

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
GENERAL FUND						
REAL PROPERTY TAXES						
01-301-100	Real Estate Tax - Current	737,000.00	11,411.37	741,255.45	725,588.63-	1.5%
01-301-400	Real Estate Tax - Delinquent	10,000.00	2,068.46	11,237.95	7,931.54-	20.7%
01-301-600	Real Estate Tax - Interim	2,500.00	63.82	5,866.59-	2,436.18-	2.6%
Total REAL PROPERTY TAXES:		749,500.00	13,543.65	746,626.81	735,956.35-	1.8%
LOCAL TAX ENABLING ACT TAXES						
01-310-000	Per Capita Tax	35,000.00	2,788.50	36,717.70	32,211.50-	8.0%
01-310-030	Per Capita Tax, Delinquent	4,000.00	214.50	5,390.75	3,785.50-	5.4%
01-310-100	Real Estate Transfer Tax	336,000.00	93,033.64	375,081.74	242,966.36-	27.7%
01-310-200	Earned Income Tax	3,245,500.00	732,793.03	3,173,325.03	2,512,706.97-	22.6%
01-310-500	Emergency Services Tax	17,500.00	1,247.10	17,925.75	16,252.90-	7.1%
Total LOCAL TAX ENABLING ACT TAXES:		3,638,000.00	830,076.77	3,608,440.97	2,807,923.23-	22.8%
BUSINESS LICENSES & PERMITS						
01-321-220	Contractors License	1,000.00	100.00	200.00	900.00-	10.0%
01-321-320	Junkyard License	1,000.00	.00	1,000.00	1,000.00-	0.0%
01-321-610	Transient Retailers	2,000.00	1,000.00	550.00	1,000.00-	50.0%
01-321-620	Trash Hauler License	500.00	900.00	900.00	400.00	180.0%
01-321-800	Cable Television Franchise Fee	194,000.00	48,112.06	201,955.86	145,887.94-	24.8%
Total BUSINESS LICENSES & PERMITS:		198,500.00	50,112.06	204,605.86	148,387.94-	25.2%
NON-BUSINESS LICENSES & PERMIT						
01-322-200	Demolition Permits	500.00	.00	112.50	500.00-	0.0%
01-322-300	Driveway Permits	1,500.00	.00	1,645.00	1,500.00-	0.0%
01-322-840	Street Cut Permits	500.00	100.00	1,920.00	400.00-	20.0%
Total NON-BUSINESS LICENSES & PERMIT:		2,500.00	100.00	3,677.50	2,400.00-	4.0%
FINES						
01-331-100	District Court	5,000.00	1,334.56	5,256.38	3,665.44-	26.7%
01-331-110	Vehicle Code Violations	8,000.00	1,342.57	10,222.61	6,657.43-	16.8%
01-331-120	Non-Vehicle Code Violations	1,500.00	100.63	1,510.05	1,399.37-	6.7%
01-331-130	State Police Fines	3,000.00	.00	5,675.39	3,000.00-	0.0%
01-331-140	Parking Violation Fines	2,000.00	175.00	825.00	1,825.00-	8.8%
Total FINES:		19,500.00	2,952.76	23,489.43	16,547.24-	15.1%
INTEREST EARNINGS						
01-341-030	Interest Income	70,000.00	13,531.33	119,618.06	56,468.67-	19.3%
Total INTEREST EARNINGS:		70,000.00	13,531.33	119,618.06	56,468.67-	19.3%
RENTS AND ROYALTIES						
01-342-530	Public Property Leases	26,500.00	5,512.20	26,001.25	20,987.80-	20.8%
Total RENTS AND ROYALTIES:		26,500.00	5,512.20	26,001.25	20,987.80-	20.8%
STATE SHARED REVENUE						

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
01-355-010	Public Utility Realty Tax	5,000.00	.00	4,470.52	5,000.00-	0.0%
01-355-040	Beverage Licenses	2,000.00	600.00	1,900.00	1,400.00-	30.0%
01-355-050	Pension System State Aid	254,000.00	.00	226,496.16	254,000.00-	0.0%
Total STATE SHARED REVENUE:		261,000.00	600.00	232,866.68	260,400.00-	0.2%
CHARGES FOR SERVICES						
01-361-310	SALDO Fees	5,000.00	.00	16,811.34	5,000.00-	0.0%
01-361-330	Zoning Permit Fees	15,000.00	1,525.00	17,136.00	13,475.00-	10.2%
01-361-340	Zoning Hearing Fees	5,000.00	449.00-	16,528.57	5,449.00-	-9.0%
01-361-350	Permit Administration Fees	7,750.00	.00	10,050.00	7,750.00-	0.0%
01-361-500	Sale of Maps and Publications	.00	.00	10.00	.00	0.0%
01-361-750	Escrow Administration Fees	500.00	.00	600.00	500.00-	0.0%
01-361-760	Other Fees	10,000.00	4,038.25	9,965.71	5,961.75-	40.4%
Total CHARGES FOR SERVICES:		43,250.00	5,114.25	71,101.62	38,135.75-	11.8%
PUBLIC SAFETY						
01-362-410	Building Permits	56,500.00	6,462.50	93,716.62	50,037.50-	11.4%
01-362-411	UCC Fee	1,500.00	63.00	1,039.50	1,437.00-	4.2%
01-362-420	Electrical Permits	17,500.00	3,038.50	23,919.25	14,461.50-	17.4%
01-362-430	Plumbing Permits	10,500.00	1,840.50	12,597.00	8,659.50-	17.5%
01-362-440	Sewage Lateral Permits	500.00	.00	45.00-	500.00-	0.0%
01-362-450	Use & Occupancy Permits	9,000.00	925.00	12,990.00	8,075.00-	10.3%
01-362-460	Stormwater Permits	2,500.00	.00	2,475.00	2,500.00-	0.0%
01-362-470	Mechanical Permits	6,000.00	1,177.00	11,700.00	4,823.00-	19.6%
01-362-480	Other Permits	1,000.00	50.00	2,075.00	950.00-	5.0%
Total PUBLIC SAFETY:		105,000.00	13,556.50	160,467.37	91,443.50-	12.9%
CONTRIBUTIONS & DONATIONS						
01-387-000	Contributions and Donations	5,000.00	.00	6,500.00	5,000.00-	0.0%
Total CONTRIBUTIONS & DONATIONS:		5,000.00	.00	6,500.00	5,000.00-	0.0%
Unclassified Operating Revenue						
01-389-000	Unclassified Operating Revenue	.00	113.39	11,702.54	113.39	0.0%
Total Unclassified Operating Revenue:		.00	113.39	11,702.54	113.39	0.0%
LEGISLATIVE BODY						
01-400-105	Salaries and Wages	12,500.00	3,125.07	12,500.28	9,374.93-	25.0%
01-400-192	FICA/Medicare	1,000.00	239.10	956.40	760.90-	23.9%
01-400-352	Liability Insurance	22,500.00	5,675.83	19,000.00	16,824.17-	25.2%
01-400-353	Surety and Fidelity	4,000.00	3,816.00	3,816.00	184.00-	95.4%
01-400-420	Subscriptions & Memberships	2,500.00	2,661.00	2,787.00	161.00	106.4%
01-400-460	Continuing Education	3,000.00	1,204.20	3,105.46	1,795.80-	40.1%
Total LEGISLATIVE BODY:		45,500.00	16,721.20	42,165.14	28,778.80-	36.7%
EXECUTIVE ADMINISTRATION						
01-401-110	Salaries and Wages	93,000.00	21,314.42	89,002.68	71,685.58-	22.9%
01-401-188	Deferred Compensation	.00	.00	.00	.00	0.0%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
01-401-192	FICA/Medicare	7,500.00	1,631.99	6,491.78	5,868.01-	21.8%
01-401-194	Unemployment Compensation	500.00	350.00	350.00	150.00-	70.0%
01-401-195	Workers Compensation	500.00	29.90	112.40	470.10-	6.0%
01-401-196	Health Insurance	23,000.00	4,877.42	17,416.53	18,122.58-	21.2%
01-401-197	Pension Payments	9,500.00	2,235.31	9,566.73	7,264.69-	23.5%
01-401-198	Dental Insurance	1,000.00	273.24	963.19	726.76-	27.3%
01-401-199	Other Insurance	1,500.00	462.00	1,386.00	1,038.00-	30.8%
01-401-320	Communication	500.00	73.02	1,238.20	426.98-	14.6%
01-401-338	Contractual Payments	10,362.00	2,358.75	11,029.36	8,003.25-	22.8%
01-401-353	Surety and Fidelity	1,500.00	535.00	600.00	965.00-	35.7%
01-401-420	Subscriptions and Memberships	200.00	1,003.98	2,414.96	803.98	502.0%
01-401-460	Continuing Education	5,000.00	413.80	5,164.96	4,586.20-	8.3%
Total EXECUTIVE ADMINISTRATION:		154,062.00	35,558.83	145,736.79	118,503.17-	23.1%
FINANCIAL ADMINISTRATION						
01-402-112	Salaries and Wages (FT)	40,000.00	9,158.66	37,422.58	30,841.34-	22.9%
01-402-192	FICA/Medicare	3,500.00	667.07	2,726.81	2,832.93-	19.1%
01-402-194	Unemployment Compensation	500.00	349.99	350.00	150.01-	70.0%
01-402-195	Workers Compensation	500.00	12.90	57.60	487.10-	2.6%
01-402-196	Health Insurance	23,000.00	5,862.13	16,535.23	17,137.87-	25.5%
01-402-197	Pension Payments	4,000.00	959.75	3,769.00	3,040.25-	24.0%
01-402-198	Dental Insurance	1,000.00	273.24	781.03	726.76-	27.3%
01-402-199	Other Insurance	1,000.00	261.44	756.48	738.56-	26.1%
01-402-210	Office Supplies	500.00	52.47	490.94	447.53-	10.5%
01-402-220	Operating Supplies	500.00	.00	364.38	500.00-	0.0%
01-402-310	Professional Services	43,500.00	10,286.73	42,125.42	33,213.27-	23.6%
01-402-318	Software License Fees	6,500.00	6,500.00	6,500.00	.00	100.0%
01-402-320	Communication	500.00	73.02	238.21	426.98-	14.6%
01-402-420	Subscriptions and Memberships	500.00	340.00	190.00	160.00-	68.0%
01-402-460	Continuing Education	2,500.00	475.00	1,200.94	2,025.00-	19.0%
Total FINANCIAL ADMINISTRATION:		128,000.00	35,272.40	113,508.62	92,727.60-	27.6%
TAX COLLECTION						
01-403-105	Commission (Tax Collector)	15,000.00	269.06	13,816.09	14,730.94-	1.8%
01-403-116	Commission (EIT/LST)	60,000.00	14,687.03	63,017.81	45,312.97-	24.5%
01-403-192	FICA/Medicare	1,500.00	32.93	1,691.11	1,467.07-	2.2%
01-403-215	Postage	2,000.00	.00	1,749.26	2,000.00-	0.0%
01-403-342	Printing	1,000.00	.00	1,017.23	1,000.00-	0.0%
01-403-353	Surety and Fidelity	1,000.00	.00	.00	1,000.00-	0.0%
Total TAX COLLECTION:		80,500.00	14,989.02	81,291.50	65,510.98-	18.6%
LEGAL SERVICES						
01-404-310	General Legal Services	70,000.00	22,860.89	142,900.64	47,139.11-	32.7%
01-404-314	Special Legal Services	130,000.00	57,616.94	268,229.11	72,383.06-	44.3%
Total LEGAL SERVICES:		200,000.00	80,477.83	411,129.75	119,522.17-	40.2%
GENERAL ADMINISTRATION						
01-406-112	Salaries and Wages	115,000.00	25,223.62	110,875.71	89,776.38-	21.9%
01-406-180	Overtime Payments	2,000.00	45.07	1,751.10	1,954.93-	2.3%

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01-406-192	FICA/Medicare	9,000.00	1,874.12	8,273.22	7,125.88-	20.8%
01-406-194	Unemployment Compensation	1,000.00	749.80	1,049.99	250.20-	75.0%
01-406-195	Workers Compensation	500.00	18.54	89.44	481.46-	3.7%
01-406-196	Health Insurance	31,500.00	3,350.34	22,304.15	28,149.66-	10.6%
01-406-197	Pension Payments	6,000.00	990.19	2,910.75	5,009.81-	16.5%
01-406-198	Dental Insurance	1,500.00	176.80	1,377.82	1,323.20-	11.8%
01-406-199	Other Insurance	1,000.00	335.09	1,062.21	664.91-	33.5%
01-406-210	Office Supplies	5,000.00	2,319.66	6,216.96	2,680.34-	46.4%
01-406-300	Other Services and Charges	1,500.00	395.27	1,312.87	1,104.73-	26.4%
01-406-310	Professional Services	5,000.00	.00	4,165.00	5,000.00-	0.0%
01-406-319	Human Resources	2,500.00	669.95	2,511.95	1,830.05-	26.8%
01-406-320	Communication	10,000.00	1,944.57	8,739.70	8,055.43-	19.4%
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	2,845.19	6,656.37	4,654.81-	37.9%
01-406-384	Equipment Rental	7,000.00	1,663.09	7,464.69	5,336.91-	23.8%
01-406-390	Bank Service Fees	.00	.00	.00	.00	0.0%
01-406-420	Subscriptions and Memberships	1,500.00	.00	1,646.99	1,500.00-	0.0%
01-406-460	Continuing Education	1,500.00	84.00	259.00	1,416.00-	5.6%
Total GENERAL ADMINISTRATION:		214,000.00	42,685.30	195,167.92	171,314.70-	19.9%
INFORMATION TECHNOLOGY						
01-407-260	Minor Equipment	3,000.00	3,055.03	8,807.45	55.03	101.8%
01-407-318	Software License Fees	31,500.00	13,487.03	24,373.33	18,012.97-	42.8%
01-407-450	Contracted Services	19,500.00	6,290.00	20,759.50	13,210.00-	32.3%
Total INFORMATION TECHNOLOGY:		54,000.00	22,832.06	53,940.28	31,167.94-	42.3%
ENGINEERING						
01-408-313	General Engineering	35,000.00	12,729.05	64,271.00	22,270.95-	36.4%
01-408-318	Traffic Engineering	2,500.00	.00	5,759.58	2,500.00-	0.0%
01-408-319	Stormwater Engineering	25,000.00	1,891.25	22,345.97	23,108.75-	7.6%
Total ENGINEERING:		62,500.00	14,620.30	92,376.55	47,879.70-	23.4%
BUILDING AND GROUNDS						
01-409-220	Operating Supplies	5,000.00	601.25	6,953.83	4,398.75-	12.0%
01-409-360	Utilities	44,500.00	14,823.91	38,157.17	29,676.09-	33.3%
01-409-370	Repairs and Maintenance	10,000.00	6,160.38	12,202.52	3,839.62-	61.6%
01-409-450	Contracted Services	12,500.00	2,682.25	11,529.00	9,817.75-	21.5%
Total BUILDING AND GROUNDS:		72,000.00	24,267.79	68,842.52	47,732.21-	33.7%
POLICE SERVICES						
01-410-112	Salaries and Wages	1,722,500.00	432,753.35	1,533,828.58	1,289,746.65-	25.1%
01-410-172	Holiday Payments	65,000.00	29,224.68	51,444.50	35,775.32-	45.0%
01-410-174	Education Payments	8,000.00	6,300.00	6,300.00	1,700.00-	78.8%
01-410-179	Longevity Payments	20,000.00	8,000.00	10,250.00	12,000.00-	40.0%
01-410-180	Overtime Payments	37,500.00	2,511.99-	31,252.26	40,011.99-	-6.7%
01-410-192	FICA/Medicare	141,500.00	35,998.77	123,531.71	105,501.23-	25.4%
01-410-194	Unemployment Compensation	6,000.00	5,224.96	5,249.98	775.04-	87.1%
01-410-195	Workers Compensation	44,000.00	10,295.07	35,990.72	33,704.93-	23.4%
01-410-196	Health Insurance	331,500.00	73,367.60	246,122.82	258,132.40-	22.1%

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01-410-197	Pension Payments	296,500.00	640.63	209,304.63	295,859.37-	0.2%
01-410-198	Dental Insurance	15,000.00	3,835.00	13,806.13	11,165.00-	25.6%
01-410-199	Other Insurance	15,500.00	4,933.66	13,952.24	10,566.34-	31.8%
01-410-210	Office Supplies	3,000.00	1,963.89	2,750.13	1,036.11-	65.5%
01-410-220	Operating Supplies	15,000.00	8,735.05	11,885.61	6,264.95-	58.2%
01-410-231	Vehicle Fuel - Gasoline	20,000.00	4,322.53	25,549.97	15,677.47-	21.6%
01-410-238	Clothing and Uniforms	23,000.00	1,834.08	23,031.60	21,165.92-	8.0%
01-410-260	Minor Equipment	48,000.00	3,462.36	24,056.76	44,537.64-	7.2%
01-410-300	Other Services and Charges	7,500.00	5,420.38	8,714.06	2,079.62-	72.3%
01-410-320	Communication	13,500.00	2,997.51	13,720.67	10,502.49-	22.2%
01-410-338	Contractual Payment	5,550.00	1,156.25	4,246.27	4,393.75-	20.8%
01-410-352	Liability Insurance	19,500.00	4,976.83	19,785.00	14,523.17-	25.5%
01-410-374	Equipment Maintenance	15,000.00	4,174.38	12,260.86	10,825.62-	27.8%
01-410-384	Equipment Rental	3,500.00	735.36	2,870.80	2,764.64-	21.0%
01-410-420	Subscriptions & Memberships	2,000.00	985.00	1,521.92	1,015.00-	49.3%
01-410-450	Contracted Services	20,500.00	2,523.24	20,407.75	17,976.76-	12.3%
01-410-460	Continuing Education	15,000.00	7,174.02	9,926.43	7,825.98-	47.8%
01-410-530	Contributions	5,000.00	5,180.00	4,930.00	180.00	103.6%
Total POLICE SERVICES:		2,919,050.00	663,702.61	2,466,691.40	2,255,347.39-	22.7%
FIRE PROTECTION SERVICES						
01-411-354	Workers Compensation	25,000.00	24,476.00	24,090.00	524.00-	97.9%
01-411-363	Fire Hydrants	45,000.00	3,424.61	46,253.90	41,575.39-	7.6%
Total FIRE PROTECTION SERVICES:		70,000.00	27,900.61	70,343.90	42,099.39-	39.9%
CODE ENFORCEMENT & ZONING						
01-413-112	Salaries and Wages (FT)	168,500.00	20,801.86	151,883.34	147,698.14-	12.3%
01-413-180	Overtime Payments	1,000.00	363.58	649.09	636.42-	36.4%
01-413-192	FICA/Medicare	13,000.00	1,555.04	11,240.17	11,444.96-	12.0%
01-413-194	Unemployment Compensation	1,000.00	619.31	700.02	380.69-	61.9%
01-413-195	Workers Compensation	500.00	57.12	241.88	442.88-	11.4%
01-413-196	Health Insurance	32,500.00	3,012.69	24,602.04	29,487.31-	9.3%
01-413-197	Pension Payments	8,500.00	9,839.98-	5,245.94	18,339.98-	-115.8%
01-413-198	Dental Insurance	2,000.00	273.24	2,046.72	1,726.76-	13.7%
01-413-199	Other Insurance	1,500.00	238.09	1,159.86	1,261.91-	15.9%
01-413-220	Operating Supplies	1,000.00	207.50	580.84	792.50-	20.8%
01-413-231	Vehicle Fuel - Gasoline	500.00	239.47	464.24	260.53-	47.9%
01-413-300	Other Services and Charges	500.00	.00	76.71	500.00-	0.0%
01-413-310	Professional Services	100,000.00	17,006.50	175,856.25	82,993.50-	17.0%
01-413-318	Software License Fees	7,000.00	6,300.00	6,856.44	700.00-	90.0%
01-413-320	Communication	500.00	43.08	400.71	456.92-	8.6%
01-413-374	Equipment Maintenance	500.00	.00	601.89	500.00-	0.0%
01-413-420	Subscriptions and Memberships	500.00	.00	877.17	500.00-	0.0%
01-413-450	Contracted Services	1,500.00	114.77	1,399.12	1,385.23-	7.7%
01-413-460	Continuing Education	2,000.00	274.00	1,442.81	1,726.00-	13.7%
01-413-530	UCC Permit Fees	2,000.00	243.00	733.50	1,757.00-	12.2%
Total CODE ENFORCEMENT & ZONING:		344,500.00	41,509.27	387,058.74	302,990.73-	12.0%
PLANNING AND ZONING						
01-414-110	Salaries and Wages	1,500.00	750.00	2,025.00	750.00-	50.0%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
01-414-192	FICA/Medicare	500.00	110.31	156.69	389.69-	22.1%
01-414-310	General Legal Services	15,000.00	10,666.69	45,845.06	4,333.31-	71.1%
01-414-312	Management Consulting Services	3,000.00	3,000.00	3,000.00	.00	100.0%
01-414-318	General Planning Services	15,000.00	.00	12,978.00	15,000.00-	0.0%
01-414-319	Stenographic Services	5,000.00	1,933.25	13,984.57	3,066.75-	38.7%
01-414-340	Advertising and Printing	3,000.00	1,155.00	3,847.82	1,845.00-	38.5%
01-414-460	Continuing Education	500.00	.00	110.00	500.00-	0.0%
Total PLANNING AND ZONING:		43,500.00	17,615.25	81,947.14	25,884.75-	40.5%
EMERGENCY MANAGEMENT						
01-415-750	Minor Equipment	5,000.00	.00	2,330.00	5,000.00-	0.0%
Total EMERGENCY MANAGEMENT:		5,000.00	.00	2,330.00	5,000.00-	0.0%
PUBLIC WORKS						
01-430-112	Salaries and Wages	458,500.00	93,124.40	425,831.15	365,375.60-	20.3%
01-430-179	Longevity Payments	1,000.00	.00	1,086.52	1,000.00-	0.0%
01-430-180	Overtime Payments	20,000.00	15,843.28	20,417.47	4,156.72-	79.2%
01-430-192	FICA/Medicare	37,000.00	8,054.61	33,440.23	28,945.39-	21.8%
01-430-194	Unemployment Compensation	3,500.00	2,450.00	2,693.73	1,050.00-	70.0%
01-430-195	Workers Compensation	15,000.00	3,644.67	14,885.40	11,355.33-	24.3%
01-430-196	Health Insurance	130,000.00	24,317.60	89,638.18	105,682.40-	18.7%
01-430-197	Pension Payments	23,500.00	4,377.17	7,645.89	19,122.83-	18.6%
01-430-198	Dental Insurance	6,000.00	1,472.28	5,088.79	4,527.72-	24.5%
01-430-199	Other Insurance	4,000.00	1,166.52	3,747.62	2,833.48-	29.2%
01-430-220	Operating Supplies	6,000.00	1,758.08	8,193.55	4,241.92-	29.3%
01-430-238	Clothing and Uniforms	7,000.00	884.93	6,978.58	6,115.07-	12.6%
01-430-260	Minor Equipment	4,000.00	604.18	3,773.62	3,395.82-	15.1%
01-430-320	Communication	.00	.00	25.20	.00	0.0%
01-430-420	Subscriptions and Memberships	500.00	89.00	97.54	411.00-	17.8%
01-430-450	Contracted Services	12,500.00	237.78	12,360.90	12,262.22-	1.9%
01-430-460	Continuing Education	1,000.00	.00	125.00	1,000.00-	0.0%
Total PUBLIC WORKS:		729,500.00	158,024.50	636,029.37	571,475.50-	21.7%
ROADWAY MAINTENANCE						
01-431-220	Operating Supplies	3,000.00	.00	194.05	3,000.00-	0.0%
01-431-310	Professional Services	17,000.00	2,200.00	8,350.00	14,800.00-	12.9%
Total ROADWAY MAINTENANCE:		20,000.00	2,200.00	8,544.05	17,800.00-	11.0%
WINTER MAINTENANCE						
01-432-220	Operating Supplies	.00	.00	46,669.39	.00	0.0%
Total WINTER MAINTENANCE:		.00	.00	46,669.39	.00	0.0%
TRAFFIC CONTROL DEVICES						
01-433-220	Operating Supplies	5,000.00	1,440.00	1,935.55	3,560.00-	28.8%
01-433-360	Utilities	6,000.00	1,229.50	4,881.14	4,770.50-	20.5%
01-433-374	Machinery/Equipment Maint.	6,500.00	6,914.00	7,894.50	414.00	106.4%
01-433-450	Contracted Services	2,000.00	.00	2,720.00	2,000.00-	0.0%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
Total TRAFFIC CONTROL DEVICES:		19,500.00	9,583.50	17,431.19	9,916.50-	49.1%
STREET LIGHTING						
01-434-360	Utilities	22,000.00	3,443.41	23,182.43	18,556.59-	15.7%
Total STREET LIGHTING:		22,000.00	3,443.41	23,182.43	18,556.59-	15.7%
STORM SEWERS & DRAINS						
01-436-220	Operating Supplies	10,000.00	443.90	2,236.58	9,556.10-	4.4%
Total STORM SEWERS & DRAINS:		10,000.00	443.90	2,236.58	9,556.10-	4.4%
FLEET MAINTENANCE SERVICES						
01-437-231	Vehicle Fuel - Gasoline	5,000.00	413.13	4,975.43	4,586.87-	8.3%
01-437-232	Vehicle Fuel - Diesel	17,500.00	5,396.10	23,702.27	12,103.90-	30.8%
01-437-260	Minor Equipment Maintenance	10,000.00	2,031.97	9,286.10	7,968.03-	20.3%
01-437-374	Heavy Equipment Maintenance	35,000.00	11,628.30	50,262.51	23,371.70-	33.2%
Total FLEET MAINTENANCE SERVICES:		67,500.00	19,469.50	88,226.31	48,030.50-	28.8%
ROAD & BRIDGE MAINTENANCE						
01-438-245	Highway Supplies	20,000.00	477.36	23,854.40	19,522.64-	2.4%
01-438-384	Equipment Rental	11,000.00	.00	10,567.00	11,000.00-	0.0%
01-438-450	Contracted Services	5,000.00	.00	6,260.10	5,000.00-	0.0%
Total ROAD & BRIDGE MAINTENANCE:		36,000.00	477.36	40,681.50	35,522.64-	1.3%
HIGHWAY CONSTRUCTION						
01-439-600	Capital Construction	.00	.00	.00	.00	0.0%
Total HIGHWAY CONSTRUCTION:		.00	.00	.00	.00	0.0%
ANNUAL TOWNSHIP CONTRIBUTIONS						
01-459-540	EMS Contribution	100,000.00	50,000.00	99,995.04	50,000.00-	50.0%
01-459-541	Boyertown Area Multi-Service	1,500.00	.00	1,500.00	1,500.00-	0.0%
01-459-550	NHT Historical Society	1,750.00	.00	1,750.00	1,750.00-	0.0%
01-459-551	Montgomery County Library	3,000.00	.00	3,000.00	3,000.00-	0.0%
Total ANNUAL TOWNSHIP CONTRIBUTIONS:		106,250.00	50,000.00	106,245.04	56,250.00-	47.1%
DEBT PRINCIPAL						
01-471-300	Revenue Notes	289,000.00	.00	298,000.00	289,000.00-	0.0%
Total DEBT PRINCIPAL:		289,000.00	.00	298,000.00	289,000.00-	0.0%
DEBT INTEREST						
01-472-300	Revenue Notes	21,500.00	.00	23,948.92	21,500.00-	0.0%
Total DEBT INTEREST:		21,500.00	.00	23,948.92	21,500.00-	0.0%
INSURANCE						
01-486-100	Property & Liability Insurance	81,000.00	18,932.85	74,820.00	62,067.15-	23.4%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
Total INSURANCE:		81,000.00	18,932.85	74,820.00	62,067.15-	23.4%
UNCLASSIFIED EXPENDITURES						
01-489-000	Unclassified Expenditures	.00	151.19	1,226.20	151.19	0.0%
Total UNCLASSIFIED EXPENDITURES:		.00	151.19	1,226.20	151.19	0.0%
INTERFUND TRANSFERS						
01-492-030	To Capital Reserve Fund	.00	.00	150,000.00	.00	0.0%
Total INTERFUND TRANSFERS:		.00	.00	150,000.00	.00	0.0%
GENERAL FUND Revenue Total:		5,118,750.00	935,212.91	5,215,098.09	4,183,537.09-	18.3%
GENERAL FUND Expenditure Total:		5,794,862.00	1,300,878.68	5,729,771.23	4,493,983.32-	22.4%
Total GENERAL FUND:		676,112.00-	365,665.77-	514,673.14-	310,446.23	54.1%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
FIRE PROTECTION FUND						
REAL PROPERTY TAXES						
03-301-100	Real Estate Tax - Current	239,000.00	3,696.53	240,114.31	235,303.47-	1.5%
03-301-400	Real Estate Tax - Delinquent	2,500.00	600.52	3,262.63	1,899.48-	24.0%
03-301-600	Real Estate Tax - Interim	1,000.00	20.67	1,900.33-	979.33-	2.1%
Total REAL PROPERTY TAXES:		242,500.00	4,317.72	241,476.61	238,182.28-	1.8%
INTEREST EARNINGS						
03-341-030	Interest Income	1,000.00	107.31	2,033.15	892.69-	10.7%
Total INTEREST EARNINGS:		1,000.00	107.31	2,033.15	892.69-	10.7%
STATE SHARED REVENUE						
03-355-070	Foreign Fire Insurance Tax	95,000.00	.00	96,268.90	95,000.00-	0.0%
Total STATE SHARED REVENUE:		95,000.00	.00	96,268.90	95,000.00-	0.0%
TAX COLLECTION						
03-403-105	Commission (Tax Collector)	5,000.00	79.64	4,089.57	4,920.36-	1.6%
Total TAX COLLECTION:		5,000.00	79.64	4,089.57	4,920.36-	1.6%
FIRE PROTECTION SERVICES						
03-411-540	NHT VFC Contribution	215,000.00	.00	215,000.00	215,000.00-	0.0%
03-411-541	Foreign Fire Insurance Tax	95,000.00	.00	96,268.90	95,000.00-	0.0%
Total FIRE PROTECTION SERVICES:		310,000.00	.00	311,268.90	310,000.00-	0.0%
FLEET MAINTENANCE SERVICES						
03-437-233	Motor Fuels	3,000.00	618.72	2,290.95	2,381.28-	20.6%
Total FLEET MAINTENANCE SERVICES:		3,000.00	618.72	2,290.95	2,381.28-	20.6%
INSURANCE						
03-486-100	Property & Liability Insurance	23,500.00	5,900.83	25,320.00	17,599.17-	25.1%
Total INSURANCE:		23,500.00	5,900.83	25,320.00	17,599.17-	25.1%
FIRE PROTECTION FUND Revenue Total:		338,500.00	4,425.03	339,778.66	334,074.97-	1.3%
FIRE PROTECTION FUND Expenditure Total:		341,500.00	6,599.19	342,969.42	334,900.81-	1.9%
Total FIRE PROTECTION FUND:		3,000.00-	2,174.16-	3,190.76-	825.84	72.5%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
OPEN SPACE FUND						
LOCAL TAX ENABLING ACT TAXES						
04-310-200	Earned Income Tax	952,500.00	218,699.45	931,861.66	733,800.55-	23.0%
Total LOCAL TAX ENABLING ACT TAXES:		952,500.00	218,699.45	931,861.66	733,800.55-	23.0%
INTEREST EARNINGS						
04-341-030	Interest Income	85,000.00	19,304.48	166,001.40	65,695.52-	22.7%
Total INTEREST EARNINGS:		85,000.00	19,304.48	166,001.40	65,695.52-	22.7%
TAX COLLECTION						
04-403-116	Commission (EIT)	18,000.00	4,373.99	18,637.26	13,626.01-	24.3%
Total TAX COLLECTION:		18,000.00	4,373.99	18,637.26	13,626.01-	24.3%
LEGAL SERVICES						
04-404-314	Special Legal Services	15,000.00	84.00	16,727.78	14,916.00-	0.6%
Total LEGAL SERVICES:		15,000.00	84.00	16,727.78	14,916.00-	0.6%
BUILDING AND GROUNDS						
04-409-710	Land Improvements	380,000.00	24,553.90	69,899.96	355,446.10-	6.5%
Total BUILDING AND GROUNDS:		380,000.00	24,553.90	69,899.96	355,446.10-	6.5%
CONSERVATION OF NAT. RESOURCES						
04-461-710	Open Space Preservation	48,500.00	4,712.90-	1,379,955.60	53,212.90-	-9.7%
Total CONSERVATION OF NAT. RESOURCES:		48,500.00	4,712.90-	1,379,955.60	53,212.90-	-9.7%
OPEN SPACE FUND Revenue Total:		1,037,500.00	238,003.93	1,097,863.06	799,496.07-	22.9%
OPEN SPACE FUND Expenditure Total:		461,500.00	24,298.99	1,485,220.60	437,201.01-	5.3%
Total OPEN SPACE FUND:		576,000.00	213,704.94	387,357.54-	362,295.06-	37.1%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
AMERICAN RESCUE PLAN FUND						
Interest						
05-341-030	Interest Income	.00	.00	.00	.00	0.0%
	Total Interest:	.00	.00	.00	.00	0.0%
FINANCIAL ADMINISTRATION						
05-492-030	To Capital Reserve Fund	.00	.00	85.74	.00	0.0%
	Total FINANCIAL ADMINISTRATION:	.00	.00	85.74	.00	0.0%
	AMERICAN RESCUE PLAN FUND Revenue Total:	.00	.00	.00	.00	0.0%
	AMERICAN RESCUE PLAN FUND Expenditure Total:	.00	.00	85.74	.00	0.0%
	Total AMERICAN RESCUE PLAN FUND:	.00	.00	85.74-	.00	0.0%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
SEWER OPERATING FUND						
INTEREST EARNINGS						
08-341-030	Interest Income	25,000.00	6,254.84	50,844.42	18,745.16-	25.0%
Total INTEREST EARNINGS:		25,000.00	6,254.84	50,844.42	18,745.16-	25.0%
STATE SHARED REVENUE						
08-355-050	Pension System State Aid	25,400.00	.00	25,166.05	25,400.00-	0.0%
Total STATE SHARED REVENUE:		25,400.00	.00	25,166.05	25,400.00-	0.0%
SANITATION						
08-364-100	EDU Rental Billings	2,127,500.00	523,475.05	2,110,462.79	1,604,024.95-	24.6%
08-364-101	EDU Rent Penalty Collections	24,500.00	4,423.08	24,229.89	20,076.92-	18.1%
08-364-102	Sewer Certification Fees	3,000.00	510.00	3,225.00	2,490.00-	17.0%
08-364-103	Dry EDU Fees	1,000.00	.00	540.00	1,000.00-	0.0%
08-364-110	Sewer Connection Fees	.00	.00	4,661.00-	.00	0.0%
08-364-900	Other Fees	1,000.00	.00	418.80	1,000.00-	0.0%
Total SANITATION:		2,157,000.00	528,408.13	2,134,215.48	1,628,591.87-	24.5%
UNCLASSIFIED OPERATING REVENUE						
08-389-000	Unclassified Operating Revenue	.00	.00	611.00	.00	0.0%
Total UNCLASSIFIED OPERATING REVENUE:		.00	.00	611.00	.00	0.0%
EXECUTIVE ADMINISTRATION						
08-401-110	Salaries and Wages	93,000.00	21,314.39	89,002.68	71,685.61-	22.9%
08-401-192	FICA/Medicare	7,500.00	1,349.39	6,491.76	6,150.61-	18.0%
Total EXECUTIVE ADMINISTRATION:		100,500.00	22,663.78	95,494.44	77,836.22-	22.6%
FINANCIAL ADMINISTRATION						
08-402-112	Salaries and Wages	40,000.00	9,158.65	37,422.58	30,841.35-	22.9%
08-402-192	FICA/Medicare	3,500.00	947.31	2,726.91	2,552.69-	27.1%
08-402-310	Professional Services	13,500.00	3,300.00	13,200.00	10,200.00-	24.4%
Total FINANCIAL ADMINISTRATION:		57,000.00	13,405.96	53,349.49	43,594.04-	23.5%
LEGAL SERVICES						
08-404-310	General Legal Services	20,000.00	2,643.36	24,034.98	17,356.64-	13.2%
08-404-314	Special Legal Services	45,000.00	1,763.38	54,304.52	43,236.62-	3.9%
Total LEGAL SERVICES:		65,000.00	4,406.74	78,339.50	60,593.26-	6.8%
SEWER ADMINISTRATION						
08-406-215	Postage	12,000.00	2,713.11	12,542.65	9,286.89-	22.6%
08-406-300	Other Services and Charges	5,000.00	.00	4,757.00	5,000.00-	0.0%
08-406-320	Communication	15,000.00	3,360.86	15,650.44	11,639.14-	22.4%
08-406-384	Equipment Rental	2,500.00	449.18	1,540.48	2,050.82-	18.0%
08-406-390	Bank Service Fees	.00	.00	.00	.00	0.0%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
Total SEWER ADMINISTRATION:		34,500.00	6,523.15	34,490.57	27,976.85-	18.9%
INFORMATION TECHNOLOGY						
08-407-260	Minor Equipment	.00	.00	2,103.13	.00	0.0%
08-407-310	Professional Services	5,000.00	1,665.12	7,155.66	3,334.88-	33.3%
08-407-318	Software License Fees	16,500.00	10,908.13	18,518.87	5,591.87-	66.1%
08-407-450	Contracted Services	20,500.00	4,395.97	20,711.18	16,104.03-	21.4%
Total INFORMATION TECHNOLOGY:		42,000.00	16,969.22	48,488.84	25,030.78-	40.4%
ENGINEERING						
08-408-310	General Engineering	50,000.00	30,134.50	65,381.41	19,865.50-	60.3%
08-408-319	Stormwater Engineering	.00	.00	.00	.00	0.0%
Total ENGINEERING:		50,000.00	30,134.50	65,381.41	19,865.50-	60.3%
BUILDINGS AND GROUNDS						
08-409-220	Operating Supplies	2,000.00	311.78	2,175.47	1,688.22-	15.6%
08-409-360	Utilities	214,500.00	44,843.45	226,618.47	169,656.55-	20.9%
08-409-371	Land Maintenance	2,000.00	.00	4,950.00	2,000.00-	0.0%
08-409-372	Influx Infiltration Maintencanc	150,000.00	.00	304,752.34	150,000.00-	0.0%
08-409-373	Building Maintenance	3,000.00	232.99	5,372.48	2,767.01-	7.8%
08-409-374	Machinery/Equip. Maintenance	90,000.00	11,982.62	55,232.64	78,017.38-	13.3%
08-409-450	Contracted Services	145,500.00	40,499.88	133,857.66	105,000.12-	27.8%
Total BUILDINGS AND GROUNDS:		607,000.00	97,870.72	732,959.06	509,129.28-	16.1%
WASTEWATER PLANT OPERATIONS						
08-429-112	Salaries and Wages	317,000.00	74,465.67	302,049.04	242,534.33-	23.5%
08-429-180	Overtime Payments	20,000.00	2,779.86	24,419.58	17,220.14-	13.9%
08-429-181	Retention Bonus	8,000.00	.00	.00	8,000.00-	0.0%
08-429-192	FICA/Medicare	26,500.00	4,627.93	24,418.52	21,872.07-	17.5%
08-429-194	Unemployment Compensation	2,000.00	1,399.99	1,400.01	600.01-	70.0%
08-429-195	Workers Compensation	10,500.00	2,521.89	9,708.60	7,978.11-	24.0%
08-429-196	Health Insurance	78,000.00	14,193.34	45,616.57	63,806.66-	18.2%
08-429-197	Pension Payments	16,000.00	3,927.82	16,762.81	12,072.18-	24.5%
08-429-198	Dental Insurance	3,000.00	758.64	2,564.04	2,241.36-	25.3%
08-429-199	Other Insurance	3,000.00	960.00	2,801.28	2,040.00-	32.0%
08-429-220	Operating Supplies	15,000.00	785.53	7,215.87	14,214.47-	5.2%
08-429-222	Chemicals	85,000.00	15,058.80	72,019.74	69,941.20-	17.7%
08-429-225	Lab Services	30,000.00	4,205.90	44,796.52	25,794.10-	14.0%
08-429-238	Clothing and Uniforms	4,500.00	1,048.47	3,984.89	3,451.53-	23.3%
08-429-260	Minor Equipment	.00	.00	.00	.00	0.0%
08-429-300	Other Services and Charges	500.00	.00	16,619.44	500.00-	0.0%
08-429-450	Contracted Services	1,500.00	.00	443.81	1,500.00-	0.0%
08-429-460	Continuing Education	10,000.00	2,133.00	6,758.51	7,867.00-	21.3%
Total WASTEWATER PLANT OPERATIONS:		630,500.00	128,866.84	581,579.23	501,633.16-	20.4%
FLEET MAINTENANCE SERVICES						
08-437-231	Vehicle Fuel - Gasoline	2,500.00	264.54	2,163.03	2,235.46-	10.6%
08-437-232	Vehicle Fuel - Diesel	500.00	.00	240.60	500.00-	0.0%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
08-437-260	Minor Equipment Maintenance	2,000.00	.00	10,892.53	2,000.00-	0.0%
08-437-374	Heavy Equipment Maintenance	5,000.00	531.40	3,761.71	4,468.60-	10.6%
Total FLEET MAINTENANCE SERVICES:		10,000.00	795.94	17,057.87	9,204.06-	8.0%
DEBT PRINCIPAL						
08-471-300	Revenue Notes	581,000.00	581,000.00	575,000.00	.00	100.0%
Total DEBT PRINCIPAL:		581,000.00	581,000.00	575,000.00	.00	100.0%
DEBT INTEREST						
08-472-300	Revenue Notes	23,500.00	13,200.00	29,275.00	10,300.00-	56.2%
Total DEBT INTEREST:		23,500.00	13,200.00	29,275.00	10,300.00-	56.2%
INSURANCE						
08-486-100	Property & Liability Insurance	65,000.00	16,039.83	82,963.44	48,960.17-	24.7%
Total INSURANCE:		65,000.00	16,039.83	82,963.44	48,960.17-	24.7%
UNCLASSIFIED EXPENDITURES						
08-489-000	Unclassified Expenditures	.00	113.39	4,450.00	113.39	0.0%
Total UNCLASSIFIED EXPENDITURES:		.00	113.39	4,450.00	113.39	0.0%
INTERFUND TRANSFERS						
08-492-010	To Sewer Capital Fund	250,000.00	.00	350,000.00	250,000.00-	0.0%
Total INTERFUND TRANSFERS:		250,000.00	.00	350,000.00	250,000.00-	0.0%
SEWER OPERATING FUND Revenue Total:		2,207,400.00	534,662.97	2,210,836.95	1,672,737.03-	24.2%
SEWER OPERATING FUND Expenditure Total:		2,516,000.00	931,990.07	2,748,828.85	1,584,009.93-	37.0%
Total SEWER OPERATING FUND:		308,600.00-	397,327.10-	537,991.90-	88,727.10-	128.8%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
SEWER CAPITAL FUND						
INTEREST EARNINGS						
10-341-030	Interest Income	20,000.00	5,705.13	50,205.96	14,294.87-	28.5%
Total INTEREST EARNINGS:		20,000.00	5,705.13	50,205.96	14,294.87-	28.5%
INTERFUND TRANSFERS						
10-392-008	From Sewer Operating Fund	250,000.00	.00	350,000.00	250,000.00-	0.0%
Total INTERFUND TRANSFERS:		250,000.00	.00	350,000.00	250,000.00-	0.0%
BUILDINGS AND GROUNDS						
10-409-730	Capital - Building	150,000.00	148,326.96	74,032.03	1,673.04-	98.9%
10-409-740	Capital - Machinery/Equipment	476,000.00	.00	426,118.33	476,000.00-	0.0%
Total BUILDINGS AND GROUNDS:		626,000.00	148,326.96	500,150.36	477,673.04-	23.7%
FLEET CAPITAL PURCHASES						
10-437-740	Capital - Machinery/Equipment	.00	.00	34,708.96	.00	0.0%
Total FLEET CAPITAL PURCHASES:		.00	.00	34,708.96	.00	0.0%
SEWER CAPITAL FUND Revenue Total:		270,000.00	5,705.13	400,205.96	264,294.87-	2.1%
SEWER CAPITAL FUND Expenditure Total:		626,000.00	148,326.96	534,859.32	477,673.04-	23.7%
Total SEWER CAPITAL FUND:		356,000.00-	142,621.83-	134,653.36-	213,378.17	40.1%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
TRANSPORTATION IMPACT FUND						
INTEREST EARNINGS						
13-341-030	Interest Income	50,000.00	13,755.69	94,250.89	36,244.31-	27.5%
Total INTEREST EARNINGS:		50,000.00	13,755.69	94,250.89	36,244.31-	27.5%
STATE GOVERNMENT GRANTS						
13-354-140	Transportation Grants	.00	.00	110,480.00	.00	0.0%
Total STATE GOVERNMENT GRANTS:		.00	.00	110,480.00	.00	0.0%
ENGINEERING						
13-408-314	Traffic Engineering	100,000.00	.00	10,591.25	100,000.00-	0.0%
Total ENGINEERING:		100,000.00	.00	10,591.25	100,000.00-	0.0%
TRAFFIC CONTROL DEVICES						
13-433-670	PA 73/663 (South)	.00	1,260.00	20,798.74	1,260.00	0.0%
13-433-673	PA 73/663 (North)	.00	.00	575.20	.00	0.0%
Total TRAFFIC CONTROL DEVICES:		.00	1,260.00	21,373.94	1,260.00	0.0%
TRANSPORTATION IMPACT FUND Revenue Total:		50,000.00	13,755.69	204,730.89	36,244.31-	27.5%
TRANSPORTATION IMPACT FUND Expenditure Total:		100,000.00	1,260.00	31,965.19	98,740.00-	1.3%
Total TRANSPORTATION IMPACT FUND:		50,000.00-	12,495.69	172,765.70	62,495.69	-25.0%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
ROAD EQUIPMENT CAPITAL FUND						
REAL PROPERTY TAXES						
19-301-100	Real Estate Taxes - Current	108,000.00	1,669.40	108,438.31	106,330.60-	1.5%
19-301-400	Real Estate Taxes - Delinquent	1,500.00	333.63	1,812.54	1,166.37-	22.2%
19-301-600	Real Estate Tax - Interim	500.00	9.35	858.22-	490.65-	1.9%
Total REAL PROPERTY TAXES:		110,000.00	2,012.38	109,392.63	107,987.62-	1.8%
INTEREST EARNINGS						
19-341-100	Interest on Investments	15,000.00	4,372.63	33,083.18	10,627.37-	29.2%
Total INTEREST EARNINGS:		15,000.00	4,372.63	33,083.18	10,627.37-	29.2%
PROCEEDS OF GEN. FIXED ASSETS						
19-391-100	Sale of General Fixed Assets	.00	265.60	531.80	265.60	0.0%
Total PROCEEDS OF GEN. FIXED ASSETS:		.00	265.60	531.80	265.60	0.0%
TAX COLLECTION						
19-403-105	Commission (Tax Collector)	2,500.00	40.90	2,100.05	2,459.10-	1.6%
Total TAX COLLECTION:		2,500.00	40.90	2,100.05	2,459.10-	1.6%
PUBLIC WORKS						
19-430-740	Capital Machinery/Equipment	75,000.00	61,895.00	305,227.06	13,105.00-	82.5%
Total PUBLIC WORKS:		75,000.00	61,895.00	305,227.06	13,105.00-	82.5%
ROAD EQUIPMENT CAPITAL FUND Revenue Total:		125,000.00	6,650.61	143,007.61	118,349.39-	5.3%
ROAD EQUIPMENT CAPITAL FUND Expenditure Total:		77,500.00	61,935.90	307,327.11	15,564.10-	79.9%
Total ROAD EQUIPMENT CAPITAL FUND:		47,500.00	55,285.29-	164,319.50-	102,785.29-	-116.4%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
CAPITAL RESERVE FUND						
INTEREST EARNINGS						
30-341-100	Interest Income	40,000.00	10,703.91	136,263.28	29,296.09-	26.8%
Total INTEREST EARNINGS:		40,000.00	10,703.91	136,263.28	29,296.09-	26.8%
GENERAL FIXED ASSET DISP.						
30-391-100	Sales of General Fixed Assets	.00	.00	2,590.00	.00	0.0%
Total GENERAL FIXED ASSET DISP.:		.00	.00	2,590.00	.00	0.0%
INTERFUND TRANSFERS						
30-392-001	From General Fund	.00	.00	150,000.00	.00	0.0%
30-392-005	From ARPA Fund	.00	.00	85.74	.00	0.0%
Total INTERFUND TRANSFERS:		.00	.00	150,085.74	.00	0.0%
BUILDINGS AND GROUNDS						
30-409-710	Capital - Land Improvements	290,000.00	38,721.56	378,342.94	251,278.44-	13.4%
30-409-720	Capital - Other Improvements	75,000.00	492.20	1,272,722.76	74,507.80-	0.7%
30-409-730	Capital - Building Improvement	75,000.00	.00	124,543.39	75,000.00-	0.0%
30-409-740	Capital - Machinery/Equipment	.00	.00	38,896.11	.00	0.0%
Total BUILDINGS AND GROUNDS:		440,000.00	39,213.76	1,814,505.20	400,786.24-	8.9%
POLICE SERVICES						
30-410-740	Capital - Machinery/Equipment	180,000.00	.00	116,406.27	180,000.00-	0.0%
Total POLICE SERVICES:		180,000.00	.00	116,406.27	180,000.00-	0.0%
CAPITAL RESERVE FUND Revenue Total:		40,000.00	10,703.91	288,939.02	29,296.09-	26.8%
CAPITAL RESERVE FUND Expenditure Total:		620,000.00	39,213.76	1,930,911.47	580,786.24-	6.3%
Total CAPITAL RESERVE FUND:		580,000.00-	28,509.85-	1,641,972.45-	551,490.15	4.9%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
RECREATION RESERVE FUND						
INTEREST EARNINGS						
31-341-100	Interest Income	7,500.00	1,306.99	13,635.14	6,193.01-	17.4%
Total INTEREST EARNINGS:		7,500.00	1,306.99	13,635.14	6,193.01-	17.4%
INTERFUND TRANSFERS						
31-392-096	From Recreation Fund	25,000.00	.00	60,000.00	25,000.00-	0.0%
Total INTERFUND TRANSFERS:		25,000.00	.00	60,000.00	25,000.00-	0.0%
BUILDINGS AND GROUNDS						
31-409-710	Capital - Land	.00	963.81	59,276.20	963.81	0.0%
31-409-720	Capital - Other	.00	.00	4,000.00	.00	0.0%
31-409-730	Capital - Building	5,000.00	.00	1,469.59	5,000.00-	0.0%
31-409-740	Capital - Machinery/Equipment	15,000.00	3,625.00	.00	11,375.00-	24.2%
Total BUILDINGS AND GROUNDS:		20,000.00	4,588.81	64,745.79	15,411.19-	22.9%
RECREATION RESERVE FUND Revenue Total:		32,500.00	1,306.99	73,635.14	31,193.01-	4.0%
RECREATION RESERVE FUND Expenditure Total:		20,000.00	4,588.81	64,745.79	15,411.19-	22.9%
Total RECREATION RESERVE FUND:		12,500.00	3,281.82-	8,889.35	15,781.82-	-26.3%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
LIQUID FUELS FUND						
INTEREST EARNINGS						
35-341-100	Interest on Investments	15,000.00	3,748.77	34,746.95	11,251.23-	25.0%
Total INTEREST EARNINGS:		15,000.00	3,748.77	34,746.95	11,251.23-	25.0%
STATE SHARED REVENUE						
35-355-020	Motor Vehicle Fuel Taxes	428,500.00	437,187.61	432,038.45	8,687.61	102.0%
35-355-030	State Road Turnback Payments	65,000.00	64,680.00	64,680.00	320.00-	99.5%
Total STATE SHARED REVENUE:		493,500.00	501,867.61	496,718.45	8,367.61	101.7%
WINTER MAINTENANCE						
35-432-220	Operating Supplies	50,000.00	52,089.51	.00	2,089.51	104.2%
Total WINTER MAINTENANCE:		50,000.00	52,089.51	.00	2,089.51	104.2%
ROAD AND BRIDGE MAINTENANCE						
35-438-450	Contracted Services	438,000.00	.00	254,110.94	438,000.00-	0.0%
Total ROAD AND BRIDGE MAINTENANCE:		438,000.00	.00	254,110.94	438,000.00-	0.0%
HIGHWAY CONSTRUCTION						
35-439-600	Capital Construction	214,500.00	.00	118,004.53	214,500.00-	0.0%
Total HIGHWAY CONSTRUCTION:		214,500.00	.00	118,004.53	214,500.00-	0.0%
LIQUID FUELS FUND Revenue Total:		508,500.00	505,616.38	531,465.40	2,883.62-	99.4%
LIQUID FUELS FUND Expenditure Total:		702,500.00	52,089.51	372,115.47	650,410.49-	7.4%
Total LIQUID FUELS FUND:		194,000.00-	453,526.87	159,349.93	647,526.87	-233.8%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
ESCROW FUND						
INTEREST EARNINGS						
40-341-100	Interest Income	.00	4,084.29	.00	4,084.29	0.0%
Total INTEREST EARNINGS:		.00	4,084.29	.00	4,084.29	0.0%
INVOICED ESCROW RELATED FEES						
40-380-100	General Engineering Fees	.00	23,541.95	188,998.95	23,541.95	0.0%
40-380-200	Sewer Engineering Fees	.00	571.75	15,136.38	571.75	0.0%
40-380-300	Traffic Engineering Fees	.00	9,721.25	57,745.00	9,721.25	0.0%
40-380-500	Legal Fees	.00	3,280.00	30,401.61	3,280.00	0.0%
40-380-600	SALDO Administrative Fees	.00	1,305.67	8,569.15	1,305.67	0.0%
40-380-700	Escrow Release Filing Fee	.00	.00	.00	.00	0.0%
40-380-750	Miscellaneous Escrow Fees	.00	33.66	546.66	33.66	0.0%
40-380-800	County Recording Fees	.00	.00	896.50	.00	0.0%
40-380-950	Service Charges	.00	46.37-	1,081.62	46.37-	0.0%
Total INVOICED ESCROW RELATED FEES:		.00	38,407.91	303,375.87	38,407.91	0.0%
REIMBURSEABLE ESCROW EXPENSES						
40-414-100	Escrow Engineering Fees	.00	46,368.60	190,362.25	46,368.60	0.0%
40-414-200	Escrow Sewer Engineering Fees	.00	1,711.75	15,229.33	1,711.75	0.0%
40-414-300	Escrow Traffic Engineering Fee	.00	23,656.25	57,745.00	23,656.25	0.0%
40-414-500	Escrow Legal Fees	.00	6,530.00	32,018.75	6,530.00	0.0%
40-414-750	Miscellaneous Escrow Charges	.00	96.43	518.08	96.43	0.0%
40-414-800	County Recording Fees	.00	.00	805.75	.00	0.0%
Total REIMBURSEABLE ESCROW EXPENSES:		.00	78,363.03	296,679.16	78,363.03	0.0%
ESCROW FUND Revenue Total:		.00	42,492.20	303,375.87	42,492.20	0.0%
ESCROW FUND Expenditure Total:		.00	78,363.03	296,679.16	78,363.03	0.0%
Total ESCROW FUND:		.00	35,870.83-	6,696.71	35,870.83-	0.0%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
RECREATION FUND						
REAL PROPERTY TAXES						
96-301-100	Real Estate Tax - Current	139,000.00	2,146.42	139,421.24	136,853.58-	1.5%
96-301-400	Real Estate Tax - Delinquent	1,500.00	333.61	1,812.62	1,166.39-	22.2%
96-301-600	Real Estate Tax - Interim	500.00	12.00	1,103.48-	488.00-	2.4%
Total REAL PROPERTY TAXES:		141,000.00	2,492.03	140,130.38	138,507.97-	1.8%
INTEREST EARNINGS						
96-341-100	Interest Income	10,000.00	2,572.63	20,663.56	7,427.37-	25.7%
Total INTEREST EARNINGS:		10,000.00	2,572.63	20,663.56	7,427.37-	25.7%
RENTS AND ROYALTIES						
96-342-550	Advertising Rental Fees	.00	.00	.00	.00	0.0%
Total RENTS AND ROYALTIES:		.00	.00	.00	.00	0.0%
CHARGES FOR SERVICES						
96-367-110	Swimming Pool Fees	40,000.00	.00	51,300.66	40,000.00-	0.0%
96-367-130	Recreation Concessions	6,000.00	.00	7,435.73	6,000.00-	0.0%
96-367-140	Pavilion Rental Fees	8,000.00	2,105.00	12,900.00	5,895.00-	26.3%
96-367-200	Recreation Program Fees	500.00	70.68	563.84	429.32-	14.1%
96-367-210	Summer Camp Fees	5,000.00	.00	5,275.00	5,000.00-	0.0%
96-367-230	Special Event Fees	6,000.00	570.00	7,055.31	5,430.00-	9.5%
96-367-910	Hickory Park Ad Signs	1,000.00	.00	800.00	1,000.00-	0.0%
Total CHARGES FOR SERVICES:		66,500.00	2,745.68	85,330.54	63,754.32-	4.1%
TAX COLLECTION						
96-403-105	Commission (Tax Collector)	3,000.00	40.90	2,100.04	2,959.10-	1.4%
Total TAX COLLECTION:		3,000.00	40.90	2,100.04	2,959.10-	1.4%
LEGAL SERVICES						
96-404-310	General Legal Services	.00	.00	3,284.00	.00	0.0%
Total LEGAL SERVICES:		.00	.00	3,284.00	.00	0.0%
RECREATION ADMINISTRATION						
96-406-112	Salaries and Wages (FT)	50,000.00	5,929.64	.00	44,070.36-	11.9%
96-406-192	FICA/Medicare	4,000.00	453.61	.00	3,546.39-	11.3%
96-406-194	Unemployment Compensation	500.00	207.54	.00	292.46-	41.5%
96-406-195	Workers Compensation	500.00	238.66	.00	261.34-	47.7%
96-406-196	Health Insurance	23,000.00	.00	.00	23,000.00-	0.0%
96-406-197	Pension Payments	2,500.00	.00	.00	2,500.00-	0.0%
96-406-198	Dental Insurance	1,000.00	.00	.00	1,000.00-	0.0%
96-406-199	Other Insurance	1,500.00	.00	.00	1,500.00-	0.0%
96-406-260	Minor Equipment	3,000.00	2,129.97	.00	870.03-	71.0%
96-406-320	Communication	1,500.00	11.99	.00	1,488.01-	0.8%
96-406-390	Bank Fee	.00	.00	.00	.00	0.0%
96-406-420	Subscriptions & Memberships	1,000.00	140.00	.00	860.00-	14.0%
96-406-460	Continuing Education	1,000.00	.00	.00	1,000.00-	0.0%

Account Number	Account Title	2025 Current year Budget	2025-25 Current year Actual	2024-24 Prior year Actual	Variance	% of Budget
Total RECREATION ADMINISTRATION:		89,500.00	9,111.41	.00	80,388.59-	10.2%
BUILDINGS AND GROUNDS						
96-409-220	Operating Supplies	500.00	215.00	116.11	285.00-	43.0%
96-409-360	Utilities	8,000.00	1,319.11	8,308.25	6,680.89-	16.5%
96-409-371	Land Maintenance	10,000.00	707.03	7,880.63	9,292.97-	7.1%
96-409-372	Other Maintenance	1,000.00	.00	2,513.58	1,000.00-	0.0%
96-409-373	Building Maintenance	.00	.00	2,006.71	.00	0.0%
96-409-374	Machinery/Equip Maintenance	2,000.00	.00	.00	2,000.00-	0.0%
96-409-450	Contracted Services	33,000.00	2,464.65	29,776.53	30,535.35-	7.5%
Total BUILDINGS AND GROUNDS:		54,500.00	4,705.79	50,601.81	49,794.21-	8.6%
PARTICIPATION RECREATION						
96-452-118	Salaries and Wages (Seasonal)	80,000.00	.00	32,630.50	80,000.00-	0.0%
96-452-192	FICA/Medicare	6,500.00	.00	2,496.34	6,500.00-	0.0%
96-452-194	Unemployment Compensation	1,000.00	.00	1,142.13	1,000.00-	0.0%
96-452-195	Workers Compensation	1,000.00	.00	1,000.96	1,000.00-	0.0%
96-452-220	Operating Supplies	5,000.00	201.98	5,659.68	4,798.02-	4.0%
96-452-222	Chemicals	10,000.00	.00	9,904.06	10,000.00-	0.0%
96-452-238	Clothing and Uniforms	1,000.00	.00	267.02	1,000.00-	0.0%
96-452-239	Program Supplies	500.00	.00	.00	500.00-	0.0%
96-452-247	Summer Camp Supplies	5,000.00	.00	6,000.00	5,000.00-	0.0%
96-452-249	Special Event Supplies	17,500.00	550.88	16,477.52	16,949.12-	3.1%
96-452-300	Other Services & Charges	1,000.00	.00	1,102.91	1,000.00-	0.0%
96-452-320	Communication	500.00	29.40	92.40	470.60-	5.9%
96-452-340	Advertising & Printing	500.00	.00	.00	500.00-	0.0%
Total PARTICIPATION RECREATION:		129,500.00	782.26	76,773.52	128,717.74-	0.6%
INSURANCE						
96-486-100	Property & Liability Insurance	6,000.00	1,588.83	5,628.00	4,411.17-	26.5%
Total INSURANCE:		6,000.00	1,588.83	5,628.00	4,411.17-	26.5%
INTERFUND TRANSFERS						
96-492-031	To Recreation Capital Reserve	25,000.00	.00	60,000.00	25,000.00-	0.0%
Total INTERFUND TRANSFERS:		25,000.00	.00	60,000.00	25,000.00-	0.0%
RECREATION FUND Revenue Total:		217,500.00	7,810.34	246,124.48	209,689.66-	3.6%
RECREATION FUND Expenditure Total:		307,500.00	16,229.19	198,387.37	291,270.81-	5.3%
Total RECREATION FUND:		90,000.00-	8,418.85-	47,737.11	81,581.15	9.4%
Grand Totals:		1,621,712.00-	359,428.00-	2,988,805.59-	1,262,284.00	22.2%

Report Criteria:

- Includes only accounts with balances or activity
- Includes grand totals
- [Report].Fund <>"60" and <>"65" and <>"18"
- [Report].Source <>"300"