

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	701,146.11	741,255.45	35,853.89-	95.1%
01-301-400	Real Estate Tax - Delinquent	10,000.00	3,596.16	11,237.95	6,403.84-	36.0%
01-301-600	Real Estate Tax - Interim	2,500.00	313.45-	5,866.59-	2,813.45-	-12.5%
Total REAL PROPERTY TAXES:		749,500.00	704,428.82	746,626.81	45,071.18-	94.0%
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	1,959.44	5,390.75	2,040.56-	49.0%
01-310-100	Real Estate Transfer Tax	336,000.00	136,954.84	375,081.74	199,045.16-	40.8%
01-310-200	Earned Income Tax	3,245,500.00	1,316,643.32	3,173,325.03	1,928,856.68-	40.6%
01-310-500	Emergency Services Tax	17,500.00	5,402.60	17,925.75	12,097.40-	30.9%
Total LOCAL TAX ENABLING ACT TAXES:		3,638,000.00	1,463,748.70	3,608,440.97	2,174,251.30-	40.2%
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	500.00	1,000.00	500.00-	50.0%
01-321-610	Transient Retailers	2,000.00	1,300.00	550.00	700.00-	65.0%
01-321-620	Trash Hauler License	500.00	1,200.00	900.00	700.00	240.0%
01-321-800	Cable Television Franchise Fee	194,000.00	96,288.81	201,955.86	97,711.19-	49.6%
Total BUSINESS LICENSES & PERMITS:		198,500.00	99,388.81	204,605.86	99,111.19-	50.1%
NON-BUSINESS LICENSES & PERMIT						
01-322-200	Demolition Permits	500.00	175.00	112.50	325.00-	35.0%
01-322-300	Driveway Permits	1,500.00	50.00	1,645.00	1,450.00-	3.3%
01-322-840	Street Cut Permits	500.00	250.00	1,920.00	250.00-	50.0%
Total NON-BUSINESS LICENSES & PERMIT:		2,500.00	475.00	3,677.50	2,025.00-	19.0%
FINES						
01-331-100	District Court	5,000.00	2,700.05	5,256.38	2,299.95-	54.0%
01-331-110	Vehicle Code Violations	8,000.00	2,638.20	10,222.61	5,361.80-	33.0%
01-331-120	Non-Vehicle Code Violations	1,500.00	328.31	1,510.05	1,171.69-	21.9%
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	5,841.56	23,489.43	13,658.44-	30.0%
INTEREST EARNINGS						
01-341-030	Interest Income	70,000.00	26,566.41	119,618.06	43,433.59-	38.0%
Total INTEREST EARNINGS:		70,000.00	26,566.41	119,618.06	43,433.59-	38.0%
RENTS AND ROYALTIES						
01-342-530	Public Property Leases	26,500.00	9,187.00	26,001.25	17,313.00-	34.7%
Total RENTS AND ROYALTIES:		26,500.00	9,187.00	26,001.25	17,313.00-	34.7%
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	3,586.77	16,811.34	1,413.23-	71.7%
01-361-330	Zoning Permit Fees	15,000.00	3,650.00	17,136.00	11,350.00-	24.3%
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	3,825.00	10,050.00	3,925.00-	49.4%
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	2,690.25	9,965.71	7,309.75-	26.9%
Total CHARGES FOR SERVICES:		43,250.00	13,303.02	71,101.62	29,946.98-	30.8%
PUBLIC SAFETY						
01-362-410	Building Permits	56,500.00	18,671.90	93,716.62	37,828.10-	33.0%
01-362-411	UCC Fee	1,500.00	229.50	1,039.50	1,270.50-	15.3%
01-362-420	Electrical Permits	17,500.00	7,747.10	23,919.25	9,752.90-	44.3%
01-362-430	Plumbing Permits	10,500.00	4,097.30	12,597.00	6,402.70-	39.0%
01-362-440	Sewage Lateral Permits	500.00	20.50	45.00-	479.50-	4.1%
01-362-450	Use & Occupancy Permits	9,000.00	2,565.00	12,990.00	6,435.00-	28.5%
01-362-460	Stormwater Permits	2,500.00	550.00	2,475.00	1,950.00-	22.0%
01-362-470	Mechanical Permits	6,000.00	2,068.00	11,700.00	3,932.00-	34.5%
01-362-480	Other Permits	1,000.00	125.00	2,075.00	875.00-	12.5%
Total PUBLIC SAFETY:		105,000.00	36,074.30	160,467.37	68,925.70-	34.4%
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	4,406.88	11,702.54	4,406.88	0.0%
Total Unclassified Operating Revenue:		.00	4,406.88	11,702.54	4,406.88	0.0%
LEGISLATIVE BODY						
01-400-105	Salaries and Wages	12,500.00	5,208.45	12,500.28	7,291.55-	41.7%
01-400-192	FICA/Medicare	1,000.00	398.50	956.40	601.50-	39.9%
01-400-352	Liability Insurance	22,500.00	11,351.66	19,000.00	11,148.34-	50.5%
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	2,748.00	2,787.00	248.00	109.9%
01-400-460	Continuing Education	3,000.00	1,309.20	3,105.46	1,690.80-	43.6%
Total LEGISLATIVE BODY:		45,500.00	24,831.81	42,165.14	20,668.19-	54.6%
EXECUTIVE ADMINISTRATION						
01-401-110	Salaries and Wages	93,000.00	35,575.98	89,002.68	57,424.02-	38.3%
01-401-188	Deferred Compensation	.00	.00	.00	.00	0.0%

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01-401-192	FICA/Medicare	7,500.00	2,737.69	6,491.78	4,762.31-	36.5%
01-401-194	Unemployment Compensation	500.00	350.00	350.00	150.00-	70.0%
01-401-195	Workers Compensation	500.00	89.70	112.40	410.30-	17.9%
01-401-196	Health Insurance	23,000.00	10,757.99	17,416.53	12,242.01-	46.8%
01-401-197	Pension Payments	9,500.00	3,710.71	9,566.73	5,789.29-	39.1%
01-401-198	Dental Insurance	1,000.00	455.40	963.19	544.60-	45.5%
01-401-199	Other Insurance	1,500.00	693.00	1,386.00	807.00-	46.2%
01-401-320	Communication	500.00	146.04	1,238.20	353.96-	29.2%
01-401-338	Contractual Payments	10,362.00	3,917.50	11,029.36	6,444.50-	37.8%
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	1,377.51	2,414.96	1,177.51	688.8%
01-401-460	Continuing Education	5,000.00	631.71	5,164.96	4,368.29-	12.6%
Total EXECUTIVE ADMINISTRATION:		154,062.00	60,978.23	145,736.79	93,083.77-	39.6%
FINANCIAL ADMINISTRATION						
01-402-112	Salaries and Wages (FT)	40,000.00	15,312.50	37,422.58	24,687.50-	38.3%
01-402-192	FICA/Medicare	3,500.00	822.92	2,726.81	2,677.08-	23.5%
01-402-194	Unemployment Compensation	500.00	349.99	350.00	150.01-	70.0%
01-402-195	Workers Compensation	500.00	38.70	57.60	461.30-	7.7%
01-402-196	Health Insurance	23,000.00	12,035.24	16,535.23	10,964.76-	52.3%
01-402-197	Pension Payments	4,000.00	1,604.39	3,769.00	2,395.61-	40.1%
01-402-198	Dental Insurance	1,000.00	455.40	781.03	544.60-	45.5%
01-402-199	Other Insurance	1,000.00	392.16	756.48	607.84-	39.2%
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	30,047.83	42,125.42	13,452.17-	69.1%
01-402-318	Software License Fees	6,500.00	6,500.00	6,500.00	.00	100.0%
01-402-320	Communication	500.00	146.04	238.21	353.96-	29.2%
01-402-420	Subscriptions and Memberships	500.00	340.00	190.00	160.00-	68.0%
01-402-460	Continuing Education	2,500.00	554.80	1,200.94	1,945.20-	22.2%
Total FINANCIAL ADMINISTRATION:		128,000.00	68,652.44	113,508.62	59,347.56-	53.6%
TAX COLLECTION						
01-403-105	Commission (Tax Collector)	15,000.00	12,496.37	13,816.09	2,503.63-	83.3%
01-403-116	Commission (EIT/LST)	60,000.00	25,530.94	63,017.81	34,469.06-	42.6%
01-403-192	FICA/Medicare	1,500.00	1,529.55	1,691.11	29.55	102.0%
01-403-215	Postage	2,000.00	1,853.26	1,749.26	146.74-	92.7%
01-403-342	Printing	1,000.00	1,077.75	1,017.23	77.75	107.8%
01-403-353	Surety and Fidelity	1,000.00	.00	.00	1,000.00-	0.0%
Total TAX COLLECTION:		80,500.00	42,487.87	81,291.50	38,012.13-	52.8%
LEGAL SERVICES						
01-404-310	General Legal Services	70,000.00	40,060.44	142,900.64	29,939.56-	57.2%
01-404-314	Special Legal Services	130,000.00	95,530.96	268,229.11	34,469.04-	73.5%
Total LEGAL SERVICES:		200,000.00	135,591.40	411,129.75	64,408.60-	67.8%
GENERAL ADMINISTRATION						
01-406-112	Salaries and Wages	115,000.00	42,278.78	110,875.71	72,721.22-	36.8%
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	3,135.67	8,273.22	5,864.33-	34.8%
01-406-194	Unemployment Compensation	1,000.00	785.74	1,049.99	214.26-	78.6%
01-406-195	Workers Compensation	500.00	55.62	89.44	444.38-	11.1%
01-406-196	Health Insurance	31,500.00	5,158.11	22,304.15	26,341.89-	16.4%
01-406-197	Pension Payments	6,000.00	1,868.09	2,910.75	4,131.91-	31.1%
01-406-198	Dental Insurance	1,500.00	429.68	1,377.82	1,070.32-	28.6%
01-406-199	Other Insurance	1,000.00	536.24	1,062.21	463.76-	53.6%
01-406-210	Office Supplies	5,000.00	3,074.94	6,216.96	1,925.06-	61.5%
01-406-300	Other Services and Charges	1,500.00	1,570.62	1,312.87	70.62	104.7%
01-406-310	Professional Services	5,000.00	1,195.00	4,165.00	3,805.00-	23.9%
01-406-319	Human Resources	2,500.00	1,178.49	2,511.95	1,321.51-	47.1%
01-406-320	Communication	10,000.00	3,450.11	8,739.70	6,549.89-	34.5%
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	3,405.19	6,656.37	4,094.81-	45.4%
01-406-384	Equipment Rental	7,000.00	2,776.16	7,464.69	4,223.84-	39.7%
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	139.00	259.00	1,361.00-	9.3%
Total GENERAL ADMINISTRATION:		214,000.00	71,082.51	195,167.92	142,917.49-	33.2%
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	15,756.81	24,373.33	15,743.19-	50.0%
01-407-450	Contracted Services	19,500.00	7,540.00	20,759.50	11,960.00-	38.7%
Total INFORMATION TECHNOLOGY:		54,000.00	26,351.84	53,940.28	27,648.16-	48.8%
ENGINEERING						
01-408-313	General Engineering	35,000.00	22,340.45	64,271.00	12,659.55-	63.8%
01-408-318	Traffic Engineering	2,500.00	1,102.50	5,759.58	1,397.50-	44.1%
01-408-319	Stormwater Engineering	25,000.00	5,251.25	22,345.97	19,748.75-	21.0%
Total ENGINEERING:		62,500.00	28,694.20	92,376.55	33,805.80-	45.9%
BUILDING AND GROUNDS						
01-409-220	Operating Supplies	5,000.00	997.02	6,953.83	4,002.98-	19.9%
01-409-360	Utilities	44,500.00	21,936.68	38,157.17	22,563.32-	49.3%
01-409-370	Repairs and Maintenance	10,000.00	7,651.33	12,202.52	2,348.67-	76.5%
01-409-450	Contracted Services	12,500.00	4,799.75	11,529.00	7,700.25-	38.4%
Total BUILDING AND GROUNDS:		72,000.00	35,384.78	68,842.52	36,615.22-	49.1%
POLICE SERVICES						
01-410-112	Salaries and Wages	1,722,500.00	696,976.21	1,533,828.58	1,025,523.79-	40.5%
01-410-172	Holiday Payments	65,000.00	24,596.46	51,444.50	40,403.54-	37.8%
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	11,250.00	10,250.00	8,750.00-	56.3%
01-410-180	Overtime Payments	37,500.00	14,881.07	31,252.26	22,618.93-	39.7%
01-410-192	FICA/Medicare	141,500.00	57,150.98	123,531.71	84,349.02-	40.4%
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	30,885.21	35,990.72	13,114.79-	70.2%
01-410-196	Health Insurance	331,500.00	121,147.52	246,122.82	210,352.48-	36.5%

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01-410-197	Pension Payments	296,500.00	1,062.31	209,304.63	295,437.69-	0.4%
01-410-198	Dental Insurance	15,000.00	6,121.64	13,806.13	8,878.36-	40.8%
01-410-199	Other Insurance	15,500.00	7,457.01	13,952.24	8,042.99-	48.1%
01-410-210	Office Supplies	3,000.00	2,156.95	2,750.13	843.05-	71.9%
01-410-220	Operating Supplies	15,000.00	9,707.51	11,885.61	5,292.49-	64.7%
01-410-231	Vehicle Fuel - Gasoline	20,000.00	8,705.99	25,549.97	11,294.01-	43.5%
01-410-238	Clothing and Uniforms	23,000.00	5,285.11	23,031.60	17,714.89-	23.0%
01-410-260	Minor Equipment	48,000.00	9,517.83	24,056.76	38,482.17-	19.8%
01-410-300	Other Services and Charges	7,500.00	5,730.38	8,714.06	1,769.62-	76.4%
01-410-320	Communication	13,500.00	6,207.54	13,720.67	7,292.46-	46.0%
01-410-338	Contractual Payment	5,550.00	2,312.50	4,246.27	3,237.50-	41.7%
01-410-352	Liability Insurance	19,500.00	9,953.66	19,785.00	9,546.34-	51.0%
01-410-374	Equipment Maintenance	15,000.00	6,665.54	12,260.86	8,334.46-	44.4%
01-410-384	Equipment Rental	3,500.00	1,247.55	2,870.80	2,252.45-	35.6%
01-410-420	Subscriptions & Memberships	2,000.00	1,835.00	1,521.92	165.00-	91.8%
01-410-450	Contracted Services	20,500.00	4,475.40	20,407.75	16,024.60-	21.8%
01-410-460	Continuing Education	15,000.00	9,950.39	9,926.43	5,049.61-	66.3%
01-410-530	Contributions	5,000.00	5,180.00	4,930.00	180.00	103.6%
Total POLICE SERVICES:		2,919,050.00	1,071,984.72	2,466,691.40	1,847,065.28-	36.7%
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	10,936.77	46,253.90	34,063.23-	24.3%
Total FIRE PROTECTION SERVICES:		70,000.00	35,412.77	70,343.90	34,587.23-	50.6%
CODE ENFORCEMENT & ZONING						
01-413-112	Salaries and Wages (FT)	168,500.00	42,487.12	151,883.34	126,012.88-	25.2%
01-413-180	Overtime Payments	1,000.00	363.58	649.09	636.42-	36.4%
01-413-192	FICA/Medicare	13,000.00	3,144.80	11,240.17	9,855.20-	24.2%
01-413-194	Unemployment Compensation	1,000.00	683.24	700.02	316.76-	68.3%
01-413-195	Workers Compensation	500.00	171.36	241.88	328.64-	34.3%
01-413-196	Health Insurance	32,500.00	7,904.89	24,602.04	24,595.11-	24.3%
01-413-197	Pension Payments	8,500.00	8,549.42-	5,245.94	17,049.42-	-100.6%
01-413-198	Dental Insurance	2,000.00	637.56	2,046.72	1,362.44-	31.9%
01-413-199	Other Insurance	1,500.00	454.99	1,159.86	1,045.01-	30.3%
01-413-220	Operating Supplies	1,000.00	811.14	580.84	188.86-	81.1%
01-413-231	Vehicle Fuel - Gasoline	500.00	420.31	464.24	79.69-	84.1%
01-413-300	Other Services and Charges	500.00	.00	76.71	500.00-	0.0%
01-413-310	Professional Services	100,000.00	32,600.80	175,856.25	67,399.20-	32.6%
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	86.16	400.71	413.84-	17.2%
01-413-374	Equipment Maintenance	500.00	.00	601.89	500.00-	0.0%
01-413-420	Subscriptions and Memberships	500.00	125.00	877.17	375.00-	25.0%
01-413-450	Contracted Services	1,500.00	550.84	1,399.12	949.16-	36.7%
01-413-460	Continuing Education	2,000.00	915.05	1,442.81	1,084.95-	45.8%
01-413-530	UCC Permit Fees	2,000.00	328.50	733.50	1,671.50-	16.4%
Total CODE ENFORCEMENT & ZONING:		344,500.00	89,435.92	387,058.74	255,064.08-	26.0%
PLANNING AND ZONING						
01-414-110	Salaries and Wages	1,500.00	1,050.00	2,025.00	450.00-	70.0%

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	80.38	156.69	419.62-	16.1%
01-414-310	General Legal Services	15,000.00	22,107.64	45,845.06	7,107.64	147.4%
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	7,560.00	12,978.00	7,440.00-	50.4%
01-414-319	Stenographic Services	5,000.00	2,592.50	13,984.57	2,407.50-	51.9%
01-414-340	Advertising and Printing	3,000.00	1,973.00	3,847.82	1,027.00-	65.8%
01-414-460	Continuing Education	500.00	.00	110.00	500.00-	0.0%
Total PLANNING AND ZONING:		43,500.00	38,363.52	81,947.14	5,136.48-	88.2%
EMERGENCY MANAGEMENT						
01-415-750	Minor Equipment	5,000.00	594.00	2,330.00	4,406.00-	11.9%
Total EMERGENCY MANAGEMENT:		5,000.00	594.00	2,330.00	4,406.00-	11.9%
PUBLIC WORKS						
01-430-112	Salaries and Wages	458,500.00	162,756.71	425,831.15	295,743.29-	35.5%
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	16,608.11	20,417.47	3,391.89-	83.0%
01-430-192	FICA/Medicare	37,000.00	13,248.23	33,440.23	23,751.77-	35.8%
01-430-194	Unemployment Compensation	3,500.00	2,638.40	2,693.73	861.60-	75.4%
01-430-195	Workers Compensation	15,000.00	10,934.01	14,885.40	4,065.99-	72.9%
01-430-196	Health Insurance	130,000.00	41,080.93	89,638.18	88,919.07-	31.6%
01-430-197	Pension Payments	23,500.00	7,199.59	7,645.89	16,300.41-	30.6%
01-430-198	Dental Insurance	6,000.00	2,453.80	5,088.79	3,546.20-	40.9%
01-430-199	Other Insurance	4,000.00	1,773.59	3,747.62	2,226.41-	44.3%
01-430-220	Operating Supplies	6,000.00	2,414.31	8,193.55	3,585.69-	40.2%
01-430-238	Clothing and Uniforms	7,000.00	2,028.16	6,978.58	4,971.84-	29.0%
01-430-260	Minor Equipment	4,000.00	731.78	3,773.62	3,268.22-	18.3%
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	11,663.83	12,360.90	836.17-	93.3%
01-430-460	Continuing Education	1,000.00	.00	125.00	1,000.00-	0.0%
Total PUBLIC WORKS:		729,500.00	275,620.45	636,029.37	453,879.55-	37.8%
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	6,795.00	8,350.00	10,205.00-	40.0%
Total ROADWAY MAINTENANCE:		20,000.00	6,795.00	8,544.05	13,205.00-	34.0%
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	2,089.38	4,881.14	3,910.62-	34.8%
01-433-374	Machinery/Equipment Maint.	6,500.00	455.00	7,894.50	6,045.00-	7.0%
01-433-450	Contracted Services	2,000.00	6,459.00	2,720.00	4,459.00	323.0%

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	10,443.38	17,431.19	9,056.62-	53.6%
STREET LIGHTING						
01-434-360	Utilities	22,000.00	6,937.91	23,182.43	15,062.09-	31.5%
Total STREET LIGHTING:		22,000.00	6,937.91	23,182.43	15,062.09-	31.5%
STORM SEWERS & DRAINS						
01-436-220	Operating Supplies	10,000.00	2,392.05	2,236.58	7,607.95-	23.9%
Total STORM SEWERS & DRAINS:		10,000.00	2,392.05	2,236.58	7,607.95-	23.9%
FLEET MAINTENANCE SERVICES						
01-437-231	Vehicle Fuel - Gasoline	5,000.00	880.02	4,975.43	4,119.98-	17.6%
01-437-232	Vehicle Fuel - Diesel	17,500.00	7,924.36	23,702.27	9,575.64-	45.3%
01-437-260	Minor Equipment Maintenance	10,000.00	2,981.07	9,286.10	7,018.93-	29.8%
01-437-374	Heavy Equipment Maintenance	35,000.00	19,868.23	50,262.51	15,131.77-	56.8%
Total FLEET MAINTENANCE SERVICES:		67,500.00	31,653.68	88,226.31	35,846.32-	46.9%
ROAD & BRIDGE MAINTENANCE						
01-438-245	Highway Supplies	20,000.00	16,695.58	23,854.40	3,304.42-	83.5%
01-438-384	Equipment Rental	11,000.00	6,067.00	10,567.00	4,933.00-	55.2%
01-438-450	Contracted Services	5,000.00	459.60	6,260.10	4,540.40-	9.2%
Total ROAD & BRIDGE MAINTENANCE:		36,000.00	23,222.18	40,681.50	12,777.82-	64.5%
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	1,500.00	1,500.00	.00	100.0%
01-459-550	NHT Historical Society	1,750.00	1,750.00	1,750.00	.00	100.0%
01-459-551	Montgomery County Library	3,000.00	3,000.00	3,000.00	.00	100.0%
Total ANNUAL TOWNSHIP CONTRIBUTIONS:		106,250.00	56,250.00	106,245.04	50,000.00-	52.9%
DEBT PRINCIPAL						
01-471-300	Revenue Notes	289,000.00	301,000.00	298,000.00	12,000.00	104.2%
Total DEBT PRINCIPAL:		289,000.00	301,000.00	298,000.00	12,000.00	104.2%
DEBT INTEREST						
01-472-300	Revenue Notes	21,500.00	11,270.43	23,948.92	10,229.57-	52.4%
Total DEBT INTEREST:		21,500.00	11,270.43	23,948.92	10,229.57-	52.4%
INSURANCE						
01-486-100	Property & Liability Insurance	81,000.00	37,565.70	74,820.00	43,434.30-	46.4%

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	37,565.70	74,820.00	43,434.30-	46.4%
UNCLASSIFIED EXPENDITURES						
01-489-000	Unclassified Expenditures	.00	135,004.59	1,226.20	135,004.59	0.0%
Total UNCLASSIFIED EXPENDITURES:		.00	135,004.59	1,226.20	135,004.59	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	2,364,020.50	5,215,098.09	2,754,729.50-	46.2%
GENERAL FUND Expenditure Total:		5,794,862.00	2,628,001.38	5,729,771.23	3,166,860.62-	45.4%
Total GENERAL FUND:		676,112.00-	263,980.88-	514,673.14-	412,131.12	39.0%

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	227,121.78	240,114.31	11,878.22-	95.0%
03-301-400	Real Estate Tax - Delinquent	2,500.00	1,044.04	3,262.63	1,455.96-	41.8%
03-301-600	Real Estate Tax - Interim	1,000.00	101.51-	1,900.33-	1,101.51-	-10.2%
Total REAL PROPERTY TAXES:		242,500.00	228,064.31	241,476.61	14,435.69-	94.0%
INTEREST EARNINGS						
03-341-030	Interest Income	1,000.00	370.87	2,033.15	629.13-	37.1%
Total INTEREST EARNINGS:		1,000.00	370.87	2,033.15	629.13-	37.1%
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	3,698.92	4,089.57	1,301.08-	74.0%
Total TAX COLLECTION:		5,000.00	3,698.92	4,089.57	1,301.08-	74.0%
FIRE PROTECTION SERVICES						
03-411-540	NHT VFC Contribution	215,000.00	215,000.00	215,000.00	.00	100.0%
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	215,000.00	311,268.90	95,000.00-	69.4%
FLEET MAINTENANCE SERVICES						
03-437-233	Motor Fuels	3,000.00	1,869.39	2,290.95	1,130.61-	62.3%
Total FLEET MAINTENANCE SERVICES:		3,000.00	1,869.39	2,290.95	1,130.61-	62.3%
INSURANCE						
03-486-100	Property & Liability Insurance	23,500.00	11,769.66	25,320.00	11,730.34-	50.1%
Total INSURANCE:		23,500.00	11,769.66	25,320.00	11,730.34-	50.1%
FIRE PROTECTION FUND Revenue Total:		338,500.00	228,435.18	339,778.66	110,064.82-	67.5%
FIRE PROTECTION FUND Expenditure Total:		341,500.00	232,337.97	342,969.42	109,162.03-	68.0%
Total FIRE PROTECTION FUND:		3,000.00-	3,902.79-	3,190.76-	902.79-	130.1%

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	379,229.60	931,861.66	573,270.40-	39.8%
Total LOCAL TAX ENABLING ACT TAXES:		952,500.00	379,229.60	931,861.66	573,270.40-	39.8%
INTEREST EARNINGS						
04-341-030	Interest Income	85,000.00	46,279.26	166,001.40	38,720.74-	54.4%
Total INTEREST EARNINGS:		85,000.00	46,279.26	166,001.40	38,720.74-	54.4%
TAX COLLECTION						
04-403-116	Commission (EIT)	18,000.00	7,584.60	18,637.26	10,415.40-	42.1%
Total TAX COLLECTION:		18,000.00	7,584.60	18,637.26	10,415.40-	42.1%
LEGAL SERVICES						
04-404-314	Special Legal Services	15,000.00	168.00	16,727.78	14,832.00-	1.1%
Total LEGAL SERVICES:		15,000.00	168.00	16,727.78	14,832.00-	1.1%
BUILDING AND GROUNDS						
04-409-710	Land Improvements	380,000.00	44,154.40	69,899.96	335,845.60-	11.6%
Total BUILDING AND GROUNDS:		380,000.00	44,154.40	69,899.96	335,845.60-	11.6%
CONSERVATION OF NAT. RESOURCES						
04-461-710	Open Space Preservation	48,500.00	4,214.90-	1,379,955.60	52,714.90-	-8.7%
Total CONSERVATION OF NAT. RESOURCES:		48,500.00	4,214.90-	1,379,955.60	52,714.90-	-8.7%
OPEN SPACE FUND Revenue Total:		1,037,500.00	425,508.86	1,097,863.06	611,991.14-	41.0%
OPEN SPACE FUND Expenditure Total:		461,500.00	47,692.10	1,485,220.60	413,807.90-	10.3%
Total OPEN SPACE FUND:		576,000.00	377,816.76	387,357.54-	198,183.24-	65.6%

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	10,257.08	50,844.42	14,742.92-	41.0%
Total INTEREST EARNINGS:		25,000.00	10,257.08	50,844.42	14,742.92-	41.0%
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	925,198.95	2,110,462.79	1,202,301.05-	43.5%
08-364-101	EDU Rent Penalty Collections	24,500.00	7,952.18	24,229.89	16,547.82-	32.5%
08-364-102	Sewer Certification Fees	3,000.00	1,070.00	3,225.00	1,930.00-	35.7%
08-364-103	Dry EDU Fees	1,000.00	390.00	540.00	610.00-	39.0%
08-364-110	Sewer Connection Fees	.00	.00	4,661.00-	.00	0.0%
08-364-900	Other Fees	1,000.00	11.24	418.80	988.76-	1.1%
Total SANITATION:		2,157,000.00	934,622.37	2,134,215.48	1,222,377.63-	43.3%
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	35,575.92	89,002.68	57,424.08-	38.3%
08-401-192	FICA/Medicare	7,500.00	2,455.09	6,491.76	5,044.91-	32.7%
Total EXECUTIVE ADMINISTRATION:		100,500.00	38,031.01	95,494.44	62,468.99-	37.8%
FINANCIAL ADMINISTRATION						
08-402-112	Salaries and Wages	40,000.00	15,312.49	37,422.58	24,687.51-	38.3%
08-402-192	FICA/Medicare	3,500.00	1,395.70	2,726.91	2,104.30-	39.9%
08-402-310	Professional Services	13,500.00	5,500.00	13,200.00	8,000.00-	40.7%
Total FINANCIAL ADMINISTRATION:		57,000.00	22,208.19	53,349.49	34,791.81-	39.0%
LEGAL SERVICES						
08-404-310	General Legal Services	20,000.00	5,473.97	24,034.98	14,526.03-	27.4%
08-404-314	Special Legal Services	45,000.00	958.27	54,304.52	44,041.73-	2.1%
Total LEGAL SERVICES:		65,000.00	6,432.24	78,339.50	58,567.76-	9.9%
SEWER ADMINISTRATION						
08-406-215	Postage	12,000.00	7,036.19	12,542.65	4,963.81-	58.6%
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	5,783.11	15,650.44	9,216.89-	38.6%
08-406-384	Equipment Rental	2,500.00	865.80	1,540.48	1,634.20-	34.6%
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	13,685.10	34,490.57	20,814.90-	39.7%
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	11,994.64	18,518.87	4,505.36-	72.7%
08-407-450	Contracted Services	20,500.00	8,573.53	20,711.18	11,926.47-	41.8%
Total INFORMATION TECHNOLOGY:		42,000.00	22,233.29	48,488.84	19,766.71-	52.9%
ENGINEERING						
08-408-310	General Engineering	50,000.00	12,275.50	65,381.41	37,724.50-	24.6%
08-408-319	Stormwater Engineering	.00	.00	.00	.00	0.0%
Total ENGINEERING:		50,000.00	12,275.50	65,381.41	37,724.50-	24.6%
BUILDINGS AND GROUNDS						
08-409-220	Operating Supplies	2,000.00	612.13	2,175.47	1,387.87-	30.6%
08-409-360	Utilities	214,500.00	90,983.80	226,618.47	123,516.20-	42.4%
08-409-371	Land Maintenance	2,000.00	.00	4,950.00	2,000.00-	0.0%
08-409-372	Influx Infiltration Maintenanc	150,000.00	67,755.00	304,752.34	82,245.00-	45.2%
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	25,322.76	55,232.64	64,677.24-	28.1%
08-409-450	Contracted Services	145,500.00	63,126.37	133,857.66	82,373.63-	43.4%
Total BUILDINGS AND GROUNDS:		607,000.00	248,033.05	732,959.06	358,966.95-	40.9%
WASTEWATER PLANT OPERATIONS						
08-429-112	Salaries and Wages	317,000.00	124,744.71	302,049.04	192,255.29-	39.4%
08-429-180	Overtime Payments	20,000.00	4,534.47	24,419.58	15,465.53-	22.7%
08-429-181	Retention Bonus	8,000.00	.00	.00	8,000.00-	0.0%
08-429-192	FICA/Medicare	26,500.00	8,488.90	24,418.52	18,011.10-	32.0%
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	7,565.67	9,708.60	2,934.33-	72.1%
08-429-196	Health Insurance	78,000.00	21,057.75	45,616.57	56,942.25-	27.0%
08-429-197	Pension Payments	16,000.00	6,607.66	16,762.81	9,392.34-	41.3%
08-429-198	Dental Insurance	3,000.00	1,264.40	2,564.04	1,735.60-	42.1%
08-429-199	Other Insurance	3,000.00	1,453.12	2,801.28	1,546.88-	48.4%
08-429-220	Operating Supplies	15,000.00	1,633.34	7,215.87	13,366.66-	10.9%
08-429-222	Chemicals	85,000.00	30,835.68	72,019.74	54,164.32-	36.3%
08-429-225	Lab Services	30,000.00	11,594.00	44,796.52	18,406.00-	38.6%
08-429-238	Clothing and Uniforms	4,500.00	1,890.23	3,984.89	2,609.77-	42.0%
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	312.87	443.81	1,187.13-	20.9%
08-429-460	Continuing Education	10,000.00	4,211.72	6,758.51	5,788.28-	42.1%
Total WASTEWATER PLANT OPERATIONS:		630,500.00	227,594.51	581,579.23	402,905.49-	36.1%
FLEET MAINTENANCE SERVICES						
08-437-231	Vehicle Fuel - Gasoline	2,500.00	735.73	2,163.03	1,764.27-	29.4%
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	566.23	3,761.71	4,433.77-	11.3%
Total FLEET MAINTENANCE SERVICES:		10,000.00	1,301.96	17,057.87	8,698.04-	13.0%
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	32,079.66	82,963.44	32,920.34-	49.4%
Total INSURANCE:		65,000.00	32,079.66	82,963.44	32,920.34-	49.4%
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	250,000.00	350,000.00	.00	100.0%
Total INTERFUND TRANSFERS:		250,000.00	250,000.00	350,000.00	.00	100.0%
SEWER OPERATING FUND Revenue Total:		2,207,400.00	944,879.45	2,210,836.95	1,262,520.55-	42.8%
SEWER OPERATING FUND Expenditure Total:		2,516,000.00	1,468,187.90	2,748,828.85	1,047,812.10-	58.4%
Total SEWER OPERATING FUND:		308,600.00-	523,308.45-	537,991.90-	214,708.45-	169.6%

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	11,835.15	50,205.96	8,164.85-	59.2%
Total INTEREST EARNINGS:		20,000.00	11,835.15	50,205.96	8,164.85-	59.2%
INTERFUND TRANSFERS						
10-392-008	From Sewer Operating Fund	250,000.00	250,000.00	350,000.00	.00	100.0%
Total INTERFUND TRANSFERS:		250,000.00	250,000.00	350,000.00	.00	100.0%
BUILDINGS AND GROUNDS						
10-409-720	Capital - Other	.00	662.50	.00	662.50	0.0%
10-409-730	Capital - Building	150,000.00	160,149.64	74,032.03	10,149.64	106.8%
10-409-740	Capital-Machinery/Equipment	476,000.00	127,814.36	426,118.33	348,185.64-	26.9%
Total BUILDINGS AND GROUNDS:		626,000.00	288,626.50	500,150.36	337,373.50-	46.1%
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	261,835.15	400,205.96	8,164.85-	97.0%
SEWER CAPITAL FUND Expenditure Total:		626,000.00	288,626.50	534,859.32	337,373.50-	46.1%
Total SEWER CAPITAL FUND:		356,000.00-	26,791.35-	134,653.36-	329,208.65	7.5%

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	27,902.39	94,250.89	22,097.61-	55.8%
Total INTEREST EARNINGS:		50,000.00	27,902.39	94,250.89	22,097.61-	55.8%
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	27,902.39	204,730.89	22,097.61-	55.8%
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-	26,642.39	172,765.70	76,642.39	-53.3%

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	102,570.66	108,438.31	5,429.34-	95.0%
19-301-400	Real Estate Taxes - Delinquent	1,500.00	580.03	1,812.54	919.97-	38.7%
19-301-600	Real Estate Tax - Interim	500.00	45.85-	858.22-	545.85-	-9.2%
Total REAL PROPERTY TAXES:		110,000.00	103,104.84	109,392.63	6,895.16-	93.7%
INTEREST EARNINGS						
19-341-100	Interest on Investments	15,000.00	8,695.71	33,083.18	6,304.29-	58.0%
Total INTEREST EARNINGS:		15,000.00	8,695.71	33,083.18	6,304.29-	58.0%
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	1,899.45	2,100.05	600.55-	76.0%
Total TAX COLLECTION:		2,500.00	1,899.45	2,100.05	600.55-	76.0%
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	112,066.15	143,007.61	12,933.85-	89.7%
ROAD EQUIPMENT CAPITAL FUND Expenditure Total:		77,500.00	63,794.45	307,327.11	13,705.55-	82.3%
Total ROAD EQUIPMENT CAPITAL FUND:		47,500.00	48,271.70	164,319.50-	771.70	101.6%

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	19,103.20	136,263.28	20,896.80-	47.8%
Total INTEREST EARNINGS:		40,000.00	19,103.20	136,263.28	20,896.80-	47.8%
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	39,028.76	378,342.94	250,971.24-	13.5%
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	39,520.96	1,814,505.20	400,479.04-	9.0%
POLICE SERVICES						
30-410-740	Capital - Machinery/Equipment	180,000.00	61,834.50	116,406.27	118,165.50-	34.4%
Total POLICE SERVICES:		180,000.00	61,834.50	116,406.27	118,165.50-	34.4%
CAPITAL RESERVE FUND Revenue Total:		40,000.00	19,103.20	288,939.02	20,896.80-	47.8%
CAPITAL RESERVE FUND Expenditure Total:		620,000.00	101,355.46	1,930,911.47	518,644.54-	16.3%
Total CAPITAL RESERVE FUND:		580,000.00-	82,252.26-	1,641,972.45-	497,747.74	14.2%

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	5,113.81	13,635.14	2,386.19-	68.2%
Total INTEREST EARNINGS:		7,500.00	5,113.81	13,635.14	2,386.19-	68.2%
INTERFUND TRANSFERS						
31-392-096	From Recreation Fund	25,000.00	25,000.00	60,000.00	.00	100.0%
Total INTERFUND TRANSFERS:		25,000.00	25,000.00	60,000.00	.00	100.0%
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	4,361.82	1,469.59	638.18-	87.2%
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	8,950.63	64,745.79	11,049.37-	44.8%
RECREATION RESERVE FUND Revenue Total:		32,500.00	30,113.81	73,635.14	2,386.19-	92.7%
RECREATION RESERVE FUND Expenditure Total:		20,000.00	8,950.63	64,745.79	11,049.37-	44.8%
Total RECREATION RESERVE FUND:		12,500.00	21,163.18	8,889.35	8,663.18	169.3%

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	10,483.64	34,746.95	4,516.36-	69.9%
Total INTEREST EARNINGS:		15,000.00	10,483.64	34,746.95	4,516.36-	69.9%
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	512,351.25	531,465.40	3,851.25	100.8%
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-	460,261.74	159,349.93	654,261.74	-237.2%

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	8,070.77	.00	8,070.77	0.0%
Total INTEREST EARNINGS:		.00	8,070.77	.00	8,070.77	0.0%
INVOICED ESCROW RELATED FEES						
40-380-100	General Engineering Fees	.00	55,907.80	188,998.95	55,907.80	0.0%
40-380-200	Sewer Engineering Fees	.00	12,739.21	15,136.38	12,739.21	0.0%
40-380-300	Traffic Engineering Fees	.00	27,285.00	57,745.00	27,285.00	0.0%
40-380-500	Legal Fees	.00	10,223.80	30,401.61	10,223.80	0.0%
40-380-600	SALDO Administrative Fees	.00	.00	8,569.15	.00	0.0%
40-380-700	Escrow Release Filing Fee	.00	.00	.00	.00	0.0%
40-380-750	Miscellaneous Escrow Fees	.00	99.04	546.66	99.04	0.0%
40-380-800	County Recording Fees	.00	.00	896.50	.00	0.0%
40-380-950	Service Charges	.00	72.48	1,081.62	72.48	0.0%
Total INVOICED ESCROW RELATED FEES:		.00	106,327.33	303,375.87	106,327.33	0.0%
REIMBURSEABLE ESCROW EXPENSES						
40-414-100	Escrow Engineering Fees	.00	76,942.21	190,362.25	76,942.21	0.0%
40-414-200	Escrow Sewer Engineering Fees	.00	15,412.25	15,229.33	15,412.25	0.0%
40-414-300	Escrow Traffic Engineering Fee	.00	33,267.20	57,745.00	33,267.20	0.0%
40-414-500	Escrow Legal Fees	.00	12,539.80	32,018.75	12,539.80	0.0%
40-414-750	Miscellaneous Escrow Charges	.00	160.69	518.08	160.69	0.0%
40-414-800	County Recording Fees	.00	.00	805.75	.00	0.0%
Total REIMBURSEABLE ESCROW EXPENSES:		.00	138,322.15	296,679.16	138,322.15	0.0%
ESCROW FUND Revenue Total:		.00	114,398.10	303,375.87	114,398.10	0.0%
ESCROW FUND Expenditure Total:		.00	138,322.15	296,679.16	138,322.15	0.0%
Total ESCROW FUND:		.00	23,924.05-	6,696.71	23,924.05-	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	131,877.21	139,421.24	7,122.79-	94.9%
96-301-400	Real Estate Tax - Delinquent	1,500.00	580.00	1,812.62	920.00-	38.7%
96-301-600	Real Estate Tax - Interim	500.00	58.96-	1,103.48-	558.96-	-11.8%
Total REAL PROPERTY TAXES:		141,000.00	132,398.25	140,130.38	8,601.75-	93.9%
INTEREST EARNINGS						
96-341-100	Interest Income	10,000.00	5,890.56	20,663.56	4,109.44-	58.9%
Total INTEREST EARNINGS:		10,000.00	5,890.56	20,663.56	4,109.44-	58.9%
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	14,694.93	51,300.66	25,305.07-	36.7%
96-367-130	Recreation Concessions	6,000.00	35.14	7,435.73	5,964.86-	0.6%
96-367-140	Pavilion Rental Fees	8,000.00	5,105.00	12,900.00	2,895.00-	63.8%
96-367-200	Recreation Program Fees	500.00	208.55	563.84	291.45-	41.7%
96-367-210	Summer Camp Fees	5,000.00	1,215.00	5,275.00	3,785.00-	24.3%
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	100.00	800.00	900.00-	10.0%
Total CHARGES FOR SERVICES:		66,500.00	21,928.62	85,330.54	44,571.38-	33.0%
TAX COLLECTION						
96-403-105	Commission (Tax Collector)	3,000.00	1,899.45	2,100.04	1,100.55-	63.3%
Total TAX COLLECTION:		3,000.00	1,899.45	2,100.04	1,100.55-	63.3%
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 (PT)	50,000.00	11,656.28	.00	38,343.72-	23.3%
96-406-192	FICA/Medicare	4,000.00	891.70	.00	3,108.30-	22.3%
96-406-194	Unemployment Compensation	500.00	349.99	.00	150.01-	70.0%
96-406-195	Workers Compensation	500.00	302.66	.00	197.34-	60.5%
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	98.05	.00	1,401.95-	6.5%
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	15,568.65	.00	73,931.35-	17.4%
BUILDINGS AND GROUNDS						
96-409-220	Operating Supplies	500.00	426.51	116.11	73.49-	85.3%
96-409-360	Utilities	8,000.00	2,649.78	8,308.25	5,350.22-	33.1%
96-409-371	Land Maintenance	10,000.00	4,326.91	7,880.63	5,673.09-	43.3%
96-409-372	Other Maintenance	1,000.00	209.41	2,513.58	790.59-	20.9%
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	11,645.15	29,776.53	21,354.85-	35.3%
Total BUILDINGS AND GROUNDS:		54,500.00	19,257.76	50,601.81	35,242.24-	35.3%
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	413.32	1,000.96	586.68-	41.3%
96-452-220	Operating Supplies	5,000.00	822.37	5,659.68	4,177.63-	16.4%
96-452-222	Chemicals	10,000.00	1,406.49	9,904.06	8,593.51-	14.1%
96-452-238	Clothing and Uniforms	1,000.00	304.00	267.02	696.00-	30.4%
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	1,002.68	16,477.52	16,497.32-	5.7%
96-452-300	Other Services & Charges	1,000.00	454.27	1,102.91	545.73-	45.4%
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	4,432.53	76,773.52	125,067.47-	3.4%
INSURANCE						
96-486-100	Property & Liability Insurance	6,000.00	3,177.66	5,628.00	2,822.34-	53.0%
Total INSURANCE:		6,000.00	3,177.66	5,628.00	2,822.34-	53.0%
INTERFUND TRANSFERS						
96-492-031	To Recreation Capital Reserve	25,000.00	25,000.00	60,000.00	.00	100.0%
Total INTERFUND TRANSFERS:		25,000.00	25,000.00	60,000.00	.00	100.0%
RECREATION FUND Revenue Total:		217,500.00	160,217.43	246,124.48	57,282.57-	73.7%
RECREATION FUND Expenditure Total:		307,500.00	69,336.05	198,387.37	238,163.95-	22.5%
Total RECREATION FUND:		90,000.00-	90,881.38	47,737.11	180,881.38	-101.0%
Grand Totals:		1,621,712.00-	100,877.37	2,988,805.59-	1,722,589.37	-6.2%

Report Criteria:

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