

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals with revenue and expenditure totals

[Report].Fund = "01","04","05","07","08","09","10","23","30","35","37","38"

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
General Fund						
Real Property Taxes						
01-301.100	Real Estate Taxes - Current	\$5,764,879	\$5,757,698	\$6,412,926	\$6,800,000	\$387,074
01-301.200	Real Estate Taxes - Discount	\$0	(\$167)	(\$121,093)	(\$126,139)	(\$5,046)
01-301.300	Real Estate Taxes - Penalties	\$0	\$5,049	\$6,029	\$10,000	\$3,971
01-301.500	Real Estate Taxes - Delinquent	\$66,115	\$93,212	\$58,099	\$43,000	(\$15,099)
Total Real Property Taxes:		\$5,830,994	\$5,855,792	\$6,355,961	\$6,726,861	\$370,900
Local Tax Act 511 Taxes						
01-310.100	Real Estate Transfer Tax	\$557,065	\$599,074	\$496,835	\$350,000	(\$146,835)
01-310.210	Earned Income Taxes	\$3,236,700	\$3,314,717	\$3,340,000	\$3,340,000	\$0
01-310.500	Local Services Tax	\$388,980	\$397,324	\$375,300	\$375,000	(\$300)
Total Local Tax Act 511 Taxes:		\$4,182,746	\$4,311,115	\$4,212,135	\$4,065,000	(\$147,135)
Business License/Permits						
01-321.320	Junk Yard License	\$220	\$110	\$0	\$110	\$110
01-321.400	Apartment Licenses	\$231,985	\$255,844	\$215,551	\$235,000	\$19,449
01-321.800	Cable Television Franchise Fee	\$231,051	\$213,967	\$200,510	\$200,000	(\$510)
Total Business License/Permits:		\$463,256	\$469,921	\$416,061	\$435,110	\$19,049
Fines						
01-331.110	Vehicle Code Violations	\$31,982	\$29,348	\$54,487	\$55,000	\$513
01-331.120	Ordinance Violations	\$16,556	\$8,733	\$6,500	\$8,500	\$2,000
01-331.130	State Police Fines	\$0	\$6,162	\$2,716	\$0	(\$2,716)
Total Fines:		\$48,539	\$44,244	\$63,703	\$63,500	(\$203)
Investment Earnings						
01-341.100	Interest on Investments	\$505,066	\$447,024	\$135,000	\$74,128	(\$60,872)
01-341.140	Insurance Dividends	\$3,398	\$5,300	\$11,748	\$0	(\$11,748)
Total Investment Earnings:		\$508,463	\$452,324	\$146,748	\$74,128	(\$72,620)
State Operating/Capital Grants						
01-354.010	State Grants	\$36,092	\$44,643	\$49,436	\$60,000	\$10,564
01-354.200	ARPA Grants	\$313,673	\$731,318	\$0	\$0	\$0
Total State Operating/Capital Grants:		\$349,765	\$775,960	\$49,436	\$60,000	\$10,564
State Shared Revenue						
01-355.010	Public Utility Realty Taxes	\$0	\$9,258	\$0	\$10,000	\$10,000
01-355.040	Beverage License	\$2,450	\$1,550	\$4,067	\$1,500	(\$2,567)
01-355.050	Pension System State Aid	\$729,086	\$841,493	\$886,534	\$887,000	\$466
01-355.070	Foreign Fire Insurance Premium	\$117,976	\$119,621	\$127,988	\$130,000	\$2,012
Total State Shared Revenue:		\$849,512	\$971,923	\$1,018,589	\$1,028,500	\$9,911
Charges for Services						

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
01-361.310	Land Development Fees	\$8,000	\$7,972	\$19,247	\$9,000	(\$10,247)
01-361.330	Conditional Use Fees	\$2,500	\$5,000	\$3,333	\$2,500	(\$833)
01-361.340	Zoning Hearing Board Fees	\$10,720	\$5,400	\$9,133	\$8,000	(\$1,133)
01-361.430	Public Works - Service Charges	\$0	\$0	\$4,000	\$4,500	\$500
01-361.700	Document Reproduction Fees	\$66	\$65	\$0	\$0	\$0
01-361.710	Fee In Lieu	\$0	\$32,275	\$0	\$10,000	\$10,000
Total Charges for Services:		\$21,286	\$50,712	\$35,713	\$34,000	(\$1,713)

Public Safety

01-362.100	Special Police Services	\$66,611	\$23,621	\$16,320	\$18,000	\$1,680
01-362.110	Sale of Police Reports	\$8,920	\$7,531	\$7,460	\$8,000	\$540
01-362.115	Criminal Processing Fees	\$600	\$34,928	\$24,938	\$26,000	\$1,062
01-362.120	Police Services - Fingerprint	\$70,345	\$3,375	\$3,735	\$4,200	\$465
01-362.125	Livescan Contributions	\$0	\$300	\$0	\$0	\$0
01-362.140	Crossing Guards	\$18,492	\$16,491	\$22,232	\$33,880	\$11,648
01-362.200	Fire Safety Inspection Fees	\$7,206	\$9,293	\$2,064	\$9,000	\$6,936
01-362.410	Building Permits	\$83,979	\$134,271	\$55,343	\$110,000	\$54,657
01-362.420	Electrical Permits	\$32,380	\$50,370	\$31,240	\$38,000	\$6,760
01-362.430	Plumbing Permits	\$25,740	\$34,005	\$43,587	\$35,000	(\$8,587)
01-362.450	Use and Occupancy Permits	\$15,585	\$19,210	\$9,500	\$11,000	\$1,500
01-362.460	Mechanical System Permits	\$47,250	\$80,835	\$59,293	\$60,000	\$707
01-362.470	Zoning Permits	\$0	\$0	\$0	\$5,000	\$5,000
01-362.480	Sign Permits	\$2,100	\$2,100	\$1,900	\$1,500	(\$400)
01-362.490	Amusement Device License	\$6,380	\$8,250	\$5,867	\$6,000	\$133
01-362.500	Intergovernmental Agreements	\$66,279	\$9,008	\$0	\$0	\$0
01-362.600	Other Revenue	\$4,297	\$17,169	\$0	\$0	\$0
01-362.800	DARE Donations	\$0	\$0	\$400	\$0	(\$400)
Total Public Safety:		\$456,164	\$450,756	\$283,879	\$365,580	\$81,701

Highways & Streets

01-363.100	Street, Sidewalk and Curb Rep	\$3,133	\$18,110	\$9,423	\$6,000	(\$3,423)
01-363.600	Other Revenue	\$30,728	\$26,584	\$0	\$0	\$0
Total Highways & Streets:		\$33,861	\$44,694	\$9,423	\$6,000	(\$3,423)

Miscellaneous Revenue

01-380.010	Miscellaneous Revenue	\$0	\$37,162	\$2,509	\$700	(\$1,809)
01-380.999	Clean Up Revenue	\$463,561	\$113,309	\$12,800	\$0	(\$12,800)
Total Miscellaneous Revenue:		\$463,561	\$150,472	\$15,309	\$700	(\$14,609)

Proceeds of Asset Sales

01-391.100	Sale of Property and Equipment	\$62,908	\$10,979	\$18,338	\$0	(\$18,338)
Total Proceeds of Asset Sales:		\$62,908	\$10,979	\$18,338	\$0	(\$18,338)

Interfund Transfers

01-392.004	From Parking Fund	\$0	\$0	\$130,000	\$100,000	(\$30,000)
01-392.005	From 421 W Main St Fund	\$108,567	\$105,181	\$105,000	\$105,000	\$0

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
01-392.007	From Electric Fund	\$4,989,168	\$5,019,168	\$5,000,000	\$6,000,000	\$1,000,000
01-392.008	From Sewer Fund	\$1,431,524	\$1,431,523	\$1,000,000	\$3,000,000	\$2,000,000
01-392.010	Transfer from Parking Auth	\$0	\$0	\$0	\$0	\$0
01-392.040	Transfer from Parking Meter CC	\$65,000	\$0	\$0	\$0	\$0
Total Interfund Transfers:		\$6,594,259	\$6,555,872	\$6,235,000	\$9,205,000	\$2,970,000

Refunds

01-395.000	Refund of Prior Year Expenditu	\$0	\$0	\$27,646	\$0	(\$27,646)
01-395.001	Insurance Recoveries	\$203,044	\$145,023	\$14	\$0	(\$14)
01-395.004	Parking Authority - Admin fee	\$17,500	\$21,000	\$14,000	\$0	(\$14,000)
01-395.007	Electric Fund - Service and Fa	\$420,000	\$420,000	\$420,000	\$420,000	\$0
01-395.008	Sewer Fund - Service and Facil	\$220,000	\$220,000	\$220,000	\$220,000	\$0
Total Refunds:		\$860,544	\$806,023	\$681,660	\$640,000	(\$41,660)

Legislative Body

01-400.105	Salaries and Wages	\$0	\$0	\$0	\$0	\$0
01-400.112	Salaries and Wages	\$27,400	\$25,986	\$23,595	\$69,150	\$45,555
01-400.192	FICA/Medicare	\$2,096	\$1,988	\$1,823	\$5,290	\$3,467
01-400.210	Office Supplies	\$59	\$214	\$0	\$0	\$0
01-400.310	Professional Services	\$0	\$0	\$20	\$0	(\$20)
01-400.340	Advertising & Printing	\$957	\$8,539	\$6,995	\$3,500	(\$3,495)
01-400.420	Subscriptions & Memberships	\$2,286	\$341	\$0	\$1,000	\$1,000
01-400.460	Trainings & Meetings	\$203	\$296	\$0	\$200	\$200
Total Legislative Body:		\$33,001	\$37,363	\$32,433	\$79,140	\$46,707

Executive

01-401.112	Salaries and Wages	\$460,866	\$518,407	\$529,391	\$535,282	\$5,891
01-401.149	Holiday Pay	\$3,184	\$3,457	\$0	\$0	\$0
01-401.179	Bonus & Incentives	\$0	\$0	\$68	\$0	(\$68)
01-401.180	Overtime Pay	\$500	\$1,219	\$4,304	\$2,290	(\$2,014)
01-401.181	Other Salaries	\$0	\$0	\$10,300	\$10,000	(\$300)
01-401.186	Clothing Allowance	\$84	\$100	\$0	\$0	\$0
01-401.190	ER Retirement Contributions	\$0	\$1,145	\$67,666	\$69,595	\$1,929
01-401.192	FICA/Medicare	\$35,385	\$38,792	\$40,030	\$40,954	\$924
01-401.196	Medical Insurance	\$169,995	\$183,552	\$177,679	\$182,347	\$4,668
01-401.198	Disability Insurance	\$9,023	\$9,418	\$3,158	\$3,445	\$287
01-401.199	Group Life Insurance	\$3,595	\$3,382	\$5,463	\$6,763	\$1,300
01-401.210	Office Supplies	\$1,272	\$1,914	\$762	\$1,500	\$738
01-401.220	Operating Supplies	\$29,558	\$31,078	\$26,200	\$27,000	\$800
01-401.260	Minor Equipment	\$426	\$0	\$0	\$0	\$0
01-401.310	Professional Services	\$6,692	\$6,750	\$576	\$45,000	\$44,424
01-401.320	Communications	\$28,149	\$27,896	\$29,745	\$20,000	(\$9,745)
01-401.420	Subscriptions & Memberships	\$9,079	\$19,381	\$16,845	\$12,000	(\$4,845)
01-401.460	Training & Meetings	\$13,005	\$13,978	\$26,501	\$25,000	(\$1,501)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Executive:		\$770,811	\$860,469	\$938,688	\$981,176	\$42,488
Financial Administration						
01-402.112	Salaries and Wages	\$254,831	\$288,539	\$343,169	\$403,712	\$60,543
01-402.149	Holiday Pay	\$1,625	\$2,612	\$0	\$0	\$0
01-402.180	Overtime Pay	\$246	\$948	\$2,509	\$0	(\$2,509)
01-402.181	Other Salaries	\$3,343	\$7,416	\$14,094	\$14,803	\$709
01-402.190	ER Retirement Contributions	\$0	\$452	\$34,673	\$49,359	\$14,686
01-402.192	FICA/Medicare	\$19,387	\$22,658	\$27,172	\$30,995	\$3,823
01-402.196	Medical Insurance	\$77,685	\$60,251	\$59,604	\$36,910	(\$22,694)
01-402.198	Disability Insurance	\$10,210	\$5,258	\$2,884	\$2,586	(\$298)
01-402.199	Group Life Insurance	\$1,941	\$2,022	\$4,469	\$4,476	\$7
01-402.210	Office Supplies	\$665	\$1,283	\$4,984	\$5,000	\$16
01-402.220	Operating Supplies	\$1,558	\$11,954	\$348	\$0	(\$348)
01-402.260	Minor Equipment	\$917	\$900	\$0	\$1,000	\$1,000
01-402.310	Professional Services	\$41,750	\$8,825	\$435,958	\$175,000	(\$260,958)
01-402.320	Communications	\$1,173	\$2,437	\$200	\$1,000	\$800
01-402.340	Advertising and Printing	\$0	\$2,170	\$0	\$0	\$0
01-402.420	Subscriptions & Memberships	\$440	\$683	\$1,794	\$1,000	(\$794)
01-402.450	Contracted Services	\$108,501	\$78,458	\$75,374	\$75,000	(\$374)
01-402.460	Trainings & Meetings	\$9,992	\$3,469	\$1,722	\$5,000	\$3,278
Total Financial Administration:		\$534,265	\$500,336	\$1,008,954	\$805,841	(\$203,113)
Tax Collection						
01-403.105	Salaries and Wages	\$0	\$0	\$0	\$0	\$0
01-403.112	Salaries and Wages	\$26,875	\$25,493	\$25,428	\$26,400	\$972
01-403.160	Commission	\$39,682	\$41,532	\$38,986	\$45,000	\$6,014
01-403.192	FICA/Medicare	\$2,056	\$1,950	\$1,945	\$2,020	\$75
01-403.220	Operating Supplies	\$2,904	\$3,089	\$4,339	\$3,500	(\$839)
01-403.310	Professional Services	\$0	\$0	\$211	\$0	(\$211)
Total Tax Collection:		\$71,518	\$72,064	\$70,909	\$76,920	\$6,011
Legal Services						
01-404.301	General Legal Services	\$85,551	\$45,261	\$55,075	\$64,000	\$8,925
01-404.314	Special Legal Services	\$76,050	\$67,821	\$73,047	\$60,000	(\$13,047)
Total Legal Services:		\$161,601	\$113,081	\$128,122	\$124,000	(\$4,122)
General Administration						
01-406.215	Postage	\$0	\$5,005	\$9,354	\$10,000	\$646
01-406.220	Operating Supplies	\$15,316	\$5,009	\$9,281	\$9,000	(\$281)
01-406.260	Minor Equipment	\$47	\$0	\$0	\$0	\$0
01-406.320	Communications	\$1,756	\$1,297	\$0	\$1,000	\$1,000
01-406.340	Advertising and Printing	\$11,043	\$17,759	\$10,279	\$10,000	(\$279)
01-406.384	Equipment Leasing	\$0	\$6,501	\$9,668	\$10,000	\$332
01-406.390	Professional Services	\$0	\$48,429	\$467	\$0	(\$467)
01-406.420	Subscriptions and Memberships	\$450	\$435	\$1,924	\$1,000	(\$924)
01-406.450	Contracted Services	\$12,678	\$17,735	\$18,667	\$20,000	\$1,333

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total General Administration:		\$41,290	\$102,170	\$59,640	\$61,000	\$1,360
Information Technology						
01-407.112	Salaries and Wages	\$204,413	\$246,528	\$257,540	\$280,228	\$22,688
01-407.149	Holiday Pay	\$1,868	\$2,640	\$0	\$0	\$0
01-407.180	Overtime Pay	\$4,927	\$1,720	\$2,454	\$2,489	\$35
01-407.181	Other Salaries	\$62	\$7,108	\$8,128	\$8,294	\$166
01-407.186	Clothing Allowance	\$0	\$374	\$315	\$0	(\$315)
01-407.190	ER Retirement Contributions	\$0	\$445	\$31,085	\$33,338	\$2,253
01-407.192	FICA/Medicare	\$13,033	\$19,546	\$20,270	\$22,218	\$1,948
01-407.196	Medical Insurance	\$66,369	\$60,527	\$65,077	\$69,614	\$4,537
01-407.198	Disability Insurance	\$3,457	\$4,404	\$1,195	\$1,772	\$577
01-407.199	Group Life Insurance	\$1,244	\$1,492	\$1,491	\$2,792	\$1,301
01-407.220	Operating Supplies	\$0	\$6,454	\$329	\$5,000	\$4,671
01-407.252	Equipment Parts	\$16,166	\$14,588	\$12,766	\$20,000	\$7,234
01-407.310	Professional Services	\$6,008	\$25,342	\$17,486	\$15,000	(\$2,486)
01-407.318	Software License Fees	\$76,483	\$86,094	\$79,549	\$90,000	\$10,451
01-407.320	Communications	\$13,866	\$26,505	\$16,849	\$25,000	\$8,151
01-407.450	Contracted Services	\$178,060	\$101,832	\$94,344	\$97,500	\$3,156
01-407.460	Training & Meetings	\$292	\$2,410	\$541	\$1,500	\$959
Total Information Technology:		\$586,247	\$608,007	\$609,419	\$674,745	\$65,326
Engineering						
01-408.313	General Engineering	\$62,854	\$49,849	\$12,359	\$12,500	\$141
01-408.317	Traffic Engineering	\$90,966	\$120,916	\$37,061	\$37,000	(\$61)
01-408.318	Storm Water Engineering	\$650	\$0	\$10,996	\$11,000	\$4
01-408.320	Land Development Engineering	\$0	\$0	\$2,820	\$3,000	\$180
01-408.414	Project Management Engineering	\$0	\$26,000	\$117	\$0	(\$117)
Total Engineering:		\$154,470	\$196,765	\$63,353	\$63,500	\$147
Buildings and Grounds						
01-409.112	Salaries and Wages	\$184,152	\$185,599	\$196,441	\$208,638	\$12,197
01-409.149	Holiday Pay	\$3,520	\$3,483	\$0	\$0	\$0
01-409.180	Overtime Pay	\$955	\$1,967	\$1,757	\$2,269	\$512
01-409.181	Other Salaries	\$245	\$41	\$0	\$0	\$0
01-409.190	ER Retirement Contributions	\$0	\$229	\$17,325	\$18,289	\$964
01-409.192	FICA/Medicare	\$13,234	\$14,088	\$15,015	\$16,134	\$1,119
01-409.196	Medical Insurance	\$57,898	\$63,615	\$36,418	\$36,910	\$492
01-409.198	Disability Insurance	\$2,981	\$2,434	\$1,609	\$1,032	(\$577)
01-409.199	Group Life Insurance	\$1,087	\$885	\$2,197	\$1,459	(\$738)
01-409.220	Operating Supplies	\$28,206	\$15,417	\$10,002	\$20,000	\$9,998
01-409.236	Building Supplies	\$1,824	\$388	\$14	\$2,500	\$2,486
01-409.320	Communications	\$89	\$305	\$0	\$500	\$500
01-409.360	Utilities	\$90,753	\$130,341	\$128,703	\$120,000	(\$8,703)
01-409.373	Repairs and Maintenance	\$34,750	\$27,388	\$71,387	\$35,000	(\$36,387)
01-409.450	Contracted Services	\$49,610	\$71,481	\$66,111	\$90,000	\$23,889

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Buildings and Grounds:		\$469,304	\$517,661	\$546,979	\$552,731	\$5,752
Police Services						
01-410.112	Salaries and Wages	\$3,681,895	\$3,985,086	\$4,135,178	\$4,308,475	\$173,297
01-410.146	Crossing Guards Salaries	(\$1,159)	\$0	\$0	\$67,763	\$67,763
01-410.149	Holiday Pay	\$182,844	\$188,868	\$198,880	\$200,317	\$1,437
01-410.179	Bonus & Incentives	\$137,845	\$150,453	\$14,866	\$11,200	(\$3,666)
01-410.180	Overtime Pay	\$255,515	\$226,464	\$240,277	\$230,812	(\$9,465)
01-410.181	Other Salaries	\$231,916	\$13,588	\$9,980	\$11,075	\$1,095
01-410.182	Shift Differential	\$0	\$1,324	\$16,299	\$32,672	\$16,373
01-410.183	Longevity	\$0	\$1,237	\$140,763	\$154,094	\$13,331
01-410.186	Clothing Allowance	\$6,120	\$6,206	\$6,123	\$6,240	\$117
01-410.190	ER Retirement Contributions	\$0	\$273	\$56,989	\$58,060	\$1,071
01-410.192	FICA/Medicare	\$120,518	\$129,478	\$112,784	\$127,417	\$14,633
01-410.196	Medical Insurance	\$1,390,814	\$1,271,950	\$1,322,887	\$1,390,086	\$67,199
01-410.198	Disability Insurance	\$28,963	\$22,434	\$8,895	\$7,841	(\$1,054)
01-410.199	Group Life Insurance	\$11,150	\$8,955	\$14,697	\$15,069	\$372
01-410.210	Office Supplies	\$9,687	\$4,298	\$2,222	\$2,600	\$378
01-410.211	Office Supplies- Livescan	\$0	\$0	\$413	\$326	(\$87)
01-410.215	Postage	\$2,801	\$3,286	\$1,923	\$2,100	\$177
01-410.220	Operating Supplies	\$34,989	\$19,529	\$16,834	\$17,840	\$1,006
01-410.221	Special Event Supplies	\$47	\$3,070	\$7,307	\$8,100	\$793
01-410.238	Clothing and Uniforms	\$43,144	\$22,940	\$20,364	\$27,624	\$7,260
01-410.239	Munitions Supplies	\$12,581	\$7,501	\$4,209	\$8,100	\$3,891
01-410.260	Minor Equipment	\$92,459	\$7,427	\$6,884	\$13,650	\$6,766
01-410.261	Equipment-Livescan	\$13,594	\$11,994	\$0	\$0	\$0
01-410.270	Information Technology	\$31,576	\$136,390	\$48,068	\$115,012	\$66,944
01-410.310	Professional Services	\$23,842	\$7,236	\$4,733	\$8,000	\$3,267
01-410.314	Legal Services	\$311,888	\$0	\$2,024	\$3,100	\$1,076
01-410.317	Civil Service	\$12,309	\$11,484	\$3,852	\$4,000	\$148
01-410.320	Communications	\$72,906	\$77,118	\$79,260	\$82,000	\$2,740
01-410.340	Advertising and Printing	\$6,527	\$1,775	\$1,049	\$1,250	\$201
01-410.370	Repairs and Maintenance	\$3,036	\$1,452	\$847	\$1,000	\$153
01-410.374	Equipment Maintenance	\$1,184	\$1,125	\$0	\$0	\$0
01-410.384	Equipment Leasing	\$59,264	\$54,570	\$42,764	\$38,760	(\$4,004)
01-410.420	Subscriptions and Memberships	\$4,734	\$19,455	\$22,284	\$10,600	(\$11,684)
01-410.450	Contracted Services	\$42,482	\$34,956	\$57,672	\$92,880	\$35,208
01-410.451	Contracted Services-Livescan	\$10,612	\$0	\$7,360	\$0	(\$7,360)
01-410.460	Training and Meetings	\$31,684	\$34,387	\$26,076	\$31,600	\$5,524
01-410.530	Mutual Aid Cost	\$4,770	\$5,000	\$6,881	\$8,000	\$1,119
01-410.531	Other Services	(\$250)	\$115	\$0	\$0	\$0
01-410.700	Capital Purchases	\$0	\$135,448	\$23,238	\$0	(\$23,238)
01-410.800	DARE Expenditures	\$0	\$0	\$3,806	\$2,900	(\$906)
Total Police Services:		\$6,872,284	\$6,606,872	\$6,668,688	\$7,100,563	\$431,875
Fire Protection Services						
01-411.112	Salaries and Wages	\$116,143	\$117,958	\$90,774	\$66,950	(\$23,824)
01-411.181	Other Salaries	\$0	\$0	\$0	\$658	\$658
01-411.190	ER Retirement Contributions	\$0	\$186	\$10,606	\$8,789	(\$1,817)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
01-411.192	FICA/Medicare	\$8,415	\$9,309	\$6,858	\$5,172	(\$1,686)
01-411.196	Medical Insurance	\$49,715	\$48,341	\$46,271	\$0	(\$46,271)
01-411.198	Disability Insurance	\$0	\$502	\$680	\$453	(\$227)
01-411.199	Group Life Insurance	\$0	\$195	\$1,121	\$876	(\$245)
01-411.220	Operating Supplies	\$2,825	\$1,602	\$1,476	\$22,500	\$21,024
01-411.238	Clothing and Uniforms	\$787	\$534	\$0	\$1,000	\$1,000
01-411.260	Minor Equipment	\$270	\$2,578	\$672	\$2,500	\$1,828
01-411.310	Professional Services	\$1,500	\$10,500	\$14,667	\$15,000	\$333
01-411.320	Communications	\$379	\$1,097	\$1,325	\$1,500	\$175
01-411.370	Repairs and Maintenance	\$0	\$177	\$7	\$800	\$793
01-411.420	Subscriptions and Memberships	\$208	\$918	\$324	\$500	\$176
01-411.460	Training and Meetings	\$1,020	\$1,081	\$0	\$2,500	\$2,500
01-411.540	Contribution To Fire Company	\$202,542	\$182,000	\$182,000	\$182,000	\$0
01-411.545	Incentive program	\$75,000	\$75,000	\$75,000	\$75,000	\$0
Total Fire Protection Services:		\$458,804	\$451,978	\$431,781	\$386,198	(\$45,583)
Code Enforcement & Zoning						
01-413.112	Salaries and Wages	\$439,234	\$468,136	\$443,109	\$529,568	\$86,459
01-413.149	Holiday Pay	\$18,015	\$15,989	\$0	\$0	\$0
01-413.180	Overtime Pay	\$3,587	\$4,571	\$3,407	\$1,544	(\$1,863)
01-413.181	Other Salaries	\$7,822	\$14,477	\$7,786	\$8,294	\$508
01-413.190	ER Retirement Contributions	\$0	\$841	\$44,001	\$57,017	\$13,016
01-413.192	FICA/Medicare	\$34,303	\$35,477	\$33,088	\$41,223	\$8,135
01-413.196	Medical Insurance	\$206,448	\$200,367	\$133,213	\$187,434	\$54,221
01-413.198	Disability Insurance	\$10,443	\$8,790	\$2,382	\$3,339	\$957
01-413.199	Group Life Insurance	\$2,571	\$2,169	\$1,892	\$4,231	\$2,339
01-413.210	Office Supplies	\$336	\$113	\$1,058	\$500	(\$558)
01-413.220	Operating Supplies	\$2,616	\$1,567	\$485	\$1,000	\$515
01-413.260	Minor Equipment	\$544	\$0	\$910	\$500	(\$410)
01-413.310	Professional Services	\$418	\$7,128	\$2,376	\$4,000	\$1,624
01-413.320	Communications	\$3,876	\$3,343	\$3,601	\$3,500	(\$101)
01-413.340	Advertising and Printing	\$1,669	\$2,417	\$1,237	\$1,000	(\$237)
01-413.384	Equipment Leasing	\$8,295	\$2,262	\$0	\$0	\$0
01-413.390	Bank Services Charges/Fees	\$0	\$207	\$1,855	\$1,000	(\$855)
01-413.420	Subscriptions and Memberships	\$10,468	\$1,037	\$1,895	\$6,000	\$4,105
01-413.450	Contracted Services	\$5,859	\$3,100	\$0	\$4,000	\$4,000
01-413.460	Training and Meetings	\$2,293	\$1,376	\$1,905	\$5,000	\$3,095
Total Code Enforcement & Zoning:		\$758,796	\$773,367	\$684,200	\$859,150	\$174,950
Planning Commission						
01-414.310	Professional Services	\$6,823	\$8,598	\$4,798	\$10,000	\$5,202
01-414.340	Advertising and Printing	\$473	\$319	\$159	\$500	\$341
01-414.450	Contracted Services	\$28,027	\$24,031	\$13,440	\$25,000	\$11,560
Total Planning Commission:		\$35,323	\$32,947	\$18,397	\$35,500	\$17,103
Emergency Management						
01-415.112	Salaries and Wages	\$0	\$7,593	(\$7,593)	\$0	\$7,593
01-415.180	Overtime Salaries	\$0	\$593	(\$593)	\$0	\$593

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
01-415.181	Other Salaries	\$0	\$80	(\$80)	\$0	\$80
01-415.182	Shift Differential	\$0	\$49	(\$49)	\$0	\$49
01-415.190	ER Retirement Contributions	\$0	\$438	(\$438)	\$0	\$438
01-415.192	FICA/Medicare	\$0	\$617	(\$617)	\$0	\$617
01-415.196	Medical Insurance	\$0	\$33,320	\$385	\$0	(\$385)
01-415.198	Disability Insurance	\$0	\$1,217	\$868	\$0	(\$868)
01-415.199	Group Life Insurance	\$0	\$318	\$624	\$0	(\$624)
01-415.220	Operating Supplies	\$391	(\$2,626)	\$0	\$15,000	\$15,000
01-415.238	Uniforms	\$0	\$465	\$0	\$500	\$500
01-415.260	Minor Equipment	\$322	\$2,025	\$0	\$1,000	\$1,000
01-415.420	Subscriptions and Memberships	\$229	\$199	\$0	\$250	\$250
01-415.450	Contracted Services	\$79	\$1,675	\$0	\$1,500	\$1,500
01-415.460	Trainings and Meetings	\$1,786	\$240	\$280	\$3,000	\$2,720
Total Emergency Management:		\$2,807	\$46,203	(\$7,213)	\$21,250	\$28,463
Zoning Hearing Board						
01-418.220	Operating Supplies	\$0	\$0	\$186	\$0	(\$186)
01-418.310	Professional Services	\$13,177	\$14,822	\$8,238	\$16,500	\$8,262
01-418.340	Advertising & Printing	\$8,050	\$10,477	\$4,062	\$5,000	\$938
01-418.450	Contracted Services	\$998	\$1,830	\$240	\$1,500	\$1,260
Total Zoning Hearing Board:		\$22,225	\$27,130	\$12,726	\$23,000	\$10,274
Public Works						
01-430.112	Salaries and Wages	\$1,043,560	\$1,107,998	\$1,092,462	\$1,211,157	\$118,695
01-430.149	Holiday Pay	\$40,277	\$36,887	\$0	\$0	\$0
01-430.179	Bonus & Incentives	\$1,150	\$200	\$547	\$0	(\$547)
01-430.180	Overtime Pay	\$103,108	\$110,969	\$143,642	\$121,837	(\$21,805)
01-430.181	Other Salaries	\$7,046	\$551	\$547	\$0	(\$547)
01-430.186	Clothing Allowance	\$0	\$0	\$0	\$3,600	\$3,600
01-430.190	ER Retirement Contributions	\$0	\$1,851	\$121,944	\$135,529	\$13,585
01-430.192	FICA/Medicare	\$86,081	\$93,626	\$91,726	\$100,854	\$9,128
01-430.196	Medical Insurance	\$303,080	\$296,149	\$353,929	\$346,228	(\$7,701)
01-430.198	Disability Insurance	\$25,759	\$16,152	\$8,010	\$8,074	\$64
01-430.199	Group Life Insurance	\$8,608	\$6,244	\$13,360	\$15,602	\$2,242
01-430.210	Office Supplies	\$5,491	\$168	\$653	\$1,700	\$1,047
01-430.220	Operating Supplies	\$42,032	\$32,219	\$34,299	\$35,000	\$701
01-430.238	Uniforms	\$13,417	\$12,478	\$10,505	\$12,500	\$1,995
01-430.260	Minor Equipment	\$6,610	\$6,975	\$5,600	\$7,000	\$1,400
01-430.320	Communications	\$10,455	\$9,939	\$7,109	\$10,000	\$2,891
01-430.340	Advertising and Printing	\$8,747	\$8,009	\$5,820	\$5,000	(\$820)
01-430.360	Utilities	\$0	\$8,447	\$8,918	\$10,000	\$1,082
01-430.370	Maintenance and Repair	\$1,483	\$8,848	\$1,863	\$3,000	\$1,137
01-430.374	Equipment Maintenance	\$2,268	\$3,054	\$5,537	\$6,500	\$963
01-430.384	Equipment Rentals	\$375	\$0	\$0	\$20,000	\$20,000
01-430.420	Subscriptions and Memberships	\$6,793	\$4,416	\$3,159	\$5,000	\$1,841
01-430.450	Contracted Services	\$23,636	\$18,632	\$10,183	\$12,500	\$2,317
01-430.460	Trainings and Meetings	\$2,887	\$5,045	\$1,676	\$4,000	\$2,324

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Public Works:		\$1,742,861	\$1,788,856	\$1,921,489	\$2,075,081	\$153,592
Street Cleaning						
01-431.220	Operating Supplies	\$0	\$0	\$0	\$5,500	\$5,500
01-431.245	Highway Supplies	\$0	\$1,167	\$0	\$0	\$0
01-431.374	Equipment Maintenance	\$1,171	\$503	\$27	\$2,500	\$2,473
01-431.450	Contracted Services	\$54,704	\$63,992	\$49,465	\$50,000	\$535
Total Street Cleaning:		\$55,875	\$65,663	\$49,492	\$58,000	\$8,508
Snow and Ice Removal						
01-432.220	Operating Supplies	\$0	\$56,986	\$82,204	\$70,000	(\$12,204)
01-432.260	Minor Equipment	\$0	\$0	\$752	\$0	(\$752)
01-432.374	Equipment Maintenance	\$10,133	\$2,351	\$6,763	\$6,000	(\$763)
01-432.450	Contracted Services	\$9,500	\$10,500	\$33,863	\$35,000	\$1,137
Total Snow and Ice Removal:		\$19,633	\$69,837	\$123,582	\$111,000	(\$12,582)
Sidewalks and Crosswalks						
01-435.220	Operating Supplies	\$21,965	\$39,031	\$14,185	\$25,000	\$10,815
01-435.450	Contracted Services	\$5,688	\$2,900	\$4,600	\$3,500	(\$1,100)
Total Sidewalks and Crosswalks:		\$27,653	\$41,931	\$18,785	\$28,500	\$9,715
Storm Sewers and Drains						
01-436.220	Operating Supplies	\$40,461	\$10,010	\$26,316	\$24,000	(\$2,316)
01-436.450	Contracted Services	\$0	\$0	\$0	\$5,000	\$5,000
Total Storm Sewers and Drains:		\$40,461	\$10,010	\$26,316	\$29,000	\$2,684
Fleet Maintenance Service						
01-437.220	Operating Supplies	\$8,415	\$10,508	\$7,503	\$15,000	\$7,497
01-437.231	Motor Fuels - Gasoline	\$13,328	\$39,319	\$49,218	\$50,000	\$782
01-437.232	Motor Fuels - Diesel	\$28,598	\$25,722	\$25,306	\$30,000	\$4,694
01-437.235	Oils and Lubricants	\$596	\$881	\$309	\$500	\$191
01-437.253	Administration	\$2,825	\$3,044	\$7,009	\$2,500	(\$4,509)
01-437.254	Police Services	\$149,225	\$100,758	\$44,279	\$150,000	\$105,721
01-437.255	Code Enforcement	\$2,640	\$5,100	\$2,949	\$5,000	\$2,051
01-437.256	Public Works	\$15,785	\$21,914	\$15,443	\$15,000	(\$443)
01-437.257	Emergency Management	\$0	\$0	\$4,747	\$4,000	(\$747)
01-437.259	Heavy Equipment	\$25,619	\$16,749	\$18,372	\$30,000	\$11,628
01-437.260	Minor Equipment	\$593	\$90	\$2,270	\$2,000	(\$270)
01-437.450	Contracted Services	\$0	\$0	\$200	\$0	(\$200)
Total Fleet Maintenance Service:		\$247,623	\$224,083	\$177,605	\$304,000	\$126,395
Road & Bridge Maintenance						
01-438.220	Operating Supplies	\$60,608	\$69,489	\$38,791	\$57,000	\$18,209
01-438.260	Minor Equipment	\$0	\$0	\$408	\$0	(\$408)
01-438.374	Equipment Maintenance	\$0	\$890	\$0	\$0	\$0

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
01-438.384	Equipment Rentals	\$35,364	\$10,500	\$12,287	\$11,500	(\$787)
01-438.450	Contracted Services	\$8,475	\$0	\$0	\$0	\$0
Total Road & Bridge Maintenance:		\$104,448	\$80,879	\$51,486	\$68,500	\$17,014
Library						
01-456.190	ER Retirement Contributions	\$0	\$431	\$0	\$15,000	\$15,000
01-456.196	Medical Insurance	\$96,366	\$81,444	\$111,696	\$100,000	(\$11,696)
01-456.198	Disability Insurance	\$5,408	\$2,680	\$1,358	\$2,000	\$642
01-456.199	Group Life Insurance	\$2,199	\$1,073	\$2,236	\$2,000	(\$236)
01-456.220	Operating Supplies	\$10,236	\$4,436	\$1,578	\$20,000	\$18,422
01-456.320	Communications	\$1,642	\$2,704	\$4,652	\$2,000	(\$2,652)
01-456.373	Repairs and Maintenance - Buil	\$0	\$923	\$8,516	\$10,000	\$1,484
01-456.500	Contribution to Library	\$435,628	\$535,606	\$689,491	\$600,000	(\$89,491)
Total Library:		\$551,478	\$629,298	\$819,527	\$751,000	(\$68,527)
Historical Society						
01-459.360	Utilities	\$8,387	\$9,005	\$8,540	\$8,300	(\$240)
01-459.373	Repairs and Maintenance - Buil	\$9,431	\$18,600	\$2,753	\$7,000	\$4,247
01-459.500	Contribution from Borough	\$29,792	\$27,500	\$36,667	\$27,500	(\$9,167)
Total Historical Society:		\$47,610	\$55,105	\$47,960	\$42,800	(\$5,160)
Contributions & Grants						
01-460.500	Borough Contribution -VMSC	\$0	\$25,000	\$33,333	\$50,000	\$16,667
01-460.501	ENVIRONMENTAL ADVISORY COMMIS	\$0	\$0	\$0	\$5,000	\$5,000
Total Contributions & Grants:		\$0	\$25,000	\$33,333	\$55,000	\$21,667
Economic Development						
01-463.112	Wages	\$0	\$0	\$0	\$150,000	\$150,000
01-463.190	ER Retirement	\$0	\$0	\$0	\$19,500	\$19,500
01-463.192	FICA/Medicare	\$0	\$0	\$0	\$11,475	\$11,475
01-463.196	Medical Insurance	\$0	\$0	\$0	\$40,543	\$40,543
01-463.198	Disability Insurance	\$0	\$0	\$0	\$960	\$960
01-463.199	Group Life Insurance	\$0	\$0	\$0	\$1,962	\$1,962
01-463.500	Discover Lansdale	\$50,000	\$50,000	\$50,000	\$50,000	\$0
01-463.600	Economic Development	\$9,946	\$48,053	\$32,078	\$35,000	\$2,922
01-463.601	Economic Development Consul	\$60,000	\$45,000	\$0	\$0	\$0
Total Economic Development:		\$119,946	\$143,053	\$82,078	\$309,440	\$227,362
Employer Paid Benefits						
01-483.190	Other Personal Services	\$0	\$0	\$506	\$0	(\$506)
01-483.191	Post Retirement Medical	\$0	\$19,505	\$149,269	\$150,000	\$731
01-483.192	Retiree Life & Disability Ins	\$0	\$845	\$7,687	\$10,000	\$2,313
01-483.194	Unemployment Compensation	\$0	\$19,074	\$1,018	\$1,000	(\$18)
01-483.195	Workers Compensation	\$289,517	\$177,252	\$255,428	\$300,000	\$44,572
01-483.197	Police Pension Plan	\$1,226,404	\$1,310,102	\$1,518,943	\$1,234,039	(\$284,904)
01-483.198	Non-Uniformed Pension Plan	\$338,054	\$479,973	\$0	\$0	\$0

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
01-483.500	Human Resource Programs	\$1,610	\$3,300	\$10	\$0	(\$10)
Total Employer Paid Benefits:		\$1,855,585	\$2,010,051	\$1,932,861	\$1,695,039	(\$237,822)
Insurance						
01-486.100	Property and Liability	\$209,647	\$277,140	\$242,264	\$250,000	\$7,736
01-486.600	Professional Bonds	\$0	\$0	\$0	\$5,000	\$5,000
Total Insurance:		\$209,647	\$277,140	\$242,264	\$255,000	\$12,736
Refunds						
01-488.320	Refunds	\$164,433	\$0	\$21,997	\$0	(\$21,997)
Total Refunds:		\$164,433	\$0	\$21,997	\$0	(\$21,997)
Unclassified Expenditure						
01-489.100	Firemans Relief Association	\$117,976	\$119,621	\$127,988	\$130,000	\$2,012
01-489.200	Bad Debt Expense	\$74,636	\$0	\$0	\$0	\$0
01-489.999	Clean Up Expense	\$79,110	\$26,045	\$788	\$0	(\$788)
Total Unclassified Expenditure:		\$271,722	\$145,666	\$128,776	\$130,000	\$1,224
Interfund Transfers						
01-492.109	To Park & Rec Fund	\$1,270,567	\$1,393,936	\$1,641,000	\$400,000	(\$1,241,000)
01-492.123	To Debt Service Fund	\$1,176,427	\$1,541,913	\$1,173,398	\$1,169,636	(\$3,762)
01-492.130	To Capital Project Fund	\$971,707	\$5,923,464	\$1,850,000	\$1,600,000	(\$250,000)
01-492.135	Transfer to Liquid Fuels Fund	\$322,074	\$0	\$0	\$0	\$0
01-492.140	To Cemetery Fund	\$1,000	\$26,000	\$25,000	\$25,000	\$0
Total Interfund Transfers:		\$3,741,775	\$8,885,313	\$4,689,398	\$3,194,636	(\$1,494,762)
General Fund Revenue Total:		\$20,725,857	\$20,950,788	\$19,541,955	\$22,704,379	\$3,162,424
General Fund Expenditure Total:		\$20,173,493	\$25,398,297	\$21,634,025	\$20,951,710	(\$682,315)
Total General Fund:		\$552,364	(\$4,447,509)	(\$2,092,070)	\$1,752,669	\$3,844,739

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Parking Fund						
Fines						
04-331.140	Parking Violation Fines	\$30,177	\$19,914	\$57,738	\$60,000	\$2,262
Total Fines:		\$30,177	\$19,914	\$57,738	\$60,000	\$2,262
Investment Earnings						
04-341.100	Interest on Investments	\$31,124	\$32,792	\$44,310	\$23,640	(\$20,670)
Total Investment Earnings:		\$31,124	\$32,792	\$44,310	\$23,640	(\$20,670)
Highways & Streets						
04-363.210	Parking Meter Use	\$62,084	\$57,462	\$87,657	\$96,000	\$8,343
Total Highways & Streets:		\$62,084	\$57,462	\$87,657	\$96,000	\$8,343
Parking Facilities						
04-445.112	Salaries and Wages	\$16,455	\$16,292	\$17,458	\$18,094	\$636
04-445.149	Holiday Pay	\$150	\$393	\$0	\$0	\$0
04-445.180	Overtime Pay	\$0	\$0	\$0	\$0	\$0
04-445.181	Other Salaries	\$9	\$0	\$0	\$0	\$0
04-445.192	FICA/Medicare	\$3,546	\$1,276	\$1,335	\$1,384	\$49
04-445.220	Operating Supplies	\$0	\$0	\$533	\$550	\$17
04-445.320	Communications	\$207	\$341	\$0	\$0	\$0
04-445.330	Automobile Expense	\$101	\$0	\$0	\$0	\$0
04-445.390	Bank Services Charges/Fees	\$0	\$4,483	\$13,109	\$32,640	\$19,531
04-445.450	Contracted Services	\$451	\$974	\$0	\$0	\$0
Total Parking Facilities:		\$20,919	\$23,758	\$32,435	\$52,668	\$20,233
Employer Paid Benefits						
04-483.195	Workers Compensation	\$1,275	\$900	\$0	\$0	\$0
Total Employer Paid Benefits:		\$1,275	\$900	\$0	\$0	\$0
Insurance						
04-486.100	Property and Liability	\$2,914	\$3,906	\$0	\$0	\$0
Total Insurance:		\$2,914	\$3,906	\$0	\$0	\$0
Interfund Transfers						
04-492.010	Transfer to Gen FD from P Auth	\$65,000	\$0	\$130,000	\$100,000	(\$30,000)
Total Interfund Transfers:		\$65,000	\$0	\$130,000	\$100,000	(\$30,000)
Parking Fund Revenue Total:		\$123,384	\$110,168	\$189,705	\$179,640	(\$10,065)
Parking Fund Expenditure Total:		\$90,108	\$28,565	\$162,435	\$152,668	(\$9,767)
Total Parking Fund:		\$33,276	\$81,603	\$27,270	\$26,972	(\$298)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
West Main Street Fund						
Investment Earnings						
05-341.100	Interest on Investments	\$25,134	\$2,012	\$3,662	\$1,831	(\$1,831)
Total Investment Earnings:		\$25,134	\$2,012	\$3,662	\$1,831	(\$1,831)
Rent of Buildings						
05-342.200	Rent of Buildings	\$113,240	\$158,394	\$163,252	\$165,547	\$2,295
Total Rent of Buildings:		\$113,240	\$158,394	\$163,252	\$165,547	\$2,295
Buildings and Grounds						
05-409.220	Operating Supplies	\$101	\$10	\$0	\$0	\$0
05-409.236	Building Supplies	\$19	\$0	\$0	\$150	\$150
05-409.360	Utilities	\$8,667	\$13,213	\$12,209	\$15,770	\$3,561
05-409.373	Repairs and Maintenance - Buil	\$6,259	\$10,452	\$12,358	\$15,000	\$2,642
05-409.450	Contracted Services	\$16,961	\$15,692	\$19,005	\$19,000	(\$5)
05-409.470	Capital Outlay	\$0	\$0	\$16,920	\$0	(\$16,920)
Total Buildings and Grounds:		\$32,007	\$39,367	\$60,492	\$49,920	(\$10,572)
Insurance						
05-486.100	Property and Liability	\$3,632	\$4,869	\$0	\$10,000	\$10,000
Total Insurance:		\$3,632	\$4,869	\$0	\$10,000	\$10,000
Unclassified Expenditure						
05-489.100	Depreciation Expense	\$37,174	\$37,174	\$0	\$0	\$0
Total Unclassified Expenditure:		\$37,174	\$37,174	\$0	\$0	\$0
Interfund Transfers						
05-492.101	To General Fund	\$108,567	\$105,181	\$105,000	\$105,000	\$0
Total Interfund Transfers:		\$108,567	\$105,181	\$105,000	\$105,000	\$0
West Main Street Fund Revenue Total:		\$138,374	\$160,406	\$166,914	\$167,378	\$464
West Main Street Fund Expenditure Total:		\$181,381	\$186,591	\$165,492	\$164,920	(\$572)
Total West Main Street Fund:		(\$43,007)	(\$26,185)	\$1,422	\$2,458	\$1,036

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Electric Fund						
Investment Earnings						
07-341.100	Interest on Investments	\$358,811	\$388,861	\$340,000	\$164,896	(\$175,104)
07-341.200	Commission on Sales Tax	\$150	\$0	\$0	\$0	\$0
Total Investment Earnings:		\$358,961	\$388,861	\$340,000	\$164,896	(\$175,104)
Rent of Equipment						
07-342.400	Rent of Equipment	\$1,439	\$0	\$0	\$0	\$0
Total Rent of Equipment:		\$1,439	\$0	\$0	\$0	\$0
Electric Revenue						
07-372.342	Primary Electric	\$3,035,250	\$3,511,577	\$3,503,398	\$4,028,908	\$525,510
07-372.400	General Service Electric	\$5,941,611	\$5,659,625	\$5,693,564	\$6,547,599	\$854,035
07-372.410	Residential Sales	\$10,885,216	\$10,753,526	\$11,326,621	\$13,025,614	\$1,698,993
07-372.500	Other Operating Revenue	\$2,220	\$3,720	\$5,615	\$6,457	\$842
07-372.510	Electric Incentive Ordinance	(\$121,778)	(\$110,685)	(\$124,890)	(\$143,623)	(\$18,733)
07-372.600	Other Revenue	\$179,325	\$206,814	\$107,314	\$123,411	\$16,097
07-372.650	Penalties Electric	\$219,063	\$142,117	\$237,563	\$273,197	\$35,634
Total Electric Revenue:		\$20,140,907	\$20,166,694	\$20,749,185	\$23,861,563	\$3,112,378
Interfund Transfers						
07-392.030	From Capital Projects Fund	\$1,826,364	\$2,161,887	\$0	\$0	\$0
07-392.170	From Fund 70 Fixed Assets	\$0	\$518,400	\$0	\$0	\$0
Total Interfund Transfers:		\$1,826,364	\$2,680,287	\$0	\$0	\$0
Interfund Transfers						
07-395.001	Insurance Recoveries	\$0	(\$1,000)	\$0	\$0	\$0
Total Interfund Transfers:		\$0	(\$1,000)	\$0	\$0	\$0
Legal Services						
07-404.301	General Legal Services	\$13,207	\$600	\$4,483	\$7,000	\$2,517
07-404.314	Special Legal Services	\$0	\$0	\$3,453	\$5,000	\$1,547
Total Legal Services:		\$13,207	\$600	\$7,936	\$12,000	\$4,064
Information Technology						
07-407.252	Equipment Parts	\$610	\$1,152	\$11,440	\$5,000	(\$6,440)
07-407.310	Professional Services	\$0	\$36,803	\$59,061	\$60,000	\$939
07-407.318	Software License Fees	\$48,894	\$960	\$63,032	\$25,000	(\$38,032)
07-407.384	Equipment Leasing	\$0	\$1,611	\$0	\$9,600	\$9,600
07-407.460	Training & Meetings	\$0	\$0	\$0	\$5,000	\$5,000
Total Information Technology:		\$49,504	\$40,526	\$133,533	\$104,600	(\$28,933)
Engineering						
07-408.313	General Engineering	\$45,300	\$34,920	\$21,521	\$20,000	(\$1,521)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
07-408.317	Traffic Engineering	\$4,204	\$10,461	\$8,035	\$7,500	(\$535)
Total Engineering:		\$49,503	\$45,381	\$29,556	\$27,500	(\$2,056)
Buildings and Grounds						
07-409.220	Operating Supplies	\$383	\$1,167	\$893	\$1,500	\$607
07-409.360	Utilities	\$6,021	\$34,839	\$12,118	\$25,000	\$12,882
07-409.373	Repairs and Maintenance	\$4,249	\$1,350	\$3,274	\$3,000	(\$274)
07-409.450	Contracted Services	\$10,112	\$5,022	\$10,582	\$6,500	(\$4,082)
Total Buildings and Grounds:		\$20,764	\$42,378	\$26,867	\$36,000	\$9,133
Administration						
07-430.112	Salaries and Wages	\$527,383	\$506,231	\$481,956	\$654,004	\$172,048
07-430.149	Holiday Pay	\$21,330	\$16,647	\$0	\$0	\$0
07-430.180	Overtime Pay	\$28,391	\$13,011	\$9,342	\$7,647	(\$1,695)
07-430.181	Other Salaries	\$601	\$7,324	\$0	\$0	\$0
07-430.186	Clothing Allowance	\$0	\$0	\$0	\$3,900	\$3,900
07-430.190	ER Retirement Contributions	\$0	\$587	\$48,482	\$68,098	\$19,616
07-430.192	FICA/Medicare	\$47,460	\$39,965	\$36,284	\$50,616	\$14,332
07-430.196	Medical Insurance	\$452,537	\$458,488	\$191,941	\$197,836	\$5,895
07-430.198	Disability Insurance	\$33,636	\$23,843	\$2,953	\$4,131	\$1,178
07-430.199	Group Life Insurance	\$11,026	\$8,054	\$2,949	\$4,490	\$1,541
07-430.210	Office Supplies	\$1,257	\$1,559	\$10,820	\$1,600	(\$9,220)
07-430.215	Postage	\$41,927	\$70,930	\$42,816	\$60,000	\$17,184
07-430.220	Operating Supplies	\$42,357	\$57,068	\$65,953	\$10,000	(\$55,953)
07-430.238	Uniforms	\$24,320	\$23,382	\$13,160	\$18,000	\$4,840
07-430.310	Professional Services	\$12,364	(\$2,914)	\$0	\$0	\$0
07-430.317	Other Services and Charges	\$455,615	\$420,010	\$420,388	\$420,000	(\$388)
07-430.320	Communications	\$14,341	\$18,346	\$14,647	\$20,000	\$5,353
07-430.384	Equipment Leasing	\$21,463	\$18,209	\$9,668	\$10,000	\$332
07-430.390	Bank Services Charges/Fees	\$120,444	\$109,528	\$75,907	\$120,000	\$44,093
07-430.420	Subscriptions and Memberships	\$43,408	\$4,944	\$64	\$48,000	\$47,936
07-430.450	Contracted Services	\$18,584	\$83,203	\$111,493	\$110,000	(\$1,493)
Total Administration:		\$1,918,445	\$1,878,414	\$1,538,823	\$1,808,322	\$269,499
Traffic Control Devices						
07-433.220	Operating Supplies	\$275	\$2,632	\$3,585	\$2,500	(\$1,085)
07-433.450	Contracted Services	\$17,734	\$11,053	\$18,010	\$18,000	(\$10)
Total Traffic Control Devices:		\$18,010	\$13,684	\$21,595	\$20,500	(\$1,095)
Street Lighting						
07-434.220	Operating Supplies	\$8,751	\$22,134	\$13,228	\$20,000	\$6,772
Total Street Lighting:		\$8,751	\$22,134	\$13,228	\$20,000	\$6,772
Fleet Maintenance Service						
07-437.220	Operating Supplies	\$2,064	\$10,540	\$4,337	\$5,000	\$663
07-437.231	Motor Fuels - Gasoline	\$12,148	\$8,325	\$4,636	\$9,500	\$4,864

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
07-437.232	Motor Fuels - Diesel	\$8,736	\$5,587	\$8,002	\$8,000	(\$2)
07-437.235	Oils and Lubricants	\$0	\$876	\$0	\$1,000	\$1,000
07-437.257	Electric Department	\$1,536	\$2,310	\$2,366	\$5,000	\$2,634
07-437.260	Minor Equipment	\$0	\$407	\$425	\$2,500	\$2,075
07-437.370	Repairs and Maintenance	\$45,039	\$62,837	\$43,540	\$40,000	(\$3,540)
07-437.450	Contracted Services	\$494	\$1,779	\$0	\$3,000	\$3,000
Total Fleet Maintenance Service:		\$70,016	\$92,662	\$63,306	\$74,000	\$10,694
Electric System						
07-442.112	Salaries and Wages	\$1,042,489	\$1,162,029	\$1,240,061	\$1,394,586	\$154,525
07-442.149	Holiday Pay	\$57,168	\$52,877	\$0	\$0	\$0
07-442.179	Bonus & Incentives	\$750	\$286	\$635	\$0	(\$635)
07-442.180	Overtime Pay	\$171,697	\$192,322	\$234,411	\$203,280	(\$31,131)
07-442.181	Other Salaries	\$3,716	\$4,618	\$1,490	\$2,623	\$1,133
07-442.182	Shift Differential	\$0	\$497	\$28,473	\$0	(\$28,473)
07-442.186	Clothing Allowance	\$0	\$0	\$0	\$3,900	\$3,900
07-442.190	ER Retirement Contributions	\$0	\$1,709	\$129,142	\$140,151	\$11,009
07-442.192	FICA/Medicare	\$96,958	\$104,970	\$111,781	\$122,736	\$10,955
07-442.196	Medical Insurance	\$0	\$552	\$280,728	\$270,587	(\$10,141)
07-442.198	Disability Insurance	\$0	\$5,837	\$8,536	\$8,536	\$0
07-442.199	Group Life Insurance	\$0	\$2,263	\$12,069	\$13,960	\$1,891
07-442.220	Operating Supplies	\$285,450	\$236,972	\$210,708	\$175,000	(\$35,708)
07-442.361	Electricity	\$9,383,880	\$9,790,684	\$9,462,252	\$12,000,000	\$2,537,748
07-442.370	Repairs and Maintenance	\$97,366	\$123,074	\$92,729	\$150,000	\$57,271
07-442.374	Equipment Maintenance	\$773	\$96,450	\$58,767	\$80,000	\$21,233
07-442.384	Equipment Leasing	\$0	\$143	\$1,263	\$2,500	\$1,237
07-442.450	Contracted Services	\$10,706	\$63,332	\$40,257	\$85,000	\$44,743
07-442.460	Trainings & Meetings	\$6,608	\$12,076	\$24,548	\$15,000	(\$9,548)
07-442.500	Alternative Fuels Tax	\$0	\$0	\$10,565	\$6,000	(\$4,565)
Total Electric System:		\$11,157,561	\$11,850,691	\$11,948,415	\$14,673,859	\$2,725,444
Employer Paid Benefits						
07-483.195	Workers Compensation	\$50,273	\$43,793	\$54,436	\$50,000	(\$4,436)
07-483.198	Non-Uniformed Pension Plan	\$161,854	\$173,168	\$0	\$0	\$0
Total Employer Paid Benefits:		\$212,127	\$216,960	\$54,436	\$50,000	(\$4,436)
Insurance						
07-486.100	Property and Liability	\$111,120	\$117,019	\$174,592	\$175,000	\$408
Total Insurance:		\$111,120	\$117,019	\$174,592	\$175,000	\$408
Unclassified Expenditure						
07-489.100	Depreciation Expense	\$633,888	\$518,200	\$0	\$0	\$0
07-489.200	Bad Debt Expense	\$117,913	\$276	\$0	\$0	\$0
07-489.900	Cash Drawer Errors	\$0	\$0	\$58	\$0	(\$58)
07-489.999	Clean Up Expense	\$382,736	\$29,881	\$2,065	\$0	(\$2,065)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Unclassified Expenditure:		\$1,134,537	\$548,357	\$2,123	\$0	(\$2,123)
Interfund Transfers						
07-492.101	To General Fund	\$4,989,168	\$5,019,168	\$5,000,000	\$6,000,000	\$1,000,000
07-492.123	To Debt Service Fund	\$697,252	\$728,738	\$697,374	\$695,139	(\$2,235)
07-492.130	To Capital Project Fund	\$1,826,364	\$3,354,709	\$1,200,000	\$0	(\$1,200,000)
07-492.137	Transfer to Electric Capital	\$0	\$0	\$0	\$821,269	\$821,269
Total Interfund Transfers:		\$7,512,785	\$9,102,615	\$6,897,374	\$7,516,408	\$619,034
Electric Fund Revenue Total:		\$22,327,671	\$23,234,843	\$21,089,185	\$24,026,459	\$2,937,274
Electric Fund Expenditure Total:		\$22,276,331	\$23,971,421	\$20,911,784	\$24,518,189	\$3,606,405
Total Electric Fund:		\$51,340	(\$736,578)	\$177,401	(\$491,730)	(\$669,131)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Sewer Fund						
Investment Earnings						
08-341.100	Interest on Investments	\$93,579	\$101,440	\$106,717	\$53,359	(\$53,358)
Total Investment Earnings:		\$93,579	\$101,440	\$106,717	\$53,359	(\$53,358)
Sanitation Revenue						
08-364.101	Residential Sewer	\$3,721,595	\$4,219,410	\$4,466,800	\$4,727,661	\$260,861
08-364.102	Commercial Sewer	\$2,754,358	\$2,972,640	\$2,454,600	\$3,397,942	\$943,342
08-364.103	Penalties Sewer	\$62,191	\$28,555	\$66,569	\$70,457	\$3,888
08-364.600	Other Revenue	\$440,653	\$371,890	\$14,528	\$11,000	(\$3,528)
Total Sanitation Revenue:		\$6,978,796	\$7,592,495	\$7,002,497	\$8,207,060	\$1,204,563
Interfund Transfers						
08-392.030	From Capital Projects Fund	\$3,456,928	\$2,826,815	\$0	\$0	\$0
Total Interfund Transfers:		\$3,456,928	\$2,826,815	\$0	\$0	\$0
Legal Services						
08-404.301	General Legal Services	\$3,959	(\$686)	\$770	\$0	(\$770)
08-404.314	Special Legal Services	\$3,060	\$1,785	\$2,380	\$0	(\$2,380)
Total Legal Services:		\$7,019	\$1,100	\$3,150	\$0	(\$3,150)
Information Technology						
08-407.252	Equipment Parts	\$1,166	\$1,372	\$1,705	\$2,000	\$295
08-407.310	Professional Services	\$0	\$9,677	\$12,537	\$15,000	\$2,463
08-407.318	Software License Fees	\$289	\$3,097	\$8,894	\$13,000	\$4,106
08-407.374	Equipment Maintenance	\$275	\$55	\$272	\$500	\$228
08-407.384	Equipment Leasing	\$0	\$806	\$0	\$1,000	\$1,000
08-407.450	Contracted Services	\$0	\$0	\$3,134	\$3,000	(\$134)
08-407.460	Training & Meetings	\$0	\$0	\$1,483	\$2,000	\$517
Total Information Technology:		\$1,731	\$15,005	\$28,025	\$36,500	\$8,475
Engineering						
08-408.313	General Engineering	\$25,068	\$24,151	\$7,137	\$25,000	\$17,863
Total Engineering:		\$25,068	\$24,151	\$7,137	\$25,000	\$17,863
Wastewater Collection						
08-429.112	Salaries and Wages	\$892,981	\$928,006	\$965,589	\$1,101,547	\$135,958
08-429.149	Holiday Pay	\$39,485	\$38,560	\$0	\$0	\$0
08-429.179	Bonus & Incentives	\$1,000	\$550	\$616	\$0	(\$616)
08-429.180	Overtime Pay	\$185,897	\$193,842	\$209,724	\$150,929	(\$58,795)
08-429.181	Other Salaries	\$31,324	\$24,918	\$18,660	\$23,533	\$4,873
08-429.190	ER Retirement Contributions	\$0	\$1,510	\$98,255	\$114,753	\$16,498
08-429.192	FICA/Medicare	\$87,989	\$88,777	\$89,052	\$97,615	\$8,563
08-429.196	Medical Insurance	\$0	\$13,131	\$255,657	\$239,633	(\$16,024)
08-429.198	Disability Insurance	\$0	\$4,832	\$8,207	\$7,031	(\$1,176)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
08-429.199	Group Life Insurance	\$0	\$1,876	\$13,552	\$13,565	\$13
08-429.220	Operating Supplies	\$58,910	\$72,819	\$66,706	\$70,000	\$3,294
08-429.222	Chemicals	\$306,580	\$335,470	\$193,475	\$375,000	\$181,525
08-429.238	Uniforms	\$10,322	\$11,627	\$8,070	\$20,000	\$11,930
08-429.260	Minor Equipment	\$8,341	\$16,014	\$2,851	\$7,000	\$4,149
08-429.310	Professional Services	\$2,416	\$6,235	\$20,019	\$18,000	(\$2,019)
08-429.319	Permitting and Fees	\$13,806	\$25,912	\$20,477	\$22,500	\$2,023
08-429.360	Utilities	\$453,622	\$571,170	\$568,134	\$550,000	(\$18,134)
08-429.370	Repairs and Maintenance	\$146,523	\$180,671	\$41,421	\$55,000	\$13,579
08-429.374	Equipment Maintenance	\$59,752	\$26,435	\$24,471	\$60,000	\$35,529
08-429.380	Rental Expense	\$1,201	\$0	\$1,341	\$1,500	\$159
08-429.384	Equipment Leasing	\$5,488	\$10,102	\$9,928	\$10,000	\$72
08-429.450	Contracted Services	\$391,837	\$358,384	\$312,183	\$380,000	\$67,817
Total Wastewater Collection:		\$2,697,474	\$2,910,839	\$2,928,388	\$3,317,606	\$389,218
Administration						
08-430.112	Salaries and Wages	\$179,158	\$182,118	\$172,744	\$120,200	(\$52,544)
08-430.149	Holiday Pay	\$3,688	\$3,242	\$0	\$0	\$0
08-430.180	Overtime Pay	\$3,799	\$1,798	\$1,413	\$0	(\$1,413)
08-430.181	Other Salaries	\$2,217	\$0	\$0	\$0	\$0
08-430.190	ER Retirement Contributions	\$0	\$286	\$20,046	\$15,626	(\$4,420)
08-430.192	FICA/Medicare	\$14,001	\$13,913	\$12,943	\$9,195	(\$3,748)
08-430.196	Medical Insurance	\$363,040	\$363,785	\$34,589	\$40,543	\$5,954
08-430.198	Disability Insurance	\$28,117	\$19,520	\$856	\$814	(\$42)
08-430.199	Group Life Insurance	\$11,507	\$7,953	\$1,412	\$1,572	\$160
08-430.210	Office Supplies	\$210	\$261	\$10	\$1,000	\$990
08-430.215	Postage	\$16,843	\$15,030	\$13,809	\$15,000	\$1,191
08-430.220	Operating Supplies	\$10,398	\$8,221	\$231	\$10,000	\$9,769
08-430.317	Other Services and Charges	\$222,243	\$221,845	\$220,000	\$220,000	\$0
08-430.320	Communications	\$15,790	\$19,604	\$12,860	\$17,000	\$4,140
08-430.340	Advertising & Printing	\$0	\$0	\$3,975	\$4,000	\$25
08-430.390	Bank Services Charges/Fees	\$45,006	\$30,925	\$19,015	\$30,000	\$10,985
08-430.420	Subscriptions & Memberships	\$6,039	\$1,814	\$1,213	\$3,500	\$2,287
08-430.450	Contracted Services	\$6,631	\$17,015	\$14,176	\$16,000	\$1,824
08-430.460	Trainings & Meetings	\$7,939	\$8,010	\$3,876	\$10,000	\$6,124
Total Administration:		\$936,626	\$915,338	\$533,168	\$514,450	(\$18,718)
Fleet Maintenance Service						
08-437.220	Operating Supplies	\$656	\$587	\$1,019	\$1,500	\$481
08-437.231	Motor Fuels - Gasoline	\$3,305	\$3,645	\$3,111	\$5,000	\$1,889
08-437.232	Motor Fuels - Diesel	\$13,114	\$8,603	\$22,940	\$20,000	(\$2,940)
08-437.235	Oils and Lubricants	\$3,234	\$346	\$354	\$1,500	\$1,146
08-437.258	Sewer Department	\$0	\$0	\$17	\$0	(\$17)
08-437.260	Minor Equipment	\$490	\$0	\$0	\$1,000	\$1,000
08-437.370	Repairs and Maintenance	\$11,997	\$25,986	\$23,378	\$27,500	\$4,122
08-437.450	Contracted Services	\$730	\$0	\$0	\$1,000	\$1,000

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Fleet Maintenance Service:		\$33,526	\$39,165	\$50,819	\$57,500	\$6,681
Employer Paid Benefits						
08-483.195	Workers Compensation	\$41,957	\$39,318	\$36,079	\$40,000	\$3,921
08-483.198	Non-Uniformed Pension Plan	\$129,579	\$120,683	\$0	\$0	\$0
Total Employer Paid Benefits:		\$171,535	\$160,002	\$36,079	\$40,000	\$3,921
Insurance						
08-486.100	Property and Liability	\$71,486	\$127,775	\$58,197	\$60,000	\$1,803
Total Insurance:		\$71,486	\$127,775	\$58,197	\$60,000	\$1,803
Unclassified Expenditure						
08-489.100	Depreciation Expense	\$938,713	\$991,665	\$0	\$0	\$0
08-489.200	Bad Debt Expense	\$13,119	\$0	\$0	\$0	\$0
08-489.999	Clean Up Expense	\$139,736	\$3,423	\$403	\$0	(\$403)
Total Unclassified Expenditure:		\$1,091,568	\$995,088	\$403	\$0	(\$403)
Interfund Transfers						
08-492.101	To General Fund	\$1,431,524	\$1,431,523	\$1,000,000	\$3,000,000	\$2,000,000
08-492.123	To Debt Service Fund	\$478,397	\$500,000	\$476,023	\$1,106,911	\$630,888
08-492.130	To Capital Project Fund	\$250,000	\$1,596,045	\$1,600,000	\$0	(\$1,600,000)
Total Interfund Transfers:		\$2,159,921	\$3,527,568	\$3,076,023	\$4,106,911	\$1,030,888
Sewer Fund Revenue Total:		\$10,529,304	\$10,520,751	\$7,109,214	\$8,260,419	\$1,151,205
Sewer Fund Expenditure Total:		\$7,195,953	\$8,716,031	\$6,721,389	\$8,157,967	\$1,436,578
Total Sewer Fund:		\$3,333,351	\$1,804,720	\$387,825	\$102,452	(\$285,373)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Parks and Recreation Fund						
Investment Earnings						
09-341.100	Interest on Investments	\$13,605	\$6,787	\$8,700	\$4,350	(\$4,350)
Total Investment Earnings:		\$13,605	\$6,787	\$8,700	\$4,350	(\$4,350)
Rent of Buildings						
09-342.200	Rent of Buildings	\$8,700	\$7,975	\$9,580	\$8,700	(\$880)
Total Rent of Buildings:		\$8,700	\$7,975	\$9,580	\$8,700	(\$880)
Health						
09-367.110	Registration - Pools	\$190,095	\$222,565	\$221,382	\$240,000	\$18,618
09-367.130	Concessions - Pools	\$75	\$759	\$0	\$1,300	\$1,300
09-367.140	Facility Rental	\$40,811	\$47,438	\$49,443	\$55,000	\$5,557
09-367.150	Pool Rentals	\$0	\$0	\$7,229	\$30,000	\$22,771
09-367.200	Summer Recreation Program	\$0	\$0	\$9,620	\$10,000	\$380
09-367.210	Guest Admission - Pools	\$63,973	\$90,235	\$56,453	\$65,000	\$8,547
09-367.220	Instructions - Pools	\$11,375	\$13,622	\$15,820	\$16,000	\$180
09-367.230	Other - Pools	\$25,250	\$6,737	\$7,604	\$8,000	\$396
09-367.240	Arts Festival	\$7,387	\$7,350	\$8,275	\$8,000	(\$275)
09-367.250	Art Instruction	\$1,260	\$1,491	\$1,290	\$1,200	(\$90)
09-367.260	Concert Series	\$5,168	\$4,413	\$3,725	\$4,000	\$275
09-367.270	Discount Ticket Sales	\$2,556	\$3,785	\$3,195	\$1,500	(\$1,695)
09-367.300	Miscellaneous Other	\$46,467	\$83,873	\$12,204	\$10,000	(\$2,204)
09-367.310	Contracted Programs	\$522	\$3,250	\$45,993	\$50,000	\$4,007
09-367.320	Special Events	\$0	\$0	\$1,495	\$500	(\$995)
Total Health:		\$394,940	\$485,518	\$443,728	\$500,500	\$56,772
Miscellaneous Revenue						
09-380.010	Miscellaneous Revenue	\$0	\$54	\$0	\$0	\$0
09-380.999	Clean Up Revenue	\$79,808	\$34,013	\$41	\$0	(\$41)
Total Miscellaneous Revenue:		\$79,808	\$34,067	\$41	\$0	(\$41)
Interfund Transfers						
09-392.001	From General Fund	\$1,270,567	\$1,393,936	\$1,601,000	\$400,000	(\$1,201,000)
Total Interfund Transfers:		\$1,270,567	\$1,393,936	\$1,601,000	\$400,000	(\$1,201,000)
Legal Services						
09-404.301	General Legal Services	\$848	(\$96)	\$946	\$1,000	\$54
Total Legal Services:		\$848	(\$96)	\$946	\$1,000	\$54
Engineering						
09-408.313	General Engineering	\$6,163	\$31,225	\$41,542	\$20,000	(\$21,542)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Engineering:		\$6,163	\$31,225	\$41,542	\$20,000	(\$21,542)
Fleet Maintenance Service						
09-437.220	Operating Supplies	\$162	\$132	\$41	\$200	\$159
09-437.231	Motor Fuels - Gasoline	\$10,494	\$8,280	\$8,118	\$12,000	\$3,882
09-437.235	Oils and Lubricants	\$0	\$0	\$0	\$250	\$250
09-437.258	Park and Recreation Department	\$171	\$0	\$0	\$200	\$200
09-437.259	Heavy Equipment	\$0	\$0	\$333	\$0	(\$333)
09-437.370	Repairs and Maintenance	\$7,875	\$12,949	\$4,631	\$8,000	\$3,369
09-437.450	Contracted Services	\$0	\$1,440	\$0	\$0	\$0
Total Fleet Maintenance Service:		\$18,702	\$22,800	\$13,123	\$20,650	\$7,527
Recreation Administration						
09-451.112	Salaries and Wages	\$207,342	\$231,200	\$226,807	\$235,500	\$8,693
09-451.115	Salaries and Wages Seasonal	\$0	\$172	\$0	\$0	\$0
09-451.180	Overtime Pay	\$0	\$0	\$1,817	\$1,659	(\$158)
09-451.181	Other Salaries	\$0	\$80	\$3,076	\$0	(\$3,076)
09-451.186	Clothing Allowance	\$0	\$42	\$0	\$0	\$0
09-451.190	ER Retirement Contributions	\$0	\$296	\$26,164	\$30,831	\$4,667
09-451.192	FICA/Medicare	\$15,232	\$17,012	\$15,799	\$18,143	\$2,344
09-451.196	Medical Insurance	\$192,942	\$208,585	\$103,050	\$84,537	(\$18,513)
09-451.198	Disability Insurance	\$7,317	\$5,638	\$1,804	\$1,594	(\$210)
09-451.199	Group Life Insurance	\$3,713	\$2,926	\$3,138	\$3,080	(\$58)
09-451.210	Office Supplies	\$59	\$193	\$13	\$0	(\$13)
09-451.215	Postage	\$92	\$110	\$0	\$200	\$200
09-451.220	Operating Supplies	\$2,681	\$647	\$1,148	\$1,000	(\$148)
09-451.260	Minor Equipment	\$1,010	\$0	\$3,305	\$3,000	(\$305)
09-451.310	Professional Services	\$0	\$552	\$225	\$100,000	\$99,775
09-451.320	Communications	\$11,033	\$10,913	\$8,515	\$9,000	\$485
09-451.340	Advertising & Printng	\$2,808	(\$10,265)	\$5,938	\$3,000	(\$2,938)
09-451.360	Utilities	\$0	\$9,537	\$9,001	\$0	(\$9,001)
09-451.370	Repairs and Maintenance	\$0	\$513	\$0	\$0	\$0
09-451.384	Equipment Leasing	\$4,176	\$9,579	\$9,668	\$9,600	(\$68)
09-451.420	Subscriptions and Memberships	\$916	\$1,520	\$500	\$2,000	\$1,500
09-451.450	Contracted Services	\$5,964	\$7,882	\$10,565	\$8,000	(\$2,565)
09-451.460	Trainings and Meetings	\$4,774	\$11,219	\$4,945	\$8,000	\$3,055
Total Recreation Administration:		\$460,058	\$508,349	\$435,478	\$519,144	\$83,666
Participant Recreation						
09-452.112	Salaries and Wages	\$203,217	\$231,716	\$264,908	\$257,328	(\$7,580)
09-452.115	Salaries and Wages Seasonal	\$0	\$31	\$0	\$0	\$0
09-452.180	Overtime Pay	\$1,034	\$1,103	\$502	\$0	(\$502)
09-452.181	Other Salaries	\$2,820	\$1,442	\$0	\$0	\$0
09-452.192	FICA/Medicare	\$15,841	\$17,858	\$20,251	\$19,686	(\$565)
09-452.220	Operating Supplies	\$13,840	\$9,382	\$13,817	\$12,000	(\$1,817)
09-452.222	Chemicals	\$42,346	\$44,943	\$70,825	\$50,000	(\$20,825)
09-452.238	Uniforms	\$2,920	\$4,415	\$4,482	\$5,000	\$518
09-452.260	Minor Equipment	\$6,253	\$1,373	\$240	\$8,000	\$7,760

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
09-452.270	Discount Ticket Sales	\$2,556	\$3,255	\$3,992	\$1,200	(\$2,792)
09-452.340	Advertising & Printing	\$2,130	\$516	\$104	\$500	\$396
09-452.360	Utilities	\$9,364	\$0	\$1,007	\$0	(\$1,007)
09-452.370	Repairs and Maintenance	\$5,412	\$6,770	\$11,442	\$10,000	(\$1,442)
09-452.390	Bank Fees	\$7,539	\$10,268	\$13,351	\$8,500	(\$4,851)
09-452.450	Contracted Services	\$55,967	\$86,359	\$40,304	\$8,000	(\$32,304)
09-452.460	Contracted Programs	\$0	\$33	\$26,320	\$28,000	\$1,680
09-452.470	Concert Series	\$0	\$0	\$21,635	\$16,000	(\$5,635)
09-452.700	Capital Outlay	\$9,984	\$4,128	\$5,933	\$10,000	\$4,067
Total Participant Recreation:		\$381,223	\$423,592	\$499,113	\$434,214	(\$64,899)
Parks Maintenance						
09-454.112	Salaries and Wages	\$337,820	\$350,759	\$400,682	\$404,745	\$4,063
09-454.115	Salaries and Wages Seasonal	\$0	\$0	\$0	\$0	\$0
09-454.149	Holiday Pay	\$18,358	\$16,211	\$0	\$0	\$0
09-454.180	Overtime Pay	\$30,466	\$34,963	\$53,522	\$23,036	(\$30,486)
09-454.181	Other Salaries	\$8,835	\$0	\$285	\$0	(\$285)
09-454.190	ER Retirement Contributions	\$0	\$604	\$41,223	\$39,033	(\$2,190)
09-454.192	FICA/Medicare	\$28,809	\$28,814	\$33,189	\$32,725	(\$464)
09-454.196	Medical Insurance	\$0	(\$244)	\$150,647	\$109,289	(\$41,358)
09-454.198	Disability Insurance	\$0	\$1,817	\$2,547	\$2,630	\$83
09-454.199	Group Life Insurance	\$0	\$705	\$4,212	\$5,082	\$870
09-454.220	Operating Supplies	\$8,300	\$16,383	\$10,340	\$10,000	(\$340)
09-454.238	Uniforms	\$4,533	\$3,666	\$5,900	\$5,000	(\$900)
09-454.260	Minor Equipment	\$8,859	\$5,498	\$6,242	\$40,000	\$33,758
09-454.360	Utilities	\$53,593	\$83,458	\$91,197	\$90,000	(\$1,197)
09-454.370	Repairs and Maintenance	\$39,585	\$32,473	\$42,955	\$50,000	\$7,045
09-454.374	Equipment Maintenance	\$1,526	\$4,746	\$1,397	\$2,000	\$603
09-454.384	Equipment Leasing	\$742	\$500	\$6	\$5,000	\$4,994
09-454.420	Training and Meetings	\$1,289	\$1,856	\$1,645	\$3,500	\$1,855
09-454.450	Contracted Services	\$73,229	\$97,340	\$77,205	\$60,000	(\$17,205)
09-454.800	Sustainability Management	\$0	\$0	\$0	\$10,000	\$10,000
Total Parks Maintenance:		\$615,941	\$679,549	\$923,194	\$892,040	(\$31,154)
Employer Paid Benefits						
09-483.194	Unemployment Compensation	\$0	\$0	\$3,753	\$4,300	\$547
09-483.195	Workers Compensation	\$29,074	\$24,584	\$36,079	\$40,000	\$3,921
09-483.198	Non-Uniformed Pension Plan	\$55,884	\$54,217	\$0	\$0	\$0
Total Employer Paid Benefits:		\$84,958	\$78,801	\$39,832	\$44,300	\$4,468
Insurance						
09-486.100	Property and Liability	\$38,178	\$51,179	\$116,395	\$120,000	\$3,605
Total Insurance:		\$38,178	\$51,179	\$116,395	\$120,000	\$3,605
Unclassified Expenditure						
09-489.999	Clean Up Expense	\$10,053	\$0	\$533	\$0	(\$533)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Unclassified Expenditure:		\$10,053	\$0	\$533	\$0	(\$533)
Interfund Transfers						
09-492.123	To Debt Service Fund	\$33,488	\$35,000	\$33,322	\$33,215	(\$107)
Total Interfund Transfers:		\$33,488	\$35,000	\$33,322	\$33,215	(\$107)
Parks and Recreation Fund Revenue Total:		\$1,767,619	\$1,928,283	\$2,063,049	\$913,550	(\$1,149,499)
Parks and Recreation Fund Expenditure Total:		\$1,649,613	\$1,830,399	\$2,103,478	\$2,084,563	(\$18,915)
Total Parks and Recreation Fund:		\$118,006	\$97,884	(\$40,429)	(\$1,171,013)	(\$1,130,584)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Lansdale Parking Authority						
10-230.099	Fund Balance	\$0	\$0	\$0	\$0	\$0
Investment Earnings						
10-341.100	Interest on Investments	\$109,164	\$108,742	\$21,067	\$10,533	(\$10,534)
Total Investment Earnings:		\$109,164	\$108,742	\$21,067	\$10,533	(\$10,534)
Investment Earnings						
10-354.100	State Grants Parking Authority	\$0	\$0	\$0	\$1,017,868	\$1,017,868
Total Investment Earnings:		\$0	\$0	\$0	\$1,017,868	\$1,017,868
Investment Earnings						
10-395.001	Refund of Prior Year Expense	\$0	\$3,484	\$0	\$0	\$0
Total Investment Earnings:		\$0	\$3,484	\$0	\$0	\$0
Interest Income						
10-400.000	Interest Income	\$569	\$0	\$37,456	\$18,728	(\$18,728)
Total Interest Income:		\$569	\$0	\$37,456	\$18,728	(\$18,728)
Interfund Transfers						
10-492.010	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0
Total Interfund Transfers:		\$0	\$0	\$0	\$0	\$0
Operating Expenses -501						
10-501.000	Operating Expenses - 501	\$0	\$248	\$0	\$0	\$0
Total Operating Expenses -501:		\$0	\$248	\$0	\$0	\$0
Legal						
10-505.000	Legal	\$2,166	\$1,632	\$4,777	\$5,000	\$223
Total Legal:		\$2,166	\$1,632	\$4,777	\$5,000	\$223
Engineering						
10-510.000	Engineering	\$32,102	\$1,216	\$1,950	\$2,000	\$50
Total Engineering:		\$32,102	\$1,216	\$1,950	\$2,000	\$50
Condo Fees						
10-515.000	Condo Fees	\$0	\$2,592	\$1,162	\$1,800	\$638
Total Condo Fees:		\$0	\$2,592	\$1,162	\$1,800	\$638
Consultants						
10-520.000	Consultants	\$710,081	\$1,398	\$0	\$0	\$0

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Consultants:		\$710,081	\$1,398	\$0	\$0	\$0
Investment Fees						
10-525.000	Investment Fees	\$2,000	\$2,000	\$13	\$0	(\$13)
Total Investment Fees:		\$2,000	\$2,000	\$13	\$0	(\$13)
Ground Maintenance						
10-530.000	Ground Maintenance	\$16,515	\$14,764	\$8,998	\$9,000	\$2
Total Ground Maintenance:		\$16,515	\$14,764	\$8,998	\$9,000	\$2
Software Licensing						
10-545.000	Software Licensing	\$6,206	\$7,406	\$3,200	\$3,500	\$300
Total Software Licensing:		\$6,206	\$7,406	\$3,200	\$3,500	\$300
Kiosk Maintenance						
10-550.000	Kiosk Maintenance	\$0	\$2,389	\$12,347	\$14,000	\$1,653
Total Kiosk Maintenance:		\$0	\$2,389	\$12,347	\$14,000	\$1,653
SEPTA Garage Usage						
10-560.000	SEPTA Garage usage	\$4,000	\$16,000	\$0	\$0	\$0
Total SEPTA Garage Usage:		\$4,000	\$16,000	\$0	\$0	\$0
Wayfinding						
10-570.000	Wayfinding	\$30,922	\$0	\$0	\$0	\$0
Total Wayfinding:		\$30,922	\$0	\$0	\$0	\$0
Operating Miscellaneous						
10-590.000	Operating Miscellaneous	\$334	\$2,793	\$2,358	\$2,500	\$142
Total Operating Miscellaneous:		\$334	\$2,793	\$2,358	\$2,500	\$142
Admin Expenses - 600						
10-600.000	Admin Expenses - 600	\$0	\$0	\$0	\$0	\$0
Total Admin Expenses - 600:		\$0	\$0	\$0	\$0	\$0
Borough Admin Fee						
10-605.000	Borough Admin Fee	\$19,250	\$21,000	\$14,000	\$0	(\$14,000)
Total Borough Admin Fee:		\$19,250	\$21,000	\$14,000	\$0	(\$14,000)
Capital Expenses - 700						
10-700.000	Capital Expenses - 700	\$0	\$0	\$0	\$0	\$0

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Capital Expenses - 700:		\$0	\$0	\$0	\$0	\$0
Capital Expenses - 715						
10-715.000	Freight House Project	\$0	\$0	\$1,021,635	\$500,000	(\$521,635)
Total Capital Expenses - 715:		\$0	\$0	\$1,021,635	\$500,000	(\$521,635)
Lansdale Parking Authority Revenue Total:		\$109,733	\$112,226	\$58,523	\$1,047,129	\$988,606
Lansdale Parking Authority Expenditure Total:		\$823,577	\$73,437	\$1,070,440	\$537,800	(\$532,640)
Total Lansdale Parking Authority:		(\$713,844)	\$38,789	(\$1,011,917)	\$509,329	\$1,521,246

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Debt Service Fund						
Investment Earnings						
23-341.100	Interest on Investments	\$322	\$351	\$2,968	\$1,484	(\$1,484)
Total Investment Earnings:		\$322	\$351	\$2,968	\$1,484	(\$1,484)
Interfund Transfers						
23-392.001	From General Fund	\$1,176,427	\$1,541,913	\$1,173,398	\$1,169,636	(\$3,762)
23-392.007	From Electric Fund	\$697,252	\$728,738	\$697,374	\$695,139	(\$2,235)
23-392.008	From Sewer Fund	\$478,397	\$500,000	\$476,023	\$1,106,911	\$630,888
23-392.009	From Park & Rec Fund	\$33,488	\$35,000	\$33,322	\$33,215	(\$107)
Total Interfund Transfers:		\$2,385,564	\$2,805,651	\$2,380,117	\$3,004,901	\$624,784
Debt Principle						
23-471.100	General Obligation Bond	\$1,560,000	\$1,619,986	\$1,685,000	\$1,720,000	\$35,000
23-471.400	General Obligation Notes	\$150,000	\$154,000	\$158,000	\$162,000	\$4,000
23-471.401	Univest Note Principle	\$106,177	\$0	\$0	\$0	\$0
23-471.402	Pennvest Loan - Sewer	\$0	\$0	\$0	\$593,293	\$593,293
Total Debt Principle:		\$1,816,177	\$1,773,986	\$1,843,000	\$2,475,293	\$632,293
Debt Interest						
23-472.100	General Obligation Bond	\$580,899	\$497,613	\$492,563	\$455,813	(\$36,750)
23-472.400	General Obligation Notes	\$48,745	\$101,063	\$40,955	\$26,674	(\$14,281)
23-472.401	Univest Loan Interest	\$16,994	\$0	\$0	\$0	\$0
23-472.402	Pennvest Loan - Sewer	\$0	\$0	\$0	\$39,121	\$39,121
Total Debt Interest:		\$646,638	\$598,676	\$533,518	\$521,608	(\$11,910)
Fees and Charges						
23-475.000	Fiscal Agent Fees	\$4,800	\$2,100	\$3,600	\$8,000	\$4,400
Total Fees and Charges:		\$4,800	\$2,100	\$3,600	\$8,000	\$4,400
Debt Service Fund Revenue Total:		\$2,385,886	\$2,806,002	\$2,383,085	\$3,006,385	\$623,300
Debt Service Fund Expenditure Total:		\$2,467,614	\$2,374,761	\$2,380,118	\$3,004,901	\$624,783
Total Debt Service Fund:		(\$81,728)	\$431,241	\$2,967	\$1,484	(\$1,483)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Capital Fund						
Investment Earnings						
30-341.100	Interest on Investments	\$49,706	\$73,359	\$4,304	\$2,150	(\$2,154)
Total Investment Earnings:		\$49,706	\$73,359	\$4,304	\$2,150	(\$2,154)
State Capital Grant						
30-354.070	State Capital Grant	\$0	\$272,296	\$1,790,756	\$1,173,000	(\$617,756)
30-354.090	CDBG	\$23,158	\$0	\$200,662	\$250,000	\$49,338
30-354.160	DCED Grants	\$1,517,370	\$110,297	\$372,707	\$0	(\$372,707)
30-354.600	Other	\$41,285	\$0	\$2,887,940	\$0	(\$2,887,940)
Total State Capital Grant:		\$1,581,813	\$382,593	\$5,252,065	\$1,423,000	(\$3,829,065)
State Capital Grant						
30-363.100	Streets, Sidewalk and Curb Rep	\$0	\$44,924	\$0	\$0	\$0
Total State Capital Grant:		\$0	\$44,924	\$0	\$0	\$0
Highways & Streets						
30-364.110	EDU Fee	\$998,500	\$17,600	(\$10,560)	\$0	\$10,560
Total Highways & Streets:		\$998,500	\$17,600	(\$10,560)	\$0	\$10,560
Health						
30-387.600	Other	\$0	\$0	\$0	\$0	\$0
Total Health:		\$0	\$0	\$0	\$0	\$0
Proceeds of Asset Sales						
30-391.100	Sale of General Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Proceeds of Asset Sales:		\$0	\$0	\$0	\$0	\$0
Interfund Transfers						
30-392.001	From General Fund	\$971,707	\$5,923,464	\$1,850,000	\$1,600,000	(\$250,000)
30-392.007	From Electric Fund	\$1,826,364	\$3,354,709	\$1,200,000	\$0	(\$1,200,000)
30-392.008	From Sewer Fund	\$250,000	\$1,596,045	\$1,600,000	\$0	(\$1,600,000)
30-392.038	Transfer From Sewer Capital	\$1,682,585	\$0	\$0	\$0	\$0
Total Interfund Transfers:		\$4,730,656	\$10,874,218	\$4,650,000	\$1,600,000	(\$3,050,000)
Executive						
30-401.600	Capital Equipment	\$0	\$0	\$0	\$0	\$0
Total Executive:		\$0	\$0	\$0	\$0	\$0
Information Technology						
30-407.310	Professional Services	\$0	\$34,790	\$0	\$50,000	\$50,000
30-407.600	Capital Equipment	\$53,194	\$13,090	\$75,171	\$150,000	\$74,829

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Information Technology:		\$53,194	\$47,880	\$75,171	\$200,000	\$124,829
Engineering						
30-408.310	Professional Services	\$11,967	\$0	\$0	\$0	\$0
Total Engineering:		\$11,967	\$0	\$0	\$0	\$0
Buildings and Grounds						
30-409.373	Facilities Maintenance	\$27,595	\$0	\$29,240	\$35,000	\$5,760
Total Buildings and Grounds:		\$27,595	\$0	\$29,240	\$35,000	\$5,760
Police Services						
30-410.600	Capital Equipment	\$97,959	\$0	\$303,395	\$65,644	(\$237,751)
Total Police Services:		\$97,959	\$0	\$303,395	\$65,644	(\$237,751)
Emergency Management Services						
30-415.600	Capital Equipment	\$0	\$42,637	\$42,637	\$0	(\$42,637)
Total Emergency Management Services:		\$0	\$42,637	\$42,637	\$0	(\$42,637)
Wastewater Collection						
30-429.600	Capital Equipment	\$0	\$0	\$4,025,336	\$0	(\$4,025,336)
Total Wastewater Collection:		\$0	\$0	\$4,025,336	\$0	(\$4,025,336)
Public Works						
30-430.600	Capital Equipment	\$131,676	\$209,414	\$0	\$195,000	\$195,000
Total Public Works:		\$131,676	\$209,414	\$0	\$195,000	\$195,000
Public Works						
30-439.610	Roadway Improvements	\$3,789,940	\$815,588	\$123,503	\$0	(\$123,503)
30-439.670	Streetscape - Grant	\$13,172	\$17,476	\$0	\$0	\$0
30-439.675	Streetscape - Borough	\$56,223	\$2,567,510	\$826,384	\$0	(\$826,384)
Total Public Works:		\$3,859,335	\$3,400,575	\$949,887	\$0	(\$949,887)
Electric System						
30-442.600	Capital Equipment	\$0	\$0	\$1,153,111	\$0	(\$1,153,111)
Total Electric System:		\$0	\$0	\$1,153,111	\$0	(\$1,153,111)
Culture/Recreation						
30-450.373	Facilities Maintenance	\$299,139	\$492,514	\$3,286,631	\$2,414,085	(\$872,546)
30-450.600	Capital Equipment	\$6,425	\$4,345	\$2,927	\$118,095	\$115,168
30-450.730	Buildings	\$6,535	\$0	\$0	\$0	\$0

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Total Culture/Recreation:		\$312,099	\$496,859	\$3,289,558	\$2,532,180	(\$757,378)
BAD DEBT EXPENSE						
30-489.200	Bad Debt Expense	\$83,902	\$0	\$0	\$0	\$0
Total BAD DEBT EXPENSE:		\$83,902	\$0	\$0	\$0	\$0
Interfund Transfers						
30-492.107	To Electric Fund	\$1,826,364	\$2,161,887	\$0	\$0	\$0
30-492.108	To WWTP Fund	\$3,456,928	\$2,826,815	\$0	\$0	\$0
Total Interfund Transfers:		\$5,283,293	\$4,988,703	\$0	\$0	\$0
Capital Fund Revenue Total:		\$7,360,675	\$11,392,694	\$9,895,809	\$3,025,150	(\$6,870,659)
Capital Fund Expenditure Total:		\$9,861,020	\$9,186,067	\$9,868,335	\$3,027,824	(\$6,840,511)
Total Capital Fund:		(\$2,500,345)	\$2,206,627	\$27,474	(\$2,674)	(\$30,148)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Highway Aid Fund						
Investment Earnings						
35-341.100	Interest on Investments	\$30,749	\$33,550	\$46,960	\$23,480	(\$23,480)
	Total Investment Earnings:	\$30,749	\$33,550	\$46,960	\$23,480	(\$23,480)
State Operating/Capital Grants						
35-350.050	Motor Vehicle Fuel Taxes	\$477,385	\$0	\$949,174	\$475,000	(\$474,174)
	Total State Operating/Capital Grants:	\$477,385	\$0	\$949,174	\$475,000	(\$474,174)
Miscellaneous Revenue						
35-380.999	Clean Up Revenue	\$4,290	\$0	\$0	\$0	\$0
	Total Miscellaneous Revenue:	\$4,290	\$0	\$0	\$0	\$0
Interfund Transfers						
35-392.001	Transfer from General Fund	\$322,074	\$0	\$0	\$0	\$0
	Total Interfund Transfers:	\$322,074	\$0	\$0	\$0	\$0
Contracted Services						
35-439.450	Contracted Services	\$0	\$381,764	\$71,087	\$1,025,000	\$953,913
	Total Contracted Services:	\$0	\$381,764	\$71,087	\$1,025,000	\$953,913
	Highway Aid Fund Revenue Total:	\$834,497	\$33,550	\$996,134	\$498,480	(\$497,654)
	Highway Aid Fund Expenditure Total:	\$0	\$381,764	\$71,087	\$1,025,000	\$953,913
	Total Highway Aid Fund:	\$834,497	(\$348,214)	\$925,047	(\$526,520)	(\$1,451,567)

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Electric Capital Fund						
Interfund Transfers						
37-392.007	From Electric Fund	\$0	\$0	\$0	\$821,269	\$821,269
Total Interfund Transfers:		\$0	\$0	\$0	\$821,269	\$821,269
Capital Outlay						
37-429.750	Capital Equipment	\$0	\$0	\$0	\$821,269	\$821,269
Total Capital Outlay:		\$0	\$0	\$0	\$821,269	\$821,269
Electric Capital Fund Revenue Total:		\$0	\$0	\$0	\$821,269	\$821,269
Electric Capital Fund Expenditure Total:		\$0	\$0	\$0	\$821,269	\$821,269
Total Electric Capital Fund:		\$0	\$0	\$0	\$0	\$0

Account Number	Title	Yr2023 Actual	Yr2024 Actual	Yr2025 Forecast	Yr2026 Proposed Budget	Yr2026 Budget vs. Yr2025 Forecast
Sewer Capital Fund						
Investment Earnings						
38-354.600	Grants - Other	\$0	\$0	\$0	\$539,000	\$539,000
Total Investment Earnings:		\$0	\$0	\$0	\$539,000	\$539,000
Interfund Transfers						
38-393.010	Debt Proceeds	\$0	\$0	\$0	\$3,255,700	\$3,255,700
Total Interfund Transfers:		\$0	\$0	\$0	\$3,255,700	\$3,255,700
Capital Outlay						
38-429.600	Capital Construction	\$0	\$0	\$0	\$3,794,700	\$3,794,700
Total Capital Outlay:		\$0	\$0	\$0	\$3,794,700	\$3,794,700
Interfund Transfers						
38-492.030	Transfer To Capital 30	\$1,682,585	\$0	\$0	\$0	\$0
Total Interfund Transfers:		\$1,682,585	\$0	\$0	\$0	\$0
Sewer Capital Fund Revenue Total:		\$0	\$0	\$0	\$3,794,700	\$3,794,700
Sewer Capital Fund Expenditure Total:		\$1,682,585	\$0	\$0	\$3,794,700	\$3,794,700
Total Sewer Capital Fund:		(\$1,682,585)	\$0	\$0	\$0	\$0
Grand Revenue Total:		\$66,303,001	\$71,249,710	\$63,493,573	\$68,444,938	\$4,951,365
Grand Expenditure Total:		\$66,401,674	\$72,147,335	\$65,088,583	\$68,241,511	\$3,152,928
Grand Totals:		(\$98,673)	(\$897,625)	(\$1,595,010)	\$203,427	\$1,798,437