,229.75 | 76,080.96 | 1,229.75 | 0.0% |
| | Total UNCLASSIFIED EXPENDITURES: | .00 | 1,229.75 | 76,080.96 | 1,229.75 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | | |
| 08-492-010 | To Sewer Capital Fund | 375,000.00 | .00 | 250,000.00 | 375,000.00- | 0.0% |
| | Total INTERFUND TRANSFERS: | 375,000.00 | .00 | 250,000.00 | 375,000.00- | 0.0% |
| | SEWER OPERATING FUND Revenue Total: | 2,227,000.00 | 538,282.02 | 2,243,010.43 | 1,688,717.98- | 24.2% |
| | SEWER OPERATING FUND Expenditure Total: | 2,626,000.00 | 1,106,974.62 | 2,470,117.38 | 1,519,025.38- | 42.2% |
| | Total SEWER OPERATING FUND: | 399,000.00- | 568,692.60- | 227,106.95- | 169,692.60- | 142.5% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **SEWER CAPITAL FUND** | | | | | | |
| **INTEREST EARNINGS** | | | | | | |
| 10-341-030 | Interest Income | 15,000.00 | 5,407.18 | 31,342.24 | 9,592.82- | 36.0% |
| | Total INTEREST EARNINGS: | 15,000.00 | 5,407.18 | 31,342.24 | 9,592.82- | 36.0% |
| **PROCEEDS OF GEN. FIXED ASSETS** | | | | | | |
| 10-391-100 | Sale of Township Property | .00 | .00 | 28,100.00 | .00 | 0.0% |
| | Total PROCEEDS OF GEN. FIXED ASSETS: | .00 | .00 | 28,100.00 | .00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | | |
| 10-392-008 | From Sewer Operating Fund | 375,000.00 | .00 | 250,000.00 | 375,000.00- | 0.0% |
| | Total INTERFUND TRANSFERS: | 375,000.00 | .00 | 250,000.00 | 375,000.00- | 0.0% |
| **BUILDINGS AND GROUNDS** | | | | | | |
| 10-409-730 | Capital - Building | 45,000.00 | .00 | 279,149.64 | 45,000.00- | 0.0% |
| 10-409-740 | Capital-Machinery/Equipment | 625,000.00 | 25,622.11 | 538,344.89 | 599,377.89- | 4.1% |
| | Total BUILDINGS AND GROUNDS: | 670,000.00 | 25,622.11 | 817,494.53 | 644,377.89- | 3.8% |
| **FLEET CAPITAL PURCHASES** | | | | | | |
| 10-437-740 | Capital - Machinery/Equipment | .00 | .00 | 90,003.11 | .00 | 0.0% |
| | Total FLEET CAPITAL PURCHASES: | .00 | .00 | 90,003.11 | .00 | 0.0% |
| | SEWER CAPITAL FUND Revenue Total: | 390,000.00 | 5,407.18 | 309,442.24 | 384,592.82- | 1.4% |
| | SEWER CAPITAL FUND Expenditure Total: | 670,000.00 | 25,622.11 | 907,497.64 | 644,377.89- | 3.8% |
| | Total SEWER CAPITAL FUND: | 280,000.00- | 20,214.93- | 598,055.40- | 259,785.07 | 7.2% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **TRANSPORTATION IMPACT FUND** | | | | | | |
| **INTEREST EARNINGS** | | | | | | |
| 13-341-030 | Interest Income | 40,000.00 | 18,000.08 | 81,857.56 | 21,999.92- | 45.0% |
| | Total INTEREST EARNINGS: | 40,000.00 | 18,000.08 | 81,857.56 | 21,999.92- | 45.0% |
| **ENGINEERING** | | | | | | |
| 13-408-314 | Traffic Engineering | 100,000.00 | 24,467.62 | .00 | 75,532.38- | 24.5% |
| | Total ENGINEERING: | 100,000.00 | 24,467.62 | .00 | 75,532.38- | 24.5% |
| **TRAFFIC CONTROL DEVICES** | | | | | | |
| 13-433-670 | PA 73/663 (South) | .00 | .00 | 1,260.00 | .00 | 0.0% |
| | Total TRAFFIC CONTROL DEVICES: | .00 | .00 | 1,260.00 | .00 | 0.0% |
| | TRANSPORTATION IMPACT FUND Revenue Total: | 40,000.00 | 18,000.08 | 81,857.56 | 21,999.92- | 45.0% |
| | TRANSPORTATION IMPACT FUND Expenditure Total: | 100,000.00 | 24,467.62 | 1,260.00 | 75,532.38- | 24.5% |
| | Total TRANSPORTATION IMPACT FUND: | 60,000.00- | 6,467.54- | 80,597.56 | 53,532.46 | 10.8% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **ROAD EQUIPMENT CAPITAL FUND** | | | | | | |
| **REAL PROPERTY TAXES** | | | | | | |
| 19-301-100 | Real Estate Taxes - Current | 108,000.00 | 18,005.63 | 108,284.89 | 89,994.37- | 16.7% |
| 19-301-400 | Real Estate Taxes - Delinquent | 1,000.00 | 394.63 | 1,068.85 | 605.37- | 39.5% |
| 19-301-600 | Real Estate Tax - Interim | .00 | 3.36 | 57.37 | 3.36 | 0.0% |
| | Total REAL PROPERTY TAXES: | 109,000.00 | 18,403.62 | 109,411.11 | 90,596.38- | 16.9% |
| **INTEREST EARNINGS** | | | | | | |
| 19-341-100 | Interest on Investments | 12,500.00 | 6,038.73 | 27,840.71 | 6,461.27- | 48.3% |
| | Total INTEREST EARNINGS: | 12,500.00 | 6,038.73 | 27,840.71 | 6,461.27- | 48.3% |
| **PROCEEDS OF GEN. FIXED ASSETS** | | | | | | |
| 19-391-100 | Sale of General Fixed Assets | .00 | .00 | 8,865.60 | .00 | 0.0% |
| | Total PROCEEDS OF GEN. FIXED ASSETS: | .00 | .00 | 8,865.60 | .00 | 0.0% |
| **TAX COLLECTION** | | | | | | |
| 19-403-105 | Commission (Tax Collector) | 2,000.00 | 267.62 | 2,078.23 | 1,732.38- | 13.4% |
| | Total TAX COLLECTION: | 2,000.00 | 267.62 | 2,078.23 | 1,732.38- | 13.4% |
| **PUBLIC WORKS** | | | | | | |
| 19-430-740 | Capital Machinery/Equipment | 135,000.00 | 42,000.00 | 61,895.00 | 93,000.00- | 31.1% |
| | Total PUBLIC WORKS: | 135,000.00 | 42,000.00 | 61,895.00 | 93,000.00- | 31.1% |
| | ROAD EQUIPMENT CAPITAL FUND Revenue Total: | 121,500.00 | 24,442.35 | 146,117.42 | 97,057.65- | 20.1% |
| | ROAD EQUIPMENT CAPITAL FUND Expenditure Total: | 137,000.00 | 42,267.62 | 63,973.23 | 94,732.38- | 30.9% |
| | Total ROAD EQUIPMENT CAPITAL FUND: | 15,500.00- | 17,825.27- | 82,144.19 | 2,325.27- | 115.0% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **DEBT SERVICE FUND** | | | | | | |
| **REAL PROPERTY TAXES** | | | | | | |
| 23-301-100 | Real Estate Tax-Current | 331,000.00 | 50,319.06 | .00 | 280,680.94- | 15.2% |
| 23-301-600 | Real Estate Tax-Interim | .00 | 65.90- | .00 | 65.90- | 0.0% |
| | Total REAL PROPERTY TAXES: | 331,000.00 | 50,253.16 | .00 | 280,746.84- | 15.2% |
| **TAX COLLECTION** | | | | | | |
| 23-403-105 | Commission (Tax Collector) | 6,000.00 | 698.12 | .00 | 5,301.88- | 11.6% |
| | Total TAX COLLECTION: | 6,000.00 | 698.12 | .00 | 5,301.88- | 11.6% |
| **DEBT PRINCIPAL** | | | | | | |
| 23-471-300 | Revenue Notes | 303,000.00 | 303,000.00 | .00 | .00 | 100.0% |
| | Total DEBT PRINCIPAL: | 303,000.00 | 303,000.00 | .00 | .00 | 100.0% |
| **DEBT INTEREST** | | | | | | |
| 23-472-300 | Revenue Notes | 18,500.00 | 9,840.69 | .00 | 8,659.31- | 53.2% |
| | Total DEBT INTEREST: | 18,500.00 | 9,840.69 | .00 | 8,659.31- | 53.2% |
| | DEBT SERVICE FUND Revenue Total: | 331,000.00 | 50,253.16 | .00 | 280,746.84- | 15.2% |
| | DEBT SERVICE FUND Expenditure Total: | 327,500.00 | 313,538.81 | .00 | 13,961.19- | 95.7% |
| | Total DEBT SERVICE FUND: | 3,500.00 | 263,285.65- | .00 | 266,785.65- | -7522.4% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **CAPITAL RESERVE FUND** | | | | | | |
| **INTEREST EARNINGS** | | | | | | |
| 30-341-100 | Interest Income | 20,000.00 | 6,371.80 | 46,457.36 | 13,628.20- | 31.9% |
| | Total INTEREST EARNINGS: | 20,000.00 | 6,371.80 | 46,457.36 | 13,628.20- | 31.9% |
| **GENERAL FIXED ASSET DISP.** | | | | | | |
| 30-391-100 | Sales of General Fixed Assets | .00 | .00 | 3,700.00 | .00 | 0.0% |
| | Total GENERAL FIXED ASSET DISP.: | .00 | .00 | 3,700.00 | .00 | 0.0% |
| **BUILDINGS AND GROUNDS** | | | | | | |
| 30-409-710 | Capital - Land Improvements | 25,000.00 | 3,095.40 | 288,867.17 | 21,904.60- | 12.4% |
| 30-409-720 | Capital - Other Improvements | 250,000.00 | .00 | 2,298.20 | 250,000.00- | 0.0% |
| 30-409-730 | Capital - Building Improvement | .00 | .00 | 56,483.05 | .00 | 0.0% |
| 30-409-740 | Capital - Machinery/Equipment | 30,000.00 | .00 | .00 | 30,000.00- | 0.0% |
| | Total BUILDINGS AND GROUNDS: | 305,000.00 | 3,095.40 | 347,648.42 | 301,904.60- | 1.0% |
| **POLICE SERVICES** | | | | | | |
| 30-410-740 | Capital - Machinery/Equipment | 85,000.00 | 71,084.00 | 151,941.79 | 13,916.00- | 83.6% |
| | Total POLICE SERVICES: | 85,000.00 | 71,084.00 | 151,941.79 | 13,916.00- | 83.6% |
| | FEES IN-LIEU-OF IMPROVEMENTS Revenue Total: | 20,000.00 | 6,371.80 | 50,157.36 | 13,628.20- | 31.9% |
| | FEES IN-LIEU-OF IMPROVEMENTS Expenditure Total: | 390,000.00 | 74,179.40 | 499,590.21 | 315,820.60- | 19.0% |
| | Total FEES IN-LIEU-OF IMPROVEMENTS: | 370,000.00- | 67,807.60- | 449,432.85- | 302,192.40 | 18.3% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **RECREATION RESERVE FUND** | | | | | | |
| **INTEREST EARNINGS** | | | | | | |
| 31-341-100 | Interest Income | 5,000.00 | 2,642.28 | 14,673.36 | 2,357.72- | 52.8% |
| | Total INTEREST EARNINGS: | 5,000.00 | 2,642.28 | 14,673.36 | 2,357.72- | 52.8% |
| **STATE CAP & OPERATING GRANTS** | | | | | | |
| 31-354-070 | Culture and Recreation Grants | .00 | 25,000.00 | .00 | 25,000.00 | 0.0% |
| | Total STATE CAP & OPERATING GRANTS: | .00 | 25,000.00 | .00 | 25,000.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | | |
| 31-392-096 | From Recreation Fund | .00 | .00 | 25,000.00 | .00 | 0.0% |
| | Total INTERFUND TRANSFERS: | .00 | .00 | 25,000.00 | .00 | 0.0% |
| **BUILDINGS AND GROUNDS** | | | | | | |
| 31-409-710 | Capital - Land | .00 | .00 | 963.81 | .00 | 0.0% |
| 31-409-730 | Capital - Building | .00 | .00 | 4,361.82 | .00 | 0.0% |
| 31-409-740 | Capital - Machinery/Equipment | 110,000.00 | 58,812.87 | 7,250.00 | 51,187.13- | 53.5% |
| | Total BUILDINGS AND GROUNDS: | 110,000.00 | 58,812.87 | 12,575.63 | 51,187.13- | 53.5% |
| | RECREATION RESERVE FUND Revenue Total: | 5,000.00 | 27,642.28 | 39,673.36 | 22,642.28 | 552.8% |
| | RECREATION RESERVE FUND Expenditure Total: | 110,000.00 | 58,812.87 | 12,575.63 | 51,187.13- | 53.5% |
| | Total RECREATION RESERVE FUND: | 105,000.00- | 31,170.59- | 27,097.73 | 73,829.41 | 29.7% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **LIQUID FUELS FUND** | | | | | | |
| **INTEREST EARNINGS** | | | | | | |
| 35-341-100 | Interest on Investments | 10,000.00 | 3,806.12 | 28,916.30 | 6,193.88- | 38.1% |
| | Total INTEREST EARNINGS: | 10,000.00 | 3,806.12 | 28,916.30 | 6,193.88- | 38.1% |
| **STATE SHARED REVENUE** | | | | | | |
| 35-355-020 | Motor Vehicle Fuel Taxes | 421,500.00 | 426,088.76 | 437,187.61 | 4,588.76 | 101.1% |
| 35-355-030 | State Road Turnback Payments | 65,000.00 | 64,680.00 | 64,680.00 | 320.00- | 99.5% |
| | Total STATE SHARED REVENUE: | 486,500.00 | 490,768.76 | 501,867.61 | 4,268.76 | 100.9% |
| **INTERFUND TRANSFERS** | | | | | | |
| 35-392-001 | Transfer from General Fund | .00 | .00 | 2,247.22 | .00 | 0.0% |
| | Total INTERFUND TRANSFERS: | .00 | .00 | 2,247.22 | .00 | 0.0% |
| **ROADWAY MAINTENANCE** | | | | | | |
| 35-431-220 | Operating Supplies | 2,000.00 | .00 | .00 | 2,000.00- | 0.0% |
| 35-431-310 | Professional Services | 20,000.00 | .00 | .00 | 20,000.00- | 0.0% |
| | Total ROADWAY MAINTENANCE: | 22,000.00 | .00 | .00 | 22,000.00- | 0.0% |
| **WINTER MAINTENANCE** | | | | | | |
| 35-432-220 | Operating Supplies | 75,000.00 | 60,005.86 | 67,547.39 | 14,994.14- | 80.0% |
| | Total WINTER MAINTENANCE: | 75,000.00 | 60,005.86 | 67,547.39 | 14,994.14- | 80.0% |
| **TRAFFIC CONTROL DEVICES** | | | | | | |
| 35-433-220 | Operating Supplies | 5,000.00 | .00 | .00 | 5,000.00- | 0.0% |
| 35-433-374 | Machinery/Equipment Maintenanc | 20,000.00 | 8,080.50 | .00 | 11,919.50- | 40.4% |
| 35-433-450 | Contracted Services | 2,000.00 | .00 | .00 | 2,000.00- | 0.0% |
| | Total TRAFFIC CONTROL DEVICES: | 27,000.00 | 8,080.50 | .00 | 18,919.50- | 29.9% |
| **STORM SEWERS & DRAINS** | | | | | | |
| 35-436-220 | Operating Supplies | 5,000.00 | 5,415.71 | .00 | 415.71 | 108.3% |
| | Total STORM SEWERS & DRAINS: | 5,000.00 | 5,415.71 | .00 | 415.71 | 108.3% |
| **ROAD AND BRIDGE MAINTENANCE** | | | | | | |
| 35-438-245 | Highway Supplies | 30,000.00 | 140.60 | .00 | 29,859.40- | 0.5% |
| 35-438-384 | Equipment Rental | 11,000.00 | .00 | .00 | 11,000.00- | 0.0% |
| 35-438-450 | Contracted Services | 463,000.00 | .00 | 502,311.58 | 463,000.00- | 0.0% |
| | Total ROAD AND BRIDGE MAINTENANCE: | 504,000.00 | 140.60 | 502,311.58 | 503,859.40- | 0.0% |
| **HIGHWAY CONSTRUCTION** | | | | | | |
| 35-439-600 | Capital Construction | 70,000.00 | .00 | 225,488.62 | 70,000.00- | 0.0% |
| | Total HIGHWAY CONSTRUCTION: | 70,000.00 | .00 | 225,488.62 | 70,000.00- | 0.0% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| LIQUID FUELS FUND Revenue Total: | | 496,500.00 | 494,574.88 | 533,031.13 | 1,925.12- | 99.6% |
| LIQUID FUELS FUND Expenditure Total: | | 703,000.00 | 73,642.67 | 795,347.59 | 629,357.33- | 10.5% |
| Total LIQUID FUELS FUND: | | 206,500.00- | 420,932.21 | 262,316.46- | 627,432.21 | -203.8% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **ESCROW FUND** | | | | | | |
| **INTEREST EARNINGS** | | | | | | |
| 40-341-100 | Interest Income | .00 | 4,414.12 | .00 | 4,414.12 | 0.0% |
| | Total INTEREST EARNINGS: | .00 | 4,414.12 | .00 | 4,414.12 | 0.0% |
| **INVOICED ESCROW RELATED FEES** | | | | | | |
| 40-380-100 | General Engineering Fees | .00 | 34,906.15 | 293,331.19 | 34,906.15 | 0.0% |
| 40-380-200 | Sewer Engineering Fees | .00 | 154.00 | 27,886.96 | 154.00 | 0.0% |
| 40-380-300 | Traffic Engineering Fees | .00 | 6,450.00 | 139,235.00 | 6,450.00 | 0.0% |
| 40-380-500 | Legal Fees | .00 | 7,346.50 | 29,622.50 | 7,346.50 | 0.0% |
| 40-380-600 | SALDO Administrative Fees | .00 | 3,145.39 | 2,932.68 | 3,145.39 | 0.0% |
| 40-380-750 | Miscellaneous Escrow Fees | .00 | 52.25 | 412.10 | 52.25 | 0.0% |
| 40-380-950 | Service Charges | .00 | 83.56- | .00 | 83.56- | 0.0% |
| | Total INVOICED ESCROW RELATED FEES: | .00 | 51,970.73 | 493,420.43 | 51,970.73 | 0.0% |
| **REIMBURSEABLE ESCROW EXPENSES** | | | | | | |
| 40-414-100 | Escrow Engineering Fees | .00 | 52,710.00 | 294,760.41 | 52,710.00 | 0.0% |
| 40-414-200 | Escrow Sewer Engineering Fees | .00 | 903.88 | 30,636.00 | 903.88 | 0.0% |
| 40-414-300 | Escrow Traffic Engineering Fee | .00 | 6,987.50 | 141,789.10 | 6,987.50 | 0.0% |
| 40-414-500 | Escrow Legal Fees | .00 | 12,258.33 | 29,624.50 | 12,258.33 | 0.0% |
| 40-414-750 | Miscellaneous Escrow Charges | .00 | 110.40 | 474.37 | 110.40 | 0.0% |
| | Total REIMBURSEABLE ESCROW EXPENSES: | .00 | 72,970.11 | 497,284.38 | 72,970.11 | 0.0% |
| | ESCROW FUND Revenue Total: | .00 | 56,384.85 | 493,420.43 | 56,384.85 | 0.0% |
| | ESCROW FUND Expenditure Total: | .00 | 72,970.11 | 497,284.38 | 72,970.11 | 0.0% |
| | Total ESCROW FUND: | .00 | 16,585.26- | 3,863.95- | 16,585.26- | 0.0% |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| **RECREATION FUND** | | | | | | |
| **REAL PROPERTY TAXES** | | | | | | |
| 96-301-100 | Real Estate Tax - Current | 108,000.00 | 18,469.27 | 139,224.24 | 89,530.73- | 17.1% |
| 96-301-400 | Real Estate Tax - Delinquent | 1,000.00 | 482.29 | 1,177.44 | 517.71- | 48.2% |
| 96-301-600 | Real Estate Tax - Interim | 500.00 | 10.45 | 73.77 | 489.55- | 2.1% |
| | Total REAL PROPERTY TAXES: | 109,500.00 | 18,962.01 | 140,475.45 | 90,537.99- | 17.3% |
| **INTEREST EARNINGS** | | | | | | |
| 96-341-100 | Interest Income | .00 | 3,881.13 | 19,356.71 | 3,881.13 | 0.0% |
| | Total INTEREST EARNINGS: | .00 | 3,881.13 | 19,356.71 | 3,881.13 | 0.0% |
| **CHARGES FOR SERVICES** | | | | | | |
| 96-367-110 | Swimming Pool Fees | 40,000.00 | 10,525.00 | 53,346.32 | 29,475.00- | 26.3% |
| 96-367-130 | Recreation Concessions | 6,000.00 | .00 | 6,882.32 | 6,000.00- | 0.0% |
| 96-367-140 | Pavilion Rental Fees | 8,000.00 | 3,870.00 | 11,140.00 | 4,130.00- | 48.4% |
| 96-367-200 | Recreation Program Fees | 500.00 | 42.03 | 931.42 | 457.97- | 8.4% |
| 96-367-210 | Summer Camp Fees | 5,000.00 | 1,695.00 | 5,485.00 | 3,305.00- | 33.9% |
| 96-367-230 | Special Event Fees | 7,500.00 | 1,607.30 | 7,544.84 | 5,892.70- | 21.4% |
| 96-367-910 | Hickory Park Ad Signs | 1,000.00 | 600.00 | 800.00 | 400.00- | 60.0% |
| | Total CHARGES FOR SERVICES: | 68,000.00 | 18,339.33 | 86,129.90 | 49,660.67- | 27.0% |
| **TAX COLLECTION** | | | | | | |
| 96-403-105 | Commission (Tax Collector) | .00 | 276.46 | 2,117.96 | 276.46 | 0.0% |
| | Total TAX COLLECTION: | .00 | 276.46 | 2,117.96 | 276.46 | 0.0% |
| **RECREATION ADMINISTRATION** | | | | | | |
| 96-406-112 | Salaries and Wages (PT) | 29,500.00 | 7,976.90 | 25,497.87 | 21,523.10- | 27.0% |
| 96-406-192 | FICA/Medicare | 2,500.00 | 371.16 | 1,978.06 | 2,128.84- | 14.8% |
| 96-406-194 | Unemployment Compensation | 500.00 | 169.82 | 473.51 | 330.18- | 34.0% |
| 96-406-195 | Workers Compensation | 500.00 | 5.54 | 541.32 | 494.46- | 1.1% |
| 96-406-260 | Minor Equipment | .00 | .00 | 2,129.97 | .00 | 0.0% |
| 96-406-320 | Communication | 500.00 | 261.38 | 561.49 | 238.62- | 52.3% |
| 96-406-420 | Subscriptions & Memberships | .00 | .00 | 140.00 | .00 | 0.0% |
| 96-406-460 | Continuing Education | .00 | .00 | 375.00 | .00 | 0.0% |
| | Total RECREATION ADMINISTRATION: | 33,500.00 | 8,784.80 | 31,697.22 | 24,715.20- | 26.2% |
| **BUILDINGS AND GROUNDS** | | | | | | |
| 96-409-220 | Operating Supplies | 500.00 | .00 | 377.99 | 500.00- | 0.0% |
| 96-409-360 | Utilities | 7,500.00 | 2,003.39 | 9,027.02 | 5,496.61- | 26.7% |
| 96-409-371 | Land Maintenance | 10,000.00 | 1,132.00 | 4,949.49 | 8,868.00- | 11.3% |
| 96-409-372 | Other Maintenance | 1,000.00 | 519.04 | 342.99 | 480.96- | 51.9% |
| 96-409-373 | Building Maintenance | 5,000.00 | 74.09 | .00 | 4,925.91- | 1.5% |
| 96-409-374 | Machinery/Equip Maintenance | 2,000.00 | .00 | 3,519.00 | 2,000.00- | 0.0% |
| 96-409-450 | Contracted Services | 34,000.00 | 3,270.11 | 36,102.82 | 30,729.89- | 9.6% |
| | Total BUILDINGS AND GROUNDS: | 60,000.00 | 6,998.63 | 54,319.31 | 53,001.37- | 11.7% |
| **PARTICIPATION RECREATION** | | | | | | |

| Account Number | Account Title | 2026 Current year Budget | 2026-26 Current year Actual | 2025-25 Prior year Actual | Variance | % of Budget |
|---|---|---|---|---|---|---|
| 96-452-118 | Salaries and Wages (Seasonal) | 25,000.00 | .00 | 30,173.18 | 25,000.00- | 0.0% |
| 96-452-192 | FICA/Medicare | 2,000.00 | .00 | 2,308.43 | 2,000.00- | 0.0% |
| 96-452-194 | Unemployment Compensation | 1,500.00 | .00 | 923.94 | 1,500.00- | 0.0% |
| 96-452-195 | Workers Compensation | 1,000.00 | 407.68 | 413.32 | 592.32- | 40.8% |
| 96-452-220 | Operating Supplies | 5,000.00 | 2,775.11 | 4,621.45 | 2,224.89- | 55.5% |
| 96-452-222 | Chemicals | 10,000.00 | .00 | 7,745.85 | 10,000.00- | 0.0% |
| 96-452-238 | Clothing and Uniforms | 1,000.00 | .00 | 388.98 | 1,000.00- | 0.0% |
| 96-452-239 | Program Supplies | 500.00 | .00 | .00 | 500.00- | 0.0% |
| 96-452-247 | Summer Camp Supplies | 6,000.00 | .00 | 6,000.00 | 6,000.00- | 0.0% |
| 96-452-249 | Special Event Supplies | 20,000.00 | 6,471.30 | 17,453.30 | 13,528.70- | 32.4% |
| 96-452-300 | Other Services & Charges | 1,000.00 | 680.44 | 845.51 | 319.56- | 68.0% |
| 96-452-318 | Software License Fees | 7,000.00 | 6,800.00 | .00 | 200.00- | 97.1% |
| 96-452-320 | Communication | 500.00 | .00 | 29.40 | 500.00- | 0.0% |
| 96-452-340 | Advertising & Printing | 500.00 | .00 | .00 | 500.00- | 0.0% |
| | Total PARTICIPATION RECREATION: | 81,000.00 | 17,134.53 | 70,903.36 | 63,865.47- | 21.2% |
| **INSURANCE** | | | | | | |
| 96-486-100 | Property & Liability Insurance | 4,500.00 | 1,973.82 | 6,355.32 | 2,526.18- | 43.9% |
| | Total INSURANCE: | 4,500.00 | 1,973.82 | 6,355.32 | 2,526.18- | 43.9% |
| **INTERFUND TRANSFERS** | | | | | | |
| 96-492-031 | To Recreation Capital Reserve | .00 | .00 | 25,000.00 | .00 | 0.0% |
| | Total INTERFUND TRANSFERS: | .00 | .00 | 25,000.00 | .00 | 0.0% |
| | RECREATION FUND Revenue Total: | 177,500.00 | 41,182.47 | 245,962.06 | 136,317.53- | 23.2% |
| | RECREATION FUND Expenditure Total: | 179,000.00 | 35,168.24 | 190,393.17 | 143,831.76- | 19.6% |
| | Total RECREATION FUND: | 1,500.00- | 6,014.23 | 55,568.89 | 7,514.23 | -400.9% |
| | Grand Totals: | 2,087,800.00- | 225,474.84- | 902,401.96- | 1,862,325.16 | 10.8% |

Report Criteria:

Includes only accounts with balances and activity

Includes grand totals

[Report].Fund <>"60" and <>"65" and <>"18"

[Report].Source <>"300"