



| Account Number                        | Account Title                  | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>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%        |
| <b>CHARGES FOR SERVICES</b>           |                                |                                |                                   |                                 |             |             |
| 01-361-310                            | SALDO Fees                     | 2,000.00                       | 9,400.00                          | 14,668.24                       | 7,400.00    | 470.0%      |
| 01-361-330                            | Zoning Permit Fees             | 10,000.00                      | 4,775.00                          | 13,511.50                       | 5,225.00-   | 47.8%       |
| 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                       | 4,650.00                          | 15,390.00                       | 2,850.00-   | 62.0%       |
| 01-361-750                            | Escrow Administration Fees     | 500.00                         | .00                               | 66.42                           | 500.00-     | 0.0%        |
| 01-361-760                            | Other Fees                     | 5,000.00                       | 1,993.20                          | 3,163.25                        | 3,006.80-   | 39.9%       |
| Total CHARGES FOR SERVICES:           |                                | 26,000.00                      | 24,968.20                         | 50,400.41                       | 1,031.80-   | 96.0%       |
| <b>PUBLIC SAFETY</b>                  |                                |                                |                                   |                                 |             |             |
| 01-362-410                            | Building Permits               | 26,500.00                      | 15,010.00                         | 56,623.14                       | 11,490.00-  | 56.6%       |
| 01-362-411                            | UCC Fee                        | 1,500.00                       | 225.00                            | 837.00                          | 1,275.00-   | 15.0%       |
| 01-362-420                            | Electrical Permits             | 23,500.00                      | 6,664.00                          | 26,211.35                       | 16,836.00-  | 28.4%       |
| 01-362-430                            | Plumbing Permits               | 8,000.00                       | 3,434.50                          | 8,242.80                        | 4,565.50-   | 42.9%       |
| 01-362-440                            | Sewage Lateral Permits         | 500.00                         | .00                               | 595.50                          | 500.00-     | 0.0%        |
| 01-362-450                            | Use & Occupancy Permits        | 6,500.00                       | 2,365.00                          | 8,760.00                        | 4,135.00-   | 36.4%       |
| 01-362-460                            | Stormwater Permits             | 1,500.00                       | 200.00                            | 1,500.00                        | 1,300.00-   | 13.3%       |
| 01-362-470                            | Mechanical Permits             | 3,500.00                       | 2,406.00                          | 5,699.00                        | 1,094.00-   | 68.7%       |
| 01-362-480                            | Other Permits                  | 3,000.00                       | 250.00                            | 1,450.00                        | 2,750.00-   | 8.3%        |
| Total PUBLIC SAFETY:                  |                                | 74,500.00                      | 30,554.50                         | 109,918.79                      | 43,945.50-  | 41.0%       |
| <b>SANITATION</b>                     |                                |                                |                                   |                                 |             |             |
| 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%       |
| <b>CONTRIBUTIONS &amp; DONATIONS</b>  |                                |                                |                                   |                                 |             |             |
| 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%        |
| <b>Unclassified Operating Revenue</b> |                                |                                |                                   |                                 |             |             |
| 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%        |
| <b>Refunds</b>                        |                                |                                |                                   |                                 |             |             |
| 01-395-000                            | Refunds                        | .00                            | 61.20                             | .00                             | 61.20       | 0.0%        |
| Total Refunds:                        |                                | .00                            | 61.20                             | .00                             | 61.20       | 0.0%        |
| <b>LEGISLATIVE BODY</b>               |                                |                                |                                   |                                 |             |             |
| 01-400-105                            | Salaries and Wages             | 12,500.00                      | 5,000.16                          | 12,500.28                       | 7,499.84-   | 40.0%       |
| 01-400-192                            | FICA/Medicare                  | 1,000.00                       | 382.56                            | 956.40                          | 617.44-     | 38.3%       |
| 01-400-352                            | Liability Insurance            | 22,000.00                      | 10,844.00                         | 25,203.32                       | 11,156.00-  | 49.3%       |

## LEGAL SERVICES

| Account Number                | Account Title                 | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance      | % of Budget |
|-------------------------------|-------------------------------|--------------------------------|-----------------------------------|---------------------------------|---------------|-------------|
| 01-404-310                    | General Legal Services        | 50,000.00                      | 31,875.58                         | 102,000.26                      | 18,124.42-    | 63.8%       |
| 01-404-314                    | Special Legal Services        | 125,000.00                     | 50,353.89                         | 179,313.82                      | 74,646.11-    | 40.3%       |
| Total LEGAL SERVICES:         |                               | 175,000.00                     | 82,229.47                         | 281,314.08                      | 92,770.53-    | 47.0%       |
| <b>GENERAL ADMINISTRATION</b> |                               |                                |                                   |                                 |               |             |
| 01-406-112                    | Salaries and Wages            | 118,500.00                     | 46,281.47                         | 113,028.38                      | 72,218.53-    | 39.1%       |
| 01-406-180                    | Overtime Payments             | 1,000.00                       | 10.32                             | 387.62                          | 989.68-       | 1.0%        |
| 01-406-192                    | FICA/Medicare                 | 9,500.00                       | 3,761.05                          | 8,401.53                        | 5,738.95-     | 39.6%       |
| 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                      | 6,881.65                          | 18,292.20                       | 16,618.35-    | 29.3%       |
| 01-406-197                    | Pension Payments              | 6,000.00                       | 2,600.96                          | 5,271.90                        | 3,399.04-     | 43.3%       |
| 01-406-198                    | Dental Insurance              | 1,500.00                       | 189.66                            | 1,314.76                        | 1,310.34-     | 12.6%       |
| 01-406-199                    | Other Insurance               | 1,500.00                       | 503.29                            | 1,229.56                        | 996.71-       | 33.6%       |
| 01-406-210                    | Office Supplies               | 5,000.00                       | 1,838.46                          | 6,334.68                        | 3,161.54-     | 36.8%       |
| 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                       | 3,753.00                          | 9,603.00                        | 1,247.00-     | 75.1%       |
| 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                       | 4,000.03                          | 7,971.75                        | 4,499.97-     | 47.1%       |
| 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                       | 2,828.24                          | 11,434.84                       | 4,671.76-     | 37.7%       |
| 01-406-384                    | Equipment Rental              | 6,500.00                       | 2,495.72                          | 6,242.84                        | 4,004.28-     | 38.4%       |
| 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                     | 77,350.06                         | 203,874.00                      | 129,649.94-   | 37.4%       |
| <b>INFORMATION TECHNOLOGY</b> |                               |                                |                                   |                                 |               |             |
| 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                      | 17,785.38                         | 25,608.07                       | 14,214.62-    | 55.6%       |
| 01-407-450                    | Contracted Services           | 18,500.00                      | 8,350.00                          | 17,540.00                       | 10,150.00-    | 45.1%       |
| Total INFORMATION TECHNOLOGY: |                               | 57,000.00                      | 26,172.67                         | 46,203.10                       | 30,827.33-    | 45.9%       |
| <b>ENGINEERING</b>            |                               |                                |                                   |                                 |               |             |
| 01-408-313                    | General Engineering           | 45,000.00                      | 17,583.30                         | 41,742.04                       | 27,416.70-    | 39.1%       |
| 01-408-318                    | Traffic Engineering           | 10,000.00                      | 2,635.00                          | 4,297.50                        | 7,365.00-     | 26.4%       |
| 01-408-319                    | Stormwater Engineering        | 15,000.00                      | 1,930.00                          | 13,950.00                       | 13,070.00-    | 12.9%       |
| Total ENGINEERING:            |                               | 70,000.00                      | 22,148.30                         | 59,989.54                       | 47,851.70-    | 31.6%       |
| <b>BUILDING AND GROUNDS</b>   |                               |                                |                                   |                                 |               |             |
| 01-409-220                    | Operating Supplies            | 5,000.00                       | 1,058.59                          | 5,014.77                        | 3,941.41-     | 21.2%       |
| 01-409-360                    | Utilities                     | 45,000.00                      | 27,951.66                         | 47,083.05                       | 17,048.34-    | 62.1%       |
| 01-409-370                    | Repairs and Maintenance       | 12,500.00                      | 1,296.63                          | 10,519.22                       | 11,203.37-    | 10.4%       |
| 01-409-450                    | Contracted Services           | 12,500.00                      | 5,191.60                          | 11,646.82                       | 7,308.40-     | 41.5%       |
| Total BUILDING AND GROUNDS:   |                               | 75,000.00                      | 35,498.48                         | 74,263.86                       | 39,501.52-    | 47.3%       |
| <b>POLICE SERVICES</b>        |                               |                                |                                   |                                 |               |             |
| 01-410-112                    | Salaries and Wages            | 1,773,500.00                   | 730,077.57                        | 1,780,607.12                    | 1,043,422.43- | 41.2%       |
| 01-410-172                    | Holiday Payments              | 65,000.00                      | .00                               | 61,000.00                       | 65,000.00-    | 0.0%        |

| Account Number                       | Account Title                 | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance      | % of Budget |
|--------------------------------------|-------------------------------|--------------------------------|-----------------------------------|---------------------------------|---------------|-------------|
| 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%       |
| 01-410-180                           | Overtime Payments             | 40,000.00                      | 44,377.27                         | 36,422.00                       | 4,377.27      | 110.9%      |
| 01-410-192                           | FICA/Medicare                 | 146,000.00                     | 61,981.43                         | 143,038.90                      | 84,018.57-    | 42.5%       |
| 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                     | 131,003.27                        | 281,031.47                      | 185,496.73-   | 41.4%       |
| 01-410-197                           | Pension Payments              | 287,500.00                     | 4,261.07                          | 296,109.03                      | 283,238.93-   | 1.5%        |
| 01-410-198                           | Dental Insurance              | 13,500.00                      | 2,139.91                          | 14,195.60                       | 11,360.09-    | 15.9%       |
| 01-410-199                           | Other Insurance               | 16,000.00                      | 6,211.35                          | 16,200.72                       | 9,788.65-     | 38.8%       |
| 01-410-210                           | Office Supplies               | 3,500.00                       | 1,502.55                          | 2,807.74                        | 1,997.45-     | 42.9%       |
| 01-410-220                           | Operating Supplies            | 15,000.00                      | 4,203.11                          | 16,546.63                       | 10,796.89-    | 28.0%       |
| 01-410-231                           | Vehicle Fuel - Gasoline       | 25,000.00                      | 9,997.79                          | 24,214.97                       | 15,002.21-    | 40.0%       |
| 01-410-238                           | Clothing and Uniforms         | 29,000.00                      | 9,317.99                          | 25,508.93                       | 19,682.01-    | 32.1%       |
| 01-410-260                           | Minor Equipment               | 18,500.00                      | 5,869.94                          | 41,610.17                       | 12,630.06-    | 31.7%       |
| 01-410-300                           | Other Services and Charges    | 8,500.00                       | 8,620.18                          | 9,646.48                        | 120.18        | 101.4%      |
| 01-410-320                           | Communication                 | 14,500.00                      | 6,188.52                          | 15,798.62                       | 8,311.48-     | 42.7%       |
| 01-410-338                           | Contractual Payment           | 5,550.00                       | 2,217.54                          | 6,012.50                        | 3,332.46-     | 40.0%       |
| 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                      | 5,847.71                          | 14,209.73                       | 9,152.29-     | 39.0%       |
| 01-410-384                           | Equipment Rental              | 3,500.00                       | 1,201.30                          | 3,660.63                        | 2,298.70-     | 34.3%       |
| 01-410-420                           | Subscriptions & Memberships   | 2,500.00                       | 1,643.40                          | 2,035.00                        | 856.60-       | 65.7%       |
| 01-410-450                           | Contracted Services           | 16,000.00                      | 5,888.30                          | 15,369.21                       | 10,111.70-    | 36.8%       |
| 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                   | 1,106,997.48                      | 2,912,530.34                    | 1,837,052.52- | 37.6%       |
| <b>FIRE PROTECTION SERVICES</b>      |                               |                                |                                   |                                 |               |             |
| 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%       |
| <b>CODE ENFORCEMENT &amp; ZONING</b> |                               |                                |                                   |                                 |               |             |
| 01-413-112                           | Salaries and Wages (FT)       | 152,000.00                     | 58,383.24                         | 131,246.78                      | 93,616.76-    | 38.4%       |
| 01-413-180                           | Overtime Payments             | 1,000.00                       | .00                               | 517.84                          | 1,000.00-     | 0.0%        |
| 01-413-192                           | FICA/Medicare                 | 12,000.00                      | 4,280.09                          | 9,675.16                        | 7,719.91-     | 35.7%       |
| 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                      | 14,140.87                         | 25,603.06                       | 19,859.13-    | 41.6%       |
| 01-413-197                           | Pension Payments              | 8,000.00                       | 3,021.49                          | 3,951.50-                       | 4,978.51-     | 37.8%       |
| 01-413-198                           | Dental Insurance              | 2,000.00                       | 273.24                            | 1,912.68                        | 1,726.76-     | 13.7%       |
| 01-413-199                           | Other Insurance               | 1,500.00                       | 561.44                            | 1,231.88                        | 938.56-       | 37.4%       |
| 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                     | 34,006.84                         | 108,196.55                      | 65,993.16-    | 34.0%       |
| 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                         | 180.47                            | 414.75                          | 319.53-       | 36.1%       |
| 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                       | 240.87                            | 1,620.69                        | 1,759.13-     | 12.0%       |

| Account Number                   | Account Title                  | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance    | % of Budget |
|----------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|-------------|-------------|
| 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%        |
| Total CODE ENFORCEMENT & ZONING: |                                | 332,000.00                     | 125,985.93                        | 288,776.65                      | 206,014.07- | 37.9%       |
| <b>PLANNING AND ZONING</b>       |                                |                                |                                   |                                 |             |             |
| 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                      | 13,214.30                         | 32,642.44                       | 1,785.70-   | 88.1%       |
| 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                      | 28,086.77                         | 59,673.64                       | 15,913.23-  | 63.8%       |
| <b>EMERGENCY MANAGEMENT</b>      |                                |                                |                                   |                                 |             |             |
| 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%        |
| <b>PUBLIC WORKS</b>              |                                |                                |                                   |                                 |             |             |
| 01-430-112                       | Salaries and Wages             | 458,500.00                     | 162,397.48                        | 410,404.39                      | 296,102.52- | 35.4%       |
| 01-430-179                       | Longevity Payments             | 1,000.00                       | .00                               | 250.00                          | 1,000.00-   | 0.0%        |
| 01-430-180                       | Overtime Payments              | 20,000.00                      | 25,035.44                         | 24,465.64                       | 5,035.44    | 125.2%      |
| 01-430-192                       | FICA/Medicare                  | 37,000.00                      | 13,828.20                         | 31,702.05                       | 23,171.80-  | 37.4%       |
| 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                      | 43,405.80                         | 84,358.47                       | 53,094.20-  | 45.0%       |
| 01-430-197                       | Pension Payments               | 19,500.00                      | 7,283.90                          | 11,209.25                       | 12,216.10-  | 37.4%       |
| 01-430-198                       | Dental Insurance               | 5,000.00                       | 1,087.59                          | 6,019.58                        | 3,912.41-   | 21.8%       |
| 01-430-199                       | Other Insurance                | 4,000.00                       | 1,477.66                          | 3,714.29                        | 2,522.34-   | 36.9%       |
| 01-430-220                       | Operating Supplies             | 6,000.00                       | 4,391.29                          | 7,425.32                        | 1,608.71-   | 73.2%       |
| 01-430-238                       | Clothing and Uniforms          | 7,500.00                       | 3,576.89                          | 5,173.42                        | 3,923.11-   | 47.7%       |
| 01-430-260                       | Minor Equipment                | 4,000.00                       | 1,280.85                          | 3,073.06                        | 2,719.15-   | 32.0%       |
| 01-430-420                       | Subscriptions and Memberships  | 500.00                         | 100.00                            | 89.00                           | 400.00-     | 20.0%       |
| 01-430-450                       | Contracted Services            | 12,500.00                      | 159.47                            | 12,002.29                       | 12,340.53-  | 1.3%        |
| 01-430-460                       | Continuing Education           | 1,000.00                       | 580.00                            | 42.45                           | 420.00-     | 58.0%       |
| Total PUBLIC WORKS:              |                                | 690,500.00                     | 273,323.36                        | 619,625.91                      | 417,176.64- | 39.6%       |
| <b>ROADWAY MAINTENANCE</b>       |                                |                                |                                   |                                 |             |             |
| 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%        |
| <b>TRAFFIC CONTROL DEVICES</b>   |                                |                                |                                   |                                 |             |             |
| 01-433-220                       | Operating Supplies             | .00                            | 1,196.00                          | 3,480.23                        | 1,196.00    | 0.0%        |
| 01-433-360                       | Utilities                      | 6,000.00                       | 1,808.10                          | 5,856.12                        | 4,191.90-   | 30.1%       |
| 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<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance   | % of Budget |
|--------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|------------|-------------|
| Total TRAFFIC CONTROL DEVICES:       |                                | 6,000.00                       | 3,004.10                          | 51,201.70                       | 2,995.90-  | 50.1%       |
| <b>STREET LIGHTING</b>               |                                |                                |                                   |                                 |            |             |
| 01-434-360                           | Utilities                      | 22,000.00                      | 8,687.81                          | 19,051.75                       | 13,312.19- | 39.5%       |
| Total STREET LIGHTING:               |                                | 22,000.00                      | 8,687.81                          | 19,051.75                       | 13,312.19- | 39.5%       |
| <b>STORM SEWERS &amp; DRAINS</b>     |                                |                                |                                   |                                 |            |             |
| 01-436-220                           | Operating Supplies             | .00                            | 200.12                            | 3,094.29                        | 200.12     | 0.0%        |
| Total STORM SEWERS & DRAINS:         |                                | .00                            | 200.12                            | 3,094.29                        | 200.12     | 0.0%        |
| <b>FLEET MAINTENANCE SERVICES</b>    |                                |                                |                                   |                                 |            |             |
| 01-437-231                           | Vehicle Fuel - Gasoline        | 5,000.00                       | 1,083.86                          | 3,221.10                        | 3,916.14-  | 21.7%       |
| 01-437-232                           | Vehicle Fuel - Diesel          | 17,500.00                      | 8,484.70                          | 18,752.42                       | 9,015.30-  | 48.5%       |
| 01-437-260                           | Minor Equipment Maintenance    | 10,000.00                      | 3,697.63                          | 9,949.99                        | 6,302.37-  | 37.0%       |
| 01-437-374                           | Heavy Equipment Maintenance    | 40,000.00                      | 18,277.65                         | 44,715.58                       | 21,722.35- | 45.7%       |
| Total FLEET MAINTENANCE SERVICES:    |                                | 72,500.00                      | 31,543.84                         | 76,639.09                       | 40,956.16- | 43.5%       |
| <b>ROAD &amp; BRIDGE MAINTENANCE</b> |                                |                                |                                   |                                 |            |             |
| 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%        |
| <b>ANNUAL TOWNSHIP CONTRIBUTIONS</b> |                                |                                |                                   |                                 |            |             |
| 01-459-540                           | EMS Contribution               | .00                            | .00                               | 100,001.09                      | .00        | 0.0%        |
| 01-459-541                           | Boyetown 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%        |
| <b>DEBT PRINCIPAL</b>                |                                |                                |                                   |                                 |            |             |
| 01-471-300                           | Revenue Notes                  | .00                            | .00                               | 301,000.00                      | .00        | 0.0%        |
| Total DEBT PRINCIPAL:                |                                | .00                            | .00                               | 301,000.00                      | .00        | 0.0%        |
| <b>DEBT INTEREST</b>                 |                                |                                |                                   |                                 |            |             |
| 01-472-300                           | Revenue Notes                  | .00                            | .00                               | 21,111.12                       | .00        | 0.0%        |
| Total DEBT INTEREST:                 |                                | .00                            | .00                               | 21,111.12                       | .00        | 0.0%        |
| <b>INSURANCE</b>                     |                                |                                |                                   |                                 |            |             |
| 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%       |
| <b>UNCLASSIFIED EXPENDITURES</b>     |                                |                                |                                   |                                 |            |             |
| 01-489-000                           | Unclassified Expenditures      | .00                            | 6,936.66-                         | 122.88                          | 6,936.66-  | 0.0%        |

| Account Number                   | Account Title                 | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance      | % of Budget |
|----------------------------------|-------------------------------|--------------------------------|-----------------------------------|---------------------------------|---------------|-------------|
| Total UNCLASSIFIED EXPENDITURES: |                               | .00                            | 6,936.66-                         | 122.88                          | 6,936.66-     | 0.0%        |
| <b>INTERFUND TRANSFERS</b>       |                               |                                |                                   |                                 |               |             |
| 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                   | 2,389,311.71                      | 5,290,784.07                    | 2,880,188.29- | 45.3%       |
| GENERAL FUND Expenditure Total:  |                               | 5,264,300.00                   | 2,076,016.03                      | 5,742,510.39                    | 3,188,283.97- | 39.4%       |
| Total GENERAL FUND:              |                               | 5,200.00                       | 313,295.68                        | 451,726.32-                     | 308,095.68    | 6024.9%     |

| Account Number                          | Account Title                  | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance    | % of Budget |
|-----------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|-------------|-------------|
| <b>FIRE PROTECTION FUND</b>             |                                |                                |                                   |                                 |             |             |
| <b>REAL PROPERTY TAXES</b>              |                                |                                |                                   |                                 |             |             |
| 03-301-100                              | Real Estate Tax - Current      | 269,500.00                     | 257,114.34                        | 239,774.91                      | 12,385.66-  | 95.4%       |
| 03-301-400                              | Real Estate Tax - Delinquent   | 2,500.00                       | 1,169.05                          | 2,130.28                        | 1,330.95-   | 46.8%       |
| 03-301-600                              | Real Estate Tax - Interim      | 1,000.00                       | 35.06-                            | 127.08                          | 1,035.06-   | -3.5%       |
| Total REAL PROPERTY TAXES:              |                                | 273,000.00                     | 258,248.33                        | 242,032.27                      | 14,751.67-  | 94.6%       |
| <b>INTEREST EARNINGS</b>                |                                |                                |                                   |                                 |             |             |
| 03-341-030                              | Interest Income                | 500.00                         | 172.90                            | 708.54                          | 327.10-     | 34.6%       |
| Total INTEREST EARNINGS:                |                                | 500.00                         | 172.90                            | 708.54                          | 327.10-     | 34.6%       |
| <b>STATE SHARED REVENUE</b>             |                                |                                |                                   |                                 |             |             |
| 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%        |
| <b>TAX COLLECTION</b>                   |                                |                                |                                   |                                 |             |             |
| 03-403-105                              | Commission (Tax Collector)     | 5,000.00                       | 3,291.65                          | 4,096.20                        | 1,708.35-   | 65.8%       |
| Total TAX COLLECTION:                   |                                | 5,000.00                       | 3,291.65                          | 4,096.20                        | 1,708.35-   | 65.8%       |
| <b>FIRE PROTECTION SERVICES</b>         |                                |                                |                                   |                                 |             |             |
| 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%        |
| <b>FLEET MAINTENANCE SERVICES</b>       |                                |                                |                                   |                                 |             |             |
| 03-437-233                              | Motor Fuels                    | 5,000.00                       | 1,620.44                          | 6,098.00                        | 3,379.56-   | 32.4%       |
| Total FLEET MAINTENANCE SERVICES:       |                                | 5,000.00                       | 1,620.44                          | 6,098.00                        | 3,379.56-   | 32.4%       |
| <b>INSURANCE</b>                        |                                |                                |                                   |                                 |             |             |
| 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                     | 258,421.23                        | 345,569.13                      | 118,078.77- | 68.6%       |
| FIRE PROTECTION FUND Expenditure Total: |                                | 379,000.00                     | 17,824.09                         | 351,529.84                      | 361,175.91- | 4.7%        |
| Total FIRE PROTECTION FUND:             |                                | 2,500.00-                      | 240,597.14                        | 5,960.71-                       | 243,097.14  | -9623.9%    |

| Account Number                        | Account Title                  | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance      | % of Budget |
|---------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|---------------|-------------|
| <b>OPEN SPACE FUND</b>                |                                |                                |                                   |                                 |               |             |
| <b>LOCAL TAX ENABLING ACT TAXES</b>   |                                |                                |                                   |                                 |               |             |
| 04-310-200                            | Earned Income Tax              | 955,000.00                     | 393,420.76                        | 975,680.52                      | 561,579.24-   | 41.2%       |
| Total LOCAL TAX ENABLING ACT TAXES:   |                                | 955,000.00                     | 393,420.76                        | 975,680.52                      | 561,579.24-   | 41.2%       |
| <b>INTEREST EARNINGS</b>              |                                |                                |                                   |                                 |               |             |
| 04-341-030                            | Interest Income                | 75,000.00                      | 45,346.43                         | 145,385.96                      | 29,653.57-    | 60.5%       |
| Total INTEREST EARNINGS:              |                                | 75,000.00                      | 45,346.43                         | 145,385.96                      | 29,653.57-    | 60.5%       |
| <b>TAX COLLECTION</b>                 |                                |                                |                                   |                                 |               |             |
| 04-403-116                            | Commission (EIT)               | 18,000.00                      | 7,868.42                          | 19,513.60                       | 10,131.58-    | 43.7%       |
| Total TAX COLLECTION:                 |                                | 18,000.00                      | 7,868.42                          | 19,513.60                       | 10,131.58-    | 43.7%       |
| <b>LEGAL SERVICES</b>                 |                                |                                |                                   |                                 |               |             |
| 04-404-314                            | Special Legal Services         | 12,000.00                      | 805.50                            | 4,706.00                        | 11,194.50-    | 6.7%        |
| Total LEGAL SERVICES:                 |                                | 12,000.00                      | 805.50                            | 4,706.00                        | 11,194.50-    | 6.7%        |
| <b>BUILDING AND GROUNDS</b>           |                                |                                |                                   |                                 |               |             |
| 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%       |
| <b>CONSERVATION OF NAT. RESOURCES</b> |                                |                                |                                   |                                 |               |             |
| 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%        |
| <b>DEBT SERVICE</b>                   |                                |                                |                                   |                                 |               |             |
| 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                   | 438,767.19                        | 1,121,066.48                    | 591,232.81-   | 42.6%       |
| OPEN SPACE FUND Expenditure Total:    |                                | 1,688,500.00                   | 50,195.18-                        | 270,414.17                      | 1,738,695.18- | -3.0%       |
| Total OPEN SPACE FUND:                |                                | 658,500.00-                    | 388,572.01                        | 850,652.31                      | 1,047,072.01  | -59.0%      |

| Account Number                             | Account Title              | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance   | % of Budget |
|--------------------------------------------|----------------------------|--------------------------------|-----------------------------------|---------------------------------|------------|-------------|
| <b>EMERGENCY SERVICES FUND</b>             |                            |                                |                                   |                                 |            |             |
| <b>REAL PROPERTY TAXES</b>                 |                            |                                |                                   |                                 |            |             |
| 06-301-100                                 | Real Estate Tax-Current    | 104,000.00                     | 97,751.91                         | .00                             | 6,248.09-  | 94.0%       |
| Total REAL PROPERTY TAXES:                 |                            | 104,000.00                     | 97,751.91                         | .00                             | 6,248.09-  | 94.0%       |
| <b>TAX COLLECTION</b>                      |                            |                                |                                   |                                 |            |             |
| 06-403-105                                 | Commission (Tax Collector) | 2,000.00                       | 1,236.40                          | .00                             | 763.60-    | 61.8%       |
| Total TAX COLLECTION:                      |                            | 2,000.00                       | 1,236.40                          | .00                             | 763.60-    | 61.8%       |
| <b>EMERGENCY MEDICAL SERVICES</b>          |                            |                                |                                   |                                 |            |             |
| 06-412-540                                 | EMS Contributions          | 100,000.00                     | 49,999.97                         | .00                             | 50,000.03- | 50.0%       |
| Total EMERGENCY MEDICAL SERVICES:          |                            | 100,000.00                     | 49,999.97                         | .00                             | 50,000.03- | 50.0%       |
| EMERGENCY SERVICES FUND Revenue Total:     |                            | 104,000.00                     | 97,751.91                         | .00                             | 6,248.09-  | 94.0%       |
| EMERGENCY SERVICES FUND Expenditure Total: |                            | 102,000.00                     | 51,236.37                         | .00                             | 50,763.63- | 50.2%       |
| Total EMERGENCY SERVICES FUND:             |                            | 2,000.00                       | 46,515.54                         | .00                             | 44,515.54  | 2325.8%     |

| Account Number                        | Account Title                  | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance      | % of Budget |
|---------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|---------------|-------------|
| <b>SEWER OPERATING FUND</b>           |                                |                                |                                   |                                 |               |             |
| <b>INTEREST EARNINGS</b>              |                                |                                |                                   |                                 |               |             |
| 08-341-030                            | Interest Income                | 10,000.00                      | 4,915.21                          | 23,058.75                       | 5,084.79-     | 49.2%       |
| 08-341-040                            | Dividends                      | 1,500.00                       | .00                               | .00                             | 1,500.00-     | 0.0%        |
| Total INTEREST EARNINGS:              |                                | 11,500.00                      | 4,915.21                          | 23,058.75                       | 6,584.79-     | 42.7%       |
| <b>STATE SHARED REVENUE</b>           |                                |                                |                                   |                                 |               |             |
| 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%        |
| <b>SANITATION</b>                     |                                |                                |                                   |                                 |               |             |
| 08-364-100                            | EDU Rental Billings            | 2,159,500.00                   | 914,616.62                        | 2,151,372.04                    | 1,244,883.38- | 42.4%       |
| 08-364-101                            | EDU Rent Penalty Collections   | 25,000.00                      | 7,304.77                          | 23,028.05                       | 17,695.23-    | 29.2%       |
| 08-364-102                            | Sewer Certification Fees       | 2,500.00                       | 1,020.00                          | 2,860.00                        | 1,480.00-     | 40.8%       |
| 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                   | 922,941.39                        | 2,193,248.68                    | 1,265,558.61- | 42.2%       |
| <b>UNCLASSIFIED OPERATING REVENUE</b> |                                |                                |                                   |                                 |               |             |
| 08-389-000                            | Unclassified Operating Revenue | .00                            | .00                               | 40.00                           | .00           | 0.0%        |
| Total UNCLASSIFIED OPERATING REVENUE: |                                | .00                            | .00                               | 40.00                           | .00           | 0.0%        |
| <b>EXECUTIVE ADMINISTRATION</b>       |                                |                                |                                   |                                 |               |             |
| 08-401-110                            | Salaries and Wages             | 95,500.00                      | 36,829.85                         | 92,622.00                       | 58,670.15-    | 38.6%       |
| 08-401-192                            | FICA/Medicare                  | 7,500.00                       | 2,789.12                          | 6,515.69                        | 4,710.88-     | 37.2%       |
| Total EXECUTIVE ADMINISTRATION:       |                                | 103,000.00                     | 39,618.97                         | 99,137.69                       | 63,381.03-    | 38.5%       |
| <b>FINANCIAL ADMINISTRATION</b>       |                                |                                |                                   |                                 |               |             |
| 08-402-112                            | Salaries and Wages             | 41,500.00                      | 15,613.49                         | 38,004.73                       | 25,886.51-    | 37.6%       |
| 08-402-192                            | FICA/Medicare                  | 3,500.00                       | 1,126.99                          | 3,159.84                        | 2,373.01-     | 32.2%       |
| 08-402-310                            | Professional Services          | 33,500.00                      | 10,072.16                         | 16,167.12                       | 23,427.84-    | 30.1%       |
| Total FINANCIAL ADMINISTRATION:       |                                | 78,500.00                      | 26,812.64                         | 57,331.69                       | 51,687.36-    | 34.2%       |
| <b>LEGAL SERVICES</b>                 |                                |                                |                                   |                                 |               |             |
| 08-404-310                            | General Legal Services         | 20,000.00                      | 3,984.26                          | 19,945.89                       | 16,015.74-    | 19.9%       |
| 08-404-314                            | Special Legal Services         | 22,000.00                      | 5,534.33                          | 18,250.52                       | 16,465.67-    | 25.2%       |
| Total LEGAL SERVICES:                 |                                | 42,000.00                      | 9,518.59                          | 38,196.41                       | 32,481.41-    | 22.7%       |
| <b>GENERAL ADMINISTRATION</b>         |                                |                                |                                   |                                 |               |             |
| 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                      | 7,339.20                          | 15,202.81                       | 12,660.80-    | 36.7%       |
| 08-406-384                            | Equipment Rental               | 2,500.00                       | 820.66                            | 1,812.26                        | 1,679.34-     | 32.8%       |

| Account Number                     | Account Title                 | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance    | % of Budget |
|------------------------------------|-------------------------------|--------------------------------|-----------------------------------|---------------------------------|-------------|-------------|
| Total GENERAL ADMINSTRATION:       |                               | 34,500.00                      | 8,998.10                          | 28,958.95                       | 25,501.90-  | 26.1%       |
| <b>INFORMATION TECHNOLOGY</b>      |                               |                                |                                   |                                 |             |             |
| 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                      | 12,936.12                         | 17,619.82                       | 9,563.88-   | 57.5%       |
| 08-407-450                         | Contracted Services           | 20,500.00                      | 10,135.26                         | 21,667.42                       | 10,364.74-  | 49.4%       |
| Total INFORMATION TECHNOLOGY:      |                               | 53,000.00                      | 24,310.51                         | 55,143.57                       | 28,689.49-  | 45.9%       |
| <b>ENGINEERING</b>                 |                               |                                |                                   |                                 |             |             |
| 08-408-310                         | General Engineering           | 29,000.00                      | 30,817.25                         | 21,439.25                       | 1,817.25    | 106.3%      |
| Total ENGINEERING:                 |                               | 29,000.00                      | 30,817.25                         | 21,439.25                       | 1,817.25    | 106.3%      |
| <b>BUILDINGS AND GROUNDS</b>       |                               |                                |                                   |                                 |             |             |
| 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                     | 96,150.01                         | 228,939.64                      | 123,349.99- | 43.8%       |
| 08-409-371                         | Land Maintenance              | 10,000.00                      | 63.00                             | .00                             | 9,937.00-   | 0.6%        |
| 08-409-372                         | Influx Infiltration Maintenan | 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                      | 7,650.91                          | 79,526.12                       | 67,349.09-  | 10.2%       |
| 08-409-450                         | Contracted Services           | 164,000.00                     | 65,966.78                         | 167,010.62                      | 98,033.22-  | 40.2%       |
| Total BUILDINGS AND GROUNDS:       |                               | 610,500.00                     | 209,623.13                        | 570,156.86                      | 400,876.87- | 34.3%       |
| <b>WASTEWATER PLANT OPERATIONS</b> |                               |                                |                                   |                                 |             |             |
| 08-429-112                         | Salaries and Wages            | 304,500.00                     | 111,514.61                        | 312,671.71                      | 192,985.39- | 36.6%       |
| 08-429-180                         | Overtime Payments             | 20,000.00                      | 4,131.19                          | 11,704.05                       | 15,868.81-  | 20.7%       |
| 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                      | 9,074.20                          | 23,433.85                       | 16,425.80-  | 35.6%       |
| 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                      | 35,410.45                         | 57,332.13                       | 47,089.55-  | 42.9%       |
| 08-429-197                         | Pension Payments              | 15,500.00                      | 6,455.35                          | 3,408.36                        | 9,044.65-   | 41.6%       |
| 08-429-198                         | Dental Insurance              | 3,500.00                       | 462.90                            | 3,292.80                        | 3,037.10-   | 13.2%       |
| 08-429-199                         | Other Insurance               | 3,000.00                       | 1,160.46                          | 2,833.59                        | 1,839.54-   | 38.7%       |
| 08-429-220                         | Operating Supplies            | 15,000.00                      | 2,315.71                          | 10,748.07                       | 12,684.29-  | 15.4%       |
| 08-429-222                         | Chemicals                     | 85,000.00                      | 32,548.84                         | 79,419.32                       | 52,451.16-  | 38.3%       |
| 08-429-225                         | Lab Services                  | 35,000.00                      | 11,445.56                         | 43,245.73                       | 23,554.44-  | 32.7%       |
| 08-429-238                         | Clothing and Uniforms         | 4,500.00                       | 2,356.49                          | 4,472.99                        | 2,143.51-   | 52.4%       |
| 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                      | 4,851.15                          | 6,043.74                        | 5,148.85-   | 48.5%       |
| Total WASTEWATER PLANT OPERATIONS: |                               | 628,000.00                     | 235,358.72                        | 582,411.45                      | 392,641.28- | 37.5%       |
| <b>FLEET MAINTENANCE SERVICES</b>  |                               |                                |                                   |                                 |             |             |
| 08-437-231                         | Vehicle Fuel - Gasoline       | 2,000.00                       | 716.27                            | 1,863.48                        | 1,283.73-   | 35.8%       |
| 08-437-232                         | Vehicle Fuel - Diesel         | 500.00                         | 167.20                            | 162.26                          | 332.80-     | 33.4%       |
| 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                      | 2,039.97                          | 18,769.25                       | 7,960.03-   | 20.4%       |

| Account Number                          | Account Title                  | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance      | % of Budget |
|-----------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|---------------|-------------|
| Total FLEET MAINTENANCE SERVICES:       |                                | 15,000.00                      | 3,109.43                          | 22,606.23                       | 11,890.57-    | 20.7%       |
| <b>DEBT PRINCIPAL</b>                   |                                |                                |                                   |                                 |               |             |
| 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%      |
| <b>DEBT INTEREST</b>                    |                                |                                |                                   |                                 |               |             |
| 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%       |
| <b>INSURANCE</b>                        |                                |                                |                                   |                                 |               |             |
| 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%       |
| <b>UNCLASSIFIED EXPENDITURES</b>        |                                |                                |                                   |                                 |               |             |
| 08-489-000                              | Unclassified Expenditures      | .00                            | 4,358.75                          | 76,080.96                       | 4,358.75      | 0.0%        |
| Total UNCLASSIFIED EXPENDITURES:        |                                | .00                            | 4,358.75                          | 76,080.96                       | 4,358.75      | 0.0%        |
| <b>INTERFUND TRANSFERS</b>              |                                |                                |                                   |                                 |               |             |
| 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                   | 927,856.60                        | 2,243,010.43                    | 1,299,143.40- | 41.7%       |
| SEWER OPERATING FUND Expenditure Total: |                                | 2,626,000.00                   | 1,215,708.91                      | 2,470,117.38                    | 1,410,291.09- | 46.3%       |
| Total SEWER OPERATING FUND:             |                                | 399,000.00-                    | 287,852.31-                       | 227,106.95-                     | 111,147.69    | 72.1%       |

| Account Number                        | Account Title                 | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance    | % of Budget |
|---------------------------------------|-------------------------------|--------------------------------|-----------------------------------|---------------------------------|-------------|-------------|
| <b>SEWER CAPITAL FUND</b>             |                               |                                |                                   |                                 |             |             |
| <b>INTEREST EARNINGS</b>              |                               |                                |                                   |                                 |             |             |
| 10-341-030                            | Interest Income               | 15,000.00                      | 5,991.63                          | 31,342.24                       | 9,008.37-   | 39.9%       |
| Total INTEREST EARNINGS:              |                               | 15,000.00                      | 5,991.63                          | 31,342.24                       | 9,008.37-   | 39.9%       |
| <b>PROCEEDS OF GEN. FIXED ASSETS</b>  |                               |                                |                                   |                                 |             |             |
| 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%        |
| <b>INTERFUND TRANSFERS</b>            |                               |                                |                                   |                                 |             |             |
| 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%        |
| <b>BUILDINGS AND GROUNDS</b>          |                               |                                |                                   |                                 |             |             |
| 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                     | 164,647.91                        | 538,344.89                      | 460,352.09- | 26.3%       |
| Total BUILDINGS AND GROUNDS:          |                               | 670,000.00                     | 164,647.91                        | 817,494.53                      | 505,352.09- | 24.6%       |
| <b>FLEET CAPITAL PURCHASES</b>        |                               |                                |                                   |                                 |             |             |
| 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                     | 5,991.63                          | 309,442.24                      | 384,008.37- | 1.5%        |
| SEWER CAPITAL FUND Expenditure Total: |                               | 670,000.00                     | 164,647.91                        | 907,497.64                      | 505,352.09- | 24.6%       |
| Total SEWER CAPITAL FUND:             |                               | 280,000.00-                    | 158,656.28-                       | 598,055.40-                     | 121,343.72  | 56.7%       |

| Account Number                                | Account Title       | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance   | % of Budget |
|-----------------------------------------------|---------------------|--------------------------------|-----------------------------------|---------------------------------|------------|-------------|
| <b>TRANSPORTATION IMPACT FUND</b>             |                     |                                |                                   |                                 |            |             |
| <b>INTEREST EARNINGS</b>                      |                     |                                |                                   |                                 |            |             |
| 13-341-030                                    | Interest Income     | 40,000.00                      | 24,044.16                         | 81,857.56                       | 15,955.84- | 60.1%       |
| Total INTEREST EARNINGS:                      |                     | 40,000.00                      | 24,044.16                         | 81,857.56                       | 15,955.84- | 60.1%       |
| <b>ENGINEERING</b>                            |                     |                                |                                   |                                 |            |             |
| 13-408-314                                    | Traffic Engineering | 100,000.00                     | 27,820.77                         | .00                             | 72,179.23- | 27.8%       |
| Total ENGINEERING:                            |                     | 100,000.00                     | 27,820.77                         | .00                             | 72,179.23- | 27.8%       |
| <b>TRAFFIC CONTROL DEVICES</b>                |                     |                                |                                   |                                 |            |             |
| 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                      | 24,044.16                         | 81,857.56                       | 15,955.84- | 60.1%       |
| TRANSPORTATION IMPACT FUND Expenditure Total: |                     | 100,000.00                     | 27,820.77                         | 1,260.00                        | 72,179.23- | 27.8%       |
| Total TRANSPORTATION IMPACT FUND:             |                     | 60,000.00-                     | 3,776.61-                         | 80,597.56                       | 56,223.39  | 6.3%        |

| Account Number                                 | Account Title                  | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance   | % of Budget |
|------------------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|------------|-------------|
| <b>ROAD EQUIPMENT CAPITAL FUND</b>             |                                |                                |                                   |                                 |            |             |
| <b>REAL PROPERTY TAXES</b>                     |                                |                                |                                   |                                 |            |             |
| 19-301-100                                     | Real Estate Taxes - Current    | 108,000.00                     | 103,030.35                        | 108,284.89                      | 4,969.65-  | 95.4%       |
| 19-301-400                                     | Real Estate Taxes - Delinquent | 1,000.00                       | 526.09                            | 1,068.85                        | 473.91-    | 52.6%       |
| 19-301-600                                     | Real Estate Tax - Interim      | .00                            | 11.14-                            | 57.37                           | 11.14-     | 0.0%        |
| Total REAL PROPERTY TAXES:                     |                                | 109,000.00                     | 103,545.30                        | 109,411.11                      | 5,454.70-  | 95.0%       |
| <b>INTEREST EARNINGS</b>                       |                                |                                |                                   |                                 |            |             |
| 19-341-100                                     | Interest on Investments        | 12,500.00                      | 8,074.14                          | 27,840.71                       | 4,425.86-  | 64.6%       |
| Total INTEREST EARNINGS:                       |                                | 12,500.00                      | 8,074.14                          | 27,840.71                       | 4,425.86-  | 64.6%       |
| <b>PROCEEDS OF GEN. FIXED ASSETS</b>           |                                |                                |                                   |                                 |            |             |
| 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%        |
| <b>TAX COLLECTION</b>                          |                                |                                |                                   |                                 |            |             |
| 19-403-105                                     | Commission (Tax Collector)     | 2,000.00                       | 1,321.49                          | 2,078.23                        | 678.51-    | 66.1%       |
| Total TAX COLLECTION:                          |                                | 2,000.00                       | 1,321.49                          | 2,078.23                        | 678.51-    | 66.1%       |
| <b>PUBLIC WORKS</b>                            |                                |                                |                                   |                                 |            |             |
| 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                     | 111,619.44                        | 146,117.42                      | 9,880.56-  | 91.9%       |
| ROAD EQUIPMENT CAPITAL FUND Expenditure Total: |                                | 137,000.00                     | 43,321.49                         | 63,973.23                       | 93,678.51- | 31.6%       |
| Total ROAD EQUIPMENT CAPITAL FUND:             |                                | 15,500.00-                     | 68,297.95                         | 82,144.19                       | 83,797.95  | -440.6%     |

| Account Number                       | Account Title              | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance    | % of Budget |
|--------------------------------------|----------------------------|--------------------------------|-----------------------------------|---------------------------------|-------------|-------------|
| <b>DEBT SERVICE FUND</b>             |                            |                                |                                   |                                 |             |             |
| 23-100100                            | Cash in Combined Fund-Debt | .00                            | 263,285.65-                       | .00                             | 263,285.65- | 0.0%        |
| <b>REAL PROPERTY TAXES</b>           |                            |                                |                                   |                                 |             |             |
| 23-301-100                           | Real Estate Tax-Current    | 331,000.00                     | 311,467.10                        | .00                             | 19,532.90-  | 94.1%       |
| 23-301-600                           | Real Estate Tax-Interim    | .00                            | 111.21-                           | .00                             | 111.21-     | 0.0%        |
| Total REAL PROPERTY TAXES:           |                            | 331,000.00                     | 311,355.89                        | .00                             | 19,644.11-  | 94.1%       |
| <b>TAX COLLECTION</b>                |                            |                                |                                   |                                 |             |             |
| 23-403-105                           | Commission (Tax Collector) | 6,000.00                       | 3,927.72                          | .00                             | 2,072.28-   | 65.5%       |
| Total TAX COLLECTION:                |                            | 6,000.00                       | 3,927.72                          | .00                             | 2,072.28-   | 65.5%       |
| <b>DEBT PRINCIPAL</b>                |                            |                                |                                   |                                 |             |             |
| 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%      |
| <b>DEBT INTEREST</b>                 |                            |                                |                                   |                                 |             |             |
| 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                     | 311,355.89                        | .00                             | 19,644.11-  | 94.1%       |
| DEBT SERVICE FUND Expenditure Total: |                            | 327,500.00                     | 316,768.41                        | .00                             | 10,731.59-  | 96.7%       |
| Total DEBT SERVICE FUND:             |                            | 3,500.00                       | 257,873.13                        | .00                             | 254,373.13  | 7367.8%     |

| Account Number                                  | Account Title                  | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance    | % of Budget |
|-------------------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|-------------|-------------|
| <b>CAPITAL RESERVE FUND</b>                     |                                |                                |                                   |                                 |             |             |
| <b>INTEREST EARNINGS</b>                        |                                |                                |                                   |                                 |             |             |
| 30-341-100                                      | Interest Income                | 20,000.00                      | 8,223.24                          | 46,457.36                       | 11,776.76-  | 41.1%       |
| Total INTEREST EARNINGS:                        |                                | 20,000.00                      | 8,223.24                          | 46,457.36                       | 11,776.76-  | 41.1%       |
| <b>GENERAL FIXED ASSET DISP.</b>                |                                |                                |                                   |                                 |             |             |
| 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%        |
| <b>BUILDINGS AND GROUNDS</b>                    |                                |                                |                                   |                                 |             |             |
| 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%        |
| <b>POLICE SERVICES</b>                          |                                |                                |                                   |                                 |             |             |
| 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                      | 8,223.24                          | 50,157.36                       | 11,776.76-  | 41.1%       |
| 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-                    | 65,956.16-                        | 449,432.85-                     | 304,043.84  | 17.8%       |

| Account Number                             | Account Title                 | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance   | % of Budget |
|--------------------------------------------|-------------------------------|--------------------------------|-----------------------------------|---------------------------------|------------|-------------|
| <b>RECREATION RESERVE FUND</b>             |                               |                                |                                   |                                 |            |             |
| <b>INTEREST EARNINGS</b>                   |                               |                                |                                   |                                 |            |             |
| 31-341-100                                 | Interest Income               | 5,000.00                       | 3,511.77                          | 14,673.36                       | 1,488.23-  | 70.2%       |
| Total INTEREST EARNINGS:                   |                               | 5,000.00                       | 3,511.77                          | 14,673.36                       | 1,488.23-  | 70.2%       |
| <b>STATE CAP &amp; OPERATING GRANTS</b>    |                               |                                |                                   |                                 |            |             |
| 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%        |
| <b>INTERFUND TRANSFERS</b>                 |                               |                                |                                   |                                 |            |             |
| 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%        |
| <b>BUILDINGS AND GROUNDS</b>               |                               |                                |                                   |                                 |            |             |
| 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                     | 61,388.87                         | 7,250.00                        | 48,611.13- | 55.8%       |
| Total BUILDINGS AND GROUNDS:               |                               | 110,000.00                     | 61,388.87                         | 12,575.63                       | 48,611.13- | 55.8%       |
| RECREATION RESERVE FUND Revenue Total:     |                               | 5,000.00                       | 28,511.77                         | 39,673.36                       | 23,511.77  | 570.2%      |
| RECREATION RESERVE FUND Expenditure Total: |                               | 110,000.00                     | 61,388.87                         | 12,575.63                       | 48,611.13- | 55.8%       |
| Total RECREATION RESERVE FUND:             |                               | 105,000.00-                    | 32,877.10-                        | 27,097.73                       | 72,122.90  | 31.3%       |

| Account Number                     | Account Title                 | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance    | % of Budget |
|------------------------------------|-------------------------------|--------------------------------|-----------------------------------|---------------------------------|-------------|-------------|
| <b>LIQUID FUELS FUND</b>           |                               |                                |                                   |                                 |             |             |
| <b>INTEREST EARNINGS</b>           |                               |                                |                                   |                                 |             |             |
| 35-341-100                         | Interest on Investments       | 10,000.00                      | 5,872.84                          | 28,916.30                       | 4,127.16-   | 58.7%       |
| Total INTEREST EARNINGS:           |                               | 10,000.00                      | 5,872.84                          | 28,916.30                       | 4,127.16-   | 58.7%       |
| <b>STATE SHARED REVENUE</b>        |                               |                                |                                   |                                 |             |             |
| 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%      |
| <b>INTERFUND TRANSFERS</b>         |                               |                                |                                   |                                 |             |             |
| 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%        |
| <b>ROADWAY MAINTENANCE</b>         |                               |                                |                                   |                                 |             |             |
| 35-431-220                         | Operating Supplies            | 2,000.00                       | .00                               | .00                             | 2,000.00-   | 0.0%        |
| 35-431-310                         | Professional Services         | 20,000.00                      | 6,880.90                          | .00                             | 13,119.10-  | 34.4%       |
| Total ROADWAY MAINTENANCE:         |                               | 22,000.00                      | 6,880.90                          | .00                             | 15,119.10-  | 31.3%       |
| <b>WINTER MAINTENANCE</b>          |                               |                                |                                   |                                 |             |             |
| 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%       |
| <b>TRAFFIC CONTROL DEVICES</b>     |                               |                                |                                   |                                 |             |             |
| 35-433-220                         | Operating Supplies            | 5,000.00                       | .00                               | .00                             | 5,000.00-   | 0.0%        |
| 35-433-374                         | Machinery/Equipment Maintenan | 20,000.00                      | 8,424.25                          | .00                             | 11,575.75-  | 42.1%       |
| 35-433-450                         | Contracted Services           | 2,000.00                       | .00                               | .00                             | 2,000.00-   | 0.0%        |
| Total TRAFFIC CONTROL DEVICES:     |                               | 27,000.00                      | 8,424.25                          | .00                             | 18,575.75-  | 31.2%       |
| <b>STORM SEWERS &amp; DRAINS</b>   |                               |                                |                                   |                                 |             |             |
| 35-436-220                         | Operating Supplies            | 5,000.00                       | 5,865.71                          | .00                             | 865.71      | 117.3%      |
| Total STORM SEWERS & DRAINS:       |                               | 5,000.00                       | 5,865.71                          | .00                             | 865.71      | 117.3%      |
| <b>ROAD AND BRIDGE MAINTENANCE</b> |                               |                                |                                   |                                 |             |             |
| 35-438-245                         | Highway Supplies              | 30,000.00                      | 8,941.82                          | .00                             | 21,058.18-  | 29.8%       |
| 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                     | 8,941.82                          | 502,311.58                      | 495,058.18- | 1.8%        |
| <b>HIGHWAY CONSTRUCTION</b>        |                               |                                |                                   |                                 |             |             |
| 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<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance    | % of Budget |
|----------------|--------------------------------------|--------------------------------|-----------------------------------|---------------------------------|-------------|-------------|
|                | LIQUID FUELS FUND Revenue Total:     | 496,500.00                     | 496,641.60                        | 533,031.13                      | 141.60      | 100.0%      |
|                | LIQUID FUELS FUND Expenditure Total: | 703,000.00                     | 90,118.54                         | 795,347.59                      | 612,881.46- | 12.8%       |
|                | Total LIQUID FUELS FUND:             | 206,500.00-                    | 406,523.06                        | 262,316.46-                     | 613,023.06  | -196.9%     |

| Account Number                       | Account Title                  | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance   | % of Budget |
|--------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|------------|-------------|
| <b>ESCROW FUND</b>                   |                                |                                |                                   |                                 |            |             |
| <b>INTEREST EARNINGS</b>             |                                |                                |                                   |                                 |            |             |
| 40-341-100                           | Interest Income                | .00                            | 6,018.56                          | .00                             | 6,018.56   | 0.0%        |
| Total INTEREST EARNINGS:             |                                | .00                            | 6,018.56                          | .00                             | 6,018.56   | 0.0%        |
| <b>INVOICED ESCROW RELATED FEES</b>  |                                |                                |                                   |                                 |            |             |
| 40-380-100                           | General Engineering Fees       | .00                            | 52,796.50                         | 293,331.19                      | 52,796.50  | 0.0%        |
| 40-380-200                           | Sewer Engineering Fees         | .00                            | 979.88                            | 27,886.96                       | 979.88     | 0.0%        |
| 40-380-300                           | Traffic Engineering Fees       | .00                            | 6,987.50                          | 139,235.00                      | 6,987.50   | 0.0%        |
| 40-380-500                           | Legal Fees                     | .00                            | 11,924.00                         | 29,622.50                       | 11,924.00  | 0.0%        |
| 40-380-600                           | SALDO Administrative Fees      | .00                            | 5,226.72                          | 2,932.68                        | 5,226.72   | 0.0%        |
| 40-380-750                           | Miscellaneous Escrow Fees      | .00                            | 99.62                             | 412.10                          | 99.62      | 0.0%        |
| 40-380-800                           | County Recording Fees          | .00                            | 10.78                             | .00                             | 10.78      | 0.0%        |
| 40-380-950                           | Service Charges                | .00                            | 83.56-                            | .00                             | 83.56-     | 0.0%        |
| Total INVOICED ESCROW RELATED FEES:  |                                | .00                            | 77,941.44                         | 493,420.43                      | 77,941.44  | 0.0%        |
| <b>REIMBURSEABLE ESCROW EXPENSES</b> |                                |                                |                                   |                                 |            |             |
| 40-414-100                           | Escrow Engineering Fees        | .00                            | 80,590.15                         | 294,760.41                      | 80,590.15  | 0.0%        |
| 40-414-200                           | Escrow Sewer Engineering Fees  | .00                            | 3,591.68                          | 30,636.00                       | 3,591.68   | 0.0%        |
| 40-414-300                           | Escrow Traffic Engineering Fee | .00                            | 16,102.50                         | 141,789.10                      | 16,102.50  | 0.0%        |
| 40-414-500                           | Escrow Legal Fees              | .00                            | 15,719.82                         | 29,624.50                       | 15,719.82  | 0.0%        |
| 40-414-750                           | Miscellaneous Escrow Charges   | .00                            | 142.59                            | 474.37                          | 142.59     | 0.0%        |
| Total REIMBURSEABLE ESCROW EXPENSES: |                                | .00                            | 116,146.74                        | 497,284.38                      | 116,146.74 | 0.0%        |
| ESCROW FUND Revenue Total:           |                                | .00                            | 83,960.00                         | 493,420.43                      | 83,960.00  | 0.0%        |
| ESCROW FUND Expenditure Total:       |                                | .00                            | 116,146.74                        | 497,284.38                      | 116,146.74 | 0.0%        |
| Total ESCROW FUND:                   |                                | .00                            | 32,186.74-                        | 3,863.95-                       | 32,186.74- | 0.0%        |

|                                  |                              | 2026                   | 2026-26                | 2025-25              |            |             |
|----------------------------------|------------------------------|------------------------|------------------------|----------------------|------------|-------------|
| Account Number                   | Account Title                | Current year<br>Budget | Current year<br>Actual | Prior year<br>Actual | Variance   | % of Budget |
| RECREATION FUND                  |                              |                        |                        |                      |            |             |
| REAL PROPERTY TAXES              |                              |                        |                        |                      |            |             |
| 96-301-100                       | Real Estate Tax - Current    | 108,000.00             | 103,493.99             | 139,224.24           | 4,506.01-  | 95.8%       |
| 96-301-400                       | Real Estate Tax - Delinquent | 1,000.00               | 642.96                 | 1,177.44             | 357.04-    | 64.3%       |
| 96-301-600                       | Real Estate Tax - Interim    | 500.00                 | 3.97-                  | 73.77                | 503.97-    | -0.8%       |
| Total REAL PROPERTY TAXES:       |                              | 109,500.00             | 104,132.98             | 140,475.45           | 5,367.02-  | 95.1%       |
| INTEREST EARNINGS                |                              |                        |                        |                      |            |             |
| 96-341-100                       | Interest Income              | .00                    | 5,255.40               | 19,356.71            | 5,255.40   | 0.0%        |
| Total INTEREST EARNINGS:         |                              | .00                    | 5,255.40               | 19,356.71            | 5,255.40   | 0.0%        |
| CHARGES FOR SERVICES             |                              |                        |                        |                      |            |             |
| 96-367-110                       | Swimming Pool Fees           | 40,000.00              | 13,435.00              | 53,346.32            | 26,565.00- | 33.6%       |
| 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               | 5,280.00               | 11,140.00            | 2,720.00-  | 66.0%       |
| 96-367-200                       | Recreation Program Fees      | 500.00                 | 174.84                 | 931.42               | 325.16-    | 35.0%       |
| 96-367-210                       | Summer Camp Fees             | 5,000.00               | 3,520.00               | 5,485.00             | 1,480.00-  | 70.4%       |
| 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               | 700.00                 | 800.00               | 300.00-    | 70.0%       |
| Total CHARGES FOR SERVICES:      |                              | 68,000.00              | 24,717.14              | 86,129.90            | 43,282.86- | 36.3%       |
| TAX COLLECTION                   |                              |                        |                        |                      |            |             |
| 96-403-105                       | Commission (Tax Collector)   | .00                    | 1,330.33               | 2,117.96             | 1,330.33   | 0.0%        |
| Total TAX COLLECTION:            |                              | .00                    | 1,330.33               | 2,117.96             | 1,330.33   | 0.0%        |
| RECREATION ADMINISTRATION        |                              |                        |                        |                      |            |             |
| 96-406-112                       | Salaries and Wages (PT)      | 29,500.00              | 10,335.03              | 25,497.87            | 19,164.97- | 35.0%       |
| 96-406-192                       | FICA/Medicare                | 2,500.00               | 455.94                 | 1,978.06             | 2,044.06-  | 18.2%       |
| 96-406-194                       | Unemployment Compensation    | 500.00                 | 209.98                 | 473.51               | 290.02-    | 42.0%       |
| 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                 | 437.51                 | 561.49               | 62.49-     | 87.5%       |
| 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              | 11,444.00              | 31,697.22            | 22,056.00- | 34.2%       |
| BUILDINGS AND GROUNDS            |                              |                        |                        |                      |            |             |
| 96-409-220                       | Operating Supplies           | 500.00                 | .00                    | 377.99               | 500.00-    | 0.0%        |
| 96-409-360                       | Utilities                    | 7,500.00               | 2,387.91               | 9,027.02             | 5,112.09-  | 31.8%       |
| 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              | 10,095.57              | 36,102.82            | 23,904.43- | 29.7%       |
| Total BUILDINGS AND GROUNDS:     |                              | 60,000.00              | 14,208.61              | 54,319.31            | 45,791.39- | 23.7%       |
| PARTICIPATION RECREATION         |                              |                        |                        |                      |            |             |

| Account Number                     | Account Title                  | 2026<br>Current year<br>Budget | 2026-26<br>Current year<br>Actual | 2025-25<br>Prior year<br>Actual | Variance     | % of Budget |
|------------------------------------|--------------------------------|--------------------------------|-----------------------------------|---------------------------------|--------------|-------------|
| 96-452-118                         | Salaries and Wages (Seasonal)  | 25,000.00                      | 25.00                             | 30,173.18                       | 24,975.00-   | 0.1%        |
| 96-452-192                         | FICA/Medicare                  | 2,000.00                       | 1.91                              | 2,308.43                        | 1,998.09-    | 0.1%        |
| 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                       | 2,949.42                          | 4,621.45                        | 2,050.58-    | 59.0%       |
| 96-452-222                         | Chemicals                      | 10,000.00                      | 1,327.43                          | 7,745.85                        | 8,672.57-    | 13.3%       |
| 96-452-238                         | Clothing and Uniforms          | 1,000.00                       | 278.00                            | 388.98                          | 722.00-      | 27.8%       |
| 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                      | 6,666.49                          | 17,453.30                       | 13,333.51-   | 33.3%       |
| 96-452-300                         | Other Services & Charges       | 1,000.00                       | 1,895.44                          | 845.51                          | 895.44       | 189.5%      |
| 96-452-318                         | Software License Fees          | 7,000.00                       | 6,850.00                          | .00                             | 150.00-      | 97.9%       |
| 96-452-320                         | Communication                  | 500.00                         | 799.96                            | 29.40                           | 299.96       | 160.0%      |
| 96-452-340                         | Advertising & Printing         | 500.00                         | .00                               | .00                             | 500.00-      | 0.0%        |
| Total PARTICIPATION RECREATION:    |                                | 81,000.00                      | 21,201.33                         | 70,903.36                       | 59,798.67-   | 26.2%       |
| <b>INSURANCE</b>                   |                                |                                |                                   |                                 |              |             |
| 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%       |
| <b>INTERFUND TRANSFERS</b>         |                                |                                |                                   |                                 |              |             |
| 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                     | 134,105.52                        | 245,962.06                      | 43,394.48-   | 75.6%       |
| RECREATION FUND Expenditure Total: |                                | 179,000.00                     | 50,158.09                         | 190,393.17                      | 128,841.91-  | 28.0%       |
| Total RECREATION FUND:             |                                | 1,500.00-                      | 83,947.43                         | 55,568.89                       | 85,447.43    | -5596.5%    |
| Grand Totals:                      |                                | 2,087,800.00-                  | 1,324,707.10                      | 902,401.96-                     | 3,412,507.10 | -63.4%      |

## Report Criteria:

Includes only accounts with balances and activity

Includes grand totals

[Report].Fund &lt;&gt;"60" and &lt;&gt;"65" and &lt;&gt;"18"

[Report].Source &lt;&gt;"300"