

Tax Type	2025 Millage	2026 Millage	Revenue (Face)	Revenue (Actual)*
General	14.3	14.3	\$439,258.61	\$386,547.57
Streetlight	1.35	1.35	\$41,468.47	\$36,492.25
Fire	2.25	2.25	\$69,114.12	\$60,820.42
Library	1.5	1.5	\$46,076.08	\$40,546.95
Total Revenues	19.4	19.4	\$595,917.27	\$524,407.20
Total Assessment as of 11/19/2025				
\$30,717,385				
1 Mil = Assessment/1000				
\$30,717.39				
*Based on past collection rate (88%)				

GF	73.71%
SL	6.96%
FP	11.60%
LF	7.73%

<u>General Fund</u>				
Income	Expense	+/-	Fund Equity	Final Balance
\$ 1,633,400.56	\$ 1,677,091.52	\$ (43,690.96)	\$ 75,000.00	\$ 31,309.04
<u>Street Light Fund</u>				
Income	Expense	+/-	Fund Equity	Final Balance
\$ 40,812.25	\$ 50,500.00	\$ (9,687.75)	\$ 40,000.00	\$ 30,312.25
<u>Fire Protection</u>				
Income	Expense	+/-	Fund Equity	Final Balance
\$ 67,853.42	\$ 75,482.00	\$ (7,628.58)	\$ 45,000.00	\$ 37,371.42
<u>Library Fund</u>				
Income	Expense	+/-	Fund Equity	Final Balance
\$ 45,068.95	\$ 45,068.95	\$ (0.00)	\$ -	\$ (0.00)
<u>Public Utility Fund</u>				
Income	Expense	+/-	Fund Equity	Final Balance
\$ 1,126,165.80	\$ 1,140,078.36	\$ (13,912.56)	\$ 600,000.00	\$ 586,087.44
<u>State Fund</u>				
Income	Expense	+/-	Fund Equity	Final Balance
\$ 95,482.14	\$ 226,500.00	\$ (131,017.86)	\$ 190,000.00	\$ 58,982.14

Total Incomes	Total Expenses	Total Equity
\$ 3,008,783.13	\$ 3,214,720.83	\$ 950,000.00

General Fund Budget			
Department	Ledger		2026 Budget
		Beginning Fund Equity (estimated)	\$ 75,000.00
		REVENUE	
		REAL PROPERTY TAXES	
	301.010.GF	Real Property Tax-current	\$ 386,547.57
	301.020.GF	Real Property Tax - Prior Year	\$ -
	301.040.GF	Real Property Tax-Tax Claim	\$ 43,110.00
		Sub-Total	\$ 429,657.57
		ACT 511 TAXES	
	310.010.GF	Realty Transfer Tax	\$ 25,000.00
	310.020.GF	Earned Income Tax	\$ 317,818.99
	310.050.GF	Local Service Tax	\$ 50,000.00
	310.070.GF	Mechanical Device Tax	\$ 11,600.00
		Sub-Total	\$ 404,418.99
		TOTAL TAXES	\$ 834,076.56
		BUSINESS LICENSES AND PERMITS	
	321.033.GF	Permit Parking	\$ 6,500.00
	321.080.GF	Cable Franchise Fee	\$ 38,000.00
		Sub-Total	\$ 44,500.00
		NON-BUSINESS LICENSES AND PERMITS	
	322.040.GF	Handicap/Other Sign Fees	\$ 150.00
	322.041.GF	Occupancy Fee-Landlord	\$ 20,000.00
	322.900.GF	Solicitation Permits	\$ 100.00
		Sub-Total	\$ 20,250.00
		TOTAL LICENSES & PERMITS	\$ 64,750.00
		FINES AND FORFEITS	
	331.010.GF	Magistrate Fines	\$ 3,500.00
	331.012.GF	Mayor Fines	\$ 3,000.00
	331.013.GF	State Police Fines	\$ 550.00
	331.015.GF	Prothonotary Fines	\$ 100.00
	331.120.GF	Fines & Violations of Statute	\$ -
		Sub-Total	\$ 7,150.00
		TOTAL FINES AND FORFEITS	\$ 7,150.00
		INTEREST, RENTS, ROYALTIES	
	341.001.GF	Interest Income	\$ 3,000.00
		Sub-Total	\$ 3,000.00
		RENTS AND ROYALTIES	
	342.010.GF	Facility Lease-AT&T	\$ 27,500.00
		Sub-Total	\$ 27,500.00
		TOTAL INTEREST, RENTS, ROYALTIES	\$ 30,500.00
		STATE CAPITAL AND OPERATING	
	354.001.GF	State Grants	\$ -
	354.010.GF	Other State Reimbursements	\$ -
		Sub-Total	\$ -
		STATE SHARED REV & ENTITLEMENTS	
	355.010.GF	PURTA Allocation	\$ 700.00
	355.040.GF	State Liquor License	\$ 1,500.00
	355.050.GF	Municipal Pension State Aid	\$ 19,000.00
	355.070.GF	Foreign Fire Insurance	\$ 12,000.00
	355.090.GF	Act 13 Impact Fee	\$ 12,500.00
		Sub-Total	\$ 45,700.00
		LOCAL GOV'T PMNT IN LIEU OF TAXES	
	359.010.GF	Payments in Lieu of Taxes	\$ 1,500.00
		Sub-Total	\$ 1,500.00
		TOTAL INTERGOVERNMENTAL	\$ 47,200.00
		GENERAL GOVERNMENT	
	361.033.GF	Zoning Hearing Board Fees	\$ -
	361.034.GF	Zoning permit application fee	\$ 1,500.00
	361.065.GF	No Lien Letters	\$ 2,000.00
		Sub-Total	\$ 3,500.00
		PUBLIC SAFETY	
	362.041.GF	Building Permits	\$ 1,500.00
	362.045.GF	Occupancy Permits	\$ 6,000.00
		Sub-Total	\$ 7,500.00
		HIGHWAY AND STREETS	
	363.021.GF	Parking Revenue	\$ 11,000.00
	363.240.GF	Loading Zones	\$ 1,200.00
		Sub-Total	\$ 12,200.00

		SANITATION	
	364.030.GF	Garbage Collection Fees	\$ 615,349.33
	364.031.GF	Garbage Tag revenue	\$ 1,500.00
	364.040.GF	Landfill Collection Fees	\$ 8,674.67
		Sub-Total	\$ 625,524.00
		CULTURE-RECREATION	
	367.014.GF	Gazebo Requests	\$ 500.00
	367.090.GF	Special Events Revenue	\$ 500.00
	367.091.GF	First Fridays Revenue	\$ -
		Sub-Total	\$ 1,000.00
		TOTAL CHARGES FOR SERVICES	\$ 649,724.00
		MISCELLANEOUS REVENUES	
	387.011.GF	Shade Tree Memorial Donations	\$ -
	389.010.GF	Miscellaneous Revenue	\$ -
		TOTAL MISCELLANEOUS REVENUES	\$ -
		PROCEEDS OF GEN FIXED ASSETS	
	391.020.GF	Insurance Proceeds	\$ -
		Sub-Total	\$ -
		REFUND OF PRIOR YEAR EXPEND	
	395.010.GF	Refund Previous Years Expend	\$ -
	395.015.GF	Returned Checks	\$ -
		Sub-Total	\$ -
		TOTAL OTHER FINANCING SOURCES	\$ -
		TOTAL REVENUE	\$ 1,633,400.56
		EXPENSES	
		GENERAL GOVERNMENT	
Legislative	400.105.GF	Salaries of Council	\$ 6,300.00
	400.192.GF	FICA Expense - Council	\$ 481.95
	400.210.GF	Office Supplies	
	400.341.GF	Advertising Expense	\$ 2,500.00
	400.342.GF	Printing Expense	\$ 1,500.00
	400.420.GF	Dues/Subscriptions	\$ 2,000.00
	400.450.GF	Contracted Services	\$ 10,000.00
	400.460.GF	Meetings/Conferences/Training - Council	\$ 2,500.00
Mayor	401.105.GF	Mayor Salary	\$ 1,200.00
Admin	401.110.GF	Borough Manager Salary	\$ 19,500.00
	401.190.GF	Mayor FICA	\$ 91.80
	401.192.GF	FICA Expense - Manager	\$ 1,491.75
	401.198.GF	Employee Benefits - Manager	\$ 892.80
	401.215.GF	Postage	\$ 6,000.00
	401.353.GF	Manager Bond	\$ 325.00
	401.460.GF	Meetings/Conferences/Training -Admin	\$ 1,500.00
Accounting/Finance	402.310.GF	Professional Services - Treasurer	\$ 17,550.00
	402.311.GF	Accounting/Auditing Services	\$ 14,250.00
	402.353.GF	Treasurer Bond	\$ 325.00
	402.390.GF	Bank/Finance Charges	\$ 4,000.00
	402.454.GF	Licenses/Fees	\$ 8,000.00
Tax Collection	403.105.GF	Tax Collector Salary	\$ 15,732.22
	403.192.GF	FICA Expense	\$ 1,156.68
Solicitor	404.314.GF	Legal Services - Solicitor	\$ 50,000.00
	404.317.GF	Legal Services - Franchise Negotiations	\$ -
Sec/Clerk	405.112.GF	Wages of Full-time Employees (Office)	\$ 40,981.17
	405.192.GF	FICA Expense (Office)	\$ 3,875.98
	405.198.GF	Employee Benefits (Office)	\$ 8,580.99
	405.199.GF	Retired Employee Benefits	\$ 19,979.64
Engineer	408.313.GF	Engineering Services	\$ 7,500.00
Office/Buildings	409.210.GF	Office Supplies	\$ 3,000.00
	409.236.GF	Building Supplies	\$ 3,200.00
	409.260.GF	Small Tools/Equipment	\$ 500.00
	409.270.GF	Computer Hardware/Software	\$ 3,500.00
	409.321.GF	Telephone Monthly Charges - Office	\$ 350.00
	409.325.GF	Internet Monthly Charges - Office	\$ 1,800.00
	409.361.GF	Utilities Expense - Office/Annex Electric	\$ 4,000.00
	409.362.GF	Utilities Expense - Office Gas	\$ 1,400.00
	409.373.GF	Building Repair/Maintenance	\$ 10,000.00
	409.450.GF	Contracted Services	\$ 6,500.00
	409.452.GF	Computer/IT Maintenance	\$ 5,500.00
		TOTAL GENERAL GOVERNMENT	\$ 287,964.98

		<u>PUBLIC SAFETY</u>	
	410.192.GF	FICA Expense	\$ -
Police	410.199.GF	Employee Benefits - Retired Police	\$ 26,349.48
	410.242.GF	Protection Supplies	\$ -
	410.321.GF	Telephone Expense	\$ 75.00
	410.360.GF	Utilities Expense	\$ -
	410.450.GF	Contracted Services - SARPD	\$ 380,000.00
Fire	411.360.GF	Utilities Expense	\$ -
	411.540.GF	Contributions to Non-Governments	\$ 12,000.00
Code Enforcement	413.115.GF	Wages of Part-time Employees	\$ 43,264.00
	413.192.GF	FICA Expense	\$ 3,309.70
	413.314.GF	Legal Services	\$ -
	413.320.GF	Cell Phone Expenses	\$ 700.00
	413.460.GF	Meetings/conferences/trainings	\$ 250.00
Planning/Zoning	414.314.GF	Legal Services - Zoning	\$ -
	414.115.GF	Wages of PT Zoning Officer	\$ -
	414.192.GF	FICA Expenses	\$ -
Emergency Management	415.210.GF	Office Supplies	\$ 200.00
	415.260.GF	Siren Parts/Repairs	\$ 500.00
	415.450.GF	Siren Maintenance Contract	\$ 1,050.00
		TOTAL PUBLIC SAFETY	\$ 467,698.18
		<u>HEALTH AND HUMAN SERVICES</u>	
	425.610.GF	Blight Demolition - Construction Contracts	\$ 10,000.00
		TOTAL HEALTH AND HUMAN SERVICES	\$ 10,000.00
		<u>PUBLIC WORKS - SANITATION</u>	
Trash	427.367.GF	Refuse Pickup - Cans	\$ 523,362.00
	427.368.GF	Refuse Pickup - Dumpsters	\$ 47,000.00
	427.369.GF	Refuse Pickup - Trash Days	\$ 10,000.00
	427.450.GF	Contracted Services - Landfill	\$ 9,000.00
		TOTAL PUBLIC WORKS - SANITATION	\$ 589,362.00
		<u>PUBLIC WORKS - HWYS, ROADS</u>	
General Svcs	430.110.GF	Salaries of Manager/Supervisors - PWD	\$ 16,250.00
	430.112.GF	Wages of Full-time Employees - Street	\$ 80,445.28
	430.115.GF	Wages of PT Employees	\$ -
	430.191.GF	Uniform Allowance - Street/PWD	\$ 555.00
	430.192.GF	FICA Expense - Street/PWD	\$ 7,305.39
	430.196.GF	Employee Benefits PWD	\$ 7,813.54
	430.198.GF	Employee Benefits - Street	\$ 17,439.10
	430.231.GF	Gasoline for Vehicles	\$ 7,000.00
	430.245.GF	Public Works Supplies	\$ 8,000.00
	430.270.GF	Computer Hardware/Software	\$ 5,000.00
	430.320.GF	Cell Phone Expenses	\$ 700.00
	430.321.GF	Telephone Expense - Garage	\$ 350.00
	430.325.GF	Internet Monthly Charges - Garage	\$ 1,400.00
	430.361.GF	Utilities Expense - Garage Electric	\$ 1,400.00
	430.362.GF	Utilities Expense - Garage Gas	\$ 2,200.00
	430.450.GF	Contracted Services	\$ 10,000.00
	430.451.GF	Vehicle Repairs/Maintenance	\$ 2,500.00
	430.470.GF	CDL/Medical/Psychological Testing	\$ 500.00
	432.260.GF	Minor Equipment and Machinery	\$ 1,000.00
Stormwater	436.361.GF	Storm Sewer - Electric Service	\$ -
	436.362.GF	Storm Sewer - Gas Service	\$ -
Hwy	439.750.GF	Minor Machinery Captial Purchases	\$ 5,000.00
		TOTAL PUBLIC WORKS - HWYS, ROADS	\$ 174,858.31
		<u>PUBLIC WORKS - OTHER SERVICE</u>	
Parking	445.245.GF	Purchase of Parking Meters	\$ 5,000.00
MCTA	447.540.GF	Contributions to Non-Governments (MCTA)	\$ 16,520.70
		TOTAL PUBLIC WORKS - OTHER	\$ 21,520.70
		<u>CULTURE - RECREATION</u>	
Parks & Rec	452.115.GF	Wages of Full-time Employees	\$ 20,111.32
	452.192.GF	FICA Expense	\$ 1,515.57
	452.196.GF	Employee Benefits	\$ 5,542.97
	452.247.GF	Recreation Supplies	\$ 5,000.00
	452.321.GF	Telephone Expense	\$ -
	452.331.GF	Travel Expense	\$ -
	452.361.GF	Utilities Expense Electric - Recreation	\$ 7,600.00
	452.373.GF	Building Repair/Maintenance	\$ 1,500.00
	452.450.GF	Contracted Services	\$ 3,000.00
Parks	454.115.GF	Wages of Part-time Employees	\$ -

	454.192.GF	FICA Expense	\$ -
	454.372.GF	Park Improvements	\$ -
	454.373.GF	Building Repair & Maintenance	\$ 500.00
Shade Tree	455.540.GF	Contributions to Shade Tree	\$ 6,000.00
Library	457.373.GF	Building Repair/Maintenance - Library	\$ 2,500.00
		TOTAL CULTURE - RECREATION	\$ 53,269.86
		<u>MISCELLANEOUS EXPENDITURES</u>	
Insurance, Casulty, etc	481.300.GF	PAUC	\$ 5,812.50
	482.310.GF	Judgement & Damages	\$ -
	483.100.GF	Police Pension Contribution	\$ -
	483.300.GF	Non-Uniform Pension Contribution	\$ 19,000.00
	484.000.GF	Workers' Comp Insurance	\$ 25,252.50
	486.198.GF	Employee Benefits - Davevic Fees	\$ 200.00
	486.351.GF	Property/Liability Insurance	\$ 21,000.00
	486.700.GF	Cyber Insurance	\$ 1,152.50
	489.010.GF	Misc Expenses	\$ -
		TOTAL MISCELLANEOUS EXPENDITURES	\$ 72,417.50
		TOTAL EXPENSES	\$ 1,677,091.52
		REVENUE OVER/UNDER EXPENDITURES	\$ (43,690.96)
		REVENUE OVER (UNDER) EXPENSES + FUND EQUITY	\$ 31,309.04

Street Lighting Fund Budget		
Ledger		2026 Budget
	Beginning Fund Equity (estimated)	\$ 40,000.00
	REVENUE	
	<u>REAL PROPERTY TAXES</u>	
301.010.SL	Real Property Tax-Current	\$ 36,492.25
301.020.SL	Real Property Tax - Prior	\$ -
301.040.SL	Real Property Tax-Tax Claim	\$ 4,070.00
	TOTAL TAXES	\$ 40,562.25
	<u>INTEREST, RENTS, ROYALTIES</u>	
341.001.SL	Interest Income	\$ 250.00
	TOTAL INTEREST, RENTS, ROYALTIES	\$ 250.00
	<u>MISCELLANEOUS REVENUES</u>	
389.010.SL	Miscellaneous Revenue	\$ -
	TOTAL MISCELLANEOUS REVENUES	\$ -
	<u>OTHER FINANCING SOURCES</u>	
	TOTAL REVENUE	\$ 40,812.25

	EXPENSES	
	<u>PUBLIC WORKS - HIGHWAYS, ROADS</u>	
434.264.SL	Road Supplies	\$ 500.00
434.361.SL	Electricity Expense	\$ 50,000.00
	TOTAL PUBLIC WORKS - HIGHWAYS, ROADS	\$ 50,500.00
	TOTAL EXPENSES	\$ 50,500.00
	REVENUE OVER/UNDER EXPENDITURES	\$ (9,687.75)
	REVENUE OVER (UNDER) EXPENSES + FUND EQUITY	\$ 30,312.25

Fire Protection Fund Budget		
<u>Ledger</u>		<u>2026 Budget</u>
	Beginning Fund Equity (estimated)	\$ 45,000.00
	REVENUE	
	<u>REAL PROPERTY TAXES</u>	
301.010.FP	Real Property Tax-Current	\$ 60,820.42
301.020.FP	Real Property Tax - Prior	
301.040.FP	Real Property Tax-Tax Claim	\$ 6,783.00
	TOTAL TAXES	\$ 67,603.42
	<u>INTEREST, RENTS, ROYALTIES</u>	
341.001.FP	Interest Income	\$ 250.00
	TOTAL INTEREST, RENTS, ROYALTIES	\$ 250.00
	TOTAL REVENUE	\$ 67,853.42
	EXPENSES	
	<u>PUBLIC SAFETY</u>	
411.195.FP	Workers' Comp Insurance	\$ 12,433.00
411.231.FP	Gasoline for Vehicles	\$ 1,750.00
411.242.FP	Protection Supplies	\$ 3,500.00
411.321.FP	Telephone Expense - Emergency Phone	\$ 75.00
411.361.FP	Utilities Expense - Electric	\$ 3,700.00
411.362.FP	Utilities Expense - Gas	\$ 1,400.00
411.451.FP	Vehicle Repairs/Maintenance	\$ 7,000.00
	TOTAL PUBLIC SAFETY	\$ 29,858.00
	<u>DEBT SERVICE</u>	
471.506.FP	Debt Service-Principal	\$ 37,250.00
472.506.FP	Debt Service-Interest	\$ 8,374.00
	TOTAL DEBT SERVICE	\$ 45,624.00
	TOTAL EXPENSES	\$ 75,482.00
	REVENUE OVER/UNDER EXPENDITURES	\$ (7,628.58)
	REVENUE OVER (UNDER) EXPENSES + FUND EQUITY	\$ 37,371.42

Library Fund Budget		
Ledger		2026 Budget
	Beginning Fund Equity (estimated)	\$ -
	REVENUE	
	<u>REAL PROPERTY TAXES</u>	
301.010.LF	Real Property Tax-Current	\$ 40,546.95
	Real Property Tax - Prior	\$ -
301.040.LF	Real Property Tax-Tax Claim	\$ 4,522.00
	TOTAL REAL PROPERTY TAXES	\$ 45,068.95
	<u>INTEREST, RENTS, AND ROYALTIES</u>	
341.001.LF	Interest Income	\$ -
	TOTAL INTEREST, RENTS, ROYALTIES	\$ -
	TOTAL REVENUE	\$ 45,068.95
	EXPENSES	
	<u>CULTURE - RECREATION</u>	
457.321.LF	Telephone Expenses - Library	\$ -
457.361.LF	Utilities Expense - Library Electric	\$ 7,900.00
457.362.LF	Utilities Expense - Library Gas	\$ 1,500.00
457.530.LF	Contribution to Library	\$ 35,668.95
	TOTAL CULTURE - RECREATION	\$ 45,068.95
	TOTAL EXPENSES	\$ 45,068.95
	REVENUE OVER/UNDER EXPENDITURES	\$ (0.00)
	REVENUE OVER (UNDER) EXPENSES + FUND EQUITY	\$ (0.00)

Public Utilities Fund Budget		
Ledger		2026 Budget
	Beginning Fund Equity (estimated)	\$ 600,000.00
	REVENUE	
	<u>INTEREST, RENTS, ROYALTIES</u>	
341.001.PU	Interest Income	\$ 7,500.00
	TOTAL INTEREST, RENTS, ROYALTIES	\$ 7,500.00
	<u>INTERGOVERNMENTAL REVENUES</u>	
354.080.PU	State Grants	\$ -
	TOTAL INTERGOVERNMENTAL REVENUES	\$ -
	<u>WATER SYSTEM</u>	
378.011.PU	Residential Water Charges	\$ 910,272.93
378.012.PU	Commercial Water Charges	\$ 191,519.80
378.013.PU	Industrial Water Charges	\$ -
378.014.PU	School Water Charges	\$ 7,345.07
378.023.PU	Commercial Sprinklers	\$ 3,600.00
378.024.PU	School Sprinklers	\$ 900.00
378.090.PU	Shut Off Notices	\$ 1,028.00
378.091.PU	New Water Service	\$ 4,000.00
	TOTAL WATER SYSTEM	\$ 1,118,665.80
	<u>MISCELLANEOUS REVENUES</u>	
389.010.PU	Miscellaneous Revenue	\$ -
	TOTAL MISCELLANEOUS REVENUES	\$ -
	<u>OTHER FINANCING SOURCES</u>	
395.011.PU	Refunded Bank Fees	\$ -
395.015.PU	Returned Checks	\$ -
	TOTAL OTHER FINANCING SOURCES	\$ -
	TOTAL REVENUE	\$ 1,126,165.80
	EXPENSES	
	<u>DUE TO OTHER FUNDS</u>	
230.350.PU	Due to HWA	\$ -
	TOTAL DUE TO OTHER FUNDS	\$ -
	<u>GENERAL GOVERNMENT</u>	
401.115.PU	Wages of Full-Time Employees - Manager	\$ 58,500.00
401.192.PU	FICA Expense - Manager	\$ 4,475.25
401.198.PU	Employee Benefits - Manager	\$ 2,678.40
401.320.PU	Cell Phone Expenses	\$ 700.00
401.353.PU	Manager Bond	\$ 325.00
402.311.PU	Accounting/Auditing Services	\$ 14,250.00
402.353.GF	Treasurer Bond	\$ 325.00
402.390.PU	Bank/Finance Charges	\$ 5,500.00
404.314.PU	Legal Services	\$ 5,000.00
405.112.PU	Wages of Full-time Employees - Office	\$ 55,059.33
405.192.PU	FICA Expenses	\$ 4,212.04
405.198.PU	Employee Benefits - Office	\$ 3,098.60
405.199.PU	Retired Employee Benefits	\$ 35,444.28
405.215.PU	Postage	\$ 6,000.00
405.420.PU	Dues/Subscriptions	\$ 17,000.03
405.460.PU	Meetings/Conferences/training	\$ 500.00
408.313.PU	Engineering Services	\$ 25,000.00
409.210.PU	Office Supplies	\$ 1,000.00
409.260.PU	Small Tools/Equipment	\$ 750.00
409.270.PU	Computer Hardware/Software	\$ 5,000.00
409.360.PU	Utilities Expense	\$ -
409.373.PU	Building Repair/Maintenance	\$ 10,000.00
409.450.PU	Contracted Services	\$ 6,417.42
409.451.PU	Security System	\$ 1,850.00
409.452.PU	Computer/IT Maintenance	\$ 4,500.00
	TOTAL GENERAL GOVERNMENT	\$ 267,585.35
	<u>PUBLIC WORKS - OTHER SERVICE</u>	
448.110.PU	Salaries of Manager/Supervisors - PWD	\$ 48,750.00
448.112.PU	Wages of Full-time Employees	\$ 199,756.10
448.115.PU	Wages of PT Employees	\$ -
448.192.PU	FICA Expense	\$ 15,618.64
448.196.PU	PWD Benefits	\$ 20,619.90
448.198.PU	Employee Benefits	\$ 34,108.43
448.210.PU	Office Supplies	\$ 250.00
448.221.PU	Chemicals	\$ 50,000.00
448.231.PU	Gasoline for Vehicles	\$ 1,200.00
448.245.PU	Public Works Supplies	\$ 30,000.00
448.310.PU	Professional Services - Treasurer	\$ 17,550.00
448.312.PU	Project Management Consultant	\$ 10,000.00
448.320.PU	Cell Phone Expenses	\$ 700.00

448.321.PU	Telephone Expense - WTP	\$ 1,050.00
448.325.PU	Internet Expenses - WTP/Office/Garage	\$ 4,400.00
448.361.PU	Utilities Expense - WTP/BB/Pump Electric	\$ 70,000.00
448.362.PU	Utilities Expense - WTP/Garage Gas	\$ 7,100.00
448.450.PU	Contracted Services	\$ 20,000.00
448.451.PU	Vehicle Repairs/Maintenance	\$ 1,000.00
448.460.PU	Meetings/Conferences/Training	\$ 700.00
448.610.PU	Construction contracts	\$ -
448.730.PU	Building Improvements	\$ 10,000.00
448.740.PU	Machinery and Equipment	\$ 10,000.00
448.750.PU	Minor Machinery Captial Purchases	\$ 4,000.00
	TOTAL PUBLIC WORKS - OTHER SERVICE	\$ 556,803.07
	<u>DEBT SERVICE</u>	
471.503.PU	Debt Service-Principal WTP	\$ 153,339.00
471.505.PU	Debt Service - Principle Pump Repair	\$ 82,102.60
472.503.PU	Debt Service-Interest WTP	\$ 11,763.00
472.505.PU	Debt Service - Interest Pump Repair	\$ 16,955.34
	TOTAL DEBT SERVICE	\$ 264,159.94
	<u>MISCELLANEOUS EXPENDITURES</u>	
486.194.PU	PAUC	\$ 4,125.00
486.195.PU	Workers' Comp Insurance	\$ 25,252.50
486.351.PU	Property/Liability Insurance	\$ 21,000.00
486.700.PU	Cyber Insurance	\$ 1,152.50
486.490.PU	Miscellaneous Expenses	\$ -
488.197.PU	Pension Contributions	\$ -
	TOTAL MISCELLANEOUS EXPENDITURES	\$ 51,530.00
	<u>OTHER FINANCING USES</u>	
491.410.PU	Judgement/Damages	\$ -
	TOTAL OTHER FINANCING USES	\$ -
	TOTAL EXPENSES	\$ 1,140,078.36
	REVENUE OVER/UNDER EXPENDITURES	\$ (13,912.56)
	REVENUE OVER (UNDER) EXPENSES + FUND EQUITY	\$ 586,087.44

Highway Aid Fund Budget

Ledger		2026 Budget
	Beginning Fund Equity (estimated)	\$ 190,000.00
	REVENUE	
	<u>DUE FROM OTHER FUNDS</u>	
130.060.SF	Due from PU	\$ -
	TOTAL DUE FROM OTHER FUNDS	\$ -
	<u>INTEREST, RENTS, ROYALTIES</u>	
314.001.SF	Interest Income	\$ 3,000.00
	TOTAL INTEREST, RENTS, ROYALTIES	\$ 3,000.00
	<u>INTERGOVERNMENTAL REVENUES</u>	
355.002.SF	Liquid Fuel	\$ 91,202.14
355.003.SF	Turnback Fees	\$ 1,280.00
	TOTAL INTERGOVERNMENTAL REVENUES	\$ 92,482.14
	TOTAL REVENUE	\$ 95,482.14

	EXPENSES	
	<u>PUBLIC WORKS - HIGHWAY, ROADS</u>	
430.750.SF	Minor Machinery Capital Purchases	\$ 1,500.00
432.246.SF	Snow removal supplies	\$ 20,000.00
439.610.SF	Construction Contracts	\$ 200,000.00
	TOTAL PUBLIC WORKS - HIGHWAY, ROADS	\$ 221,500.00
	<u>COMMUNITY DEVELOPMENT</u>	
460.245.SF	Highway Supplies	\$ 5,000.00
	TOTAL COMMUNITY DEVELOPMENT	\$ 5,000.00
	<u>DEBT SERVICE</u>	
471.505.SF	Debt Service-principal	\$ -
472.505.SF	Debt Service-interest	\$ -
	TOTAL DEBT SERVICE	\$ -
	TOTAL EXPENSES	\$ 226,500.00
	REVENUE OVER/UNDER EXPENDITURES	\$ (131,017.86)
	REVENUE OVER (UNDER) EXPENSES + FUND EQUITY	\$ 58,982.14