



BOROUGH OF TARENTUM

Allegheny County, Pennsylvania



RESOLUTION #25-24

RESOLUTION OF THE BOROUGH OF TARENTUM, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA ADOPTING THE 2026 OPERATING BUDGET FOR THE BOROUGH OF TARENTUM.

WHEREAS, pursuant to Section 1307 of the Borough Code of the Commonwealth of Pennsylvania ("Borough Code"), the Borough of Tarentum did prepare a proposed budget for the fiscal year 2025; and

WHEREAS, said proposed budget was duly advertised by Public Notice as required by Section 1308 of the Borough Code; and

WHEREAS, the Council of the Borough of Tarentum desires to adopt said proposed budget as the final budget for the fiscal year 2026 as required by Section 1309 of the Borough Code.

NOW, THEREFORE, BE IT RESOLVED, and it is hereby resolved by the Council of the Borough of Tarentum that the proposed operating budget for fiscal year 2026, a copy of which is attached hereto, and made a part hereof, incorporated by reference, and marked "Exhibit A" is hereby adopted as the budget for the Borough of Tarentum for the fiscal year 2026.

RESOLVED and ENACTED on this 09th day of December 2025.

ATTEST:

BOROUGH OF TARENTUM

Dwight D. Boddorf, Borough Manager

Scott Dadowski, President of Council

EXAMINED AND APPROVED by me this 09th day of December 2025.

Bob Lang, Mayor

I, the undersigned, duly qualified Secretary of the Borough of Tarentum, Allegheny County, Pennsylvania, hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by a majority vote of the Borough of Tarentum at a regular meeting held on the 09th day of December, 2025 and said Resolution has been recorded in the Minutes of the Borough of Tarentum and remains in effect as of this date.

IN WITNESS WHEREOF, I affix my hand and attach the seal of the Borough of Tarentum, this 09th day of December 2025.

Dwight D. Boddorf, Borough Manager



BOROUGH OF TARENTUM

Allegheny County, Pennsylvania



RESOLUTION #25-24

Exhibit A

2026 Draft Budget

Manager Narrative and Budget Overview



Presented to the Borough Council on
Tuesday, November 18, 2025

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Letter to Council and Mayor

November 18, 2025

Municipal Council and Mayor Lang:

On behalf of the Borough staff, I am pleased to present the Draft 2026 Fiscal Budget, which reflects our continued commitment to delivering essential services efficiently, sustainably, and with long-term stability in mind. From maintaining roadways, utilities, and stormwater systems to supporting public safety, recreation, and neighborhood revitalization, each component of this budget has been carefully evaluated. As with prior years, we remain focused on addressing rising costs, system needs, and community expectations, challenges shared by municipalities throughout Allegheny County and beyond.

The 2026 Budget maintains our emphasis on infrastructure reinvestment, prudent planning, and equitable cost distribution. To achieve these goals while ensuring reliable operations, I am recommending several modest adjustments for the coming year. These include an **electric rate adjustment**, a **strategic freeze of residential water rates** (with gradual adjustments for larger meter users), and a **\$1.00 monthly increase for garbage services** to offset higher disposal and collection costs.

Importantly, **there will be no property tax increase in 2026**. However, Council should consider adopting a **phased tax adjustment strategy in future years**, similar to our structured approach to electric and water rate planning. This method provides predictability, transparency, and gradual alignment with operational and capital needs, avoiding sudden spikes while preserving stability.

Impact of County Reassessment Policies on Tax Revenue

Allegheny County has not conducted a countywide reassessment since 2012, which continues to limit the Borough's ability to generate sufficient tax revenue to match rising costs. This creates long-term imbalances, where newer homeowners often pay disproportionately more, while long-term properties remain taxed at a rate below their actual market value. In the absence of regular reassessments, municipalities like Tarentum face growing fiscal pressure to maintain essential services without overburdening residents.

For context, Tarentum's real estate tax rate remained unchanged for two decades, from 2004 to 2025. Even after last year's modest increase to support the fire tax, the Borough's current rate of 5.98 mills remains well below what would be needed to match the purchasing power of earlier years. Due to cumulative inflation, the equivalent of 5.48 mills in 2004 would now require roughly 9.21 mills to deliver the same buying power in today's dollars.

While no tax increase is recommended for 2026, this comparison highlights a growing structural gap between revenues and cost, primarily driven by inflation and the absence of reassessment. Over time, that imbalance can erode the Borough's ability to fund infrastructure, maintain public safety, and protect long-term stability.

To ensure future fiscal health, Council should consider adopting a phased, predictable tax adjustment strategy in upcoming years, similar to the Borough's structured approach to water and electric rates. Gradual adjustments, made in small and transparent increments, can help sustain core services while avoiding larger, more disruptive increases in the future.

Electric System Adjustments

The Borough's five-year electric stabilization plan, launched in 2024, remains an essential tool for managing capacity-driven cost increases in the PJM market. For 2026, we are recommending a 5% electric rate adjustment, consistent with this plan. As capacity charges continue to rise across the region, and with Tarentum Borough's cost to purchase power increasing by approximately 20% next year, reaching the legal rate ceiling for the first time, this controlled and transparent approach ensures that we maintain a fiscally sound electric fund while avoiding sudden and unpredictable utility spikes for residents.

Tarentum remains one of fewer than 35 municipalities in Pennsylvania to own and operate its own electric distribution system. This gives us flexibility and resilience that few communities enjoy, but it also requires deliberate planning to manage exposure to wholesale cost increases. Our approach balances that responsibility with affordability.

Water System Rate Strategy

Thanks to recent grant awards and operational efficiencies at the water plant, the Borough is able to freeze residential water rates for 2026. This protects households from additional utility increases during a time of rising inflation. To promote long-term fairness and financial sustainability within the water fund, we recommend gradual adjustments to large-meter rates, focusing on aligning costs with usage and system impact across customer classes.

This shift enables us to maintain affordability for residents while introducing balance to rate structures that have not been comprehensively updated in some time.

Continuing Cost Control

A \$1.00 monthly increase in garbage and recycling rates will take effect in 2026 to cover contractual costs. The Borough will continue to monitor sanitation expenses closely while pursuing regional bidding opportunities to control future costs. Additionally, operational streamlining, intergovernmental collaboration, and aggressive pursuit of grant funding remain central to our long-term strategy.

Looking Forward

The 2026 Budget reflects a forward-thinking approach, one that balances current needs with tomorrow's responsibilities. With Council's support, we are continuing the deliberate, phased financial plan established last year: investing in our infrastructure, protecting essential services, and ensuring rate and tax increases remain manageable for residents.

We've kept Tarentum's property taxes among the lowest in the County while providing full-service utilities, police, and public works. By planning ahead through phased rate strategies and long-term fiscal discipline, we can maintain stability without sudden financial strain on our residents. This budget continues that approach: steady, responsible, and focused on Tarentum's future.

If you have any questions regarding the 2026 budget or would like to discuss any item in further detail, please do not hesitate to contact the Borough office. We thank you for your continued partnership and look forward to another year of progress, resilience, and revitalization.

Sincerely,

Dwight Boddorf, MPPM
Borough Manager

Fund Information and Highlights

Fund 01 GENERAL FUND

The General Fund is associated with ongoing or daily operations of the Borough.

- Real Estate Tax revenue is anticipated to remain steady based on property assessments by Allegheny County.
- Expenses have increased due to ongoing contractual obligations, inflation, and personnel costs.
- Minor increase in sanitation costs for 2026.
- We propose continuing the Borough's blight removal program.

Fund 03 FIRE PROTECTION FUND

The Fire Protection Fund was newly established in 2025, specifically for fire protection services and equipment within the Borough.

- This fund will support acquiring and maintaining fire equipment and resources dedicated to fire prevention and response.

Fund 04 SPECIAL REVENUE AND GRANTS FUND

The Special Revenue and Grants Fund is another newly established fund that manages and tracks specific revenue sources and grant-funded projects outside the General Fund.

- This fund supports targeted programs funded by grants or other special revenue sources and ensures compliance with spending regulations tied to these revenues.

Fund 06 WATER FUND

The Water Fund is a proprietary fund associated with the Borough's water infrastructure collection, treatment, and maintenance.

- Several years' worth of planned upgrades will start in 2026, which will be made possible through a grant and Borough funding.
- **Strategic freeze of residential water rates** (with gradual adjustments for larger meter users),

Fund 07 ELECTRIC FUND

The Electric Fund is a proprietary fund associated with the Borough's maintenance of the electric grid infrastructure.

- A new five-year contract began in 2025
- The 2026 budget, as presented, recommends continuation of the incremental annual increases started this year to stabilize energy rate increases for residents over the next four years.

Fund 08 SEWER FUND

The Sewer Fund is an independent fund associated with the Borough's combined sanitary sewer infrastructure maintenance.

Fund 30 CAPITAL FUND

The Capital Fund is associated with infrastructure and major equipment purchases. Some projects include, but are not limited to, the following:

- Water plant electrical and mechanical upgrades
- Additional leak detection for the water system
- Upgrade to new CRM
- Riverfront planning
- A complete list of projects can be found on page 38 of this document.



Borough Overview

One of 130 municipalities in Allegheny County, Tarentum Borough is uniquely situated along the Allegheny River and is just south of the tri-county point of Allegheny, Armstrong, and Westmoreland Counties. The cornerstone of this thriving community starts with a beautiful riverfront park that features a stadium, a deck hockey court, a children's spray water park, and a covered amphitheater with outdoor seating, restrooms, and concessions. Furthermore, the Borough boasts riverfront parks, playgrounds, full-time police, fire and EMS services, and a thriving local business community.

Tarentum By the Numbers



Population:

4,352



Household Median

Income: \$ 41,466



Education:

15% Bachelor's
Degree or Higher



Employment:

51.9%



Median Age:

46.2 Years



65 or Older:

20.8%

Sources

US Census Bureau:

https://data.census.gov/profile/Tarentum_borough,_Allegheny_County,_Pennsylvania?g=060XX00US4200376104

2026 Borough Officials

Name	Title	Seat	Status	Contact
Bob Lang	Mayor	Mayor	Elected Official	blang@tarentumboro.com
Scott Dadowski	Council President	Council	Elected Official	sdadowski@tarentumboro.com
Lou Ann Homa	Council Vice-President	Council	Elected Official	lhoma@tarentumboro.com
Kevin Bertocki		Council	Elected Official	kbertocki@tarentumboro.com
Carrie Fox		Council	Elected Official	cfox@tarentumboro.com
Maggie Smith		Council	Elected Official	msmith@tarentumboro.com
Raymond Kerr		Council	Elected Official	rkerr@tarentumboro.com
Susan Clark		Council	Elected Official	sclark@tarentumboro.com

Duties of the Mayor:

Pursuant to the Pennsylvania Borough Code, the Mayor shall have the duty to preserve order in the Borough, enforce the ordinances and regulations of the Borough, and perform any other duties as shall be vested in the Mayor's office by law or ordinance.

The Mayor shall sign papers, contracts, obligations, and documents as may be required by law.

Lastly, the Mayor may also collect any costs and fees received and pay the money into the treasury to report to the Council from time to time on the state of the Borough and to make recommendations to the Council on matters of borough concern.

Functions of Council:

The Borough Code gives the Borough Council general supervision of the Borough's affairs. As such, council members must assume many roles found in separate branches or levels of state and federal governments. Specifically, council members serve in legislative, executive, and administrative capacities.

Council serves as the legislative body of the Borough, setting policy, enacting ordinances and resolutions, adopting budgets, and levying taxes. Council members also represent the Borough and its concerns before other municipal governments, the state and federal governments, and private sector entities.

The Council also performs executive functions, including preparation of the annual budget, proclaiming municipal events, hiring employees, and appointing members to borough authorities, boards, and commissions. Certain executive functions, such as representing the Borough at official functions, are often performed by the President of Council.

Council members also play a role in the administrative activities of municipal governments, overseeing day-to-day borough operations. In this capacity, council members provide for enforcing

local laws and regulations, managing personnel, and purchasing equipment, materials, supplies, and services. Council members, as administrators, are actively involved in the financial management of the Borough and are responsible not only for the collection of monies earned through taxes, service charges, and grants but also for seeing that municipal funds are spent in accordance with approved municipal budgets.

A number of boroughs in Pennsylvania, including Tarentum, have hired a professional borough manager to direct operations on behalf of Borough Council.

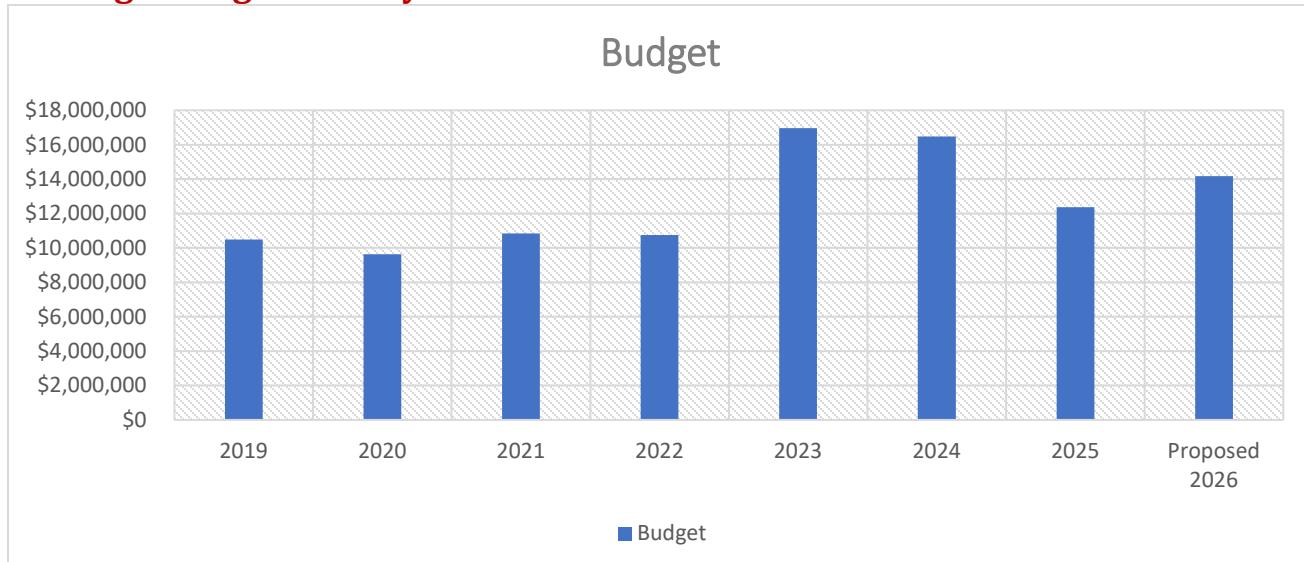
Council members also possess many other duties. Some examples are:

- Meet with residents to obtain input on borough programs and policies.
- Meet with other elected officials and borough staff on issues of general governance.
- Review technical reports from engineers, planners, and other professionals.
- Attend county and borough meetings and conferences.
- Participate in inspecting problems or reviewing proposals identified by residents.
- Report on the status of local government affairs to concerned residents.

Professional Services

Name	Title	Firm
Eric Dee	Solicitor	Avolio Law Offices
Dan Schmitt	Engineer	Gibson-Thomas Engineering
Mark Turnley	Auditor	Mark Turnley and Associates
Dave Gusmar	Insurance Agent	Altany Insurance

Borough Budget History



Real Estate Tax History

The last general millage increase for Tarentum Borough occurred in 2004 when the millage was set to the current rate of 5.48 mills. This rate equates to a tax liability of \$548 per \$100,000 of assessed real estate value. In 2025, the Borough adopted a .05 mill fire tax, bringing the total tax millage of the Borough to 5.98 mills. This rate equates to a tax liability of \$598 per \$100,000 of assessed real estate value

Tax Breakdown

	Tarentum Borough ⁱ	Allegheny County	Highlands School District ¹	Total
Millage Rate	5.98 mills	6.43 mills	25.13 mills	37.54 mills
Percentage of Total Taxes	14.6%	15.7%	69.7%	100.00%
Average Residential Tax Bill	\$ 255	\$ 274	\$ 1,070	\$1,599
	Average Residential Assessment: \$ 42,560 ²			
Average Commercial Tax Bill	\$ 928	\$ 997	\$ 3,898	\$5,823
	Average Commercial Assessment: \$ 155,065 ³			
Average Industrial Tax Bill	\$ 1,222	\$ 1,313	\$ 5,134	7,669
	Average Industrial Assessment: \$ 204,296 ⁴			

Currently, for every dollar (\$100.00) of real estate taxes paid by Borough residents, the following represents the distribution of the tax payment.

\$15.98	Tarentum Borough
\$ 17.10	Allegheny County
\$ 67.00	Highlands School District
\$ 100.00	Total

Tax Policy Update: Addressing the Need for Change

Historical Context: The Borough of Tarentum has not raised general taxes for the past 20 years. During this period, we have increasingly depended on subsidies from the electric fund to support our general fund operations. While this strategy has provided short-term relief, it presents several critical challenges that we must address to ensure long-term financial health and sustainability.

Challenges of Relying on the Electric Fund

1. Financial Sustainability

Relying on the electric fund to support general operations is not a sustainable long-term strategy. This dependence places excessive pressure on the electric fund, potentially hindering the Borough's ability to maintain, modernize, and upgrade essential electric infrastructure in the years ahead.

2. Budget Flexibility

Heavy reliance on the electric fund means that fluctuations in electric revenue, such as those caused by changing energy markets or usage patterns, can directly impact the Borough's ability to provide essential services and respond to unexpected financial needs. This dependency limits our overall budgetary flexibility and resilience.

3. Fairness

When the electric fund is used to subsidize general operations, electric customers effectively bear a disproportionate share of the Borough's financial burden. This approach is not equitable to all residents and may create long-term imbalances between ratepayers and taxpayers.

4. Lost Investment Opportunities

Dollars diverted from the electric fund for general use could otherwise be reinvested into system upgrades, grid reliability, and infrastructure renewal. Reallocating those funds reduces our ability to strengthen and modernize the electric system, investments that ultimately protect residents from higher costs and outages in the future.

Path Toward Fiscal Balance: A Phased Tax Strategy

While no tax increase is recommended for 2026, the Borough recognizes that relying heavily on the electric fund to balance the budget is not a viable long-term solution. To ensure stability, equity, and proper reinvestment across all Borough services, **a strategy of gradual, predictable tax adjustments over the next several years should be considered.**

This approach mirrors the Borough's successful phased strategies for electric and water rates, steady, transparent, and designed to protect residents from sudden financial strain while aligning revenues with operational realities.

Benefits of a Phased Approach

1. Gradual Adjustment

Small, incremental tax increases, introduced over time, allow residents to adjust their budgets gradually, minimizing financial stress and maintaining public trust.

2. Economic Stability

By spreading changes across multiple years, the Borough can preserve local economic stability, avoiding abrupt financial impacts on households or businesses that might result from a large, one-time increase.

3. Predictability and Planning

A phased framework provides predictability for both the Borough and residents. Knowing what to expect enables better long-term financial planning, both at the household level and within municipal operations.

4. Inflation Alignment

Incremental adjustments tied loosely to inflation help maintain the real value of Borough revenues. Without periodic adjustments, the purchasing power of existing tax dollars erodes, thereby reducing the Borough's ability to sustain essential services, replace

equipment, and maintain infrastructure.

Illustrative Impact of Modest Adjustments

For context, Tarentum's tax rate has remained among the lowest in the region for decades. Even with the modest 2025 fire tax addition, the Borough's millage remains well below levels that would match historic purchasing power.

If phased adjustments were adopted in future years, the impact on most households would remain minimal:

- **Median assessed home (\$40,000):**
 - Current tax (5.98 mills): \$239.20 per year
 - Each 0.5-mill adjustment ≈ \$20 per year (≈ \$1.67 per month)
- **Home assessed at \$100,000:**
 - Current tax (5.98 mills): \$598.00 per year
 - Each 0.5-mill adjustment ≈ \$50 per year (≈ \$4.17 per month)

These examples demonstrate how modest, phased adjustments, implemented carefully over time, can sustain operations and infrastructure without imposing significant hardship.

In summary, the Borough's 2026 budget holds the line on taxes for another year, but the path forward requires strategic foresight. By gradually rebalancing the share of revenue between taxes and utilities, Tarentum can strengthen long-term financial health, reduce overreliance on the electric fund, and continue delivering high-quality services to residents for years to come.

Financial Goals and Policies

The Borough of Tarentum has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan the adequate funding of services. The Borough Council adopts financial management and budgetary policies to provide sound principles for planning the Borough's current and future needs.

The financial goals of the Borough of Tarentum are broad, fairly universal statements. These goals are stated as follows:

- To preserve the quality of life in the Borough through the proper financial management of its resources and to fund a sufficient level of municipal services required for the maintenance of the Borough's infrastructure.
- To have the ability to withstand local and regional economic shocks, adjust to changes in our community's service requirements, and respond to changes in Federal, State, and County priorities and funding as they affect the Borough's residents.

The financial and budgeting policies outlined below are proposed to achieve these goals.

1. The Borough will maintain a balanced budget by paying for all current expenditures with

current revenues and fund balance. The Borough will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing as tax anticipation loans (TANs) to balance the budget.

2. The budget will provide adequate maintenance and repair of capital assets and orderly replacement.
3. The budget will provide adequate funding for all retirement plans and other employee benefits.
4. The Borough's Finance Officer will prepare monthly reports of revenues and expenditures for the Borough Council and Department Heads.
5. Enterprise funds, such as water and electricity, must be self-supporting.
6. The Borough will seek available state and federal funds for operating and capital projects.
7. The Borough will encourage the delivery of services, in whole or in part, by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected.
8. The Borough will utilize technology and productivity advancements that will help reduce or avoid increasing personnel costs.
9. The Borough will seek arrangements to share services with other municipalities where cost reductions can be achieved and where the quality of service will not be endangered.

Budget Preparation and Adoption

The Borough of Tarentum establishes an Annual Budget following the process outlined below that integrates the requirements of Title 8 of the Pennsylvania Consolidated Statutes that govern Boroughs and Incorporated Towns, otherwise known as the Borough Code.

Budget Preparation

1. At regularly scheduled Council meetings and individual discussions, the Borough Manager and Finance Director gather data on goals and projects that will impact the budget for the upcoming year.
2. Previous budgets and departmental budget worksheets are distributed to the Chief of Police, Zoning and Code Enforcement, Public Works Director, and the Water Plant Director Officer to gather information on departmental needs and requests.
3. After the worksheets are collected, the Finance Director and Borough Manager compile both the requests of Staff and Council into an initial draft budget.
4. Borough Council reviews the initial draft budget and can request modifications until the Council Workshop meeting on November 18.

Proposed Budget

1. The Borough Manager and Finance Director prepare the Proposed Budget document, integrating any modifications requested by the Borough Council, for presentation at the Council Meeting that is held on November 18.
2. After discussion and final review by Council the Borough Council tentatively adopts the Proposed Budget and moves to advertise said budget in a locally circulated publication.

Advertisement Period

1. Per Chapter 13 of the Pennsylvania Borough Code, the Proposed Budget document is advertised for 14 days and becomes available for review by the public. The document is made available for review both in person at the Borough Offices and online at the Borough's official website, <http://www.tarentumboro.com>

Budget Adoption

1. After public input and direction from Council, the Borough Manager and Finance Director prepare the Final Budget for adoption.
2. The Final Budget for adoption is presented to the Borough Council at the first regular meeting of December for review and then formally adopted by ordinance.
3. The Final Adopted Budget is made available to the public via the Borough's website and Borough Offices.

Budget Management

1. Throughout the budget year, the Finance Director produces monthly reports tracking spending year to date to identify actual spending that was budgeted. These reports are shared with both Staff and Borough Council and made public for review by taxpayers and residents.
2. As deviations or exceptions are made within spending and/or projects are planned for the upcoming budget year, the Finance Director and Borough Manager make notes of adjustments that need to occur within the following year's budget to ensure accurate and conservative estimates are moving ahead.

Budget Timeline

Date	Event
8/15/2025	Distribution of the Previous Year's Budget to Staff and Council
09/09/2025	Initial Drafting of Budget
09/23/2025 -10/31/25	Staff and Department Reviews of Budget
10/06/2025	Council Meeting – Review of budget requirements and overview
11/18/2025	Council Business Meeting - Tentatively Adopt or Change Budget
11/19/2025	Submit advertisement to Triblive for 14 days
11/19/2025	Budget Advertisement available in Triblive and on the Borough Website
12/09/2025	Adopt Final Budget
12/10/2025	Publish Final Budget

2026 Budget At a Glance

Unrestricted/Earmarked Funds

Unrestricted funds are flexible and can be used for any operational need of the organization. However, earmarked funds within this category are informally designated by the organization for specific uses, but unlike restricted funds, this designation can be altered if necessary.

Total Revenues: **\$ 14,168,913.21**

Total Expenditures: **\$ 14,168,913.21**

Fund #		Expenditures	Revenue	Difference
01	General Fund	\$ 5,743,514.70	\$ 5,743,514.70	0.00
06	Water Fund	\$ 1,890,703.58	\$ 1,890,703.58	0.00
07	Electric Fund	\$ 6,004,703.58	\$ 6,004,703.58	0.00
08	Sewer Fund	\$ 529,991.67	\$ 529,991.67	0.00
Total		\$ 14,168,913.21	\$ 14,168,913.21	0.00

Restricted Funds

These are funds designated for a specific purpose, usually set by donors, grant agreements, or regulations. They must be used for the intended purpose only, such as a particular project, program, or capital expenditure, and cannot be diverted to other expenses.

Total Revenues: **\$ 8,834,903.13**

Total Expenditures: **\$ 8,834,903.13**

Fund #		Expenditures	Revenue	Difference
03	Fire Protection Fund	\$ 44,000.00	\$ 44,000.00	0.00
04	Grants and Special Revenue Fund	\$ 3,648,000.00	\$ 3,648,000.00	0.00
05	Recreation Fund	\$ 23,789.02	\$ 23,789.02	0.00
30	Capital Reserve Fund	\$ 4,896,288.20	\$ 4,896,288.20	0.00
35	Liquid Fuels Fund	\$ 218,825.91	\$ 218,825.91	0.00
60	Pension	\$ 4,000.00	\$ 4,000.00	0.00
Total		\$ 8,834,903.13	\$ 8,834,903.13	0.00

- **Overall Budget Balanced: Yes (0.00 difference across all funds)**
- **Property Tax Increase: None**
- **Utilities:** Electric +5% | Residential Water **frozen** | Garbage +\$1

Top 5 Key Cost Drivers

1. Wholesale Electric Capacity Costs ↑ ~20%
2. Inflation on contracts, personnel, and materials
3. Water treatment plant electrical & mechanical upgrades
4. Stormwater/MS4 compliance and infrastructure upkeep
5. Pension, insurance, and mandated labor obligations

Top 5 Investments for 2026

1. **Water Treatment Plant Overhaul**
– Mechanical, electrical, tank replacements, dredging, automation upgrades.
2. **Electric Distribution Modernization**
– Pole replacements, meter replacements, transformer refurbishment, improved reliability.
3. **7th & Ormond Infrastructure Project**
4. **Tripak Boulevard Water Line Replacement**
5. **ERP Transition (BS&A)**
– Full modernization of billing, finance, and operational systems.

Utility Snapshot

Electric

- **2026 rate adjustment:** +5%
- **Reason:** Wholesale capacity cost increase of ~20%
- **Stability Plan:** Continue 3–5% annual adjustments adopted in 2025 to prevent sudden spikes.

Water

- **Residential rates frozen for 2026**
- **Strategic realignment:** Gradual large-meter adjustments
- **Major upgrades:** Distribution & plant overhaul (grant-funded + Borough match)

Garbage & Recycling

- **Increase:** +\$1 per month
- **Why:** Higher collection & disposal contract costs.

What's Not Changing

- **No property tax increase**
- Public safety services fully maintained
- Blight elimination program continues
- Park and recreation operations fully funded
- Shared police service with Brackenridge remains strong and cost-effective

Where the Money Comes From (Unrestricted Funds)

- **General Fund:** \$5.74M
- **Water Fund:** \$1.89M
- **Electric Fund:** \$6.00M
- **Sewer Fund:** \$530K

(All balanced; all revenues match expenditures.)

Where the Money Goes

- **Public Safety (Police + Fire Support)**
- **Electric & Water Utility Operations**
- **Public Works (roads, poles, stormwater, snow, MS4)**
- **Parks & Recreation**
- **Administration & Technology Modernization**
- **Capital Projects & Grant Matches**

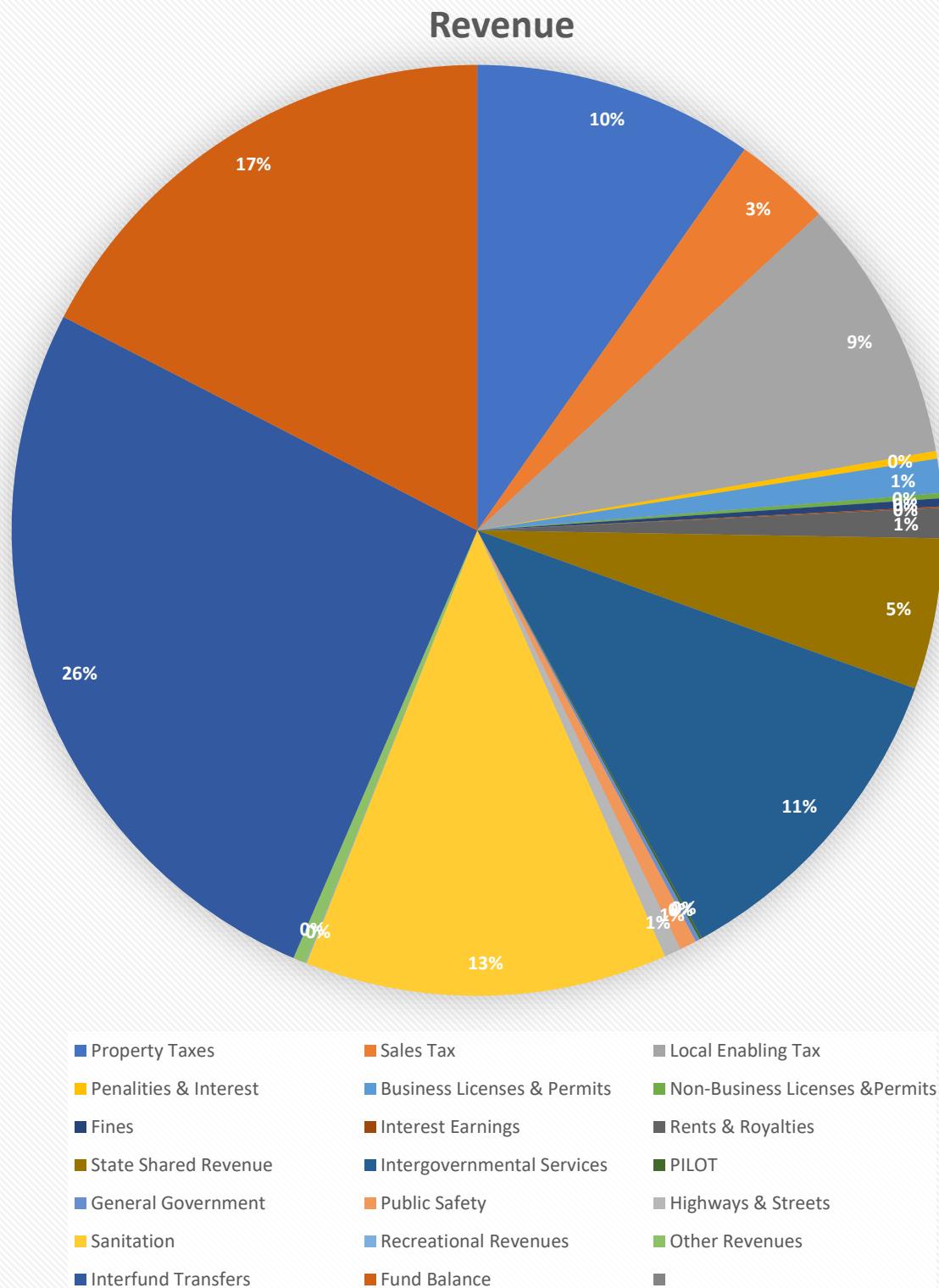
Major Capital Projects (2026)

- Water Treatment Tank Upgrade – \$1.58M
- Water Treatment Mechanical Upgrade – \$1.35M
- 7th & Ormond Reconstruction – \$1.00M
- Water Treatment Electrical Upgrade – \$452K
- Tripak Water Line – \$307K
- Stadium Demo – \$62K
- BS&A ERP Conversion – \$100K
- Bull Creek Bridge Work – \$75K
- Ongoing Omnibus Demolitions – \$65K

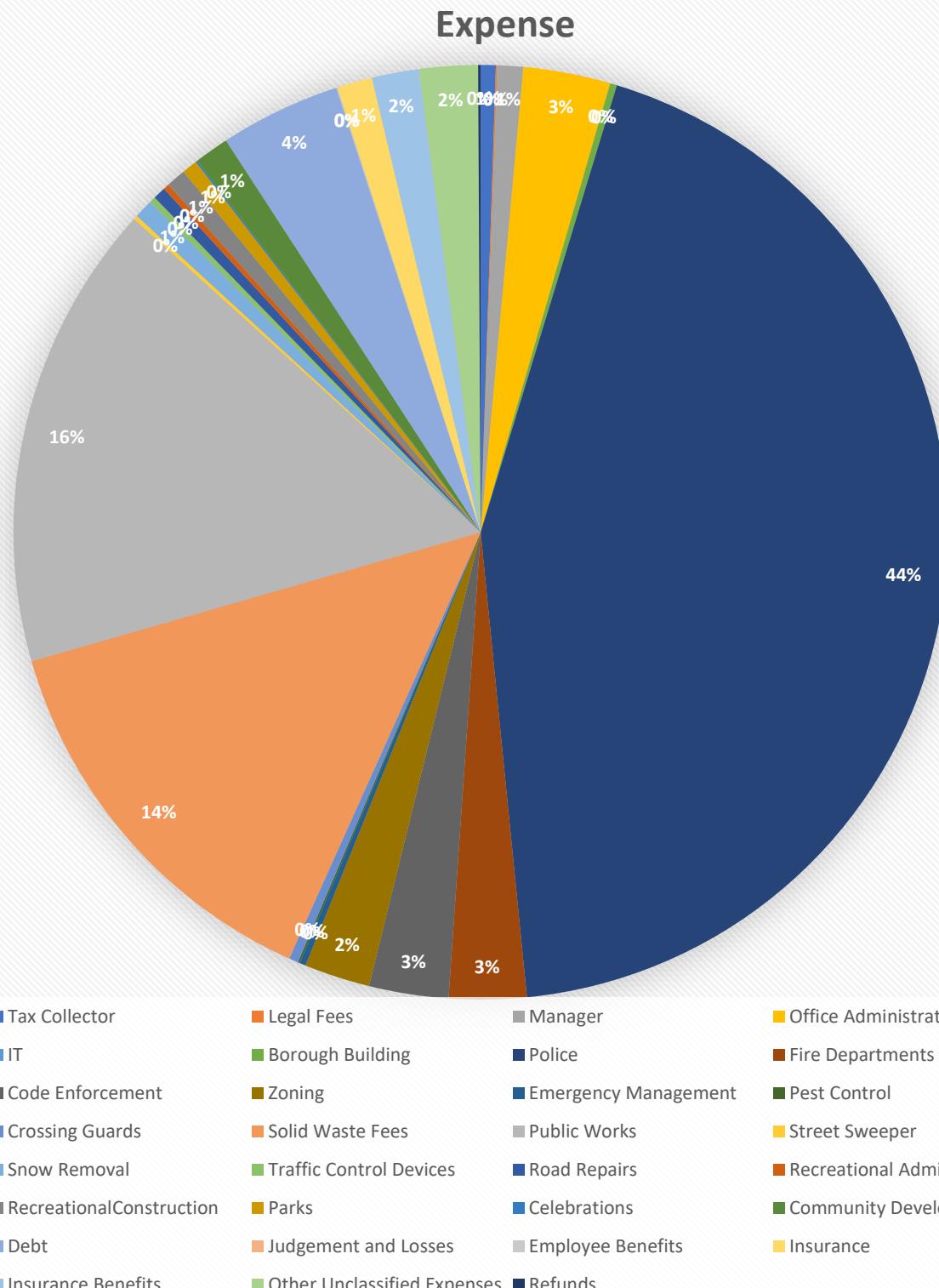
Fiscal Health & Long-Term Strategy

- Phased tax strategy recommended for future years (**no change for 2026**)
- Reduce reliance on electric fund transfers by 2028
- Build capacity reserves to manage PJM volatility
- Strengthen succession planning and institutional memory
- Advance digital modernization (ERP + GIS + cloud records)

General Fund Revenue Chart



General Fund Expense Chart



Services, Programs, and Operations Overview

Several programs or operations within any organization are not well-known outside those departments. Municipal government is no different. While line items exist on the budget, they often are insufficient to explain the major services, programs, and operations within the Borough. The following information is being presented alongside the budget to help the public understand what those line items' budgets pay for.

Note: this document provides a general overview and does not include every service or program the Borough provides.

Police Department

Police Patrol Services

Program Mission: *To provide public safety, emergency response, and crime deterrence.*

Program Description: This program directs, regulates, instructs, and supports the Police Department's operations in meeting the Borough's operational and strategic goals in the area of Patrol Services. The program provides management accountability over all Patrol Services functions, including Traffic and Foot Details, Enforcement, and Training.

Police Community Services

Program Mission: *To provide community education, coordination, crime prevention, and youth services.*

Program Description: This program directs, regulates, instructs, and supports the Police Department's operations in meeting the Borough's goals in the area of Community Services. The program provides management accountability over all Community Services functions, including programs and special events, school crossing guards, parking and code enforcement, and equipment and fleet coordination.

Police Support Services

Program Mission: *To provide public safety, emergency response, and crime deterrence by providing support services such as investigations, records, and administration.*

Program Description: This program directs, regulates, instructs, and supports the Police Department's operations in meeting the Borough's operational and strategic goals in the area of Support Services. The program provides management accountability over all Support Services functions, including the Investigations Section, Administrative Support, and Records Support. This includes liaison with local, state, and federal investigative agencies and the County Major Crime and Drug Task Forces.

2025 Accomplishments

- Repair or upgrade of sections of Tarentum and Brackenridge Boroughs to the current camera system
- Creation of K9 Unit
- Updated building security systems
- Continued to align Brackenridge and Tarentum policies and procedures for cohesive community policing

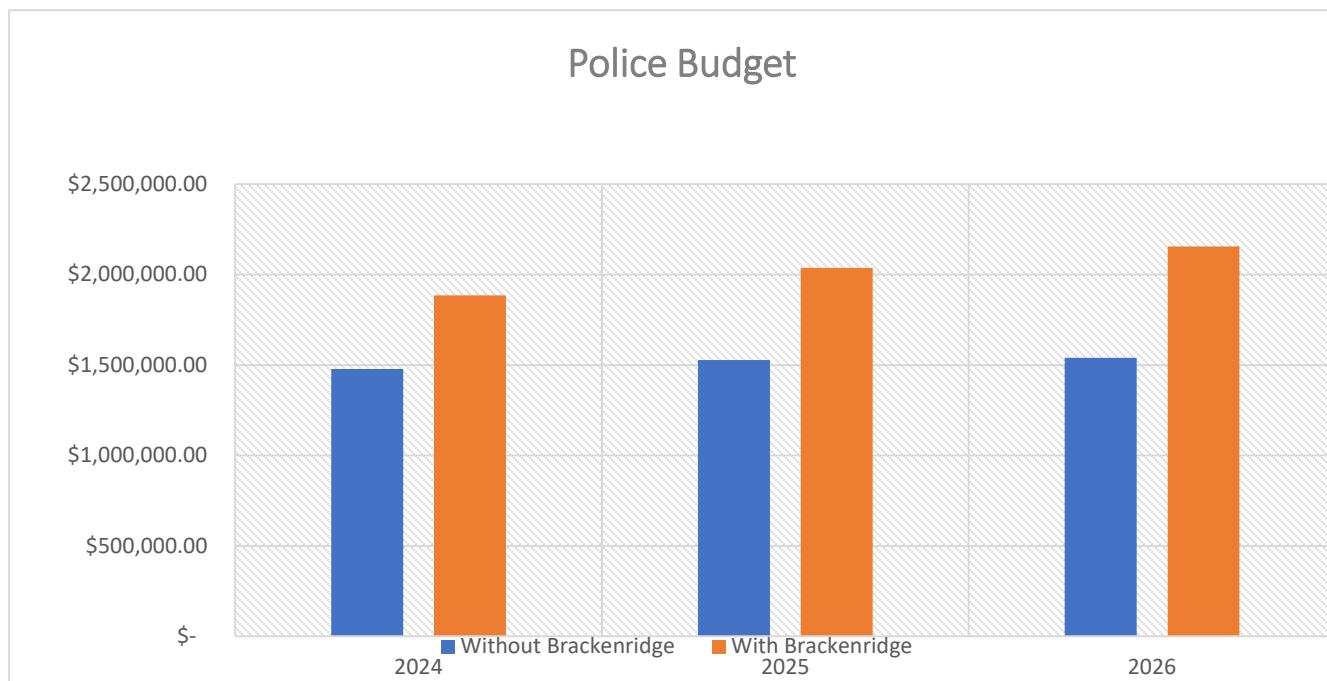
2026 objectives

- Add additional sections of Tarentum and Brackenridge Boroughs to the current camera system
- Continue to secure community and grant funding for the annual backpack giveaway
- Continue to align the Tarentum and Brackenridge ordinances for consistency in policing between the two communities

Notes on Tarentum and Brackenridge Shared Policing

Borough officials from Brackenridge and Tarentum entered an intergovernmental agreement on 08/01/2023 for shared Police Services between the two communities. The contract encompasses various policing services, from patrols and investigations to training and community initiatives aligned underneath Tarentum Borough. Brackenridge will reimburse Tarentum monthly for the cost of three officers for an initial contract length of five years. By leveraging the Brackenridge officer's knowledge and resources, Tarentum and Brackenridge will reap the benefits of increased efficiencies, streamlined services, and enhanced law enforcement capabilities.

2026 Police Budget:



Cost Per Officer

2025: \$146,553.00.

2026: \$154,004.08.

5.08% increase in cost per officer for 2026

Notes:

1. The agreement between Tarentum and Brackenridge required that Brackenridge Borough fill and pay for a fourth officer position in 2025. This was accomplished mid-way through 2025.
2. The collective bargaining agreement has a contractual 4 % increase in pay per year for each officer.
3. We estimate that workers' compensation will be lower than last year.

Code Enforcement

Subdivision & Land Development

Program Mission: *To assure compliance with subdivision, land development, and stormwater management ordinances.*

Program Description: This program administers the Borough of Tarentum's Subdivision & Land Development Ordinance and Stormwater Management Ordinance by reviewing plans for development and redevelopment. Borough Planning Commission recommendations, Allegheny County Planning Commission recommendations, and staff recommendations are presented to the Tarentum Borough Council for appropriate actions.

Code Enforcement, Public Safety, & Permits

Program Mission: *To assure compliance with building and property maintenance codes.*

Program Description: This program provides for public health, safety, and welfare by administering Borough and State codes. This includes many ordinances, including building and property maintenance codes, zoning, stormwater, and other local ordinances. These codes regulate the use and maintenance of public and private properties and any structures thereon. Administration includes responding to and investigating complaints, plan review and issuance of permits, inspections of construction in progress, issuance of certificates of occupancy, issuance of violation notices and citations, and coordination of rental inspections.

2025 Program Accomplishments

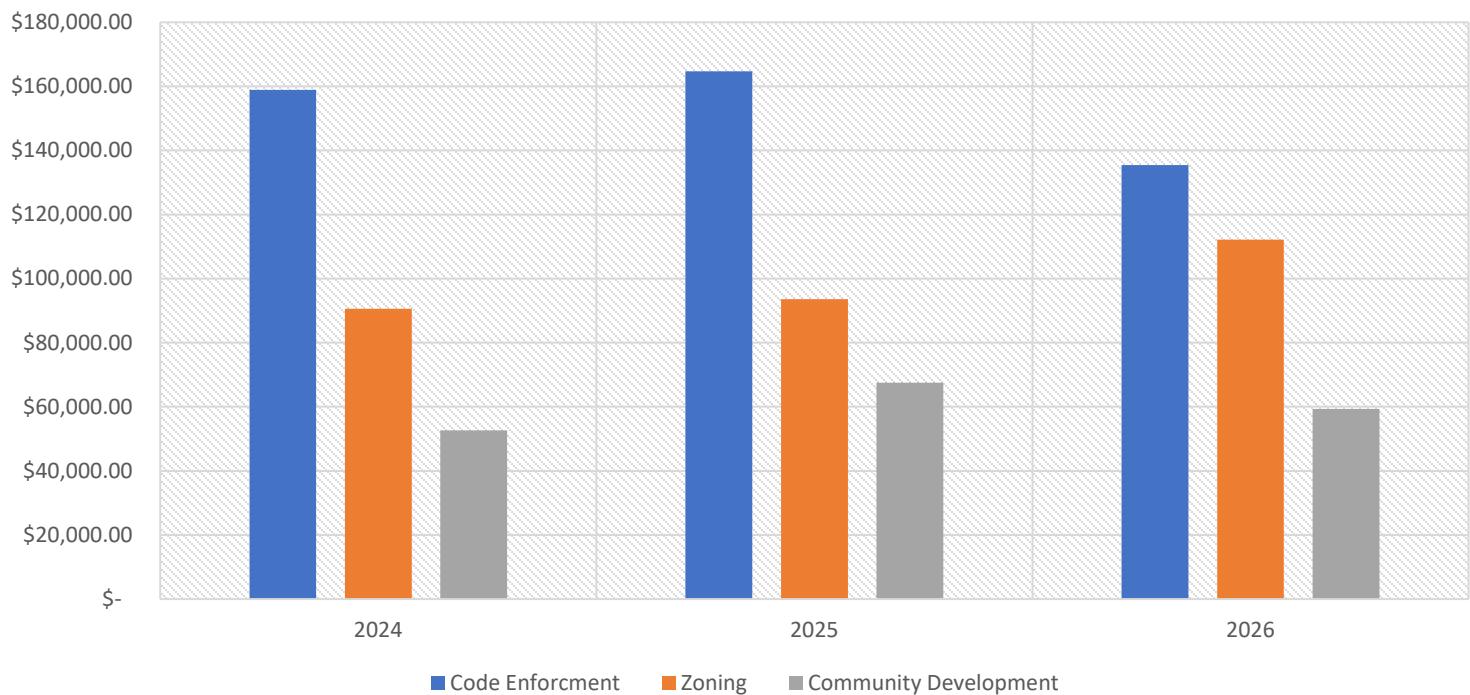
- Continue with the Omnibus demolitions plan
 - 628 -630 East 9th Demolished
- Utilization of VRRP
- Refine code enforcement techniques and reporting
- Vacant property clean up
- Update several permitting procedures

2026 Objectives

- Continue with the Omnibus demolitions plan
 - As of 2025, approximately 67 blighted properties have been demolished.
- Continue permitting updates
- Move permitting to a digital process
- Explore joint code-enforcement

2026 Code Enforcement Budget:

Code, Zoning, Development



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Engineering and Public Works

MS4 Stormwater Maintenance

Program Mission: *To comply with the Department of Environmental Protection Agency's Municipal Separate Storm Sewer System (MS) Program requirements by ensuring the stormwater system functions properly.*

Program Description: This program provides drainage systems to convey stormwater runoff from the streets of the Borough. Work activities include the replacement of storm sewer pipes and inlets and cleaning grates, collection boxes, and storm sewer pipes to ensure the proper performance of all stormwater facilities.

Engineering Services

Program Mission: *Plan and implement all capital projects and develop strategies to improve operating efficiencies and infrastructure preservation.*

Program Description: This program provides capital improvement planning, engineering, surveying, project plan and bid document preparation, inspections, document management, and project management services to all areas of the Borough. This function is contracted out to Gibson-Thomas Engineering.

Property Maintenance

Program Mission: *To maintain Borough buildings in excellent condition.*

Program Description: This program provides maintenance, repair, and custodial services to Borough buildings. In addition, this program includes the surveillance and treatment of mosquito breeding areas in Borough parks and other properties.

Street Maintenance

Program Mission: *To improve the condition of Borough streets and alleys.*

Program Description: This program provides roadway maintenance for the streets and alleys in the Borough. Maintenance includes utility cut restorations, winter damage restorations, stabilization of sinkholes, crack sealing, and pothole repairs. All activities within the program support the Community Goals of improving the image of the Borough and providing a safe community environment.

Street Signs and Markings

Program Mission: *To provide clear and appealing road signage to assist traffic flow and safety.*

Program Description: This program involves the fabrication, installation, and maintenance of traffic signs, street name signs, pavement, and temporary signs and barricades for regulatory, warning, and traffic guide purposes. This program focuses on standardizing signs in type, size, and lettering to improve the Borough's aesthetics while meeting PennDOT's requirements.

Street Cleaning

Program Mission: *To maintain streets free of debris and litter and provide a clean Central Business District area.*

Program Description: This program focuses on community aesthetics and reducing debris load to creeks and streams by performing routine and preventative maintenance in the Central Business District and cleaning Borough streets and parking lots via a vacuum sweeper.

Snow and Ice Control

Program Mission: *To treat and plow streets and alleys and clear public sidewalks following winter precipitation events.*

Program Description: This program provides salting, plowing, and snow removal of streets and alleys as needed during the winter to provide for safe and efficient traffic movement following winter precipitation. This program also includes the clearing and de-icing of sidewalks, driveways, and parking lots on Borough-owned property and emergency services stations.

Fleet Maintenance

Program Mission: *To have Borough vehicles available and functional when needed by employees.*

Program Description: This program provides maintenance and repairs to Borough vehicles, including state inspections, preventative maintenance, and emergency repairs to the fleet. In addition, it also provides maintenance and repairs to all of the Borough's small equipment, such as pumps, saws, and more.

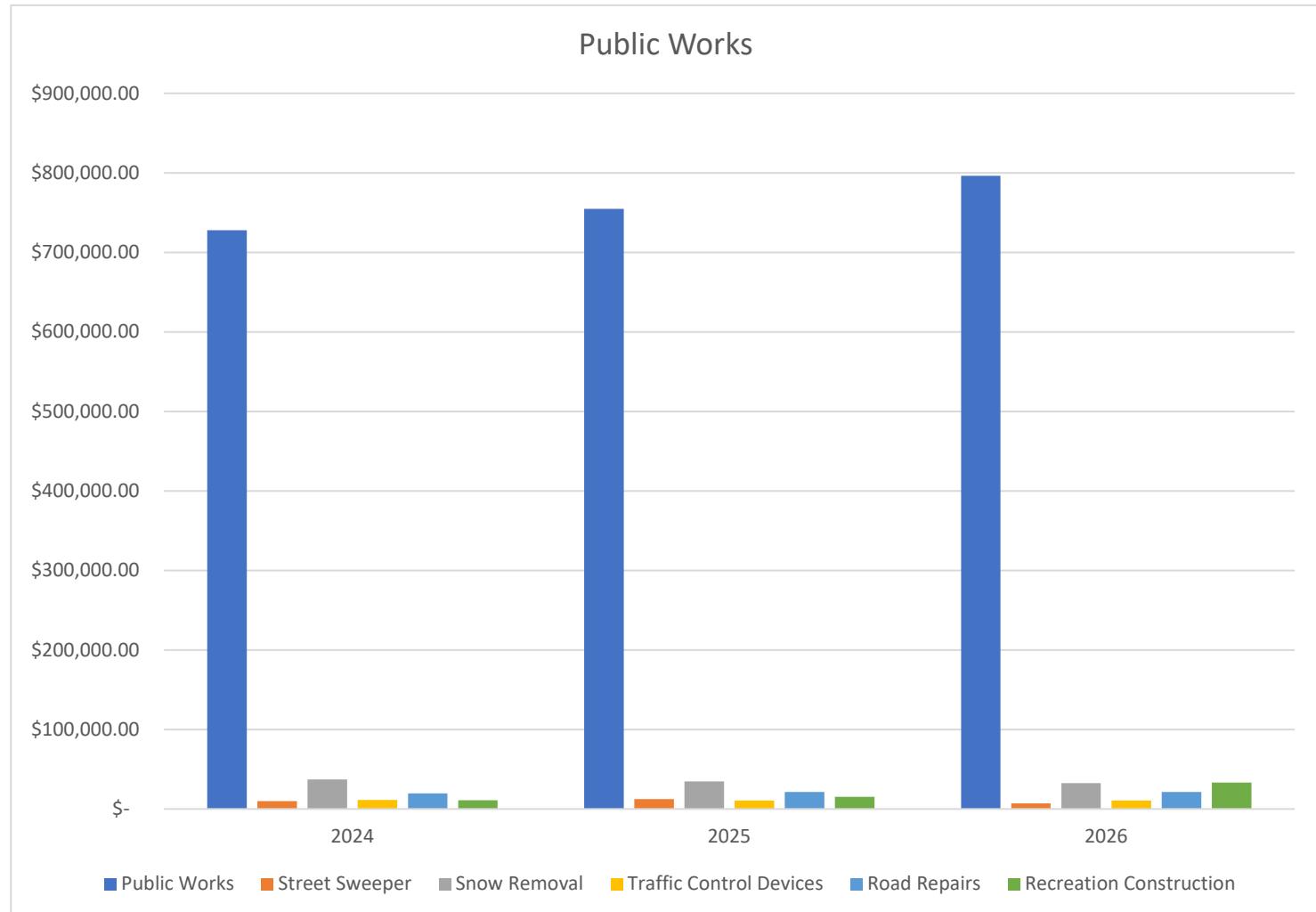
2025 Program Accomplishments

- Observed and inspected MS4
- Tree trimming
- Pole replacement for 15 poles
- Paving program

2026 Program Objectives

- Tree trimming
- OJT continuation
- Pole replacement for 15 poles
- Observe and inspect MS4
- Curb painting

2026 Public Works Budget:



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Parks and Recreation

Parks Operations & Maintenance

Program Mission: *To provide safe and enjoyable recreational facilities and programs.*

Program Description: This program provides parks, open spaces, and recreation opportunities to enhance residents' quality of life. Maintenance services include maintaining park facilities and equipment, inspecting playgrounds for safety issues, maintaining athletic fields, maintaining trees, and snow removal.

Spray Park

Program Mission: *To provide a safe, operation-efficient, and enjoyable outdoor spray park.*

Program Description: This program operates an outdoor spray park that provides opportunities for friends, neighbors, and families of the Tarentum Borough to interact with one another during an enjoyable aquatic experience.

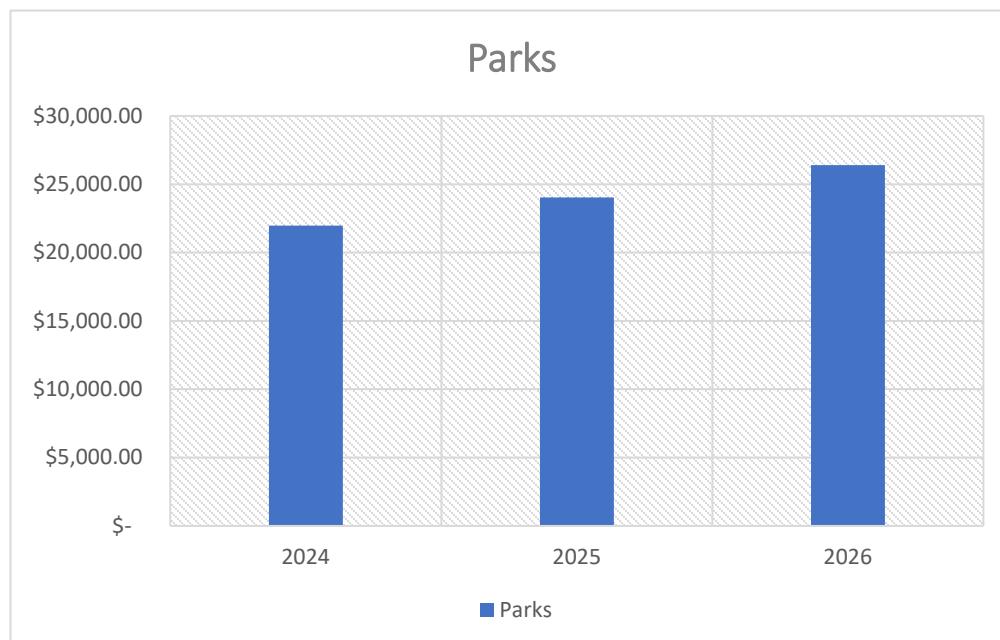
2025 Program Accomplishments

- Cleaned the remaining debris on the riverfront
- Continued with the long-term park planning
- Created a sitting space at 215 Corbet Avenue (Anuszek Commons)

2026 Program Objectives

- Repair park signs
- Continue with the long-term park plan
- Installation of recessed towel and garbage can in park bathrooms

2026 Parks Budget:



Administration Division

General Management

Program Mission: *To oversee all aspects of the Borough's operations and policies and develop strategies to assure the future success of the Borough's organization.*

Program Description: The Office of the Borough Manager is the chief executive officer for all non-police programs. The Manager is responsible for transforming the guidelines established by the Borough Council into policies, procedures, and measurable action plans. The Manager also serves as the Borough secretary and communicates with the Borough Council, citizens, municipalities, customers, and employees.

Financial Management

Program Mission: *Assure fiscal accountability for Borough operations and meet all adopted fiscal management policies.*

Program Description: This program provides budgeting and fiscal management services to the Borough and the Tarentum Recreation Board. It is charged with maintaining an appropriate accounting system, monitoring the cash management functions, budget preparation, and monitoring and providing all treasury services. This activity also performs financial reporting to management and external agencies.

Customer Service

Program Mission: *To meet the needs of our customers by providing accurate information in a timely and courteous manner.*

Program Description: This program provides customer satisfaction through trained staff to offer knowledgeable, professional, and courteous service. Support is provided to Borough operating departments through clerical assistance, preparation of service requests, telephone inquiries, mail processing, accounts payable disbursements, central storage for office supplies, and office records retention and disposition. This program also provides online payment support for online users.

Collection Service

Program Mission: *Generate and collect utility bills.*

Program Description: This program is responsible for meter reading, generating customer utility bills, and ensuring accuracy in preparing those bills. Approximately 3,000 bills are printed and mailed each month. Services billed include electricity, water, and refuse. This program is also responsible for disconnection service notices and utilizing a collection agency when needed.

Employee Relations

Program Mission: *Build and institute human resources policies, practices, and programs that will lead to the success of our co-workers and enable the Borough to achieve its vision and mission.*

Program Description: This function aims to partner with uniformed and non-uniform employees and unions to deliver products and services, adding value to achieve the Borough's goals and objectives by maximizing its Human Resources. Human Resources leads and manages recruitment/selection, organization development, benefits, safety, policy administration, and labor relations, resulting in a high-performance work organization.

IT Technical Support

Program Mission: *To assure the reliability of computer hardware and software, providing users with the necessary information, as well as cybersecurity and safeguarding of data.*

Program Description: This program provides all Borough employees with computer hardware, software, and support. (Allegheny County provides support for software used by the Police Department.) Support includes installing and troubleshooting hardware and software, training, and ensuring high system performance and security levels. Up and Running Computer provides most of the IT Technical Support and is supplemented by Tarentum Borough administrative staff.

2025 Program Accomplishments

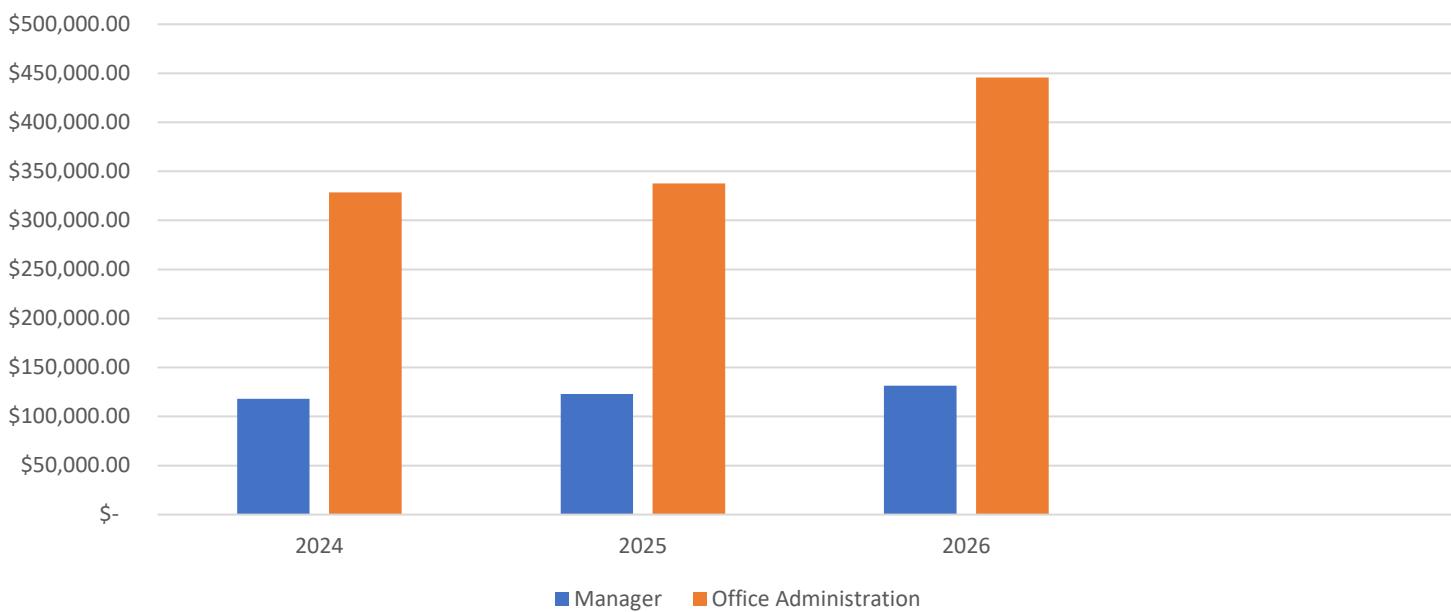
- Instituted a new energy contract to provide electric utility rate stability
- Brought several consultant functions in-house
- Updated the Borough's GIS maps for both water and electric utilities
- Continued Borough-Wide Manual
- Website updates
- Handled all aspects of grant funding
- Updated several sections of the Borough's electric ordinance
- Continue implementation of the Borough's long-range multi-municipal plan

2026 Program Objectives

- Continue to strategically apply for grant funding
- Continue to update website
- Finish Borough-wide manual
- Continue cost savings measures
- Initiate a new ERP system for all Borough functions
- Continue implementation of the Borough's long-range multi-municipal plan

2026 Administration Budget:

Office Admin Pay & Benefits
(Includes IT, Postage, Phone, Etc.)



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Fire Departments

Fire Department Overview and Support Statement

The Borough of Tarentum does not directly oversee the day-to-day operations of its fire departments, but we play an essential role in supporting their mission. We certify their operations, maintain ownership of certain buildings and fire engines, and contribute to their continued success by providing utilities and direct financial support. Our dedicated fire departments, staffed by committed volunteers, make it possible to keep fire protection costs significantly lower than if the Borough fully funded and operated the service. We deeply appreciate our fire department volunteers' invaluable service and dedication, whose work is vital to keeping our community safe and prepared.

Fire Protection and Response

Program Mission: To provide rapid, efficient, and effective fire protection, rescue, and emergency response services for the safety of all residents and properties in the Borough of Tarentum.

Program Description: This program includes fire suppression, emergency medical assistance, rescue operations, hazardous material response, and disaster management. Their mission is supported through fire prevention education, training, and continuous equipment and technology upgrades. The department's staff is committed to maintaining the highest readiness and operational safety standards to protect life, property, and the environment in emergencies.

Fire Safety and Prevention

Program Mission: To reduce fire risks and promote safety awareness within the Borough of Tarentum through proactive education and prevention efforts.

Program Description: This program involves regular community outreach, educational sessions for residents, schools, and businesses, and building inspections to ensure fire code compliance. The fire department also organizes drills and events to raise public awareness and understanding of fire hazards, evacuation procedures, and fire prevention techniques.

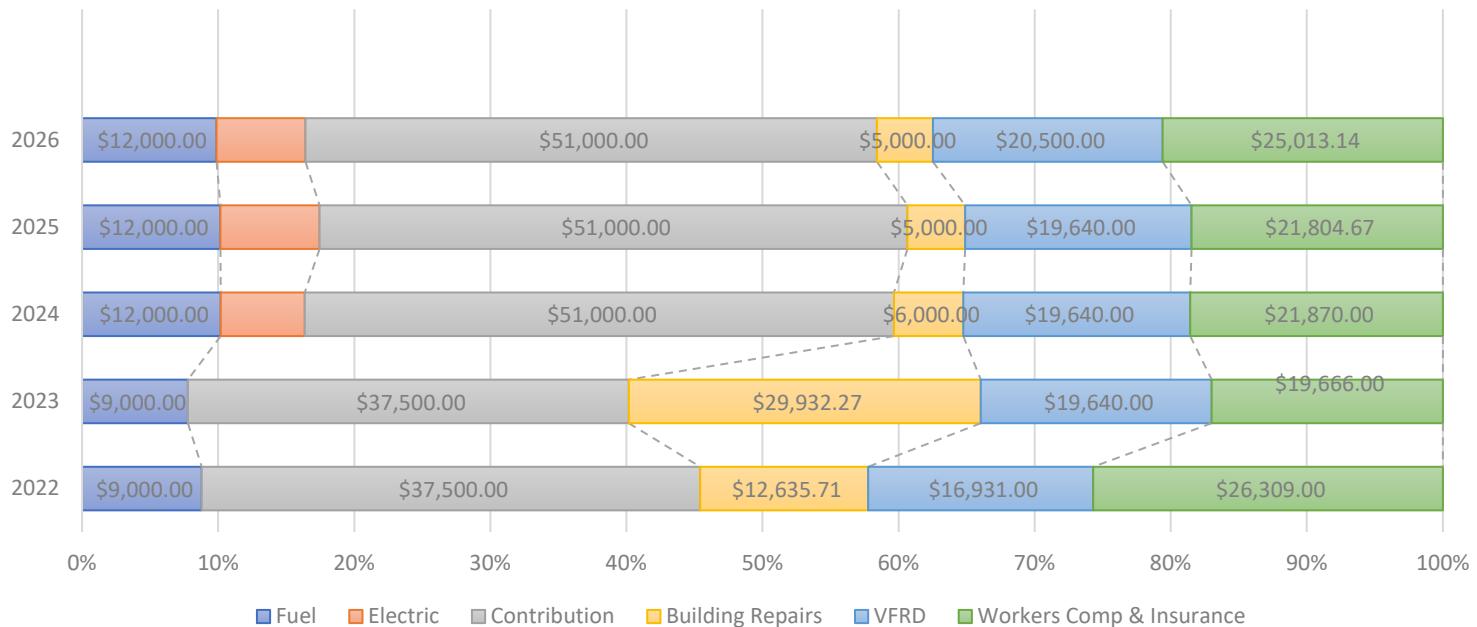
Fire Equipment and Fleet Maintenance

Program Mission: To maintain all fire department vehicles and equipment in peak condition for safe and reliable operation during emergencies.

Program Description: This program includes routine maintenance, repairs, and replacement of fire trucks, rescue vehicles, and specialized equipment. Additionally, this program ensures compliance with state inspections and safety standards, reducing downtime and ensuring that our fleet is always ready for rapid deployment.

2026 Fire Department Budget: This does not include the proposed fire tax.

Fire Departments)



2025 Fire Tax

In 2025, the Borough Council enacted a 0.5 mill fire tax increase dedicated specifically to supporting the operations of the Borough's three volunteer fire departments. This increase generated approximately \$44,000 in new tax revenue, which was distributed equally among the three departments: Summit Hose Company, Highland Hose Company, and Eureka Hose Company.

For 2026, we anticipate similar revenue levels, with approximately \$44,000 in dedicated fire tax proceeds to be allocated equally across the three departments once again. This funding continues to provide critical operational support, assisting with essential equipment, training, and facility needs that help maintain strong volunteer fire and rescue services throughout the Borough.

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Electric Fund

Distribution System Operation & Maintenance

Program Mission: *To provide safe, reliable electric service to Borough customers.*

Program Description: This program operates and maintains the Electric Distribution System, serving over 2,500 residential, commercial, and industrial customers. This program aims to proactively predict and prevent system failures while delivering customers safe, reliable electric energy. This program also provides for traffic signal maintenance.

Management Support Services

Program Mission: *To provide management oversight and strategic planning services for electric operations to assure competitive rates.*

Program Description: This program's primary concern is procuring power and administering power supply contracts. In addition, it reimburses the General Fund for the administration's financial, accounting, billing, collections, and human resources support. Interfund transfers and debt service areas are budgeted into this program.

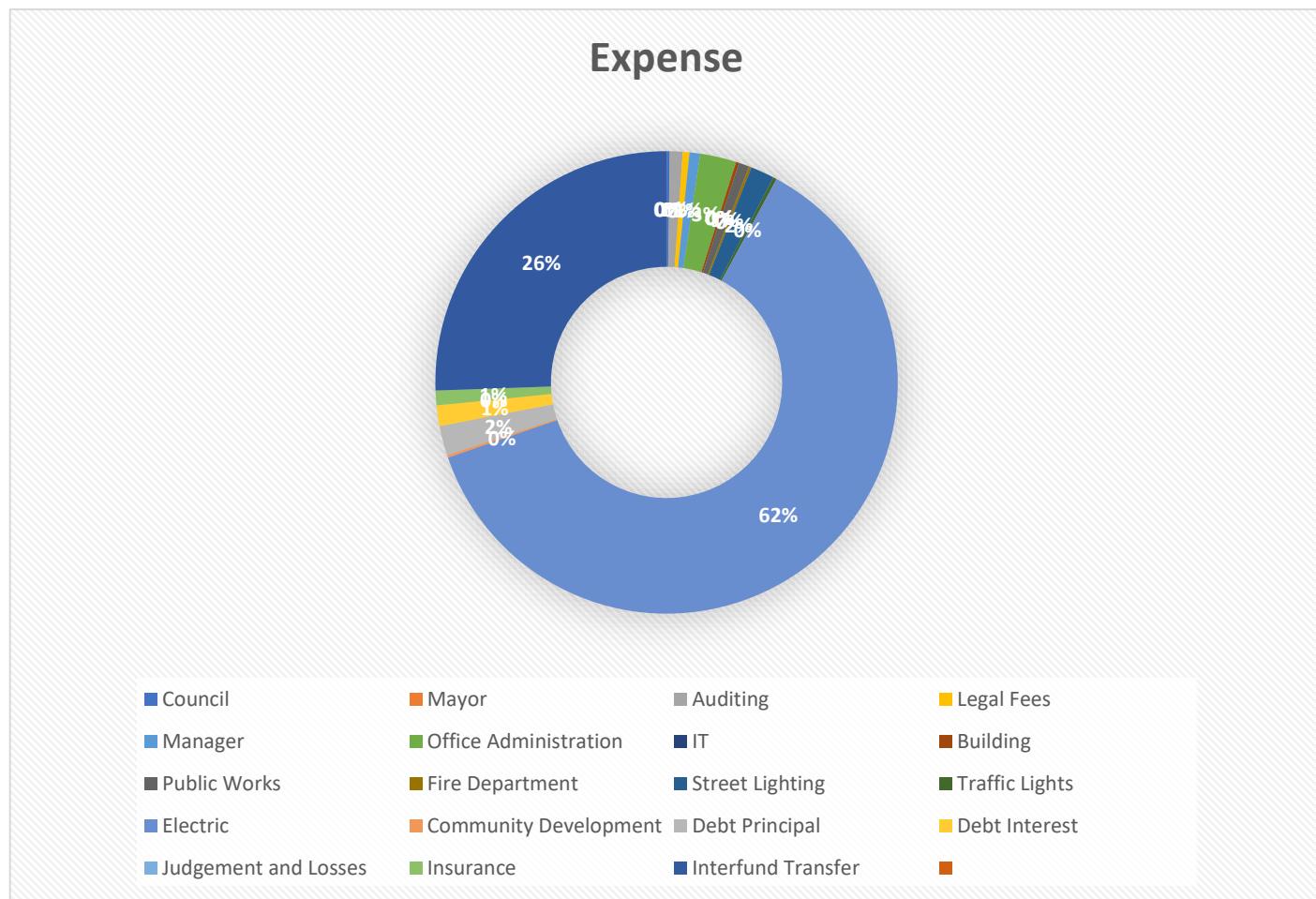
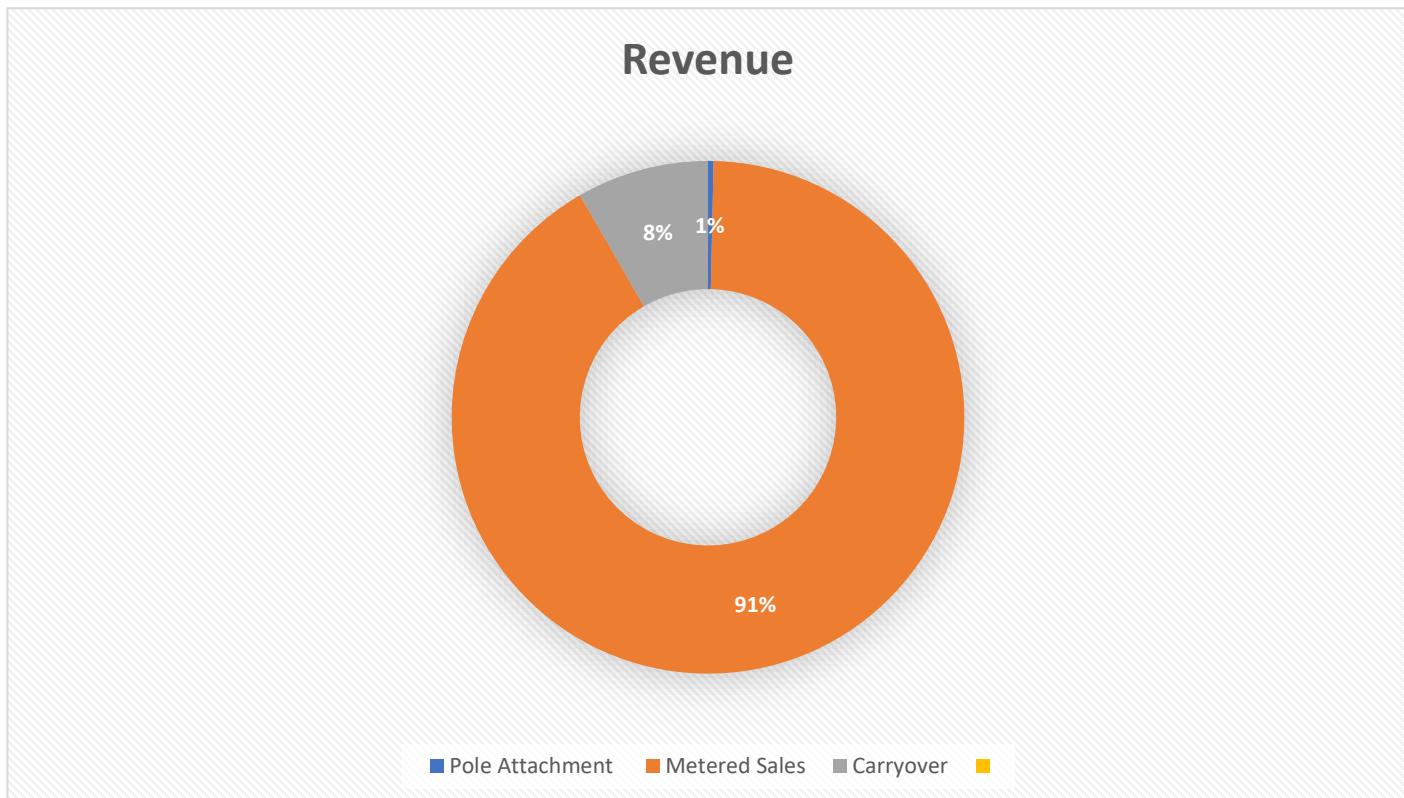
2025 Program Accomplishments

- Increased staff training for all staff involved with the electrical system
- Pole replacement for 15 poles
- Replaced the small electric bucket truck
- Meter replacements
- Initiated a transformer refurbishment program
- **Transitioned key electric system functions in-house under the Borough Manager's direct oversight**, reducing reliance on outside consultants. This includes administering load management planning, rate modeling, Sensus analytics, system coordination, GIS functions, grant applications, and coordinating with the Borough's electrical engineer and legal services. The shift has strengthened institutional knowledge, improved response time, and achieved measurable cost savings for the Electric Fund.

2026 Program Objectives

- Continue to seek innovative ways to improve reliability and customer satisfaction
- Pole replacement for 15 poles
- Meter replacement
- Bring lineman back under the Borough's control, with a target of two lineman

2026 Electric Fund Revenue vs. Expense:

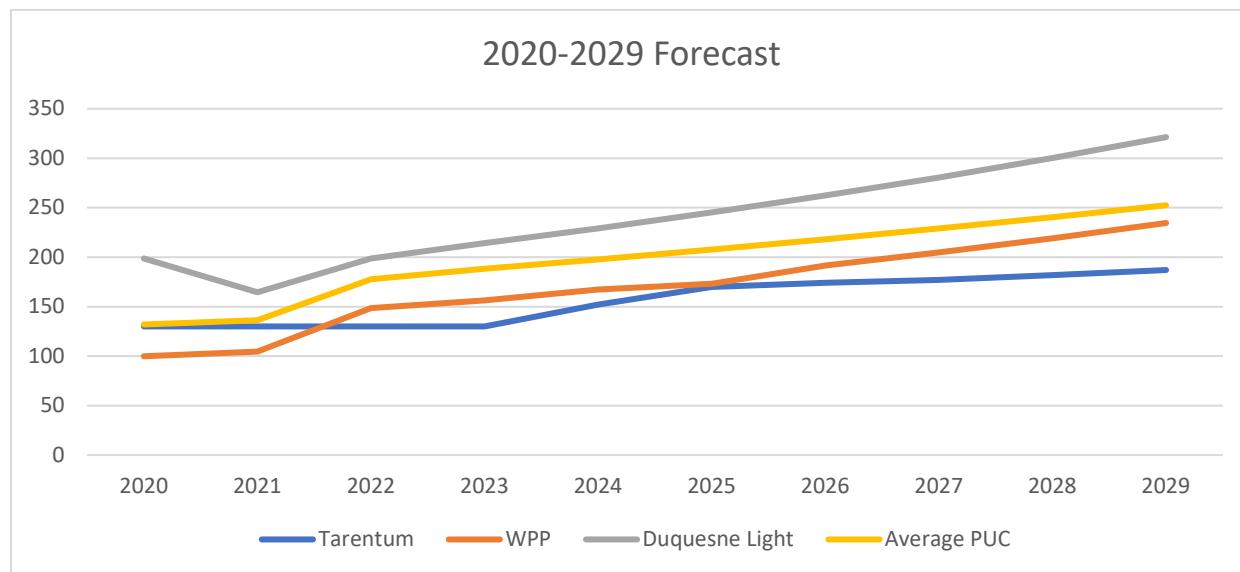


Electric 5-year cost forecasts:

The 2020-2030 electric forecast is based on historical data from the PUC and PMEA on energy prices from around the state, including West Penn Power, Duquesne Light, and the state average.

***Note:** Although prices fluctuate from year to year, the following is the average 10 (2014-2024) year percentage increase in prices.

- West Penn Power: 7%
- Duquesne Light: 7%
- Average PUC: 5%



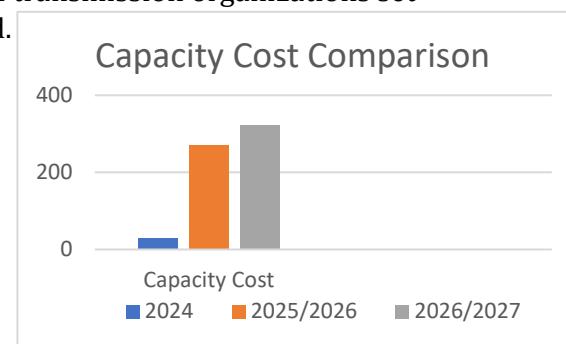
Rising Capacity Cost

Due to ongoing increases in regional capacity costs, it is strongly recommended that the Borough continue its long-term cost adjustment strategy, which was implemented in 2025. This measured approach, with annual adjustments of 3-5%, has helped stabilize prices for residents while avoiding sudden rate spikes.

What are Capacity Costs?

Capacity costs are paid to ensure that electricity supply is reliable, especially during periods of high demand, such as extreme weather conditions. Regional transmission organizations set these charges, which are necessary to maintain a stable grid.

- Capacity cost for 2024: 28.92/MW-day.
- Capacity cost for 2025/2026: \$269.92/MW-day.
- Capacity cost for 2026/2027: \$324/MW-day.



Why is This Increase Happening?

There are two main reasons for the increase in capacity costs:

1. **Growing Demand for Power:** Electricity demand continues to rise as households, businesses, and vehicles increasingly rely on electric power. Supply has not kept pace, requiring more generation to be secured from various sources at higher costs.
2. **Infrastructure and Supply Limitations:** The electric grid requires continual upgrades and maintenance, while a lack of new generation capacity has tightened supply during peak demand periods. This imbalance raises capacity costs to ensure adequate power remains available.

What Role Does PJM Play?

These increases are driven by **PJM Interconnection**, the regional transmission organization managing the electric grid for Pennsylvania and several neighboring states. PJM sets capacity costs to ensure sufficient generation is available to meet future demand. Municipal systems like Tarentum's have no control over these costs—they are mandated regionally to preserve grid reliability.

2026 Impact

In 2026, Tarentum Borough's capacity charges will increase by approximately 20%. However, the Borough will only pass on a 5% rate increase to customers, thanks to the 3-5% annual adjustment plan established in 2025. This proactive strategy allows the Borough to absorb part of the cost increase internally and maintain predictable, moderate rate adjustments.

Recommendation

To maintain a sustainable and stable electric pricing strategy, it is recommended that the Borough continue the annual pricing adjustment plan established in 2025. This plan helps offset capacity cost fluctuations and ensures gradual, predictable rate changes, protecting both residents and Borough finances from sudden price shocks.

Long-term electric pricing strategy:

1. Annual Adjustment Mechanism

- **Incorporate a 3-5% Annual Adjustment:** Instead of a substantial rate increase every five years or at contract renewals, move to an annual price adjustment of 3-5%. This increment would cover gradual increases in energy supply costs, capacity fees, and operational expenses.
- **Integrate Capacity Fees:** Each annual adjustment should include the upcoming year's projected capacity cost increase, spread evenly across billing periods to minimize customer impact.

2. Review and Forecast Adjustments

- **Quarterly Review of Costs and Market Trends:** Establish a quarterly review process to monitor market prices, energy demand trends, and regulatory changes, especially those affecting capacity and transmission costs. This will enable proactive adjustments

- in the event of unexpected cost surges, while maintaining the annual adjustment approach as much as possible.
- **5-Year Forecasting and Transparency:** Continue a 5-year pricing forecast based on anticipated energy market trends. Share this forecast with residents to maintain transparency and help them plan for incremental price adjustments.

3. Enhanced Financial Reserves

- **Establish a Reserve Fund for Capacity Cost Variability:** Allocate a portion of annual revenue from electric sales to a reserve fund specifically for capacity-related costs. This fund can absorb sudden increases, reducing the need to pass significant fluctuations on to residents. Ideally, the reserve fund should cover at least six months' worth of capacity charges.

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Water Fund

Treatment System Operation & Maintenance

Program Mission: *To provide safe, reliable water service to Borough customers.*

Program Description: This program operates and maintains the water treatment system, serving over 2,500 residential, commercial, and industrial customers. The goal of this program is to treat water for potability safely.

Distribution System Operation & Maintenance

Program Mission: *To provide safe, reliable water service to Borough customers.*

Program Description: This program operates and maintains the Water Distribution System, serving over 2,500 residential, commercial, and industrial customers. This program aims to proactively predict and prevent system failures while delivering safe, reliable water to customers.

Management Support Services

Program Mission: To provide management oversight and strategic planning services for water treatment operations.

Program Description: The procurement of chemicals and chemical testing are the primary concerns of this program.

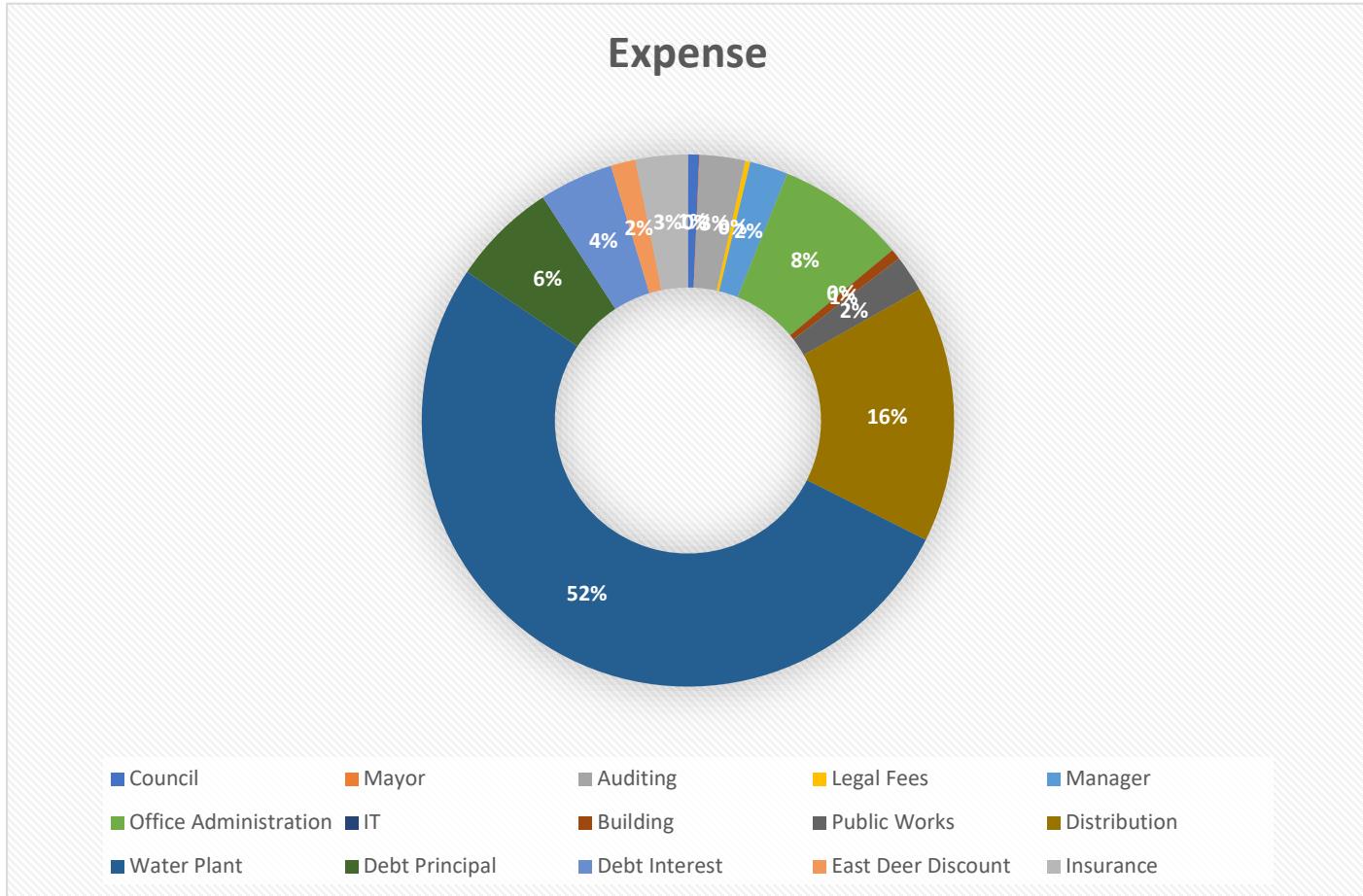
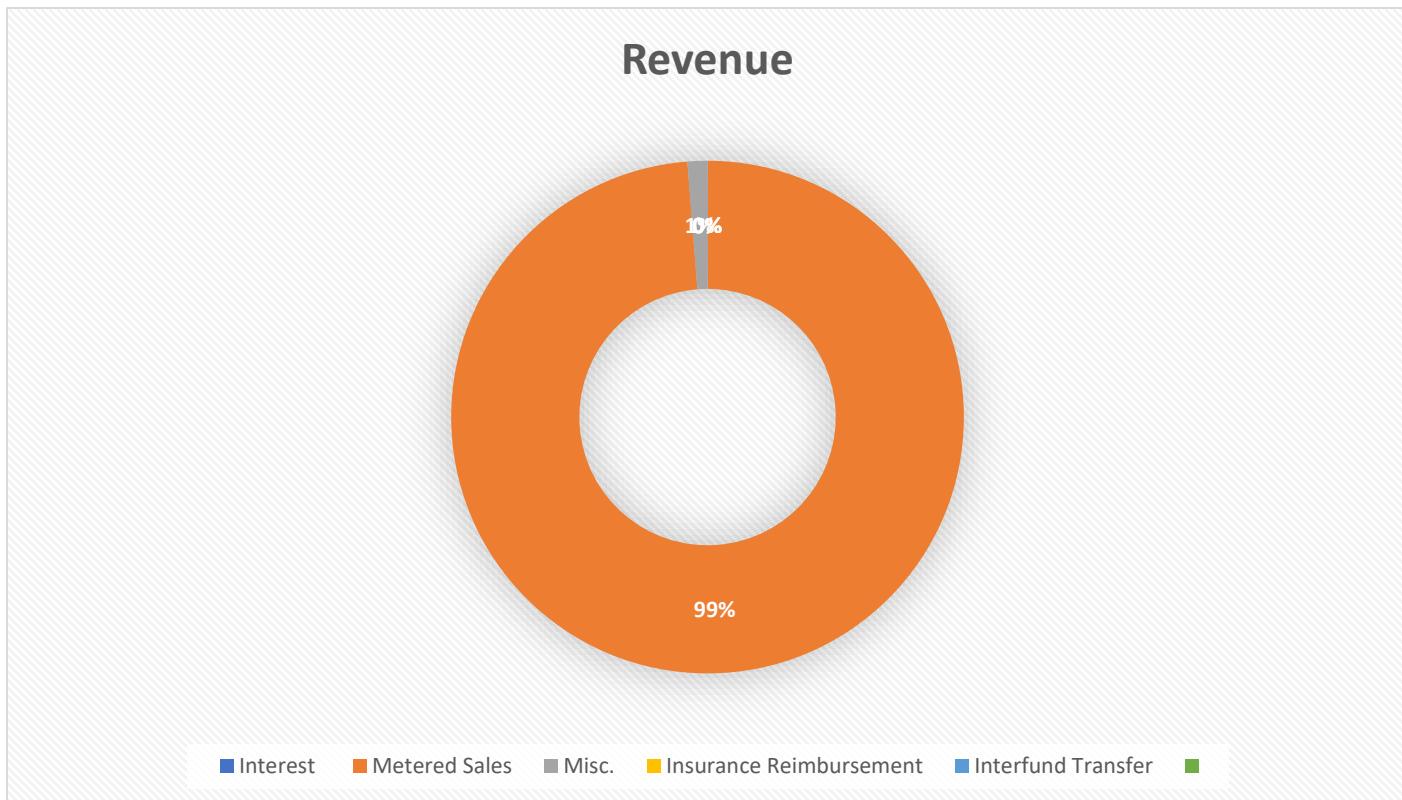
2025 Program Accomplishments

- Replacement of machinery, equipment, and pumps to improve the reliability and safety of drinking water
- Continue to seek innovative ways to improve reliability and customer satisfaction
- Dredging
- Reduced shifts from twenty-four hours per day to sixteen
- Initial submission of lead and copper service line inventory
- Installation of portable hydrant flushers

2026 Program Objectives

- Substantial replacement of machinery, equipment, and pumps to improve the reliability and safety of drinking water
- Major distribution line replacement at Tripak Boulevard
- Physical inspection of service lines to verify initial lead and copper line inventory methods are accurate
- Include more automation throughout the plant
- Installation of permanent flushers to help reduce TTHMs
- Relocation of potassium permanganate feed to help reduce TTHMs
- Integration of water distribution and water plant division into a single division under a single manager

2026 Water Fund Revenue vs. Expense:



List of Grants and Projects

Water Plant Tank

Upgrade and replacement of multiple pieces of equipment necessary for water treatment

Estimated cost: \$1,583,230.00

Borough Match: \$583,230.00

Funding Source: COVID Small Water and H2O Fund

Water Treatment Mechanical and Upgrade Project

Upgrade and replacement of multiple pieces of equipment necessary for water treatment

Estimated cost: \$1,351,992.50

Borough Match: \$351,992.50

Funding Source: Local Share Account Fund and Capital Reserves

Water Treatment Electrical Upgrade Project

Upgrade and replacement of multiple pieces of equipment necessary for water treatment

Estimated cost: \$452,152.00

Borough Match: N/A project fully grant-funded IF funded

Funding Source: GEDTF

BS&A Software Transition

Estimated cost: \$100,000

Borough Match: N/A

Funding Source: Capital

Bull-Creek Bridge Repair

Estimated cost: \$75,000

Borough Match: N/A

Funding Source: Capital Reserves

7th and Ormond

Estimated cost: \$1,000,683.00

Borough Match: 500,000.00

Funding Source: CDBG Year 47 and GEDTF

Tripak Boulevard Water Line Replacement

Estimated cost: \$307,050

Borough Match: \$256,050

Funding Source: GEDTF

Omnibus Demolition Project

Borough's multi-year demolition project that started in 2019

Borough Match: \$65,000.00

Funding Source: General Fund

Dreshar Stadium Demo

Estimated cost: \$62,500

Borough Match: N/A

Funding Source: Capital/Act 152

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2026 Budget Companion Document: Strategic Recommendations (Appendix A)

This document serves as the strategic companion to the **2026 Fiscal Budget**. It provides analysis and forward-looking recommendations to guide Borough Council decisions and sustain long-term fiscal balance, service reliability, and operational resilience.

1. Electric Fund: Capacity Cost Stabilization

The Borough's capacity cost—driven by PJM auction prices—rose dramatically from \$28.92/MW-day in 2024 to \$269.92/MW-day in 2025, and is projected to increase another 20% in 2026, bringing the effective cost near \$324/MW-day.

Implications:

This represents one of the largest cost drivers in the Borough's electric fund, adding approximately **\$250,000–\$300,000 in additional annual expenditure** depending on load. Because these charges are externally regulated and non-negotiable, proactive fiscal management is essential.

Recommended Strategies:

- Maintain the 3–5% annual electric rate adjustments first adopted in 2025 to spread the financial impact gradually across customer classes.
- Establish a dedicated “Capacity Reserve” sub-account within the electric fund to insulate future budgets from PJM volatility.
- Continue pursuing regional load management programs and demand-response participation, which can offset a small portion of these costs.
- Evaluate alternative energy purchase structures (longer-term fixed contracts, block pricing, or cooperative pooling) for 2027–2028.

2. General Fund Independence and Tax Diversification

The Borough's historic reliance on electric revenue transfers remains a structural vulnerability. As general fund expenses approach **\$4.9 million in 2026**, it is prudent to continue reducing dependence on electric surpluses.

Recommended Strategies:

- Limit electric fund transfers to no more than 8–10% of total general fund revenues by 2028.
- Preserve the current 5.98-mill rate (including the 0.5-mill fire equipment allocation) through FY2026, with reassessment for FY2027 based on inflation and state funding trends.
- Explore non-tax revenue expansion, including shared-service reimbursements, grant administration fees, and right-of-way licensing.

3. Personnel and Organizational Continuity

Following the unexpected losses of senior utility leadership in 2025, succession stability is a top organizational priority.

Recommended Strategies:

- Finalize and enforce the Municipal Operations Manual as a continuity framework across all departments.
- Designate “acting lead” alternates in each critical function (water, electric, public works, administration).
- Incorporate training and mentorship plans for high-potential employees to prepare future supervisors and department heads.
- Continue building relationships with regional utility partners and DEP for technical and regulatory support.

4. Infrastructure and Capital Planning

Fleet and infrastructure investments are essential to maintain service reliability and compliance standards.

Recommended Strategies:

- Update the 10-year capital plan to incorporate new depreciation and replacement schedules for the bucket truck (2026) and upcoming public works equipment.
- Integrate preventive maintenance cycles into the BSA work order system for both water and electric assets.
- Pursue PEMA/FEMA mitigation grants for storm-hardening.

5. Digital Efficiency and Records Management

The ongoing records digitization and automation initiative remains a high-return modernization project.

Recommended Strategies:

- Complete digitization of zoning, payroll, and historical records by Q3 2026.
- Implement electronic tax filing and bank reconciliation within ERP to eliminate manual reporting steps.
- Expand cloud backup and security protocols for all Borough servers and shared drives.

6. Regional and Intergovernmental Collaboration

The Borough continues to be a regional leader in shared services.

Recommended Strategies:

- Finalize and operationalize the Alle-Kiski Regional EMS Authority in FY2026.
- Explore shared fleet maintenance and equipment pools with neighboring municipalities to reduce redundancy.
- Evaluate opportunities for joint procurement of electric and water system materials (chemicals, PPE, transformers).

7. Public Engagement and Transparency

Strong communication builds public trust during times of fiscal and operational adjustment.

Recommended Strategies:

- Continue leveraging Savvy Citizen and the Borough website to share real-time utility alerts, budget visuals, and project dashboards.

Summary

2026 will be a stabilization year marked by elevated energy costs and continued staff rebuilding. The Borough's focus should remain on predictable rate management, operational redundancy, and digital modernization, ensuring that Tarentum remains resilient despite market and structural challenges.

Gradual, transparent fiscal action now will protect residents and preserve local control over essential utilities for the long term.

2026 Draft Budget (Appendix B)

			2022	2023	2024	2025 Estimated Actual	2026 Draft	2026 Category Totals	Percent Change
	Fund: 01 - General								
	Revenue								
	Property Taxes								
	01.301.100	Real Estate Taxes-Current	\$ 480,419.11	\$ 480,628.77	\$ 488,668.37	\$ 498,587.03	\$ 487,075.82		-2%
	01.301.200	Real Estate Taxes-Prior Year	\$ 17,492.00	\$ 17,492.99	\$ 21,145.05	\$ 3,778.31	\$ 22,202.30		83%
	01.301.300	Real Estate Taxes-Delinquent	\$ 21,547.00	\$ 35,000.00	\$ 32,077.71	\$ 110,907.36	\$ 49,883.02		-122%
								\$ 559,161.14	
	Sales Tax								
	01.309.100	Sales Tax-Rad Allegeny Co	\$ 187,777.33	\$ 202,007.66	\$ 179,810.04	\$ 206,238.00	\$ 193,958.26		-6%
								\$ 193,958.26	
	Local Tax Enabling Act Taxes								
	01.310.010	Per Capita Taxes-Current	\$ 6,350.00	\$ 6,350.00	\$ 5,833.80	\$ 8,835.90	\$ 6,842.43		-29%
	01.310.020	Per Capita Taxes-Prior	\$ 140.00	\$ 273.50	\$ 220.00	\$ 127.52	\$ 190.26		33%
	01.310.030	Per Capita Taxes-Delinquent	\$ 410.00	\$ 550.00	\$ 542.50	\$ 322.50	\$ 456.25		29%
	01.310.100	Real Estate Transfer Tax	\$ 43,091.45	\$ 35,859.71	\$ 44,324.81	\$ 43,215.87	\$ 41,622.96		-4%
	01.310.210	Earned Income Tax-Current	\$ 398,028.15	\$ 426,133.56	\$ 356,152.23	\$ 426,193.00	\$ 401,626.74		-6%
	01.310.510	LST Tax-Current	\$ 52,133.00	\$ 55,000.00	\$ 42,723.78	\$ 38,109.60	\$ 46,991.60		19%
	01.310.700	Mechanical Devices Taxes	\$ 31,600.00	\$ 26,600.00	\$ 28,300.00	\$ 25,200.00	\$ 27,925.00		10%
								\$ 525,655.22	
	Penalties and Interest								
	01.319.010	Penalty And Interest Real I	\$ 8,756.00	\$ 20,000.00	\$ 19,956.88	\$ 11,379.72	\$ 15,023.15		24%
	01.319.100	Penalty And Interest Per C	\$ 514.00	\$ 400.00	\$ 149.50	\$ 195.75	\$ 314.81		38%
								\$ 15,337.96	
	Business Licenses and Permits								
	01.321.350	Billboard Advertising Signs	\$ 1,500.00	\$ 1,500.00	\$ 501.50	\$ -	\$ 2,000.00		100%
	01.321.450	Business Priviledge Taxes	\$ 4,901.27	\$ 4,029.90	\$ 4,727.70	\$ 4,358.20	\$ 4,504.27		3%
	01.321.610	Soliciting Permit	\$ 25.00	\$ 100.00	\$ 300.00		\$ 141.67		100%
	01.321.620	Sign Permit	\$ 50.00	\$ 50.00	\$ 955.56	\$ 817.43	\$ 468.25		-75%

01.321.800	Cable Television Franchise	\$ 60,800.00	\$ 61,380.00	\$ 60,000.00	\$ 60,732.62	\$ 60,728.16		0%
							\$ 67,842.34	
Non-Business Licenses and Permits								
01.322.400	Vacant Property Registrati	\$ 4,000.00	\$ 2,500.00	\$ 300.00	\$ 2,150.00	\$ 2,237.50		4%
01.322.500	Street Opening Permit	\$ 8,654.00	\$ 2,500.00	\$ 14,886.05	\$ 2,942.00	\$ 7,245.51		59%
01.322.600	Handicap Permits	\$ -		\$ 225.00	\$ 112.50	\$ 112.50		0%
01.322.900	Demolition Permit	\$ 500.00	\$ 313.00	\$ 209.00	\$ 470.25	\$ 373.06		-26%
	Dumpster Permit			\$ 490.00	\$ 105.00	\$ 297.50		65%
	Planning Commissn Fee			\$ 1,700.00			\$ 10,266.08	
Fines								
01.331.100	Fines-Magistrate Office	\$ 10,336.09	\$ 8,030.01	\$ 8,376.69	\$ 10,528.61	\$ 9,317.85		-13%
01.331.101	Fines-County Clerk	\$ 2,993.57	\$ 3,922.77	\$ 3,787.24	\$ 3,310.47	\$ 3,503.51		6%
01.331.102	Fines-Restitutions	\$ 150.00	\$ 300.00	\$ 610.01	\$ 3,653.28	\$ 1,178.32		-210%
01.331.130	Fine-Commonwealth of PA	\$ 1,822.97	\$ 1,794.43	\$ 1,745.54	\$ 1,492.19	\$ 1,713.78		13%
01.331.140	Parking Tickets	\$ 300.00	\$ 250.00	\$ 270.00	\$ 120.00	\$ 235.00		49%
	Quality of Life Tickets		\$ 110.00	\$ 280.00	\$ 75.00	\$ 155.00		52%
							\$ 16,103.47	
Interest Earnings								
01.341.010	Interest Income	\$ 500.00	\$ 75.00	\$ 5,096.69	\$ 5,013.96	\$ 2,671.41		-88%
							\$ 2,671.41	
Rents and Royalties								
01.342.201	Leasing of Borough Proper	\$ 200.00	\$ 175.00	\$ 501.00		\$ 292.00		100%
01.342.450	Rent Boat Decks	\$ 20,900.00	\$ 18,800.00	\$ -	\$ -	\$ -		
01.342.500	Grass Cutting	\$ -	\$ -	\$ -		\$ -		
01.342.530	Tower Leases	\$ 50,938.50	\$ 58,255.43	\$ 58,960.32	\$ 58,960.32	\$ 60,000.00		2%
							\$ 60,292.00	
Federal Grants								
01.351.010	Federal Grant General	\$ -	\$ -	\$ -	\$ -	\$ -		
01.351.020	Federal Grant Police	\$ 35,255.00	\$ -	\$ -	\$ -	\$ -		
01.351.030	Federal Grant Street	\$ -	\$ -	\$ -	\$ -	\$ -		
01.351.070	Federal Grant Recreationa	\$ -	\$ -	\$ -	\$ -	\$ -		

								\$ -	
State Grants									
01.354.010	State Grant-General	\$ _____	\$ _____	\$ 209,759.00	\$ _____	\$ _____			
01.354.020	State Grant Police	\$ 226,000.00	\$ _____	\$ 82,500.00	\$ _____	\$ _____			
01.354.030	State Grant Street	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____			
01.354.070	State Grant Recreational	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____			
								\$ -	
State Shared Revenue									
01.355.010	Public Utility Realty Tax [P]	\$ 1,656.00	\$ 1,400.00	\$ 1,215.94	\$ 1,400.00	\$ 1,417.99			1%
01.355.040	Alcoholic Beverage License	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 1,850.00	\$ 1,462.50			-26%
01.355.050	General Municipal Pension	\$ 196,857.17	\$ 198,148.20	\$ 220,204.48	\$ 273,292.42	\$ 275,000.00			1%
01.355.070	Foreign Fire Relief Insurance	\$ 18,355.15	\$ 18,245.04	\$ 18,550.73	\$ 20,422.45	\$ 20,422.00			0%
01.355.090	Marcellus Shell Impact Fee	\$ 1,805.00	\$ 2,890.00	\$ -	\$ 2,586.60	\$ 2,586.00			0%
								\$ 300,888.49	
Local Government Grants									
01.357.010	County Grant-General	\$ -				\$ -			
01.357.020	County Grant-Police	\$ -				\$ -			
01.357.030	County Grant-Street	\$ -				\$ -			
01.357.070	County Grant-Recreational	\$ -				\$ -			
								\$ -	
Intergovernmental Services									
01.358.100	Contract for Police Service	\$ 12,700.00	\$ 186,780.99	\$ 398,656.39	\$ 455,733.66	\$ 615,641.05			26%
	Contract for Brackenridge Administrative F	\$ 14,954.52	\$ 30,442.80	\$ 31,901.36	\$ 43,094.87				26%
	DUI Task Force								
	Drug Task Force							\$ 658,735.93	
Payments in Lieu of Taxes									
01.359.100	Payments In Lieu of Taxes	\$ 5,110.00	\$ 2,000.00	\$ 7,838.41	\$ 5,463.36	\$ 5,102.94			-7%
								\$ 5,102.94	
General Government									
01.361.340	Public Hearing Fees	\$ 850.00	\$ 850.00	\$ 700.00	\$ -	\$ 600.00			100%
01.361.520	Sale of Zoning Ordinance	\$ 15.00	\$ 15.00	\$ -		\$ -			

01.387.000	Donations From Private Sc	\$ -	\$ -			\$ -		
01.387.110	Donations to Police Depart	\$ -	\$ -	\$ 6,050.00	\$ 200.00	\$ 1,562.50		87%
							\$ 1,562.50	
Misc Income								
01.389.100	Misc Income	\$ 500.00	\$ 500.00	\$ 556.24	\$ 30,504.00	\$ 8,015.06		-281%
01.389.200	AP Discounts	\$ 150.00	\$ 100.00	\$ 24.72	\$ 26.40	\$ 75.28		65%
01.389.300	UB Writeoff Acct Balance	\$ -	\$ 100.00	\$ (42,154.13)	\$ (1,464.21)	\$ (2,000.00)		27%
							\$ 6,090.34	
Proceeds of Fixed Assets								
01.391.100	Sale Of Fixed Assets	\$ 2,000.00	\$ -					
01.391.200	Insurance Reimbursment	\$ -		\$ 28,326.47	\$ 14,500.44	\$ 14,275.64		
01.391.300	Insurance Reimbursement	\$ 1,500.00	\$ -	\$ 16,363.82	\$ 2,077.22	\$ 4,985.26		58%
							\$ 19,260.90	
Interfund Operating Transfers								
01.392.060	Transfer From Water Fund	\$ -			\$ -			
01.392.070	Transfer From Power Fund	#####	#####	#####	\$ 1,500,000.00	\$ 1,500,000.00		0%
01.392.300	Transfer From Capital Rese	\$ 503,480.00	\$ -		\$ 299,212.57	\$ -		\$ 1,500,000.00
Proceeds of Long-Term Debt								
01.393.100	Bond Proceeds	\$ -			\$ -			
Proceeds of short-Term Debt								
01.394.100	Tax Anticipation Note and	\$ -			\$ -			
Refunds of Prior Year Expenditures								
01.395.100	Prior Year Insurance Divid	\$ -			\$ -			
01.395.110	Refund Of Prior Years Expe	\$ 74,927.10						
01.395.120	Bad Debt Recoveries	\$ 156.23			\$ -			
Fund Balance								
01.399.000	Fund Balance Carried Forward				\$ 1,000,000.00			
							\$ 1,000,000.00	

	REVENUE TOTAL	#####	#####	#####	\$ 4,945,819.97	\$ 5,743,514.70	\$ 5,743,514.70	14%
	Fund 01							
	Expense							
	Council							
	01.400.113 Council-Salaries	\$ 4,375.00	\$ 4,375.00	\$ 4,375.00	\$ 4,374.72	\$ 4,375.00		0%
	01.400.192 Council-FICA (Social Security)	\$ 271.00	\$ 271.25	\$ 271.25	\$ 271.32	\$ 271.17		0%
	01.400.193 Council-Medicare	\$ 63.00	\$ 63.44	\$ 63.44	\$ 63.84	\$ 63.29		-1%
	01.400.241 Council-Supplies	\$ 50.00	\$ 50.00	\$ 78.19	\$ -	\$ 59.40		100%
	01.400.331 Council-Travel Expense	\$ 150.00	\$ 150.00	\$ 31.22	\$ -	\$ 110.41		100%
	01.400.341 Council-Advertising	\$ 300.00	\$ 650.00	\$ 1,200.00	\$ 1,470.57	\$ 905.14		-62%
	01.400.342 Council-Codification	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00		0%
	01.400.420 Council-Dues And Subscriptions	\$ 4,100.00	\$ 4,100.00	\$ 4,000.00	\$ 61.52	\$ 3,065.38		98%
	01.400.460 Council-Meetings And Conferences	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,125.00	\$ 1,031.25		-9%
	01.400.461 Council-Hotel for Conf/Cla	\$ 700.00	\$ 700.00	\$ 700.00	\$ 549.45	\$ 662.36		17%
							\$ 12,143.40	
	Mayor							
	01.401.112 Mayor-Salary	\$ 625.00	\$ 625.00	\$ 625.00	\$ 624.96	\$ 625.00		0%
	01.401.192 Mayor-FICA (Social Security)	\$ 39.00	\$ 38.75	\$ 38.75	\$ 38.76	\$ 38.83		0%
	01.401.193 Mayor-Medicare	\$ 9.00	\$ 9.06	\$ 9.06	\$ 9.12	\$ 9.04		0%
	01.401.420 Mayor-Dues And Subscriptions	\$ 50.00	\$ 50.00	\$ 50.00	\$ 92.03	\$ 50.00		0%
	01.401.460 Mayor-Meetings And Conferences	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ 100.00		0%
							\$ 822.87	
	Auditing/Financial							
	01.402.311 Financial-Accounting And Auditing	\$ 3,750.00	\$ 3,750.00	\$ 4,048.69	\$ 2,198.25	\$ 3,849.56		-5%
	01.402.319 NSF Charge from Bank	\$ -	\$ 250.00		\$ 162.00	\$ 125.00		100%
	01.402.390 Financial-Bank Service Fee	\$ 1,667.00	\$ 6,314.12	\$ 4,325.56	\$ 53,198.43	\$ 4,102.23		-5%
							\$ 8,076.79	
	Tax Collector							
	01.403.114 Tax Col-Commissions	\$ 17,000.00	\$ 20,000.00	\$ 19,047.56	\$ 18,682.52	\$ 18,682.52		-2%
	01.403.192 Tax Collector-FICA (Social Security)	\$ 1,054.00	\$ 1,240.00	\$ 1,180.95	\$ 1,158.32	\$ 1,158.32		-2%
	01.403.193 Tax Collector-Medicare	\$ 247.00	\$ 290.00	\$ 276.19	\$ 271.06	\$ 271.06		-2%

	01.409.236	Building-Supplies	\$ 400.00	\$ 500.00	\$ 500.00	\$ 620.95	\$ 505.24		1%
	01.409.310	Building Cleaning Services	\$ 1,734.00	\$ 1,734.00	\$ 1,734.00	\$ 1,724.99	\$ 1,731.75		0%
	01.409.312	Building-Insurance Apprais	\$ 400.00	\$ 400.00	\$ 400.00	\$ -	\$ 400.00		0%
	01.409.361	Building-Electricity	\$ 2,200.00	\$ 2,250.00	\$ 2,250.00	\$ 2,699.27	\$ 2,349.82		4%
	01.409.362	Building-Natural Gas	\$ 500.00	\$ 500.00	\$ 500.00	\$ 370.77	\$ 467.69		-7%
	01.409.364	Building-Sewer	\$ 120.00	\$ 120.00	\$ 120.00	\$ 88.77	\$ 112.19		-7%
	01.409.373	Building-Repairs And Main	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 366.86	\$ 1,000.00		-20%
	01.409.721	Building-Improvements	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,306.55	\$ 3,076.64		2%
	01.409.750	Building - Machinery & Eq	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 750.00		-33%
	01.409.760	Building -Furniture	\$ 500.00	\$ 1,667.00	\$ 1,667.00	\$ 869.15	\$ 1,175.79		-42%
								\$ 11,569.11	
	Police								
	01.410.122	Police-Police Chief Salary	\$ 94,901.00	\$ 98,697.04	\$ 102,644.92	\$ 106,750.72	\$ 111,020.75		4%
	01.410.140	Police-Patrolmen Salaries	\$ 675,445.00	\$ 913,201.28	\$ 949,729.33	\$ 1,100,973.42	\$ 1,146,075.84		4%
	01.410.151	Police-Widows Accidental	\$ 701.00	\$ 909.60	\$ 800.64	\$ 970.94	\$ 987.00		2%
	01.410.152	Police-Dental Insurance	\$ 10,922.00	\$ 12,418.90	\$ 11,523.96	\$ 13,210.95	\$ 13,400.00		1%
	01.410.155	Police-Vision Insurance	\$ 1,292.00	\$ 1,688.31	\$ 1,606.68	\$ 1,845.84	\$ 1,800.00		-3%
	01.410.156	Police-Health Insurance	\$ 148,930.00	\$ 200,024.61	\$ 210,000.00	\$ 204,484.92	\$ 240,000.00		15%
	01.410.158	Police-Life Insurance	\$ 2,853.00	\$ 2,572.98	\$ 5,662.80	\$ 2,744.18	\$ 2,800.00		2%
	01.410.160	Police-Pension/Retirement	\$ 137,005.00	\$ 173,426.41	\$ 180,363.47	\$ 236,101.00	\$ 242,561.00		3%
	01.410.174	Police-Training	\$ 1,500.00	\$ 1,947.93	\$ 2,000.00	\$ 1,342.50	\$ 3,000.00		55%
	01.410.179	Police-Longevity Pay	\$ 2,885.00	\$ 4,010.77	\$ 4,171.20	\$ 4,171.20	\$ 4,491.76		7%
	01.410.180	Police-Overtime Wages	\$ 50,000.00	\$ 77,999.19	\$ 81,119.16	\$ 64,848.66	\$ 60,000.00		-8%
	01.410.183	Police-Task Force Wages (I	\$ 12,000.00	\$ 15,600.69	\$ 16,224.72	\$ 32,522.13	\$ 18,170.88		-79%
	01.410.187	Police Holiday O/T	\$ 36,762.00	\$ 49,704.36	\$ 51,692.53	\$ 55,000.00	\$ 57,893.15		5%
	01.410.191	Police-Uniform Allowance	\$ 10,500.00	\$ 16,250.00	\$ 13,000.00	\$ 14,868.18	\$ 14,000.00		-6%
	01.410.192	Police-FICA (Social Security	\$ 54,107.00	\$ 73,516.50	\$ 76,457.16	\$ 82,310.81	\$ 85,629.86		4%
	01.410.193	Police-Medicare	\$ 12,654.00	\$ 17,192.93	\$ 17,880.65	\$ 19,250.09	\$ 20,026.34		4%
	01.410.194	Police-Unemployment Cor	\$ 5,000.00	\$ 3,703.23	\$ 3,851.36	\$ 6,289.14	\$ 4,315.58		-46%
	01.410.195	Police-Workers Compensa	\$ 27,939.00	\$ 54,949.88	\$ 57,147.88	\$ 33,095.40	\$ 35,000.00		5%
	01.410.210	Police-Office Supplies	\$ 600.00	\$ 779.19	\$ 780.00	\$ 543.27	\$ 600.00		9%
	01.410.212	Police-Forms	\$ 700.00	\$ 909.04	\$ 910.00	\$ 588.58	\$ 700.00		16%

	01.410.213	Police-Computer/Copier-S	\$ 150.00	\$ 196.92	\$ 200.00					
	01.410.229	Police-Meals	\$ -	\$ 259.73	\$ -					
	01.410.231	Police-Vehicle Fuel-Gas	\$ 12,000.00	\$ 16,899.31	\$ 20,000.00	\$ 22,824.00	\$ 24,000.00			5%
	01.410.236	Police-Building Supplies	\$ 500.00	\$ 649.31	\$ 650.00	\$ 565.88	\$ 700.00			19%
	01.410.239	Police-Ammos	\$ 2,000.00	\$ 3,900.18	\$ 2,000.00		\$ 1,000.00			
	01.410.241	Police-Operating Supplies	\$ 150.00	\$ 2,601.53	\$ 2,600.00		\$ 2,000.00			100%
	01.410.250	Police-Vehicle Maintenance	\$ 13,000.00	\$ 16,899.31	\$ 17,000.00	\$ 10,675.55	\$ 14,000.00			24%
	01.410.260	Police-Small Tools/Equipment	\$ 800.00	\$ 1,038.92	\$ 1,100.00	\$ 1,004.93				
	01.410.270	Police-Computer Software	\$ 500.00	\$ 649.31	\$ 675.00		\$ 700.00			100%
	01.410.315	Police-Medical Services	\$ 300.00	\$ 389.58	\$ 400.00		\$ —			
	01.410.321	Police-Phone & Internet	\$ 2,964.00	\$ 3,851.37	\$ 3,000.00	\$ 5,559.15	\$ 5,600.00			1%
	01.410.324	Police- Cellular	\$ 564.00	\$ 734.64	\$ 750.00	\$ 1,168.85	\$ 3,000.00			61%
	01.410.325	Police-Postage	\$ 100.00	\$ 129.85	\$ 130.00	\$ 137.67	\$ 140.00			2%
	01.410.327	Police-Radio Equipment Maintenance	\$ 2,000.00	\$ 2,601.53	\$ 1,800.00		\$ 2,800.00			100%
	01.410.329	Police-Wireless Aircards	\$ 1,440.00	\$ 1,870.89	\$ 1,900.00	\$ 1,622.36				
	01.410.331	Police-Travel Expense	\$ 1,000.00	\$ 1,298.65	\$ 1,300.00		\$ 1,400.00			100%
	01.410.353	Police-Bond	\$ 1,300.00	\$ -						
	01.410.355	Police-Professional Liability	\$ 675.00	\$ 875.52	\$ 900.00	\$ 1,732.13	\$ 945.00			-83%
	01.410.376	Police-Camera Repairs and Maintenance	\$ 21,200.00	\$ 12,999.15	\$ 13,000.00	\$ 1,455.00	\$ 9,000.00			84%
	01.410.384	Police-Copier Rental	\$ 3,856.00	\$ 5,011.86	\$ 5,086.00	\$ 3,404.06	\$ 5,100.00			33%
	01.410.420	Police-Dues/Annual Warrant	\$ 7,000.00	\$ 12,739.42	\$ 12,800.00	\$ 13,937.48	\$ 14,000.00			0%
	01.410.450	Police-Contracted Services	\$ 1,000.00	\$ 2,211.94	\$ -	\$ 937.50	\$ 600.00			-56%
	01.410.452	Police-Computer Maintenance	\$ 4,500.00	\$ 5,848.11	\$ 6,000.00	\$ 2,739.47	\$ 3,000.00			9%
	01.410.460	Police-Meetings And Conferences	\$ 350.00	\$ 456.65	\$ 500.00		\$ 1,100.00			100%
	01.410.740	Police-Vehicle Purchase	\$ 47,000.00	\$ —			\$ —			
	01.410.750	Police-Equipment Purchases	\$ 7,300.00	\$ 2,601.53	\$ 2,600.00	\$ 2,550.00	\$ 4,000.00			36%
	01.410.751	Police-Tactical Equipment	\$ 20,000.00							
	01.410.751	Police - K9					\$ 500.00			
								\$ 2,156,057.17		
	Fire Departments									
	01.411.231	Fire-Vehicle Fuel Eureka	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00			0%
	01.411.232	Fire-Vehicle Fuel Highland	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00			0%

	01.411.233	Fire-Vehicle Fuel Summit	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00			0%
	01.411.250	Fire-Truck Repairs	\$ 46,138.96	\$ 5,425.08	\$ 12,000.00	\$ 9,264.17	\$ 12,000.00			23%
	01.411.351	Fire- Insurance Escrow Rei	\$ -	\$ -	\$ -		\$ -			
	01.411.352	Fire-Vehicle Insurance	\$ 5,224.00	\$ 5,224.00	\$ 5,224.00	\$ 3,980.55	\$ 4,913.14			19%
	01.411.354	Fire-Workers Compensation	\$ 17,665.00	\$ 10,926.00	\$ 13,080.00	\$ 18,186.00	\$ 16,100.00			-13%
	01.411.361	Fire-Electric			\$ 7,272.33	\$ 8,600.63	\$ 7,936.48			-8%
	01.411.355	Fire-Error And Omissions	\$ 3,420.00	\$ 3,516.00	\$ 3,566.00	\$ 4,055.00	\$ 4,000.00			-1%
	01.411.373	Fire-Building Repairs	\$ 12,635.71	\$ 29,932.27	\$ 6,000.00	\$ 89.21	\$ 5,000.00			98%
	01.411.540	Fire-Contribution Rellef Fu	\$ 16,931.00	\$ 19,640.00	\$ 19,640.00		\$ 20,422.45	\$ 20,500.00		0%
	01.411.541	Fire-Contributions-Eureka	\$ 12,500.00	\$ 12,500.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00			0%
	01.411.542	Fire-Contributions-Highlan	\$ 12,500.00	\$ 12,500.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00			0%
	01.411.543	Fire-Contributions-Summit	\$ 12,500.00	\$ 12,500.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00			0%
	01.411.740	Fire-Vehicle Purchase	\$ -	\$ -			\$ -			
								\$ 131,949.62		
	Code Enforcement									
	01.413.122	Code Enfo-Officer Salary	\$ 59,043.00	\$ 61,404.72	\$ 63,860.91	\$ 74,000.00	\$ 76,960.00			4%
	01.413.140	Code Enfo-Administrative Assist	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00		\$ 35,000.00			
	01.413.152	Code Enfo-Dental Insurance	\$ 272.00	\$ 544.08	\$ 272.04	\$ 306.05	\$ 362.71			16%
	01.413.155	Code Enfo-Vision Insurance	\$ 54.00	\$ 108.00	\$ 54.00	\$ 60.75	\$ 63.18			4%
	01.413.156	Code Enfo-Health Insurance	\$ 17,323.00	\$ 36,078.00	\$ 15,039.00	\$ 19,503.86	\$ 20,869.13			7%
	01.413.158	Code Enforcement Life Ins	\$ 170.00	\$ 316.80	\$ 158.40	\$ 219.51	\$ 223.90			2%
	01.413.160	Code Enforcement-Pension	\$ 8,990.00	\$ 13,616.00	\$ 10,138.81		\$ 11,405.44	\$ 11,861.66		4%
	01.413.191	Code Enfo-Uniform Mainte	\$ 300.00	\$ 300.00	\$ 500.00	\$ 500.00	\$ 500.00			0%
	01.413.192	Code-FICA (Social Security)	\$ 3,661.00	\$ 5,977.10	\$ 6,216.18	\$ 4,548.14	\$ 4,729.07			4%
	01.413.193	Code-Medicare	\$ 856.00	\$ 1,397.87	\$ 1,453.78	\$ 1,063.77	\$ 1,106.32			4%
	01.413.194	Code-Unemployment Com	\$ 500.00	\$ 570.00	\$ 592.80	\$ 463.43	\$ 616.51			25%
	01.413.195	Code Enforcement-Work	\$ 2,737.00	\$ 4,037.89	\$ 4,199.41	\$ 2,545.83	\$ 3,658.10			30%
	01.413.210	Code Enforcement-Office	\$ 300.00	\$ 300.00	\$ 300.00	\$ 158.31	\$ 300.00			47%
	01.413.212	Code Enforcement-Forms	\$ 300.00	\$ 300.00	\$ 300.00	\$ 121.88	\$ 300.00			59%
	01.413.213	Code Enforcement-Compu	\$ -	\$ -	\$ -		\$ -			
	01.413.229	Code-Meals	\$ -	\$ -	\$ -		\$ -			
	01.413.231	Code Enforcement-Fuel	\$ 1,000.00	\$ 1,500.00	\$ 1,400.00	\$ 1,242.84	\$ 1,285.71			3%

	01.413.241	Code Enforcement-Operat	\$ -	\$ 200.00	\$ 65.08	\$ 8.97	\$ 68.51		87%
	01.413.250	Code Enforcement-Vehicle	\$ 800.00	\$ 800.00	\$ 443.12	\$ 666.71	\$ 677.46		2%
	01.413.260	Code Enfo-Small Tools	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ 75.00		100%
	01.413.310	Code Enforcement-Profess	\$ 3,500.00	\$ 7,000.00	\$ 12,000.00	\$ 5,799.00	\$ 7,074.75		18%
	01.413.321	Code Enfo-Phone & Intern	\$ 200.00	\$ 624.00	\$ 250.00	\$ 1,843.00	\$ 358.00		-415%
	01.413.324	Code Enf- Cell Phone	\$ 550.00	\$ 550.00	\$ 550.00	\$ 439.58	\$ 450.00		2%
	01.413.325	Code Enforcement -Postag	\$ 500.00	\$ 2,500.00	\$ 1,500.00	\$ 329.43	\$ 500.00		34%
	01.413.329	Code Enf-Wireless Aircard	\$ 500.00	\$ -----	\$ 205.83				
	01.413.331	Code Enfo-Travel Expense	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00		0%
	01.413.342	Code Enfo-Printing	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00		0%
	01.413.420	Code Enfo-Dues And Subsc	\$ 850.00	\$ 250.00	\$ 1,900.00	\$ 2,225.88	\$ 1,306.47		-70%
	01.413.452	Code Enforcement-Comput	\$ 500.00	\$ 500.00	\$ 250.00	\$ 658.34	\$ 477.09		-38%
	01.413.460	Code Enfo-Meetings And C	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00		0%
	01.413.740	Code Enforcement-Vehicle	\$ -	\$ -	\$ -		\$ -		
	01.413.750	Code Enforcement New Ec	\$ 300.00	\$ 300.00	\$ 1,000.00	\$ 400.00	\$ 500.00		20%
								\$ 135,473.56	
	Zoning								
	01.414.212	Zoning-Forms	\$ 500.00	\$ 500.00	\$ 138.93	\$ 278.00	\$ 354.23		61%
	01.414.214	Zoning-Planning Mapping	\$ -	\$ 893.20	\$ 2,000.00	\$ -	\$ 723.30		-177%
	01.414.242	Zoning-Protective & Perso	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 300.00	\$ 575.00		
	01.414.310	Zoning-Demolition	\$ 90,000.00	\$ 52,942.92	\$ 60,000.00	\$ 29,583.67	\$ 65,000.00		8%
	01.414.312	Zoning-Property & Redeve	\$ 97,345.87	\$ 50,000.00	\$ 25,000.00	\$ 3,228.54	\$ 43,893.60		43%
	01.414.401	Zoning-Public Hearing Cos	\$ 1,476.00	\$ 1,732.75	\$ 3,500.00	\$ -	\$ 1,677.19		-109%
								\$ 112,223.32	
	Emergency Management								
	01.415.174	Emg Mgmt-Training			\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		0%
	01.415.191	Emg Mgmt-Uniforms			\$ 250.00	\$ 250.00	\$ 250.00		0%
	01.415.245	Emg Mgmt-Supplies							
	01.415.324	Emg Mgmt-Cell Phone			\$ 506.10	\$ 442.61	\$ 474.36		7%
	01.415.327	Emg-Mgmt-Radio Equipment Repairs							
	01.415.331	Emg Mgmt-Travel Expenses			\$ 250.00	\$ 250.00	\$ 250.00		0%
	01.415.420	Emg Mgmt-Dues & Subscriptions			\$ 500.00	\$ 500.00	\$ 500.00		0%

	01.415.470	Emg Mgmt-Wages	\$ 2,000.00	\$ 2,950.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00			0%
	01.415.750	Emg Mgmt-Tools			\$ 100.00	\$ 100.00	\$ 100.00			0%
									\$ 10,574.36	
	Pest Control									
	01.416.316	Animal Control Fees	\$ 2,500.00	\$ 2,500.00	\$ 2,400.00	\$ 2,145.00	\$ 2,386.25			10%
	01.416.318	Pest Control Fees	\$ 500.00	\$ 975.00	\$ 975.00	\$ 840.96	\$ 850.00			1%
									\$ 3,236.25	
	Crossing Guards									
	01.419.140	Crossing Guard-Wages	\$ 11,550.00	\$ 13,860.00	\$ 17,000.00	\$ 9,730.50	\$ 11,190.08			13%
	01.419.191	Crossing Gu-Uniforms	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00			0%
	01.419.192	Crossing Guard-FICA(Socia	\$ 716.00	\$ 859.32	\$ 878.32	\$ 603.30	\$ 693.80			13%
	01.419.193	Crossing Guard-Medicare	\$ 167.00	\$ 200.97	\$ 205.47	\$ 141.12	\$ 162.29			13%
	01.419.194	Crossing Guard-Unemploy	\$ 525.00	\$ 395.01	\$ 502.10	\$ 277.35	\$ 319.96			13%
	01.419.195	Crossing Guard-Workers C	\$ 535.00	\$ 1,332.40	\$ 988.97	\$ 2,545.83	\$ 2,927.20			13%
	01.419.361	Crossing Guard-Electric	\$ 650.00	\$ 650.00	\$ 426.58		\$ 575.53			100%
									\$ 15,918.86	
	Soldi Waste Fees									
	01.427.365	Rubbish-Collection Expens	\$ 408,409.46	\$ 587,566.80	\$ 634,692.00	\$ 674,937.48	\$ 682,224.00			1%
									\$ 682,224.00	
	Public Works									
	01.430.122	Streets-Dpw Salary	\$ 69,268.00	\$ 24,012.91	\$ 24,973.30	\$ 26,579.61	\$ 27,642.79			4%
	01.430.130	Streets-Part Time Wages	\$ 21,000.00	\$ 21,000.00	\$ 20,000.00	\$ 13,567.50				
	01.430.140	Streets-Wages	\$ 326,842.00	\$ 340,142.40	\$ 353,748.10	\$ 342,332.09	\$ 416,025.34			18%
	01.430.152	Streets-Dental Insurance	\$ 1,904.00	\$ 1,722.92	\$ 1,722.92	\$ 1,774.80	\$ 1,783.28			0%
	01.430.155	Streets-Vision Insurance	\$ 378.00	\$ 342.00	\$ 342.00	\$ 352.29	\$ 354.00			0%
	01.430.156	Streets-Health Insurance	\$ 168,996.00	\$ 66,494.60	\$ 80,438.88	\$ 80,881.16	\$ 91,000.00			11%
	01.430.158	Street Life Insurance	\$ 1,193.00	\$ 1,003.20	\$ 1,003.20	\$ 1,536.74	\$ 1,700.00			10%
	01.430.160	Street-Pension	\$ 53,728.00	\$ 86,234.73	\$ 89,684.12	79,838.12	\$ 98,000.00			19%
	01.430.174	Street-Training	\$ -	\$ 500.00	\$ 1,000.00	\$ 150.00	\$ 1,000.00			85%
	01.430.183	Streets-Overtime	\$ 9,821.00	\$ 9,821.28	\$ 10,214.13	\$ 14,143.22	\$ 10,093.27			-40%
	01.430.191	Streets-Uniform Allowance	\$ 3,500.00	\$ 2,100.00	\$ 3,166.66	\$ 4,166.00	\$ 3,500.00			-19%

	01.430.192	Street-FICA (Social Security)	\$ 26,470.00	\$ 24,519.55	\$ 25,500.33	\$ 24,974.15	\$ 26,520.35		6%
	01.430.193	Street-Medicare	\$ 6,191.00	\$ 5,734.41	\$ 5,963.79	\$ 5,840.87	\$ 6,024.38		3%
	01.430.194	Street-Unemployment Cor	\$ 3,500.00	\$ 1,805.00	\$ 1,877.20	\$ 3,090.80	\$ 1,952.29		-58%
	01.430.195	Streets-Workers Compens	\$ 18,365.00	\$ 25,434.29	\$ 26,451.66	\$ 18,669.42	\$ 27,509.73		32%
	01.430.210	Streets-Office Supplies	\$ 500.00	\$ 500.00	\$ 193.48	\$ 14.84	\$ 302.08		95%
	01.430.229	Street-Meals	\$ 200.00	\$ 200.00	\$ 132.85		\$ 177.62		100%
	01.430.231	Streets-Fuel	\$ 10,000.00	\$ 10,000.00	\$ 10,603.95	\$ 15,905.93	\$ 11,627.47		-37%
	01.430.236	Street-Building Supplies	\$ -	\$ 500.00	\$ 969.85	\$ 1,454.78	\$ 1,000.00		-45%
	01.430.245	Streets-Operating Supplies	\$ 5,171.00	\$ 5,170.67	\$ 6,756.76	\$ 10,135.15	\$ 6,808.40		-49%
	01.430.250	Streets-Vehicle Repair	\$ 14,830.30	\$ 16,703.15	\$ 17,608.43	\$ 26,412.65	\$ 18,888.63		-40%
	01.430.260	Streets-Small Tool/Equipm	\$ 4,000.00	\$ 4,000.00	\$ 108.55	\$ 162.83	\$ 2,067.85		92%
	01.430.270	Streets-Computer Softwar	\$ 500.00	\$ 500.00	\$ 176.67	\$ 265.00	\$ 360.42		26%
	01.430.309	Streets-Emergency Services		\$ 10,000.00	\$ 2,000.00		\$ 6,000.00		100%
	01.430.310	Street- Proffessional Fees	\$ 500.00	\$ 3,500.00	\$ 2,717.96	\$ 1,555.88	\$ 2,068.46		25%
	01.430.313	Streets-Engineering	\$ 500.00	\$ 500.00	\$ 500.00	\$ 12,703.13	\$ 3,840.74		-231%
	01.430.317	Streets-Permits	\$ 100.00	\$ 100.00	\$ 28.20		\$ 76.07		100%
	01.430.321	Streets-Phone & Internet	\$ 2,304.00	\$ 2,304.00	\$ 2,045.07	\$ 2,416.61	\$ 2,267.42		-7%
	01.430.324	Street- Cell Phone	\$ 480.00	\$ 480.00	\$ 453.33	\$ 681.24	\$ 523.64		-30%
	01.430.327	Street-Radio Equipment IV	\$ -	\$ 1,000.00	\$ 208.33	\$ -	\$ 302.08		100%
	01.430.331	Street-Travel	\$ 150.00	\$ 150.00	\$ 63.68	\$ -	\$ 90.92		100%
	01.430.341	Streets-Advertising	\$ 250.00	\$ -	\$ 600.00	\$ -	\$ 212.50		100%
	01.430.361	Streets-Electric	\$ 1,285.00	\$ 1,285.06	\$ 1,351.41	\$ 1,510.78	\$ 1,358.06		-11%
	01.430.362	Streets-Natural Gas	\$ 1,889.00	\$ 1,888.95	\$ 1,806.48	\$ 1,821.69	\$ 1,851.53		2%
	01.430.364	Street- Sewage	\$ 323.00	\$ 174.00	\$ 247.21	\$ 178.85	\$ 230.77		22%
	01.430.373	Streets-Building Repair An	\$ 12,170.80	\$ 3,310.60	\$ 5,831.94	\$ 2,570.45	\$ 5,970.95		57%
	01.430.374	Streets-Equipment Repairs	\$ 1,000.00	\$ 1,000.00	\$ 831.05	\$ 673.39	\$ 876.11		23%
	01.430.381	Streets-Rail Land Lease	\$ 248.00	\$ 248.00	\$ 409.11	\$ 286.34	\$ 297.86		4%
	01.430.420	Streets-Dues And Subscrip	\$ 500.00	\$ 708.00	\$ 2,583.48	\$ 520.89	\$ 1,078.09		52%
	01.430.452	Streets-Computer Mainten	\$ 549.10	\$ 500.00	\$ 568.59	\$ 658.34	\$ 569.01		-16%
	01.430.460	Streets-Meeting And Conf	\$ 750.00	\$ 750.00	\$ 750.00	\$ -	\$ 750.00		100%
	01.430.610	Street-General Construction	\$ -	\$ -	\$ 5,694.03	\$ 69.33	\$ 1,440.84		95%
	01.430.721	Streets-Building Improvem	\$ 20,000.00	\$ -	\$ 5,060.51	\$ 335.00	\$ 6,348.88		95%

	01.430.740	Streets-Vehicle	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -		
	01.430.741	Street Equipment	\$ 2,754.17	\$ 2,481.97	\$ 2,404.32	\$ 395.94	\$ 2,009.10		80%
	01.430.750	Street-New Equipment & P	\$ 1,243.96	\$ 4,422.60	\$ 8,931.09	\$ 593.00	\$ 3,797.66		84%
								\$ 796,298.57	
	Street Sweeper								
	01.431.231	Street Sweeper-Fuel	\$ 1,350.43	\$ 794.76	\$ 1,140.67	\$ 408.45	\$ 923.58		56%
	01.431.374	Street Sweeper-Equipment	\$ 2,090.91	\$ 23,492.52	\$ 8,727.06	\$ 3,906.02	\$ 6,000.00		35%
	01.431.741	Street Sweeper-Equipment	\$ -	\$ -			\$ -		\$ 6,923.58
	Snow Removal								
	01.432.249	Snow-Salt And Deicing Ma	\$ 25,380.07	\$ 21,235.53	\$ 25,117.08	\$ 26,780.24	\$ 25,000.00		-7%
	01.432.374	Snow-Equipment Repairs/	\$ 680.00	\$ 800.00	\$ 1,088.68	\$ 7,334.47	\$ 1,000.00		-633%
	01.432.741	Snow-Machinery Purchase	\$ 7,915.20	\$ 6,940.00	\$ 11,000.00	\$ -	\$ 6,463.80		100%
								\$ 32,463.80	
	Traffic Control Devices								
	01.433.246	Traffic-Streets Signs	\$ 1,955.94	\$ 4,583.20	\$ 4,000.00	\$ 3,428.18	\$ 3,513.05		2%
	01.433.249	Traffic-Supplies & Paint	\$ 1,232.60	\$ 587.26	\$ 2,000.00	\$ 207.65	\$ 1,500.00		86%
	01.433.316	Traffic-Street Maintenance	\$ 210,000.00	\$ 370.99	\$ 5,413.67	\$ 955.50	\$ 5,500.00		83%
								\$ 10,513.05	
	Road Repairs								
	01.438.245	Streets-Roads[RepairsPavi	\$ 5,868.56	\$ 82,157.77	\$ 16,656.26	\$ 4,311.87	\$ 20,000.00		78%
	01.438.313	Street- Repairs of Roads &	\$ 1,000.00	\$ 1,000.00	\$ 2,394.78	\$ 7,168.50	\$ 1,500.00		-378%
								\$ 21,500.00	
	Recreational Administration								
	01.451.373	Recreational-Building Repa	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 123.49	\$ 1,500.00		92%
	01.451.530	Recreation Board-Contribu	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00		0%
	01.451.531	Special Events Committee	\$ 4,500.00	\$ 4,500.00			\$ -----		
								\$ 10,500.00	
	Recreational Construction								
	01.452.310	Recreational Construction	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,125.00		100%
	01.452.610	Recreational Construction	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 17,000.00		99%
	01.452.720	Recreational-Playground/F	\$ -	\$ 3,000.00	\$ 2,000.00	\$ 91.04	\$ 15,000.00		99%

									\$ 33,125.00	
Parks										
01.454.231	Park-Gasoline	\$ 3,643.16	\$ 2,976.04	\$ 2,692.39	\$ 2,980.01	\$ 3,103.86				4%
01.454.241	Parks-Supplies	\$ 1,091.00	\$ 2,873.72	\$ 2,572.08	\$ 3,858.11	\$ 2,178.93				-77%
01.454.250	Parks-Vehicle Repairs	\$ 373.00	\$ 373.19	\$ 398.13	\$ 597.19	\$ 400.00				-49%
01.454.260	Parks-Mower&Yard Equip	\$ 1,243.00	\$ 1,243.24	\$ 908.16	\$ 1,362.24	\$ 2,000.00				32%
01.454.313	Parks-Engineering	\$ 3,433.51	\$ 669.00	\$ 1,291.17	\$ 1,936.76	\$ 1,797.89				-8%
01.454.361	Parks-Electric	\$ 897.72	\$ 1,123.51	\$ 1,124.85	\$ 1,687.28	\$ 1,048.69				-61%
01.454.366	Parks-Water	\$ 33.16	\$ 29.32	\$ 18.75	\$ 28.13	\$ 27.08				-4%
01.454.374	Parks-Equipment Repairs/I	\$ 2,694.00	\$ 2,694.00	\$ 5,044.73	\$ 8,929.16	\$ 3,477.58				-157%
01.454.386	Parks-Port A Johns	\$ 2,040.00	\$ 2,280.00	\$ 976.67	\$ 1,465.00	\$ 1,765.56				17%
01.454.741	Parks-Machinery Purchase	\$ 9,138.00	\$ 8,700.00	\$ 5,000.00	\$ 7,500.00	\$ 7,612.67				1%
01.454.750	Park-Small Equipment Purc	\$ 999.97	\$ 479.98	\$ 1,951.17	\$ 2,926.76	\$ 3,000.00				2%
									\$ 26,412.26	
Celebrations										
01.457.247	Celebrations-Supplies	\$ 2,405.25	\$ 3,857.99	\$ 2,500.00	\$ 2,600.00	\$ 2,840.81				8%
									\$ 2,840.81	
Community Development										
01.461.221	Towns-Landscape Supplies	\$ 10,000.00	\$ 12,485.76	\$ 12,000.00	\$ -	\$ 8,621.44				-39%
01.461.310	Environmental Advisory Co	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 375.00				-33%
01.461.312	Business Advisory Commit	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 375.00				-33%
01.463.610	CommunityDevelopment -	\$ 14,121.61	\$ 75,000.00	\$ 21,685.08	\$ -	\$ 30,000.00				28%
01.466.248	Community Development-	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 5,000.00				40%
01.466.310	Community Development - Sanitation			\$ 5,000.00	\$ -	\$ 5,000.00				0%
01.466.312	Community Development	\$ 12,000.00	\$ 12,000.00	\$ 10,000.00	\$ 7,220.25	\$ 10,000.00				0%
									\$ 59,371.44	
Debt Principal										
01.471.100	General Obligations Note	\$ 236,682.70	\$ 97,136.04	\$ 99,000.00	\$ 110,000.00	\$ 121,000.00				18%
									\$ 121,000.00	
Debt Interest										
01.472.101	Debt Interest	\$ 667.31	\$ 57,605.42	\$ 60,000.00	\$ 79,498.04	\$ 85,000.00				6%

	01.475.006	Fiscal Agent Fees	\$ -	\$ -			\$ -	\$ 85,000.00	
		Judgements and Losses							
	01.482.390	Early Withdrawal Penalty	\$ -	\$ -			\$ -		
	01.482.410	Judgements and Losses	\$ -	\$ -			\$ -		
	01.482.415	Bad Debt Expense	\$ -	\$ -	\$ 372.00		\$ -		\$ -
		Employee Benefits							
	01.483.000	Pension Contributions	\$ -	\$ -			\$ -		
	01.483.318	Pension Plan Fees	\$ 100.00	\$ 40.00	\$ 40.00	\$ 1,900.00	\$ 2,000.00		98%
								\$ 2,000.00	
		Insurance							
	01.486.020	Insurance	\$ 46,257.46	\$ 55,650.73	\$ 57,846.10	\$ 50,000.00	\$ 60,000.00		17%
								\$ 60,000.00	
		Insurance Benefits							
	01.487.156	Retiree Health Insurance	\$ -	\$ 12,532.50	\$ 25,967.40	\$ 3,000.00	\$ 5,000.00		40%
	01.487.158	Retiree Life Insurance	\$ 1,061.00	\$ 1,140.00	\$ 1,042.80	\$ 1,135.00	\$ 1,200.00		5%
	01.487.315	Medical Deductible Reimb	\$ 84,074.09	\$ 67,121.01	\$ 64,089.36	\$ 67,354.00	\$ 74,000.00	\$ 80,200.00	9%
		Other Unclassified Expenses							
	01.489.900	Misc Expense	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00		0%
	01.489.670	Unassigned Contingency			\$ 100,000.00	\$ 68,000.00	\$ 100,000.00		32%
								\$ 100,100.00	
		Refunds							
	01.491.001	Tax-Refunds	\$ 3,551.00	\$ 5,645.90	\$ 3,613.96		\$ 4,270.29		15%
	01.491.002	Tax-Refunds Act 77	\$ -				\$ -		
	01.491.003	Refund Of Prior Year Expen	\$ -				\$ -		\$ 4,270.29
		Interfund Operating Transfer							
	01.492.000	Fund Balance Reserve					\$ 750,000.00		

01.492.300	Transfer to Capital Reserve	\$ 947,772.60	\$ 307,674.26			\$ -		
	Transfer to Sewer Fund					\$ 40,000.00		
							\$ 790,000.00	
Expense Total:		#####	#####	#####	\$ 4,545,275.68	\$ 5,743,514.71	\$ 5,743,514.71	21%
	OVER or (SHORT)					\$ (0.00)	\$ (0.00)	100%
Fund: 03 -Fire Protection Fund								
Revenue								
03.301.100	Real Estate Taxes for Fire-Current				\$ 44,657.68	\$ 44,000.00		
03.301.200	Real Estate Taxes for Fire-Prior Year's							
03.301.300	Real Estate Taxes for Fire-Delinquent							
Revenue Total:						\$ 44,000.00		100%
Expense								
03.411.541	Fire Tax Contributions-Eureka				\$ 14,666.00	\$ 14,666.66		
03.411.542	Fire TaxContributions-Highland Hose				\$ 14,666.00	\$ 14,666.67		
03.411.543	Fire Tax Contributions-Summit Hose				\$ 14,666.00	\$ 14,666.67		
Expense Total:						\$ 44,000.00		100%
	OVER or (SHORT)					\$ -	\$ -	
Fund: 04 -Special Revenue and Grants								
Revenue								
04.351.010	Federal Grant-General							
04.351.020	Federal Grant-Police					\$ -		
04.351.030	Federal Grant-Street							
04.351.060	Federal Grant-Water					\$ -		
04.351.070	Federal Grant-Recreational							
04.354.010	State Grant-General							
04.354.020	State Grant-Police							
04.354.030	State Grant-Street							
04.351.060	State Grant-Water					\$ 1,300,000.00		
04.354.070	State Grant-Recreational					\$ 25,000.00		

<u>04.357.010</u>	County Grant-General					\$ 65,000.00		
<u>04.357.020</u>	County Grant-Police							
<u>04.357.030</u>	County Grant-Street							
<u>04.351.060</u>	County Grant-Water					\$ 500,000.00		
<u>04.357.070</u>	County Grant-Recreational							
<u>01.392.060</u>	Transfer From Water Fund For Match							
<u>01.392.070</u>	Transfer From Power Fund For Match							
<u>01.392.300</u>	Transfer From Capital Reserves For Match					\$ 1,750,000.00		
	K9 Fund					\$ 8,000.00		
Revenue Total:						\$ 3,648,000.00	\$ -	100.000%
Expense								
<u>04.451.010</u>	Federal Grant-General							
<u>04.451.020</u>	Federal Grant-Police							
<u>04.451.030</u>	Federal Grant-Street							
<u>04.451.060</u>	Federal Grant-Water							
<u>04.451.070</u>	Federal Grant-Recreational							
<u>04.454.010</u>	State Grant-General							
<u>04.454.020</u>	State Grant-Police					\$ 85,900.00		
<u>04.454.030</u>	State Grant-Street							
<u>04.451.060</u>	State Grant-Water					\$ 1,713,417.00		
<u>04.454.070</u>	State Grant-Recreational					\$ 25,000.00		
<u>04.457.010</u>	County Grant-General					\$ 65,000.00		
<u>04.457.020</u>	County Grant-Police							
<u>04.457.030</u>	County Grant-Street							
<u>04.451.060</u>	County Grant-Water					\$ 1,000,683.00		

	04.457.070	County Grant-Recreational								
	30.465.670	Grant Match Expenditure						\$ 750,000.00		
		K9 Fund Expense						\$ 1,000.00		
		K9 Fund Reserve						\$ 7,000.00		
	Expense Total:							\$ 3,648,000.00		100.000%
	OVER or (SHORT)							\$ -	\$ -	
	Fund: 05 - Recreation Board									
	Revenue									
	Interest Earnings									
	05.341.010	Interest Income	\$ 25.00	\$ 36.00	\$ 57.32	\$ 49.12	\$ 47.48			-3%
								\$ 47.48		
	Recreation									
	05.367.130	Parks and Recreation Concessions	\$ 500.00	\$ 3,000.00	\$ 1,063.15	\$ 2,902.00	\$ 2,577.98			-13%
	05.367.300	Contribution from General Fund	\$ -	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00			0%
								\$ 11,577.98		
	Donations									
	05.387.100	Donation to Recreation Board	\$ -	\$ 5,518.33	\$ 10,000.00	\$ 5,600.00				-79%
								\$ 5,600.00		
	Other Unclassified Operating Revenue									
	05.389.100	Miscellaneous Income	\$ 5,170.00	\$ 9,000.00	\$ 9,161.54	\$ 2,922.73	\$ 6,563.57			55%
								\$ 6,563.57		
	Refund Prior Year Expenditures									
	05.395.110	Refund of Prior Year Expenses	\$ -				\$ -			
	Revenue Total:	\$ 14,895.00	\$ 21,036.00	\$ 24,800.34	\$ 24,873.85	\$ 23,789.03	\$ 23,789.03			-5%
	Expense									
	Administration									
	05.451.247	Recreation-Supplies	\$ 5,165.00	\$ 2,786.00	\$ 5,850.55	\$ 3,712.83	\$ 4,786.90			22%
	05.451.249	Recreation-Food Sales Supplies	\$ 300.00	\$ 1,200.00	\$ 1,065.23	\$ 1,119.83	\$ 921.26			-22%
	05.451.319	Recreation-Misc Expenses	\$ 4,000.00	\$ 6,800.00	\$ 6,560.88	\$ 5,300.70	\$ 5,665.40			6%

05.451.325	Recreation Board- Postage	\$ 188.00	\$ 250.00	\$ 167.51	\$ 182.04	\$ 196.89		8%
05.451.342	Recreation-Printing	\$ 4,242.00	\$ 8,000.00	\$ 10,559.59	\$ 10,149.85	\$ 10,500.00		3%
05.451.373	Recreation-Snack Shack Im	\$ -				\$ -		
05.451.750	Recreation-Equipment Pur	\$ -	\$ 2,000.00	\$ 596.57	\$ 277.73	\$ 718.58		61%
							\$ 22,789.02	
Ground and Facilities								
05.452.372	Recreation-Playground Im	\$ 1,000.00			\$ -	\$ 1,000.00		100%
							\$ 1,000.00	
Prior Year Expense								
05.491.003	Prior Year Expense	\$ -				\$ -		
Expense Total:		\$ 14,895.00	\$ 21,036.00	\$ 24,800.34	\$ 20,742.98	\$ 23,789.02	\$ 23,789.02	-4%
	OVER or (SHORT)					\$ 0.00		
Fund: 06 - Water								
Revenue								
Interest Earnings								
06.341.010	Interest Income	\$ 100.00	\$ 360.00	\$ 435.72		\$ 298.57		-46%
							\$ 298.57	
Federal Grants								
06.351.080	Federal Grant	\$ -				\$ -		
State Grants								
06.354.080	State Grant	\$ -				\$ -		
County Grants								
06.357.080	County Grant	\$ -				\$ -		
Reimbursements								
06.362.150	Water Wages Reimbursem	\$ 200.00	\$ -			\$ 100.00		100%
Banking Fees								
06.372.520	NSF Fees	\$ 150.00	\$ -	\$ 35.00		\$ 61.67		43%

									\$ 61.67	
Water System Revenues										
06.378.100	Metered Sales	#####	#####	#####	\$ 1,739,981.47	\$ 1,866,485.34			7%	
06.378.300	Water Customer Service Fee [\$3.00 per me	\$ -				\$ -				
06.378.560	Turn-On Fee	\$ 150.00	\$ 150.00	\$ 150.00	\$ 130.00	\$ 145.00			10%	
06.378.900	Delinquent Fee	\$ 15,805.00	\$ 15,945.00	\$ 15,498.00	\$ 14,060.00	\$ 15,327.00			8%	
06.378.901	Meter Reading Uajsa	\$ 6,416.70	\$ 6,983.53	\$ 5,971.40	\$ 6,295.20	\$ 6,416.71			2%	
06.378.902	Water Tap In Fee	\$ -				\$ -				
06.378.903	Meter-Svc Calls/Replacem	\$ 1,115.00	\$ 380.00	\$ 1,000.00	\$ 2,200.00	\$ 1,173.75			-87%	
									\$ 1,889,547.80	
Misc Income										
06.389.100	Misc Income	\$ -		\$ 1,440.65	\$ 645.00	\$ 695.22			-107%	
06.389.670	Previous Year Carryover			\$ 100,000.00		\$ -			\$ 695.22	
Proceeds Fixed Assets										
06.391.100	Sale Of Fixed Assets	\$ 1,500.00	\$ 1,500.00		\$ -	\$ -				
06.391.200	Insurance Reimbursment	\$ -		\$ 4,146.92	\$ -	\$ -			#DIV/0!	
									\$ -	
Interfund Operating Transfer										
06.392.070	Transfer from Electric Fund	\$ -	\$ 268,567.25	\$ 175,000.00	\$ -	\$ -			\$ -	
									\$ -	
Proceeds Short Term Debt										
06.394.100	Tax Anticipation Note and	\$ -				\$ -				
Refund Prior Year Expenditures										
06.395.100	Insurance Dividends	\$ -				\$ -				
06.395.110	Refund of Prior Year Exper	\$ -				\$ -				
06.395.120	Bad Debt Recoveries	\$ -				\$ -				
Revenue Total:		#####	#####	#####		\$ 1,890,703.26	\$ 1,890,603.26		-7%	
Expense										
Council										
06.400.113	Council -Salaries	\$ 4,375.00	\$ 4,375.00	\$ 4,375.00	\$ 4,374.72	\$ 4,375.00			0%	

<u>06.400.192</u>	Council-FICA (Social Security)	\$ 271.00	\$ 271.25	\$ 271.25	\$ 271.32	\$ 271.17		0%
<u>06.400.193</u>	Council-Medicare	\$ 63.00	\$ 63.44	\$ 63.44	\$ 63.84	\$ 63.29		0%
<u>06.400.241</u>	Council -Supplies	\$ 50.00	\$ 50.00	\$ 78.19	\$ -	\$ 59.40		-32%
<u>06.400.331</u>	Council- Travel Expense	\$ 150.00	\$ 150.00	\$ 31.22	\$ -	\$ 110.41		72%
<u>06.400.341</u>	Council -Advertising	\$ 300.00	\$ 650.00	\$ 1,200.00	\$ 1,470.57	\$ 716.67		-67%
<u>06.400.342</u>	Council -Codification	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00		0%
<u>06.400.420</u>	Council -Dues & Subscriptions	\$ 4,100.00	\$ 4,100.00	\$ 4,000.00	\$ 61.52	\$ 4,066.67		2%
<u>06.400.460</u>	Council -Meeting & Conference	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,125.00	\$ 1,000.00		0%
<u>06.400.461</u>	Council-Hotel for Conf/Cla	\$ 700.00	\$ 700.00	\$ 700.00	\$ 549.45	\$ 700.00		0%
							\$ 12,962.60	
Mayor								
<u>06.401.112</u>	Mayor -Salary	\$ 625.00	\$ 625.00	\$ 625.00	\$ 624.96	\$ 624.99		0%
<u>06.401.192</u>	Mayor-FICA (Social Security)	\$ 39.00	\$ 38.75	\$ 38.75	\$ 38.76	\$ 38.83		0%
<u>06.401.193</u>	Mayor-Medicare	\$ 9.00	\$ 9.06	\$ 9.06	\$ 9.12	\$ 9.04		0%
<u>06.401.420</u>	Mayor -Dues & Conference	\$ 50.00	\$ 50.00	\$ 50.00	\$ 92.03	\$ 50.00		0%
<u>06.401.460</u>	Mayor -Meeting & Conference	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ 100.00		0%
							\$ 822.86	
Auditing/Financial								
<u>06.402.311</u>	Financial-Accounting And Auditing	\$ 3,750.00	\$ 3,750.00	\$ 4,048.29	\$ 3,800.00	\$ 3,837.07		
<u>06.402.390</u>	Financial-Banking Service Fees	\$ 1,667.00	\$ 6,314.12	\$ 3,701.07	\$ 46,689.92	\$ 48,000.00		
							\$ 51,837.07	
Legal Fees								
<u>06.404.310</u>	Other Professional Legal Services			\$ -		\$ -		
<u>06.404.314</u>	Solicitor Legal Fees	\$ 2,500.00	\$ 7,500.00	\$ 7,500.00	\$ 5,300.00	\$ 5,700.00		-32%
							\$ 5,700.00	
Manager								
<u>06.405.121</u>	Manager-Salary	\$ 30,013.00	\$ 29,666.67	\$ 30,853.33	\$ 32,327.93	\$ 33,621.04		4%
<u>06.405.158</u>	Manager-Life Insurance	\$ -	\$ 52.80	\$ 51.11	\$ 73.17	\$ 75.00		2%
<u>06.405.152</u>	Manager-Dental Insurance			\$ 90.68	\$ 4,720.22	\$ 4,909.03		4%
<u>06.405.155</u>	Manager-Vision Insurance			\$ 18.00	\$ 102.06	\$ 105.00		3%
<u>06.405.160</u>	Manager-Pension	\$ 4,636.00	\$ 4,538.67	\$ 4,538.67	\$ 20.25	\$ 20.90		3%
<u>06.405.192</u>	Manager-FICA (Social Security)	\$ 1,861.00	\$ 1,839.34	\$ 1,659.89	\$ 2,146.89	\$ 2,232.77		4%

06.405.193	Manager-Medicare	\$ 435.00	\$ 430.17	\$ 388.25	\$ 483.26	\$ 487.50		1%
06.405.194	Manager-Unemployment	\$ 167.00	\$ 166.67	\$ 161.10	\$ 142.49	\$ 161.10		12%
06.405.195	Manager-Workers Comp	\$ 35.00	\$ 34.75	\$ 37.96	\$ 565.74	\$ 500.00		-13%
06.405.324	Manager-Cell Phone			\$ 120.00	\$ 143.28	\$ 145.00		1%
06.405.331	Manager-Travel Expense	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	\$ 150.00		100%
06.405.353	Manager-Bond	\$ 165.00	\$ 165.33	\$ 165.00	\$ 236.00	\$ 250.00		6%
06.405.420	Manager-Dues And Subscr	\$ 500.00	\$ 500.00	\$ 500.00	\$ 169.05	\$ 200.00		15%
06.405.460	Manager-Meeting And Con	\$ 525.00	\$ 525.00	\$ 500.00	\$ 392.00	\$ 1,000.00		61%
							\$ 43,857.34	
Office Administration								
06.406.122	Office-Salary	\$ 18,845.00	\$ 19,598.80	\$ 20,382.75		\$ -----		
06.406.123	Office-Salary Interim			\$ 5,000.00				
06.406.140	Office-Wages	\$ 18,158.00	\$ 18,699.20	\$ 19,447.17	\$ 68,702.16	\$ 71,450.25		4%
06.406.152	Office-Dental Insurance	\$ 181.00	\$ 181.36	\$ 204.03	\$ 188.00	\$ 195.52		4%
06.406.155	Office-Vision Insurance	\$ 36.00	\$ 36.00	\$ 40.50	\$ 37.50	\$ 39.00		4%
06.406.156	Office-Health Insurance	\$ 14,369.00	\$ 9,253.00	\$ 12,000.00	\$ 11,658.32	\$ 12,474.40		7%
06.406.158	Office Life Insurance	\$ 114.00	\$ 105.60	\$ 119.80	\$ 146.36	\$ 149.29		2%
06.406.160	Office-Pension	\$ 5,764.00	\$ 9,077.34	\$ 9,440.43	\$ 11,405.44	\$ 11,861.66		4%
06.406.183	Office-Overtime	\$ 250.00	\$ 250.00	\$ 260.00	\$ -	\$ -		
06.406.191	Office-Uniform			\$ 166.67	\$ 291.67	\$ 200.00		-46%
06.406.192	Office-FICA (Social Security)	\$ 2,310.00	\$ 2,482.02	\$ 2,581.30	\$ 3,871.95	\$ 4,026.83		4%
06.406.193	Office-Medicare	\$ 570.00	\$ 580.48	\$ 603.70	\$ 905.55	\$ 923.66		2%
06.406.194	Office-Unemployment Cor	\$ 333.00	\$ 190.00	\$ 197.60	\$ 268.51	\$ 451.10		40%
06.406.195	Office-Workers Compensation	\$ 43.00	\$ 67.81	\$ 70.52	\$ 105.78	\$ 1,476.39		93%
06.406.210	Office-Office Supplies	\$ 667.00	\$ 666.67	\$ 666.67	\$ 960.69	\$ 740.26		-30%
06.406.212	Office-Billing Forms	\$ 500.00	\$ 500.00	\$ 500.00	\$ 576.51	\$ 519.13		-11%
06.406.270	Office-Computer Software	\$ 18,000.00	\$ 2,000.00	\$ 2,000.00	\$ 36,084.99	\$ 14,521.25		-148%
06.406.321	Office-Phones & Internet	\$ 1,550.00	\$ 1,550.00	\$ 1,550.00	\$ 2,000.00	\$ 2,000.00		0%
06.406.325	Office-Postage	\$ 5,633.00	\$ 5,633.33	\$ 5,633.33	\$ 7,000.00	\$ 7,000.00		0%
06.406.331	Office-Travel	\$ 50.00	\$ 50.00	\$ 50.00	\$ -	\$ 37.50		100%
06.406.342	Office-Printing	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 180.33	\$ 1,170.08		85%
06.406.384	Office-Copier Lease	\$ 2,309.00	\$ 2,356.80	\$ 2,500.00	\$ 3,404.00	\$ 2,642.45		-29%

06.406.387	Office-Postage Meter Rent	\$ 3,023.00	\$ 1,960.00	\$ 1,960.00	\$ 1,469.28	\$ 2,103.07		30%
06.406.420	Office-Dues And Subscriptions	\$ 600.00	\$ 18,500.00	\$ 18,500.00	\$ 12,500.00	\$ 12,525.00		0%
06.406.452	Office-Computer Maintenance	\$ 1,667.00	\$ 1,750.00	\$ 1,750.00	\$ 621.65	\$ 750.00		17%
06.406.460	Office-Meetings And Conferences	\$ 150.00	\$ 150.00	\$ 150.00	\$ 40.01	\$ 122.50		67%
06.406.750	Office-Equipment/Computers	\$ 1,467.00	\$ 1,500.00	\$ 1,500.00	\$ 454.49	\$ 1,000.00		55%
							\$ 148,379.34	
Information Technology								
06.407.480	IT-Web Page	\$ 300.00	\$ 100.00	\$ -	\$ 133.33			100%
							\$ 133.33	
Boro Building								
06.409.236	Building-Supplies	\$ 400.00	\$ 500.00	\$ 500.00	\$ 466.67			-7%
06.409.310	Building Cleaning Services	\$ 1,734.00	\$ 1,734.00	\$ 1,734.00	\$ 1,734.00			0%
06.409.312	Building-Insurance Appraisals	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00			0%
06.409.361	Building-Electricity	\$ 2,200.00	\$ 2,250.00	\$ 2,250.00	\$ 2,233.33			-1%
06.409.362	Building-Natural Gas	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00			0%
06.409.364	Building-Sewer	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00			0%
06.409.373	Building-Repairs And Maintenance	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00			0%
06.409.721	Building-Improvements	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00			0%
06.409.750	Building-Machinery & Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			0%
06.409.760	Building-Furniture	\$ 500.00	\$ 1,667.00	\$ 1,667.00	\$ 1,278.00			-30%
							\$ 11,932.00	
Public Works								
06.430.122	Streets - Director Salary		\$ 24,012.91	\$ 24,973.43	\$ 26,579.61	\$ 27,642.79		4%
06.430.152	Streets - Dental Insurance		\$ 90.68	\$ 90.68	\$ 90.68	\$ 90.68		0%
06.430.155	Streets - Vision Insurance		\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00		0%
06.430.156	Streets - Health Insurance		\$ 6,167.56	\$ 7,109.88	\$ 6,025.22	\$ 6,473.96		7%
06.430.158	Streets - Life Insurance		\$ 52.80	\$ 52.80	\$ 52.80	\$ 53.13		1%
06.430.160	Streets - Pension/Retirement		\$ 4,538.67	\$ 4,720.22	\$ 4,629.44	\$ 4,814.62		4%
06.430.191	Streets - Uniform Allowance		\$ 100.00	\$ 166.67	\$ 166.97	\$ 166.67		0%
06.430.192	Streets - FICA (Social Security)		\$ 1,488.80	\$ 1,548.35	\$ 1,518.58	\$ 1,579.32		4%
06.430.193	Streets - Medicare		\$ 348.19	\$ 362.12	\$ 355.15	\$ 369.36		4%
06.430.194	Streets - Unemployment Compensation		\$ 95.00	\$ 98.80	\$ 114.05	\$ 128.00		11%

	<u>06.430.195</u>	Streets - Workers Compensation		\$ 1,156.11	\$ 1,202.35	\$ 1,010.28	\$ 880.00		-15%
								\$ 42,216.53	
	Distribution								
	<u>06.448.122</u>	Distrib-Wages Department	\$ 57,919.00	\$ 60,235.76	\$ 62,645.19	\$ 65,151.00	\$ 67,757.04		4%
	<u>06.448.152</u>	Distribution-Dental Insurance	\$ 272.00	\$ 544.08	\$ 272.04	\$ 362.00	\$ 377.22		4%
	<u>06.448.155</u>	Distribution-Vision Insurance	\$ 54.00	\$ 108.00	\$ 54.00	\$ 72.00	\$ 74.88		4%
	<u>06.448.156</u>	Distribution-Health Insurance	\$ 25,269.00	\$ 32,720.40	\$ 21,329.64	\$ 24,000.00	\$ 25,680.00		7%
	<u>06.448.158</u>	Distribution-Life Insurance	\$ 170.00	\$ 316.80	\$ 158.40	\$ 215.00	\$ 215.07		0%
	<u>06.448.160</u>	Distribution-Pension	\$ 9,341.00	\$ 27,232.00	\$ 28,321.28	\$ 28,000.00	\$ 29,120.00		4%
	<u>06.448.174</u>	Distribution-Training	\$ -	\$ -	\$ -		\$ -		
	<u>06.448.183</u>	Distribution-Overtime	\$ 2,700.00	\$ 4,029.65	\$ 4,190.84	\$ 5,518.35	\$ 5,500.00		0%
	<u>06.448.191</u>	Distribution-Uniform Allow	\$ 500.00	\$ 600.00	\$ 500.00	\$ 500.00	\$ 500.00		0%
	<u>06.448.192</u>	Distribution-FICA (Social Se	\$ 3,758.00	\$ 3,902.02	\$ 4,058.10	\$ 4,220.42	\$ 4,389.24		4%
	<u>06.448.193</u>	Distribution-Medicare	\$ 879.00	\$ 912.57	\$ 949.07	\$ 987.04	\$ 1,026.52		4%
	<u>06.448.194</u>	Distribution-Unemployme	\$ 500.00	\$ 285.00	\$ 296.40	\$ 570.00	\$ 637.00		11%
	<u>06.448.195</u>	Distribution-Workers Com	\$ 2,685.00	\$ 4,078.57	\$ 4,241.71	\$ 3,030.86	\$ 2,630.00		-15%
	<u>06.448.210</u>	Distribution -Office Supplie	\$ 600.00	\$ 300.00	\$ 300.00	\$ 400.00	\$ 400.00		0%
	<u>06.448.229</u>	Distribution-Meals	\$ 50.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00		0%
	<u>06.448.231</u>	Distribribution-Vehicle Fue	\$ 5,186.68	\$ 3,766.74	\$ 4,500.00	\$ 3,315.60	\$ 4,000.00		17%
	<u>06.448.236</u>	Distribution-Building Supp	\$ -	\$ -	\$ -		\$ -		
	<u>06.448.241</u>	Distribution-Operating Sup	\$ 2,421.76	\$ 1,683.03	\$ 1,849.03	\$ 2,123.77	\$ 2,019.40		-5%
	<u>06.448.250</u>	Distribribution-Vehicle Rep	\$ 1,080.51	\$ 71.71	\$ 1,200.00	\$ 1,616.00	\$ 992.06		-63%
	<u>06.448.260</u>	Distribution-Small Tools A	\$ 212.94	\$ -	\$ 3,703.60	\$ 295.00	\$ 1,052.89		72%
	<u>06.448.310</u>	Distribution Professional S	\$ 5,025.00	\$ 14,356.03	\$ 6,000.00	\$ 6,960.00	\$ 8,085.26		14%
	<u>06.448.313</u>	Distribution-Engineering	\$ 1,410.00	\$ 2,327.90	\$ 2,427.13	\$ 110.00	\$ 1,568.76		93%
	<u>06.448.317</u>	Distribution-Street Openin	\$ 100.00	\$ 100.00	\$ 100.00	\$ 21.29	\$ 80.32		73%
	<u>06.448.324</u>	Distribution- Cell Phone	\$ 620.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 515.00		7%
	<u>06.448.327</u>	Distribution-Radio Equipm	\$ -	\$ -	\$ -		\$ -		
	<u>06.448.329</u>	Distribution-Wireless Airca	\$ 972.00	\$ 1,008.00	\$ 1,008.00	\$ 1,000.00	\$ 1,050.00		5%
	<u>06.448.331</u>	Distribution-Travel Expens	\$ 500.00	\$ 500.00	\$ 500.00	\$ 158.30	\$ 414.58		62%
	<u>06.448.341</u>	Distribution Advertising	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 375.00		100%
	<u>06.448.361</u>	Distribution-Electric	\$ 1,285.00	\$ 1,285.00	\$ 1,285.00	\$ 1,150.77	\$ 1,251.44		8%

	06.448.362	Distribution-Natural Gas	\$ 1,116.00	\$ 1,115.78	\$ 1,115.78	\$ 1,321.96	\$ 1,167.38		-13%
	06.448.363	Distribution-Fire Hydrants	\$ 2,472.04	\$ 10,604.71	\$ 10,000.00	\$ 17,755.00	\$ 12,000.00		-48%
	06.448.364	Distribution-Sewage	\$ -	\$ 113.00	\$ 113.00	\$ 113.00	\$ 113.00		0%
	06.448.366	Water Tank Improvements	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		\$ -		
	06.448.371	Distribution-Ground Maint	\$ 8,000.00	\$ 30,000.00	\$ 67,030.21	\$ 4,736.31	\$ 35,010.07		86%
	06.448.372	Distribution-Water Line Maint	\$ 12,524.15	\$ 20,123.45	\$ 50,000.00	\$ 30,934.10	\$ 20,000.00		-55%
	06.448.374	Distrib-Repairs To Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 635.94	\$ 1,000.00		36%
	06.448.375	Repair-Replace Water Meter	\$ 7,500.00	\$ 30,000.00	\$ 30,000.00	\$ 22,179.50	\$ 22,500.00		1%
	06.448.384	Distribution-Equipment Repairs	\$ -				\$ -		
	06.448.420	Distrib-Dues And Subscriptions	\$ 1,025.00	\$ 1,025.00	\$ 1,025.00	19,952.61	\$ 1,100.00		-1714%
	06.448.460	Distrib-Meetings And Conference	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00		100%
	06.448.720	Distribution-Water Valve Replacement	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 30,000.00		100%
	06.448.721	Distribution-Metering System	\$ 3,209.79	\$ 4,363.00	\$ 5,000.00	\$ 5,900.00			
	06.448.740	Distribution-Vehicle	\$ 500.00				\$ 500.00		100%
	06.448.741	Distribution-Tools & Equipment	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 13,492.00	\$ 11,134.00		-21%
	06.448.750	Distribution-Small Tools & Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00				#DIV/0!
								\$ 294,836.11	
	Water Plant								
	06.449.122	Plant-Wages Department I	\$ 68,408.00	\$ 71,144.32	\$ 73,990.09	\$ 68,000.00	\$ 71,000.00		4%
	06.449.140	Plant-Wages Employees	\$ 269,645.00	\$ 280,430.80	\$ 291,648.03	\$ 246,000.00	\$ 257,000.00		4%
	06.449.152	Plant-Dental Insurance	\$ 1,632.00	\$ 1,360.20	\$ 1,360.20	\$ 1,450.80	\$ 1,508.83		4%
	06.449.155	Plant-Vision Insurance	\$ 324.00	\$ 270.00	\$ 270.00	\$ 288.00	\$ 299.52		4%
	06.449.156	Plant-Health Insurance	\$ 148,788.00	\$ 80,580.00	\$ 77,332.80	\$ 81,972.77	\$ 87,710.86		7%
	06.449.158	Plant-Life Insurance	\$ 1,022.00	\$ 792.00	\$ 792.00	\$ 792.00	\$ 823.68		4%
	06.449.160	Plant-Pension	\$ 54,980.00	\$ 68,080.00	\$ 70,803.20	\$ 73,635.33	\$ 76,580.74		4%
	06.449.174	Plant-Training	\$ -	\$ 400.00	\$ 416.00	\$ 1,585.00	\$ 1,500.00		-6%
	06.449.183	Plant-Overtime	\$ 43,686.23	\$ 56,947.96	\$ 45,000.00	\$ 38,000.00	\$ 40,000.00		5%
	06.449.191	Plant-Uniform Allowance	\$ 3,000.00	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00		0%
	06.449.192	Plant-FICA (Social Security)	\$ 22,695.00	\$ 23,603.10	\$ 24,547.22	\$ 23,070.00	\$ 23,992.80		4%
	06.449.193	Plant-Medicare	\$ 5,308.00	\$ 5,520.08	\$ 5,740.88	\$ 5,970.52	\$ 6,209.34		4%
	06.449.194	Plant-Unemployment Compensation	\$ 3,000.00	\$ 1,425.00	\$ 1,482.00	\$ 1,541.28	\$ 1,729.00		11%
	06.449.195	Plant-Workers Compensation	\$ 15,673.00	\$ 21,877.82	\$ 22,752.93	\$ 15,153.60	\$ 13,200.00		-15%

	06.449.210	Plant-Office Supplies	\$ 150.00	\$ 500.00	\$ 500.00	\$ 374.11	\$ 500.00		25%
	06.449.221	Plant-Chemicals	\$ 93,448.19	\$ 93,825.48	\$ 110,000.00	\$ 99,091.22	\$ 110,000.00		10%
	06.449.229	Plant-Meals	\$ 400.00	\$ 450.00	\$ 450.00	\$ 300.00	\$ 400.00		25%
	06.449.231	Plant-Fuel	\$ 350.00	\$ 450.00	\$ 450.00	\$ 311.30	\$ 390.33		20%
	06.449.236	Plant-Operating Supplies	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 3,378.62	\$ 4,000.00		16%
	06.449.245	Plant-Supplies	\$ 350.00	\$ 500.00	\$ 500.00	\$ 1,018.43	\$ 1,000.00		-2%
	06.449.250	Plant-Vehicle Repairs	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 148.00	\$ 800.00		82%
	06.449.260	Plant-Small Tools And Equipment	\$ -----	\$ -----	\$ -----	\$ -----	\$ -----		
	06.449.310	Plant Professional Services	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 5,672.00	\$ 1,000.00		-467%
	06.449.313	Plant-Engineering	\$ -	\$ -	\$ -	\$ 25,257.00	\$ 20,000.00		-26%
	06.449.316	Plant-Laboratory Testing	\$ 10,103.58	\$ 13,324.63	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00		0%
	06.449.321	Plant-Phone & Internet	\$ 3,131.20	\$ 3,560.30	\$ 2,800.00	\$ 4,805.00	\$ 3,500.00		-37%
	06.449.324	Plant- Cell Phone	\$ 600.00	\$ 504.00	\$ 504.00	\$ 4,805.00	\$ 5,000.00		4%
	06.449.325	Plant-Postage	\$ 50.00	\$ 25.00	\$ 25.00	\$ 160.67	\$ 33.33		-382%
	06.449.327	Plant-Radio Equipment Maintenance	\$ -				\$ -		
	06.449.331	Plant-Travel Expense	\$ 600.00	\$ 600.00	\$ 600.00	\$ 182.00	\$ 600.00		70%
	06.449.341	Plant-Advertising	\$ 850.00	\$ 733.39	\$ 733.39	\$ -	\$ 772.26		100%
	06.449.361	Plant-Electricity	\$ 121,091.64	\$ 103,986.48	\$ 142,414.36	\$ 122,576.00	\$ 122,517.12		0%
	06.449.362	Plant-Natural Gas	\$ 8,725.43	\$ 5,425.71	\$ 5,726.46	\$ 6,000.00	\$ 6,469.40		7%
	06.449.364	Plant-Sewer	\$ 11,229.00	\$ 12,016.00	\$ 10,895.70	\$ 10,388.46	\$ 11,132.29		7%
	06.449.370	Plant-Intake Dredging	\$ -	\$ 140,000.00	\$ 220,000.00	\$ 67,158.00	\$ -		
	06.449.373	Plant-Building Repairs And Maintenance	\$ 10,663.94	\$ 1,772.69	\$ 5,000.00	\$ 10,087.97	\$ 9,000.00		-12%
	06.449.374	Plant-Equipment Repairs/Installation	\$ 35,426.90	\$ 15,154.59	\$ -	\$ 64,992.87	\$ 40,000.00		-62%
	06.449.384	Plant-Equipment Rental	\$ -				\$ -		
	06.449.420	Plant-Dues Subscription Maintenance	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00		0%
	06.449.452	Plant-Computer Maintenance	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,691.85	\$ 1,422.30		-89%
	06.449.460	Plant-Meeting/Training/Travel	\$ 2,000.00	\$ 2,200.00	\$ 2,200.00	\$ 1,890.84	\$ 2,072.71		9%
	06.449.720	Plant-Improvements	\$ 6,580.49		\$ 10,000.00	\$ 16.15	\$ 8,000.00		100%
	06.449.470	Plant- Vehicle			\$ 24,866.40	\$ -	\$ -		
	06.449.741	Plant-New Equipment	\$ 4,321.37	\$ 22,155.04	\$ 10,000.00	\$ 16,864.56	\$ 19,000.00		11%
	06.449.800	Plant-Depreciation Expenses	\$ -				\$ -		
	06.449.850	Plant-Amortization Expenses	\$ -				\$ -		

								\$ 983,664.51	
Debt Principal									
06.471.000	Debt Principal	\$ 113,864.00	\$ 97,136.04	\$ 116,563.25	\$ 110,000.00	\$ 121,000.00			9%
								\$ 121,000.00	
Debt Interest									
06.472.101	Debt Interest	\$ 93,216.00	\$ 57,605.42	\$ 69,126.50	\$ 79,498.04	\$ 85,000.00			6%
06.475.006	Fiscal Agent Fees	\$ -				\$ -			\$ 85,000.00
Judgements and Losses									
06.482.410	Judgement and Losses	\$ -				\$ -			
06.482.415	Bad Debt Expence	\$ -				\$ -			
Insurance									
06.486.020	Insurance	\$ 38,783.76	\$ 55,647.49	\$ 48,265.64	\$ 50,000.00	\$ 60,000.00			17%
								\$ 60,000.00	
Other Unclassified Expenses									
06.489.900	Misc Expense	\$ -				\$ 861.57			
06.489.915	East Deer 5% Discount	\$ 17,737.23	\$ 23,824.11	\$ 27,500.00		\$ 27,500.00			0%
								\$ 28,361.57	
Refunds									
06.491.003	Refund to Prior Year Exper	\$ -				\$ -			
Interfund Operating Transfer									
06.492.010	Operating Transfer to Gen	\$ -				\$ -			
06.492.080	Operating Transfer to Sewer Fund			\$ -		\$ -			
Expense Total:		#####	#####	#####		\$ 1,890,703.26	\$ 1,890,703.26		100%
	OVER or (SHORT)			\$ (1,382.83)		\$ (0.00)			
Fund: 07 - Electric									
Revenue									
Interest Earnings									
07.341.010	Interest Income	\$ -	\$ -			\$ -			
07.342.403	Pole Attachment Rental	\$ 20,473.00	\$ 20,473.20	\$ 22,176.00	\$ 20,473.00	\$ 20,898.80			-6%

								\$ 20,898.80	
Federal Grants									
07.351.090	Federal Grant-Electric	\$ -	\$ -				\$ -		
State Grants									
07.354.090	Stae Grant-Electric	\$ -	\$ -				\$ -		
County Grants									
07.357.090	County Grant-Electric	\$ -	\$ -				\$ -		
Electric System Revenues									
07.372.400	Metered Sales	#####	\$ 385,246.59	#####	\$ 5,195,554.50	\$ 5,447,261.19		5%	
07.372.450	Replacement Meter Sales	\$ -		\$ -		\$ -			
07.372.520	NSF Fees	\$ -				\$ -			
07.372.560	Turn-On Fees	\$ 20,160.00	\$ 25,165.00	\$ 21,840.00	\$ 23,640.00	\$ 22,701.25		-4%	
07.372.600	Electrical Upgrade Cost to	\$ 26,744.00	\$ 145,660.60						
07.372.900	Delinquent Fee	\$ 15,805.00	\$ 15,945.00	\$ 8,406.05	\$ 14,060.00	\$ 13,554.01		-4%	
								\$ 5,483,516.45	
Misc Income									
07.380.100	Sales Tax Discount	\$ 300.00	\$ 265.00	\$ 300.00		\$ 288.33		-4%	
07.389.100	Miscellaneous Income	\$ -				\$ -			
07.389.670	Prior Year Carryover			\$ 25,000.00				#DIV/0!	
								\$ 288.33	
Proceeds Fixed Assets									
07.391.100	Sale Of Fixed Assets	\$ -				\$ -			
07.391.200	Insurance Reimburstment	\$ 1,000.00	\$ 12,176.69						
Proceeds Short Term Debt									
07.394.100	Tax and Revenue Anticatio	\$ -				\$ -			
Refund Prior Year Expenditures									
07.395.100	Insurance Dividends	\$ -				\$ -			

	07.395.110	Refund of Prior Year Exper	\$ -				\$ -		
	07.395.120	Bad Debt Recovery	\$ -				\$ -		
	Fund Balance								
	07.399.000	Fund Balance Carried Forward					\$ 500,000.00		\$ 500,000.00
	Revenue Total:		#####	\$ 604,932.08	#####	\$ 5,253,727.50	\$ 6,004,703.58	\$ 6,004,703.58	25%
	Expense								
	Council								
	07.400.113	Council -Salaries	\$ 4,375.00	\$ 4,375.00	\$ 4,375.00	\$ 4,374.72	\$ 4,375.00		0%
	07.400.192	Council-FICA (Social Securi	\$ 271.00	\$ 271.25	\$ 271.25	\$ 271.32	\$ 271.17		0%
	07.400.193	Council-Medicare	\$ 63.00	\$ 63.44	\$ 63.44	\$ 63.84	\$ 63.29		-1%
	07.400.241	Council -Supplies	\$ 50.00	\$ 50.00	\$ 78.19	\$ -	\$ 59.40		100%
	07.400.331	Council-Travel Expense	\$ 150.00	\$ 150.00	\$ 31.22	\$ -	\$ 110.41		100%
	07.400.341	Council -Advertising	\$ 300.00	\$ 650.00	\$ 1,200.00	\$ 1,470.57	\$ 716.67		-105%
	07.400.342	Council -Codification	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00		0%
	07.400.420	Council -Dues & Subscripti	\$ 4,100.00	\$ 4,100.00	\$ 4,000.00	\$ 61.52	\$ 4,066.67		98%
	07.400.460	Council -Meeting & Confer	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,125.00	\$ 1,000.00		-13%
	07.400.461	Council-Hotel for Conf/Cla	\$ 700.00	\$ 700.00	\$ 700.00	\$ 549.45	\$ 700.00		22%
								\$ 12,962.60	
	Mayor								
	07.401.112	Mayor -Salary	\$ 625.00	\$ 625.00	\$ 625.00	\$ 624.96	\$ 625.00		0%
	07.401.192	Mayor-FICA (Social Securit	\$ 39.00	\$ 38.75	\$ 38.75	\$ 38.76	\$ 38.83		0%
	07.401.193	Mayor-Medicare	\$ 9.00	\$ 9.06	\$ 9.06	\$ 9.12	\$ 9.04		0%
	07.401.420	Mayor -Dues & Subscriptio	\$ 50.00	\$ 50.00	\$ 50.00	\$ 92.03	\$ 50.00		0%
	07.401.460	Mayor -Meeting & Conferen	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ 100.00		0%
								\$ 822.87	
	Auditing/Financial								
	07.402.311	Financial-Accounting And /	\$ 3,750.00	\$ 3,750.00		\$ 3,800.00	\$ 3,766.67		-1%
	07.402.390	Financial-Bank Service Fee	\$ 1,667.00	\$ 6,314.12		\$ 46,689.92	\$ 48,000.00		3%
								\$ 51,766.67	
	Legal Fees								
	07.404.310	Other Professional Legal Services		\$ 20,000.00	\$ -	\$ 20,000.00			0%

	07.404.314	Solicitor Legal Fees	\$ 2,500.00	\$ 7,500.00	\$ 7,500.00	\$ 5,354.53	\$ 7,500.00		0%
								\$ 27,500.00	
	Manager								
	07.405.121	Manager-Salary	\$ 30,013.00	\$ 29,666.67	\$ 30,853.33	\$ 32,327.93	\$ 33,621.04		4%
	07.405.152	Manager-Dental Insurance			\$ 90.68	\$ 73.17	\$ 75.00		2%
	07.405.155	Manager-Vision Insurance			\$ 18.00	\$ 4,720.22	\$ 4,909.03		4%
	07.405.158	Manager-Life Insurance	\$ -	\$ 52.80	\$ 51.11	\$ 102.06	\$ 105.00		3%
	07.405.160	Manager-Pension	\$ 4,636.00	\$ 4,538.67	\$ 4,538.67	\$ 20.25	\$ 20.90		3%
	07.405.192	Manager-FICA (Social Secu	\$ 1,861.00	\$ 1,839.33	\$ 1,659.89	\$ 2,146.89	\$ 2,232.77		4%
	07.405.193	Manager-Medicare	\$ 435.00	\$ 430.17	\$ 388.25	\$ 483.26	\$ 487.50		1%
	07.405.194	Manager-Unemployment C	\$ 167.00	\$ 95.00	\$ 161.10	\$ 142.49	\$ 161.10		12%
	07.405.195	Manager-Worker Compens	\$ 35.00	\$ 34.75	\$ 37.96	\$ 565.74	\$ 500.00		-13%
	07.405.324	Manager-Cell Phone			\$ 120.00	\$ 143.28	\$ 145.00		1%
	07.405.331	Manager-Travel Expense	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	\$ 150.00		100%
	07.405.353	Manager-Bond	\$ 165.00	\$ 165.33	\$ 165.00	\$ 236.00	\$ 250.00		6%
	07.405.420	Manager-Dues And Subscr	\$ 500.00	\$ 500.00	\$ 500.00	\$ 169.05	\$ 200.00		15%
	07.405.460	Manager-Meeting And Con	\$ 525.00	\$ 525.00	\$ 500.00	\$ 392.00	\$ 1,000.00		61%
								\$ 43,857.34	
	Office Administration								
	07.406.122	Office-Salary	\$ 18,845.00	\$ 19,598.80	\$ 20,382.75				
	07.406.123	Office-Salary Interim			\$ 5,000.00				
	07.406.140	Office-Wages	\$ 18,158.00	\$ 18,699.20	\$ 19,447.17	\$ 68,702.16	\$ 71,450.25		4%
	07.406.152	Office-Dental Insurance	\$ 181.00	\$ 181.36	\$ 204.03	\$ 188.00	\$ 195.52		4%
	07.406.155	Office-Vision Insurance	\$ 36.00	\$ 36.00	\$ 40.50	\$ 37.50	\$ 39.00		4%
	07.406.156	Office-Health Insurance	\$ 14,369.00	\$ 9,253.00	\$ 12,000.00	\$ 11,658.32	\$ 12,474.40		7%
	07.406.158	Office Life Insurance	\$ 114.00	\$ 105.60	\$ 119.80	\$ 146.36	\$ 149.29		2%
	07.406.160	Office-Pension	\$ 5,764.00	\$ 9,077.34	\$ 9,440.43	\$ 11,405.44	\$ 11,861.66		4%
	07.406.183	Office-Overtime	\$ 250.00	\$ 250.00	\$ 260.00	\$ -	\$ -		
	07.406.191	Office-Uniform			\$ 166.67	\$ 291.67	\$ 200.00		-46%
	07.406.192	Office-FICA (Social Security)	\$ 2,310.00	\$ 2,482.02	\$ 2,581.30	\$ 3,871.95	\$ 4,026.83		4%
	07.406.193	Office-Medicare	\$ 570.00	\$ 580.48	\$ 603.70	\$ 905.55	\$ 923.66		2%
	07.406.194	Office-Unemployment Cor	\$ 333.00	\$ 190.00	\$ 197.60	\$ 268.51	\$ 451.10		40%

	07.406.195	Office-Workers Compensation	\$ 43.00	\$ 67.81	\$ 70.52	\$ 105.78	\$ 1,476.39		93%
	07.406.210	Office-Office Supplies	\$ 667.00	\$ 666.67	\$ 666.67	\$ 960.69	\$ 740.26		-30%
	07.406.212	Office-Billing Forms	\$ 500.00	\$ 500.00	\$ 500.00	\$ 576.51	\$ 519.13		-11%
	07.406.270	Office-Computer Software	\$ 18,000.00	\$ 2,000.00	\$ 2,000.00	\$ 36,084.99	\$ 14,521.25		-148%
	07.406.321	Office-Phone & Internet	\$ 1,550.00	\$ 1,550.00	\$ 1,550.00	\$ 2,000.00	\$ 2,000.00		0%
	07.406.325	Office-Postage	\$ 5,633.00	\$ 5,633.33	\$ 5,633.33	\$ 7,000.00	\$ 7,000.00		0%
	07.406.331	Office-Travel	\$ 50.00	\$ 50.00	\$ 50.00	\$ -	\$ 37.50		100%
	07.406.342	Office-Printing	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 180.33	\$ 1,170.08		85%
	07.406.384	Office-Copier Lease	\$ 2,309.00	\$ 2,356.80	\$ 2,500.00	\$ 3,404.00	\$ 2,642.45		-29%
	07.406.387	Off-Postage Meter Rental	\$ 3,023.00	\$ 1,960.00	\$ 1,960.00	\$ 1,469.28	\$ 2,103.07		30%
	07.406.420	Office-Dues And Subscriptions	\$ 600.00	\$ 18,500.00	\$ 18,500.00	\$ 12,500.00	\$ 12,525.00		0%
	07.406.452	Office-Computer Maintenance	\$ 1,667.00	\$ 1,750.00	\$ 1,750.00	\$ 621.65	\$ 750.00		17%
	07.406.460	Office-Meetings And Conferences	\$ 150.00	\$ 150.00	\$ 150.00	\$ 40.01	\$ 122.50		67%
	07.406.750	Office-Equipment/Computers	\$ 5,169.58	\$ 1,471.50	\$ 1,500.00	\$ 454.49	\$ 1,000.00		55%
								\$ 148,379.34	
	Information Technology								
	07.407.480	IT-Web Page	\$ 300.00	\$ 100.00	\$ -		\$ 133.33		100%
								\$ 133.33	
	Boro Building								
	07.409.236	Building-Supplies	\$ 400.00	\$ 500.00	\$ 500.00	\$ 850.99	\$ 562.75		11%
	07.409.310	Building Cleaning Services	\$ 1,734.00	\$ 1,734.00	\$ 1,734.00	\$ 1,761.68	\$ 1,740.92		0%
	07.409.312	Building-Insurance Appraisals	\$ 400.00	\$ 400.00	\$ 400.00	\$ -	\$ 300.00		-33%
	07.409.361	Building-Electricity	\$ 2,200.00	\$ 2,250.00	\$ 2,250.00	\$ 2,639.85	\$ 2,334.96		4%
	07.409.362	Building-Natural Gas	\$ 500.00	\$ 500.00	\$ 500.00	\$ 414.07	\$ 478.52		-4%
	07.409.364	Building-Sewer	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00		0%
	07.409.373	Building-Repairs And Maintenance	\$ 1,307.18	\$ 4,838.10	\$ 1,200.00	\$ 191.87	\$ 1,884.29		36%
	07.409.721	Building-Improvement	\$ 6,310.80	\$ 4,330.50	\$ 3,000.00	\$ 2,458.29	\$ 4,024.90		25%
	07.409.750	Building-Machinery & Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 750.00		-33%
	07.409.760	Building-Furniture	\$ 500.00	\$ 1,667.00	\$ 1,667.00	\$ -	\$ 958.50		-74%
								\$ 13,154.83	
	Public Works								
	07.430.122	Streets - Director Salary		\$ 24,012.91	\$ 24,973.43	\$ 26,579.61	\$ 27,642.79		4%

07.430.152	Streets - Dental Insurance		\$ 90.68	\$ 90.68	\$ 90.68	\$ 90.68			0%
07.430.155	Streets - Vision Insurance		\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00			0%
07.430.156	Streets - Health Insurance		\$ 6,167.56	\$ 7,109.88	\$ 6,025.22	\$ 6,473.96			7%
07.430.158	Streets - Life Insurance		\$ 52.80	\$ 52.80	\$ 52.80	\$ 53.13			1%
07.430.160	Streets - Pension/Retirement		\$ 4,538.67	\$ 4,720.22	\$ 4,629.44	\$ 4,814.62			4%
07.430.191	Streets - Uniform Allowance		\$ 100.00	\$ 166.67	\$ 166.97	\$ 166.67			0%
07.430.192	Streets - FICA (Social Security)		\$ 1,488.80	\$ 1,548.35	\$ 1,518.58	\$ 1,579.32			4%
07.430.193	Streets - Medicare		\$ 348.19	\$ 362.12	\$ 355.15	\$ 369.36			4%
07.430.194	Streets - Unemployment Compensation		\$ 95.00	\$ 98.80	\$ 114.05	\$ 128.00			11%
07.430.195	Streets - Workers Compensation		\$ 1,156.11	\$ 1,202.35	\$ 1,010.28	\$ 880.00			-15%
							\$ 42,216.53		
Fire Department									
07.411.361	Fire Dept - Electric		\$ 10,500.00	\$ 10,500.00	\$ 10,500.00				0%
							\$ 10,500.00		
Traffic Lighting									
07.433.241	Traffic Light Supplies	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00			0%
07.433.317	Traffic Light Maintenance	\$ 12,681.75	\$ 47,440.58	\$ 12,681.00	\$ 1,683.00	\$ 12,000.00			86%
07.433.361	Traffic Light Electric	\$ 1,955.16	\$ 1,858.04	\$ 1,952.00	\$ 2,422.48	\$ 2,500.00			3%
							\$ 14,750.00		
Street Lighting									
07.434.241	Street Light Supplies	\$ 500.00	\$ 500.00	\$ 500.00	\$ 231.89	\$ 500.00			54%
07.434.317	Street Light Maintinence	\$ -	\$ 10,822.24	\$ 2,960.00	\$ 1,683.00	\$ 3,866.31			56%
07.434.361	Street Lights Electric	\$ 88,126.17	\$ 88,188.07	\$ 88,154.80	\$ 92,483.63	\$ 93,000.00			1%
07.434.740	Street Light Loan	\$ -	\$ -			\$ -			
07.434.750	Street Light New Equipment	\$ -	\$ -			\$ -			
							\$ 97,366.31		
Electirc									
07.442.231	Electric-Vehicle Fuel	\$ 851.00	\$ 1,763.00	\$ 1,763.00	\$ 1,048.35	\$ 1,356.34			23%
07.442.236	Electric-Building Supplies	\$ -	\$ 100.00	\$ 100.00	\$ 2,225.00	\$ 606.25			-267%

	07.442.245	Electric-Operating Supplies	\$ 50,000.00	\$ 43,458.11	\$ 42,791.00	\$ 36,178.22	\$ 43,106.83		16%
	07.442.249	Electric-Misc Supplies	\$ -	\$ -	\$ -		\$ -		
	07.442.250	Electric-Vehicle Repairs	\$ 2,302.00	\$ 14,000.00	\$ 14,000.00	\$ 5,251.00	\$ 8,888.25		41%
	07.442.260	Electric-Small Tools And Eq	\$ 1,334.00	\$ 1,334.00	\$ 1,334.00	\$ 266.24	\$ 1,334.00		80%
	07.442.310	Professional Services	\$ 184,495.50	\$ 190,260.25	\$ 170,000.00	\$ 252,045.53	\$ 260,000.00		3%
	07.442.313	Electric-Engineering	\$ -	\$ -	\$ -	\$ 1,275.00	\$ 5,000.00		
	07.442.317	Electric-Emgergency Maint	\$ 34,926.63	\$ 39,195.50	\$ 28,000.00	\$ 30,797.00	\$ 30,000.00		-3%
	07.442.329	Electric-Wireless Aircards	\$ 463.00	\$ 480.00	\$ 480.00	\$ 642.99	\$ 650.00		1%
	07.442.361	Electric-Electric	\$ 1,800.00	\$ 1,379.00	\$ 1,379.00	\$ 1,171.02	\$ 1,519.33		23%
	07.442.362	Electric-Natural Gas	\$ 822.00	\$ 1,329.00	\$ 1,329.00	\$ 1,715.22	\$ 1,329.00		-29%
	07.442.372	Electric-Repairs To System	\$ 65,000.00	\$ 100,000.00	\$ 75,000.00	\$ 75,005.14	\$ 79,500.00		6%
	07.442.373	Electric-Building Repair An	\$ 1,633.00	\$ 1,633.40	\$ 1,633.40	\$ 1,226.99	\$ 1,633.27		25%
	07.442.374	Electric-Equipment Repairs	\$ -				\$ -		
	07.442.375	Repair-Replace Electric Me	\$ 152.00	\$ 20,000.00	\$ 20,000.00	\$ 10,000.00	\$ 20,000.00		50%
	07.442.376	Electric-Repair-Replace Po	\$ -	\$ 17,900.00	\$ 17,900.00	\$ 13,804.00	\$ 17,000.00		19%
	07.442.384	Electric-Machinery Rentals	\$ -	\$ 12,000.00	\$ 6,000.00	\$ -	\$ 6,000.00		100%
	07.442.432	Electric-Tree Trimming				\$ 8,900.00	\$ 10,000.00	New	11%
	07.442.420	Electric-Dues Subscription	\$ 14,000.00	\$ 14,000.00	\$ 30,000.00	\$ 22,777.23	\$ 30,000.00		24%
	07.442.452	Electric-Computer Mainten	\$ -	\$ 500.00	\$ 500.00	\$ 333.33	\$ 333.33		0%
	07.442.462	Electric-Street Opening	\$ 100.00	\$ 100.00	\$ 100.00	\$ 16.17	\$ 100.00		84%
	07.442.510	Electric-Dollar Energy Fund	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		0%
	07.442.720	Electric-System Up Grades	\$ 31,620.67	\$ 53,223.98	\$ 35,000.00	\$ -	\$ 35,000.00		100%
	07.442.721	Electric Building Improvem	\$ -	\$ -	\$ -		\$ -		
	07.442.740	Electric-Equipment	\$ 1,776.09	\$ 7,121.20	\$ 10,471.54	\$ -	\$ 10,000.00		100%
	07.442.742	Electric-Christmas Decorat	\$ 200.00	\$ 300.00	\$ 300.00	\$ 266.67	\$ 266.67		0%
	07.442.800	Electric-Depreciation Expe	\$ -				\$ -		
	07.442.850	Electric-Amortization Expe	\$ -				\$ -		
	07.442.900	Electric-Power Purchased	#####	#####	#####	\$ 2,436,342.37	\$ 2,950,000.00		17%
	07.442.901	Electric Network Integratio	\$ 161,040.00	\$ 161,040.00	\$ 161,040.00				
	07.442.902	Electric- Professional Fees	\$ 736,052.00	\$ 386,865.00	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00		0%
								\$ 3,628,623.27	
	Community Development								

07.446.248	Revitalization			\$ 25,000.00	\$ 10,000.00	\$ 10,000.00		0%
							\$ 10,000.00	
Debt Principal								
07.471.000	Debt Principal	\$ 72,798.00	\$ 97,136.04	\$ 174,844.87	\$ 110,000.00	\$ 121,000.00		9%
							\$ 121,000.00	
Debt Interest								
07.472.101	Debt Interest	\$ 70,880.17	\$ 71,414.06	\$ 103,689.76	\$ 79,498.04	\$ 85,000.00		6%
07.475.006	Fiscal Agent Fees	\$ -				\$ -		
							\$ 85,000.00	
Judgements and Losses								
07.482.410	Judgements and Losses	\$ -				\$ -		
07.482.415	Bad Debt Expence	\$ -				\$ -		
Insurance								
07.486.020	Insurance	\$ 38,783.78	\$ 55,653.28	\$ 48,265.33	\$ 50,000.00	\$ 60,000.00	\$ 60,000.00	17%
Other Unclassified Expenses								
07.489.900	Misc Expense	\$ -				\$ -		
Refunds								
07.491.003	Refund of Prior Year Exper	\$ -				\$ -		
Interfund Operating Transfer								
07.492.000	Fund Balance Reserve						\$ 136,670.49	
07.492.010	Operating Transfer-Out	#####	#####	#####			\$ 1,500,000.00	100%
07.492.030	Operating Transfer-To Cap	\$ -	\$ -	\$ 5,161.61	\$ -			
07.492.060	Operating Transfer-Out to	\$ -	\$ 268,567.25	\$ 175,000.00	\$ -	\$ -		
	Operating Transfer to Capital Electric			\$ 100,000.00	\$ -	\$ -		
							\$ 1,636,670.49	
Expense Total:		#####	#####	#####		\$ 6,004,703.58	\$ 6,004,703.58	19%
	OVER or (SHORT)					\$ 0.00		\$ 1.00

Fund: 08 - Sewer

Revenue									
Interest Earnings									
08.341.010	Interest Income	\$ 600.00	\$ 5,000.00			\$ 2,800.00			100%
								\$ 2,800.00	
Federal Grants									
08.351.080	Federal Grant	\$ 399,471.00							#DIV/0!
State Grants									
08.354.080	State Grant	\$ 100,000.00							#DIV/0!
08.355.030	Sewers-Prior Years Carryover	\$ -	\$ 492,000.00	\$ 510,879.29		\$ 487,191.67			-5%
								\$ 487,191.67	
County Grants									
08.357.080	County Grant	\$ -				\$ -			
Sewer System Revenues									
08.364.110	Sewers-Tap In Fee	\$ -				\$ -			
08.364.600	EPA Municipal Fee	\$ 131,000.00	\$ -			\$ -			#DIV/0!
								\$ -	
Interfund Transfer						\$ 40,000.00			
								\$ 40,000.00	
Revenue Total:		\$ 631,071.00	\$ 497,000.00	\$ 510,879.29		\$ 529,991.67	\$ 529,991.67		4%
Expense									
Sewer Repairs									
08.436.245	Sewers-Operating Supplies	\$ 734,926.00	\$ 45,000.00	\$ 45,000.00		\$ 45,000.00			0%
08.436.310	Sewers-Professional Services	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$ 5,000.00			-100%
08.436.313	Sewers-Engineering	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00		\$ 5,000.00			-400%
08.436.317	Sewers-Permits	\$ 500.00	\$ 500.00	\$ 500.00		\$ 500.00			0%
08.436.341	Sewers-Advertising	\$ 50.00	\$ 750.00	\$ 750.00		\$ 516.67			-45%
08.436.384	Sewers-Machinery Rental	\$ -				\$ -			

08.436.420	Sewers-Annual Dues and N	\$ 500.00	\$ 500.00	\$ 500.00		\$ 500.00		0%
08.436.450	Sewers-Contracted Repair	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		\$ 2,500.00		-100%
08.436.740	Sewers-Vehicle Purchase	\$ -				\$ -		
08.436.750	Sewers-Equipment Purcha	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00		\$ -		#DIV/0!
							\$ 59,016.67	
Sewer Development								
08.465.680	Sewers-Working Capital for Future Projects	\$ 529,250.00	\$ 412,129.29			\$ 470,975.00		12%
							\$ 470,975.00	
Bad Debit								
08.482.415	Bad Debt Expense	\$ -				\$ -		
Prior Year Expense								
08.491.003	Prior Year Expense	\$ -						
Expense Total:		\$ 787,976.00	\$ 628,000.00	\$ 510,879.29		\$ 529,991.67	\$ 529,991.67	4%
OVER or (SHORT)								
Fund: 30 - Capital Reserve								
Revenue								
Interest Earnings								
30.341.010	Capital Reserve-Interest	\$ -	\$ 49,457.00			\$ 24,728.50		100%
							\$ 24,728.50	
Future Project Funding								
30.367.300	Reserve Restricted Capital	\$ -	\$ 588,772.60	#####		\$ 750,000.00		-167%
30.367.070	Reserve Restricted Capital for Electric					\$ 750,000.00		
30.367.060	Reserve Restricted Capital for Water					\$ 500,000.00		
30.392.010	Transfer From General Fur	\$ -	\$ 229,000.00	\$ 5,161.61				#DIV/0!
30.392.060	Transfer from Water Fund	\$ -				\$ -		
30.392.070	Transfer from Electric Fund	\$ -		\$ 100,000.00				#DIV/0!
30.392.080	Transfer from General Fund	\$ -				\$ -		
							\$ 2,024,728.50	
Misc Income								
30.389.670	Previous Year Carryover					\$ 2,121,559.70		
							\$ 2,121,559.70	

Bonds									
30.393.100	Bond Proceeds	\$	-	#####	#####				#DIV/0!
Refund Prior Year Expense									
30.395.000	Refund of Prior Year Exper	\$	-				\$ 750,000.00		\$ 750,000.00
Revenue Total:									
		\$	-	#####	#####		\$ 4,896,288.20	\$ 4,896,288.20	57%
Expense									
Auditing/Financial									
30.402.390	Banking Service Fee	\$	-	\$	-		\$ -		
Community Development									
30.465.609	Capital Reserves-Current Capital Projects			#####	#####		\$ 250,000.00		-937%
30.465.610	Capital Reserves-Future Ca	\$	-	#####	#####		\$ 750,000.00		-106%
30.465.660	Capital Reserve-Emergency	\$	-				\$ 1,750,000.00		
30.465.670	Capital Reserves-Grant Ma	\$	-	#####	\$ 457,777.50		\$ 1,000,000.00		54%
30.465.680	Capital Reserve-Working C	\$	-	\$ 588,772.60			\$ 246,288.20		100%
	Electric Reserves-Future Capital Projects				\$ 100,000.00		\$ 750,000.00		87%
30.492.010	Operating Transfer to General Fund (Reserve if needed)						\$ 150,000.00		
								\$ 4,698,891.11	
Prior Year Expenses									
30.491.003	Prior Year Expense	\$	-	\$	-		\$ -		
Future Year Carryover									
30.489.670	Future Year Carryover								
Expense Total:									
		\$	-	#####	#####		\$ 4,896,288.20	\$ 4,698,891.11	4%
	OVER or (SHORT)						\$ -		
Fund: 35 - Liquid Fuels									
Revenue									
Interest Earnings									
35.341.010	Interest Income	\$	250.00	\$	350.00	\$	350.00	\$ 316.67	-11%

							\$ 316.67	
State shared Revenue								
35.355.020	Liquid Fuels -Tax Allocation	\$ 131,328.00	\$ 132,505.26	\$ 132,998.18		\$ 133,000.00		0%
35.355.030	Liquid Fuels- Prior Year Cai	\$ 39,641.00	\$ 126,873.00	\$ 32,924.82		\$ 85,509.24		61%
35.355.040	Liquid Fuels - Misc Deposit	\$ -				\$ -		
							\$ 218,509.24	
Revenue Total:		\$ 171,219.00	\$ 259,728.26	\$ 166,273.00		\$ 218,825.91	\$ 218,825.91	24%
Expense								
Auditing/Financial								
35.402.390	Bank Service Fees	\$ -				\$ -		
Streets-Public Works								
35.430.260	L.F.-MINOR EQUIPMENT P	\$ -				\$ -		
35.430.341	Liquid Fuels-Advertising fo	\$ 500.00	\$ 750.00			\$ 625.00		100%
35.430.472	Liquid Fuels- 4th Ave Bridg	\$ -	\$ -			\$ -		
35.430.740	Street-Vehicle	\$ 15,000.00	\$ -			\$ -		
							\$ 625.00	
Snow								
35.432.249	Liquid Fuels- Salt Purchase	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00		\$ 25,000.00		0%
							\$ 25,000.00	
Repair								
35.437.374	L.F.-Street-Equipment Rep	\$ 10,000.00	\$ 10,000.00			\$ 10,000.00		100%
							\$ 10,000.00	
Streets Reconstruction								
35.439.610	Street Paving	\$ 30,000.00	\$ 223,978.26	\$ 85,000.00		\$ 160,000.00		47%
							\$ 160,000.00	
Debt Principal								
35.471.000	Debt Principal	\$ 44,922.00				\$ -		
Debt Interest								
35.472.101	Debt Interest	\$ 4,928.00				\$ -		

Prior Year Expense									
35.491.003	Refund to Prior Year Exper	\$	-				\$	-	
Future Year Carryover									
35.489.670	Future Year Carryover			\$ 56,273.00			\$ 23,200.91		-143%
Expense Total:									
	OVER or (SHORT)	\$	-	\$ -			\$ (0.00)		
Fund: 60 - Police Pension									
Revenue									
Interest Earnings									
60.341.000	INVESTMENT EARNINGS	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00			\$ 4,000.00		0%
60.341.001	INTEREST INCOME	\$ -					\$ -		
60.341.002	DIVIDEND INCOME	\$ -					\$ -		
60.341.003	CAPITAL GAINS - S/T	\$ -					\$ -		
60.341.004	CAPITAL GAINS - L/T	\$ -					\$ -		
60.341.020	UNREALIZED GAIN ON INV	\$ -					\$ -		
60.341.021	REALIZED GAIN ON INVEST	\$ -					\$ -		
								\$ 4,000.00	
Other Income									
60.388.100	EMPLOYER CONTRIBUTION	\$ -	\$ -				\$ -		
60.388.200	EMPLOYEE CONTRIBUTION	\$ -					\$ -		
Revenue Total:		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00			\$ 4,000.00	\$ 4,000.00	\$ -
Expense									
Auditing/Financial									
60.402.311	Actuary Services	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00			\$ 4,000.00		0%
60.402.390	Banking Fee	\$ -					\$ -		
								\$ 4,000.00	
Investment Losses									
60.482.100	REALIZED LOSS ON INVEST	\$ -					\$ -		
60.482.200	UNREALIZED LOSS ON INV	\$ -					\$ -		
60.482.300	FOREIGN TAXES PAID	\$ -					\$ -		

Benefits							
60,483.197	Participant Benefits	\$ -	\$ -			\$ -	
Unclassified Operating Expenditures							
60,489.311	Investment Fees	\$ -				\$ -	
Prior Year Expense							
60,491.003	Prior Year Expense	\$ -				\$ -	
Expense Total:						\$ 4,000.00	\$ 4,000.00
	OVER or (SHORT)					\$ -	

Total Revenue					\$ 14,168,913.21		
Total Expenditures					\$ 14,168,913.21		

2026 Budget - Fund Balances		2026 Fund Balances		
Fund #			Expenditures	Revenue
01	General Fund		\$ 5,743,514.71	\$ 5,743,514.70
03	Fire Protection Fund		\$ 44,000.00	\$ 44,000.00
04	Grants and Special Revenue Fund		\$ 3,648,000.00	\$ 3,648,000.00
05	Recreation Fund		\$ 23,789.02	\$ 23,789.03
06	Water Fund		\$ 1,890,703.26	\$ 1,890,703.26
07	Electric Fund		\$ 6,004,703.58	\$ 6,004,703.58
08	Sewer Fund		\$ 529,991.67	\$ 529,991.67
30	Cap. Reserve		\$ 4,896,288.20	\$ 4,896,288.20
35	Liquid Fuels Fund		\$ 218,825.91	\$ 218,825.91
60	Pension		\$ 4,000.00	\$ 4,000.00
Unrestricted/Earmarked Total			\$ 14,168,913.21	\$ 14,168,913.21
Restricted Total			\$ 8,834,903.13	\$ 8,834,903.14