2027 Proposed Budget

Manager Narrative and Budget Overview

Presented to the Borough Council on

Tuesday, November 10, 2026

Contents

Contents 2
Letter to Council and Mayor 4
Fund Information and Highlights 8
Borough Overview 11
Tarentum By the Numbers 11
Borough Officials 12
Functions of Council: 12
Professional Services 13
Borough Budget History 13
Real Estate Tax History 14
Tax Policy Update: Addressing the Need for Change 16
Financial Goals and Policies 18
Budget Preparation and Adoption 19
Budget Preparation 19
Proposed Budget 19
Advertisement Period 19
Budget Adoption 19
Budget Management 20
Budget Timeline 20
2027 Budget At a Glance 21
Top 5 Key Cost Drivers 22
Top 5 Investments for 2027 22
Utility Snapshot 23
What's Not Changing 23
Where the Money Comes From (Unrestricted Funds) 23
Where the Money Goes 24
Major Capital Projects (2027) 24
Fiscal Health & Long-Term Strategy 25
General Fund Revenue Chart 26
Revenue 26
General Fund Expense Chart 27
Expense 27
Services, Programs, and Operations Overview 28
Police Department 29
Code Enforcement 32
Engineering and Public Works 34
Parks and Recreation 38

Administration Division 39
Fire Departments 43
Fire Department Overview and Support Statement 43
Electric Fund 45
Water Fund 51
List of Grants and Projects 53
2027 Budget Companion Document: Strategic Recommendations 55
(Appendix A) 55
2027 Draft Budget (Appendix B) 58

Letter to Council and Mayor

November 10, 2026

Municipal Council and Mayor Lang:

On behalf of the Borough staff, I am pleased to present the Proposed 2027 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, we carefully evaluated each component of this budget. 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 2027 Budget maintains our emphasis on infrastructure reinvestment, prudent planning, and equitable cost distribution. To achieve these goals while ensuring reliable operations, I am recommending four adjustments for the coming year: an **approximately 5.2% electric rate adjustment** under the Borough's 3–5% stabilization plan, a continued freeze of residential water rates (with the phased adjustments for larger-meter and wholesale customers adopted in Resolution R26-12), a $2.00 monthly increase for residential garbage service to cover the hauler's 2027 contract increase and the billing and disposal costs the fee has not been recovering, and, for the first time since 2004, a general real estate tax increase of 1.5 mills. The budget also makes the most significant operational change in the electric utility in a generation: bringing line work in-house with two IBEW linemen, described below.

The tax recommendation is not made lightly. Tarentum has gone **22 years without a general millage increase**. Over that period the cost of policing, labor, insurance, materials, and contracted services has risen every year, and the Borough has bridged the difference with transfers from the electric fund. That approach has reached its limit: before any tax change, the 2027 General Fund projects a shortfall of roughly $250,000 even after the full $1.5 million electric transfer, and the longer the adjustment is deferred, the larger it must eventually be. A 1.5-mill increase, bringing the total municipal rate from 5.98 to 7.48 mills, raises approximately $140,000 per year and costs the owner of the median Tarentum home ($40,000 assessed) about **$60 per year, or $5 per month**. Even at 7.48 mills, Tarentum remains below the Allegheny County municipal median of 7.96 mills and the borough median of 9.00 mills (see the Regional Comparison in the Real Estate Tax section).

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. The County is now under court order to complete a reassessment within the next two years. When that occurs, state anti-windfall rules will require the Borough to reset its millage so that total tax revenue does not exceed the prior year, with only a limited first-year increase permitted. In practical terms, a reassessment corrects who pays but does not raise what the Borough collects, and any millage adjustment adopted before reassessment becomes the baseline against which the post-reassessment rate is measured.

For context, Tarentum's general real estate tax rate has remained unchanged since 2004, a 22-year period. Even after the 2025 fire tax, the Borough's current rate of **5.98 mills** remains well below what it would take to match the purchasing power of earlier years. Due to cumulative inflation (CPI-

U, 2004 to 2026, about 68%), the equivalent of 5.48 general mills in 2004 would now require roughly **9.21 general mills**, or 9.71 total with the 0.5-mill fire tax, to deliver the same buying power in today's dollars. The recommended 6.98 general mills (7.48 total) remains well below that figure.

The recommended increase is the first step in the phased, predictable tax strategy outlined in the 2026 Budget Message. With it, and with the expenditure reductions identified in this budget — chiefly shifting card-processing fees to customers under BS&A (about $37,000), budgeting pension at the certified MMO (about $46,000) and funding the Dreshar Stadium demolition from Capital Reserve ($40,000) — the 2027 General Fund is balanced without any draw on fund balance (2026 was balanced with $1,000,000 of fund balance carried forward), and the $750,000 General Fund operating reserve remains fully intact. Council should continue the phased approach in subsequent years, in small, transparent increments, so the Borough sustains core services and gradually reduces its dependence on the electric fund without a larger, more disruptive increase later.

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 2027, we recommend an approximately 5.2% electric rate adjustment, marginally above the plan's 3–5% annual range. The total billed rate moves from 17.85 cents to 18.78 cents per kWh. PJM capacity prices cleared at the price cap for both the 2026/27 and 2027/28 delivery years, and the Borough owns no capacity resources, so this controlled, transparent approach remains the best protection for both the electric fund and the customers it serves. Even after the adjustment, the typical Tarentum residential bill (1,000 kWh) of $187.78 remains below every investor-owned utility in the region, including West Penn Power ($212.21) and Duquesne Light ($272.53), based on the 2026 PMEA rate survey.

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 rising wholesale costs. Our approach balances that responsibility with affordability.

In-House Line Crew. For years, the Borough has relied on a contracted lineman, paying for routine and emergency work through professional-services and emergency-labor lines. In October 2026, Council approved a five-year agreement with IBEW Local 126 that allows the Borough to employ its own linemen. The 2027 budget funds **two positions: a General Foreman (the current contracted lineman, brought onto Borough payroll) and a Journeyman Lineman.** Two developments make the second position the right decision. First, **Senate Bill 1328, now Act 111 of 2026**, establishes new safety requirements for electric utilities, including municipally owned systems like Tarentum. Effective April 20, 2027, it requires automated external defibrillators (AEDs) at electrical worksites and at least two employees trained in CPR and AED use to be reasonably present at each worksite — including, as written, routine work such as a meter change that one lineman has historically handled alone. The law requires two trained employees, not two linemen, and a trained Public Works employee could satisfy it for some assignments. Second, and independently, a second qualified lineman gives the Borough what a helper cannot: a genuine two-person electric crew able to set poles in energized primary (which the IBEW agreement, Section 7:8, requires two Journeymen to do), restore outages without waiting on a contractor, and keep the system maintained while one employee is on leave. Hiring the Journeyman meets the new law and builds the crew the system needs.

Water System Rate Strategy

Residential 5/8-inch water rates are frozen again for 2027. Resolution R26-12, adopted in September 2026, establishes a four-year plan to move all other meter sizes toward a uniform per-gallon rate of $0.0135 by

2029, phase out gallon allowances for larger meters beginning in 2028, and adjust the East Deer wholesale schedule. Because residential customers produce roughly 82% of retail consumption revenue and are unaffected in 2027, the first-year revenue effect is modest; the equity benefit and the larger revenue effects arrive in 2028 and 2029.
This shift enables us to maintain affordability for residents while balancing rate structures that have not been comprehensively updated in some time.

Water Line Replacement Program.
The purpose of the water rate strategy is not simply to balance the Water Fund. Tarentum has approximately 13 miles of water mains that are a century old. Four years ago the Water Fund was being subsidized by electric revenue; today, after grant-funded plant upgrades, operational changes at the plant, and the rate realignment, it produces an operating surplus. Beginning in 2027 that surplus is dedicated to a standing Water Line Replacement Program, budgeted at approximately $385,000 for 2027, with a further $100,000 set aside as unassigned water-system reserve for plant or distribution needs. At typical installed costs of about $250 per foot, the 2027 appropriation replaces roughly 1,500 feet (about three-tenths of a mile) of the worst main; the program is designed to grow each year as the R26-12 rate phase-in adds revenue and as grant funding such as the Davidson Street award is layered on, so that the oldest sections are replaced first and the full 13 miles are addressed over the long term without borrowing. The 2027 revenue estimate has been deliberately reduced by $100,000 below the rate-model projection so that the program is funded from conservative numbers.

Continuing Cost Control
A $2.00 monthly increase in the residential one-can garbage rate (from $30.00 to $32.00) will take effect in 2027. Extra cans remain $10.00 and commercial service remains $35.00. In 2026, solid waste fee revenue (about $687,000) only just matches the collection contract (about $686,000), leaving nothing for billing, disposal and delinquent accounts. The hauler's contract rises $1.00 per unit per month in 2027, roughly $24,000; the $2.00 increase raises about $41,000, covering the contract increase and restoring a small margin. 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.

Grants.
The 2027 budget carries $1.48 million of activity in the Special Revenue and Grants Fund (the $1,000,000 state reimbursement on the water tank project was received in November 2026 and returned to Capital Reserve, which paid for the work including the Borough's $500,000 share): $463,000 in state funds for the Davidson Street water line replacement (no local match), the $300,000 COVID-19 mechanical water system grant with a Borough share of approximately $188,000 from Capital Reserve, $300,000 in Local Share Account funds for the electric bucket truck, $200,000 in federal funds for water system improvements (no local match), and $24,012 in CDBG funds for ADA curb ramps carried over from 2026. Of the twenty-five projects in the February 2026 Capital Projects Report, eighteen are complete, including the tank mixers, permanganate relocation, pressure meters, leak detection, Tripak Boulevard, the 7th Avenue/Ormond storm sewer, the traffic signal upgrades, and the ERP and GIS conversions. No county or recreation grants are expected in 2027.

Streets and Bridges.
Road work in 2027 is funded without touching the General Fund. The Liquid Fuels Fund, which has accumulated a $382,000 balance over several years of deliberate saving, will carry a **$250,000 paving program** and the **complete repaving of a Borough-owned bridge ($75,000)**, along with the Borough's share of road salt under a new contract that nearly doubled the unit price. Because the Borough planned for

that increase, the salt cost is absorbed without the strain other municipalities are reporting this year. The Borough has also moved to an **every-other-year paving cycle**: contractor mobilization is one of the largest fixed costs of a paving job, so bundling two years of work into a single larger contract buys more street per dollar. In the off years the Liquid Fuels allocation builds toward the next cycle while the street crew turns to line striping, crosswalks and curb painting, so that every year still produces visible street improvements.

Looking Forward

The 2027 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 in 2025: investing in our infrastructure, protecting essential services, and ensuring rate and tax increases remain manageable for residents.

We have kept Tarentum's property taxes among the lowest in the County for more than two decades while providing full-service utilities, police, and public works. Four years ago the water system was being subsidized by electric revenue, the fire departments received little Borough support, reserves were minimal, and there was no grant strategy or plan for the water and electric systems. Today the water fund stands on its own, the fire companies receive dedicated funding, reserves are healthy, grants are a core part of our capital program, and both utilities operate under multi-year plans. The modest tax adjustment recommended here is what allows that progress to continue 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 about the 2027 budget or would like to discuss any item in more detail, please contact the Borough office. Thank you for your continued partnership, and we 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.

- A 1.5-mill general millage increase (5.98 to 7.48 mills total) is recommended, the first general increase since 2004, adding approximately $140,000 in real estate tax revenue. With it, the General Fund is balanced with no draw on fund balance.
- Expenses have increased due to ongoing contractual obligations, inflation, and personnel costs, including the contractual 4% wage step in the final year of the police collective bargaining agreement.
- Residential garbage rate increases $2.00 per month to cover the hauler's $1.00 contract increase and the billing and disposal costs the fee has not been recovering.
- We propose continuing the Borough's blight removal program ($100,000 for demolitions, $25,000 for property and redevelopment, $40,000 for contracted weed and vegetation removal). The demolition of Dreshar Stadium ($40,000) is funded from Capital Reserve rather than General Fund operating revenue.

Fund 03 FIRE PROTECTION FUND

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

- The 0.5-mill fire tax is expected to generate approximately $44,000 again in 2027, distributed equally among the three volunteer companies.

Fund 04 SPECIAL REVENUE AND GRANTS FUND

The Special Revenue and Grants Fund 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. For 2027 it carries $1,287,012 in grant revenue (Davidson Street, plant mechanical, bucket truck, federal water improvements, ADA ramps), a $188,000 Capital Reserve transfer for the plant mechanical match and $8,000 in K-9 fund donations, for a total of $1,483,012. The $1.0M water tank reimbursement was received in 2026.

Fund 06 WATER FUND

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

- Grant-funded plant mechanical, electrical and pump house work and the Davidson Street line replacement continue in 2027; a new $385,000 Water Line Replacement Program begins, funded from operating surplus.
- Residential 5/8-inch water rates remain frozen; Resolution R26-12 begins the phased move of larger meters and the East Deer wholesale schedule toward uniform rates by 2029.

Fund 07 ELECTRIC FUND

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

- The Constellation energy contract ($54.60/MWh) runs through 2029; PJM capacity remains the principal cost exposure.
- The 2027 budget recommends an approximately 5.2% rate adjustment, just above the 3–5% range of its annual stabilization plan; funds two in-house IBEW linemen (General Foreman and Journeyman); draws $312,757 from the Electric rate-stabilization reserve to cover the transition year; and continues evaluation of the AMP-recommended Potomac Energy and Bright Mountain Solar power purchase agreements.

Fund 08 SEWER FUND

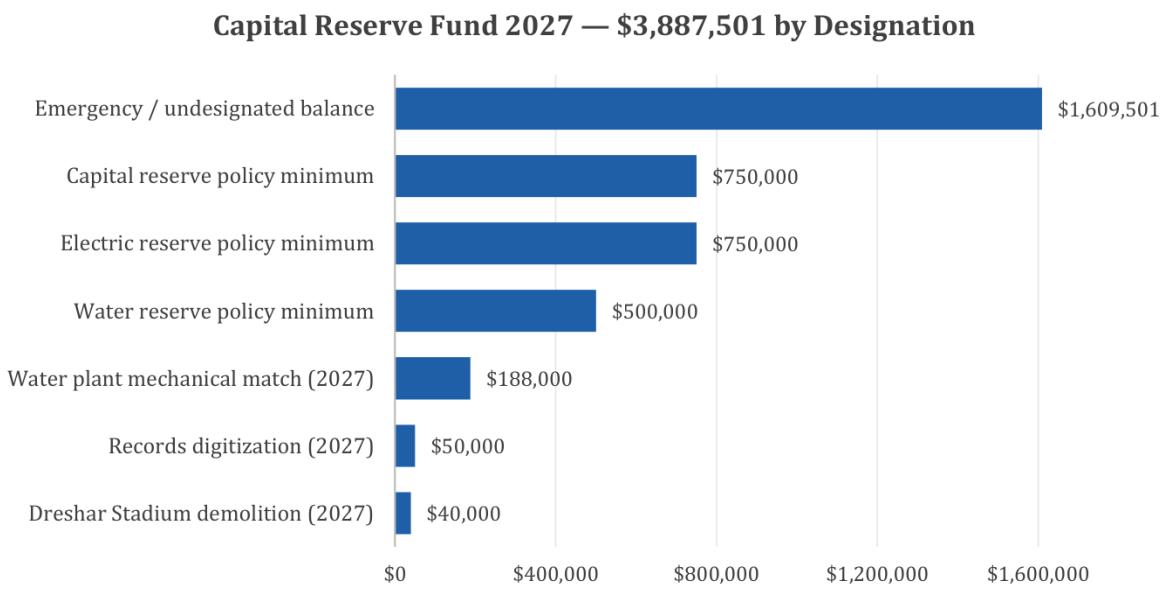
The Sewer Fund is an independent fund associated with the Borough's combined sanitary sewer infrastructure maintenance.

No General Fund transfer is budgeted for the Sewer Fund in 2027; the fund operates on its carryover ($437,000 held as working capital for future projects). A dedicated sewer revenue source will be needed to support future system work.

Fund 30 CAPITAL FUND

The Capital Reserve Fund holds the Borough's long-term reserves and funds infrastructure and major equipment purchases. It enters 2027 with $3,738,044 in cash on hand, including the $1,000,000 state reimbursement on the water tank project received in November 2026 (the fund paid for that work, including the Borough's $500,000 share), and receives the $100,000 unassigned Water Fund transfer and $49,457 in interest, for total resources of $3,887,501. Under the Borough's Reserve Policy the fund carries dedicated minimums of $750,000 for capital improvements, $750,000 for the electric system and $500,000 for the water system, with the remaining $1,609,501 held for emergencies. The 2027 appropriations are the $188,000 Borough share of the water plant mechanical project, $50,000 for the records digitization and conversion project, and $40,000 for the demolition of Dreshar Stadium (7.2% of the fund combined, well within the 60% annual limit). Grant-supported projects carried into 2027 include:

- Water plant mechanical upgrades ($300,000 COVID-19 grant; $188,000 Borough share from this fund)
- Davidson Street water line replacement ($463,000 state grant, no match)
- Federal water system improvements ($200,000, no match)
- ADA curb ramp improvements ($24,012 CDBG, carried from 2026)
- Electric bucket truck ($300,000 Local Share Account grant, no match)
- Records digitization and conversion project ($50,000 from Capital Reserve)
- Dreshar Stadium demolition ($40,000 from Capital Reserve)
- A complete list of projects can be found in the List of Grants and Projects section of this document.



Fund 35 LIQUID FUELS FUND

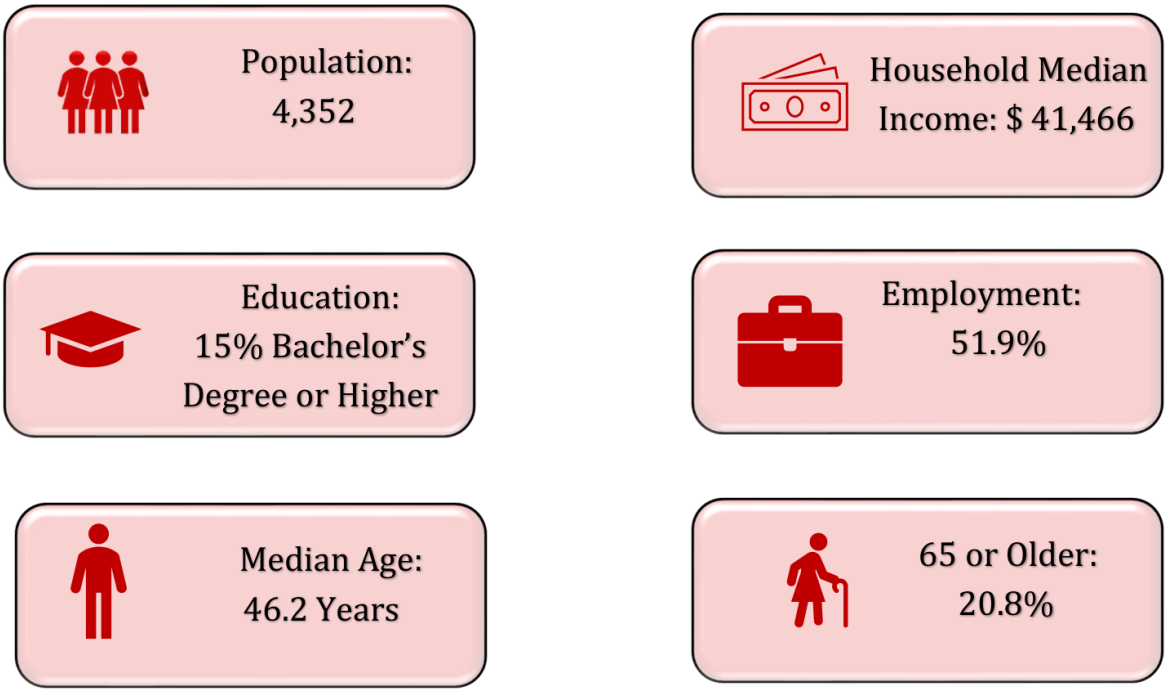
The Liquid Fuels Fund receives the Borough's annual State allocation (approximately $132,000) and is restricted to road and bridge purposes.

- The 2027 budget commits $250,000 to the street paving program (2027 is a paving year in the Borough's every-other-year cycle, which reduces contractor mobilization cost) and $75,000 to repave a Borough-owned bridge, plus $40,000 for road salt under the new contract, drawing on the $382,000 balance built up in the fund. About $144,000 carries forward toward the next paving cycle in 2029; in 2028 the street crew focuses on line striping and curb painting.

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



Sources

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

Borough Officials

Name	Title	Seat	Status	Contact
Bob Lang	Mayor	Mayor	Elected Official	blang@tarentumboro.com
Scott Dadowski	Council President	2nd Ward	Elected Official	sdadowski@tarentumboro.com
Lou Ann Homa	Council Vice-President	1st Ward	Elected Official	lhoma@tarentumboro.com
Kevin Bertocki		2nd Ward	Elected Official	kbertocki@tarentumboro.com
Carrie Fox		3rd Ward	Elected Official	cfox@tarentumboro.com
Maggie Smith		At-Large	Elected Official	msmith@tarentumboro.com
Raymond Kerr		1st Ward	Elected Official	rkerr@tarentumboro.com
Susan Clark		3rd Ward	Elected Official	sclark@tarentumboro.com

Duties of the Mayor:

Pursuant to the Pennsylvania Borough Code, the Mayor shall preserve order in the Borough, enforce the Borough's ordinances and regulations, and perform any other duties 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. The President of Council often performs certain executive functions, such as representing the Borough at official functions.

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. As administrators, council members are actively involved in the Borough's financial management and are responsible not only for collecting monies earned through taxes, service charges, and grants but also for ensuring 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.

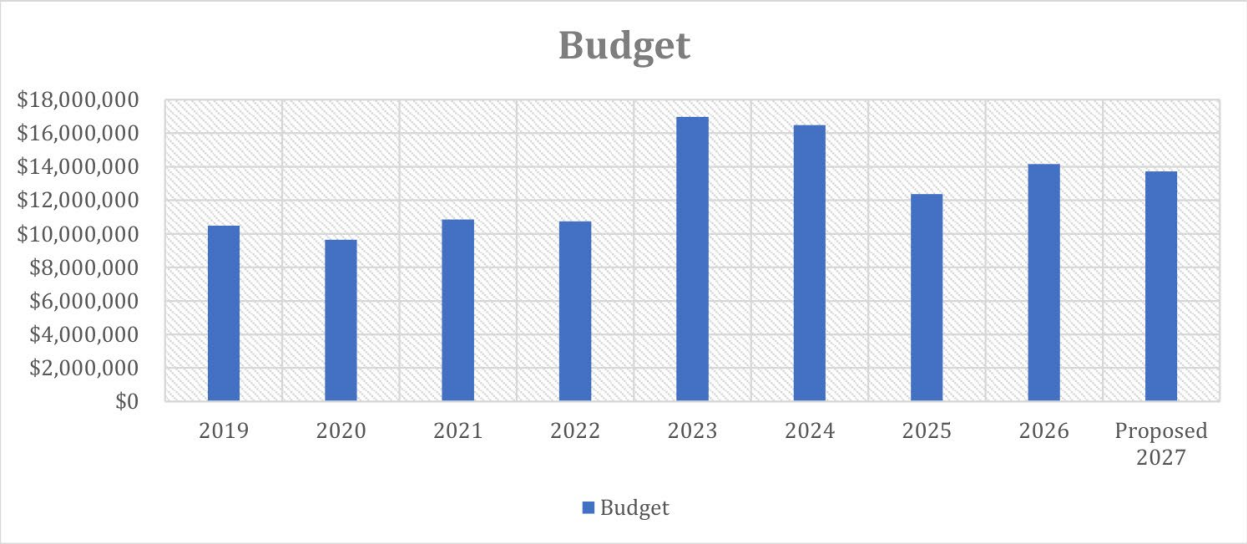
Council members also possess many other duties. Some examples are:

- 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 at 5.48 mills. In 2025, the Borough adopted a 0.5-mill fire tax, bringing the total municipal millage to 5.98 mills. For 2027, this budget recommends a 1.5-mill general increase, the first in 22 years, bringing the total municipal rate to **7.48 mills**. This rate equates to a tax liability of $748 per $100,000 of assessed real estate value, or about $299 on the median Tarentum home assessed at $40,000.

Tax Breakdown

	Tarentum Borough	Allegheny County	Highlands School District	Total
Millage Rate	7.48 mills	6.43 mills	25.13 mills	39.04 mills
Percentage of Total Taxes	19.2%	16.5%	64.4%	100.00%
Average Residential Tax Bill	$ 318	$ 274	$ 1,070	$1,662
Average Residential Assessment: $ 42,560				
Average Commercial Tax Bill	$ 1,160	$ 997	$ 3,897	$6,054
Average Commercial Assessment: $ 155,065				
Average Industrial Tax Bill	$ 1,528	$ 1,314	$ 5,134	$7,976
Average Industrial Assessment: $ 204,296				

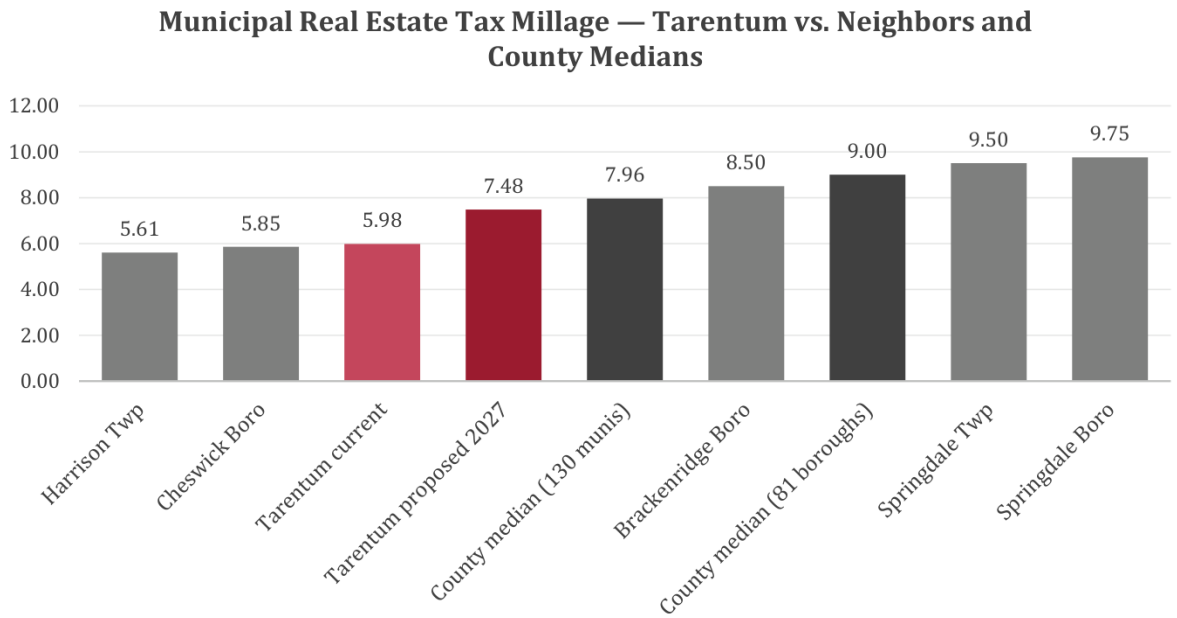
$19.16	Tarentum Borough
$ 16.47	Allegheny County
$ 64.37	Highlands School District
$ 100.00	**Total**

Regional Comparison

Tarentum's rate is low by any regional measure. According to the Allegheny County Treasurer's 2026 millage listing, the median municipal millage across all 130 municipalities in the county is **7.96 mills**, and the median among the county's 81 boroughs is **9.00 mills**. At the current 5.98 mills, Tarentum ranks 44th-lowest of 130 and is in the bottom third countywide. At the recommended **7.48 mills, Tarentum would remain below both the all-municipality median and the borough median**; 61 municipalities would still be at or under Tarentum's rate. Thirty-six municipalities raised their millage between 2025 and 2026, including Brackenridge (7.00 to 8.50), the City of Pittsburgh (8.06 to 9.67), Dormont, Forest Hills, Collier, and Franklin Park.

Among Tarentum's immediate neighbors in the Alle-Kiski Valley, the proposed rate sits in the middle: above Harrison Township (5.606) and Cheswick (5.85), and below Brackenridge (8.50), Springdale Township (9.50), and Springdale Borough (9.75). The comparison below uses 2026 adopted rates for the other municipalities; several will set 2027 rates after this document is published.

Municipality	2025 millage	2026 millage	vs. Tarentum proposed (7.48)
Harrison Township	5.606	5.606	−1.87
Cheswick Borough	5.85	5.85	−1.63
Tarentum Borough — current	5.98	5.98	−1.50
Tarentum Borough — proposed 2027	—	7.48	—
Allegheny County median (130 municipalities)	7.09	7.96	+0.48
Brackenridge Borough	7.00	8.50	+1.02
Allegheny County median (81 boroughs)	—	9.00	+1.52
Springdale Township	9.50	9.50	+2.02
Springdale Borough	9.75	9.75	+2.27



Source: Allegheny County Treasurer, Tax Collectors & Millages 2026.

At the recommended 2027 rate, for every dollar ($100.00) of real estate taxes paid by Borough residents, the following represents the distribution of the tax payment.

Tax Policy Update: Addressing the Need for Change

Historical Context: The Borough of Tarentum has not raised general taxes in 22 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. The 2027 budget takes the first step toward addressing them.

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

As described in the Letter to Council, the 2027 budget recommends a **1.5-mill general millage increase**, the first since 2004. It raises approximately $140,000 and, with the expenditure reductions identified in this budget, balances the General Fund with no draw on fund balance. It is the first step in **a strategy of gradual, predictable tax adjustments over the next several years**.

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. It also positions the Borough ahead of the court-ordered county reassessment, after which state anti-windfall rules will cap first-year millage changes.

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 Adjustments

The impact of the recommended 1.5-mill increase on most households is modest:

- **Median assessed home ($40,000):**
- Current tax (5.98 mills): $239.20 per year; proposed (7.48 mills): $299.20 per year
- Increase of $60 per year (≈ $5.00 per month); each additional 0.5 mill ≈ $20 per year
- **Home assessed at $100,000:**
- Current tax (5.98 mills): $598.00 per year; proposed (7.48 mills): $748.00 per year
- Increase of $150 per year (≈ $12.50 per month); each additional 0.5 mill ≈ $50 per year

These examples demonstrate how a modest, phased adjustment, implemented carefully over time, can sustain operations and infrastructure without imposing significant hardship. Each mill of municipal tax yields approximately $93,000 based on current collections.

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. **Reserve Policy.** The Borough will maintain a minimum unrestricted General Fund balance of $750,000 in cash on hand at all times, approximately14.8%of the 2027 General Fund budget and within the 10%–20% range set by the Borough's Reserve Policy. This reserve is held as fund balance and is not appropriated in the annual budget; it may be used only for emergencies or fourth-quarter cash flow and must be restored within two years. Separately, the Capital Reserve Fund (Fund 30) holds dedicated reserves at or above the policy minimums: a Capital Improvements reserve of $750,000, an Electric reserve of $750,000, and a Water reserve of $500,000, with the remaining balance held for emergencies. Reserve spending is limited to 60% of the fund in any year unless authorized by resolution, emergency use may not exceed 75% in a year and must be restored within five years, and interest earned is reinvested in the reserves.
5. The Borough's Finance Officer will prepare monthly reports of revenues and expenditures for the Borough Council and Department Heads.
6. Enterprise funds, such as water and electricity, must be self-supporting.
7. The Borough will seek available state and federal funds for operating and capital projects.
8. 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.

9. The Borough will utilize technology and productivity advancements that will help reduce or avoid increasing personnel costs.
10. 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 10.

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 10.
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 is advertised and made available for public inspection for at least ten days before adoption (the Borough provides a longer review period). 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 is presented to Borough Council at the first regular meeting of December and adopted by motion or resolution; the real estate tax rate for 2027 is set by a separate tax ordinance adopted at the same time.
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
9/14/2026	Distribution of the Previous Year's Budget to Staff and Council
09/14/2026	Initial Drafting of Budget
09/22/2026 – 10/30/26	Staff and Department Reviews of Budget
11/10/2026	Council Business Meeting - Tentatively Adopt or Change Budget
11/11/2026	Submit advertisement to Triblive for 14 days
11/11/2026	Budget Advertisement available in Triblive and on the Borough Website
12/08/2026	Adopt Final Budget
12/09/2026	Publish Final Budget

2027 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: $13,727,610.84
Total Expenditures: $13,727,610.84

Fund #		Expenditures	Revenue	Difference
01	General Fund	$ 5,079,979.89	$ 5,079,979.89	0.00
06	Water Fund	$ 2,164,008.08	$ 2,164,008.08	0.00
07	Electric Fund	$ 5,987,679.40	$ 5,987,679.40	0.00
08	Sewer Fund	$ 495,943.47	$ 495,943.47	0.00
Total		**$ 13,727,610.84**	**$ 13,727,610.84**	**0.00**

Restricted Funds

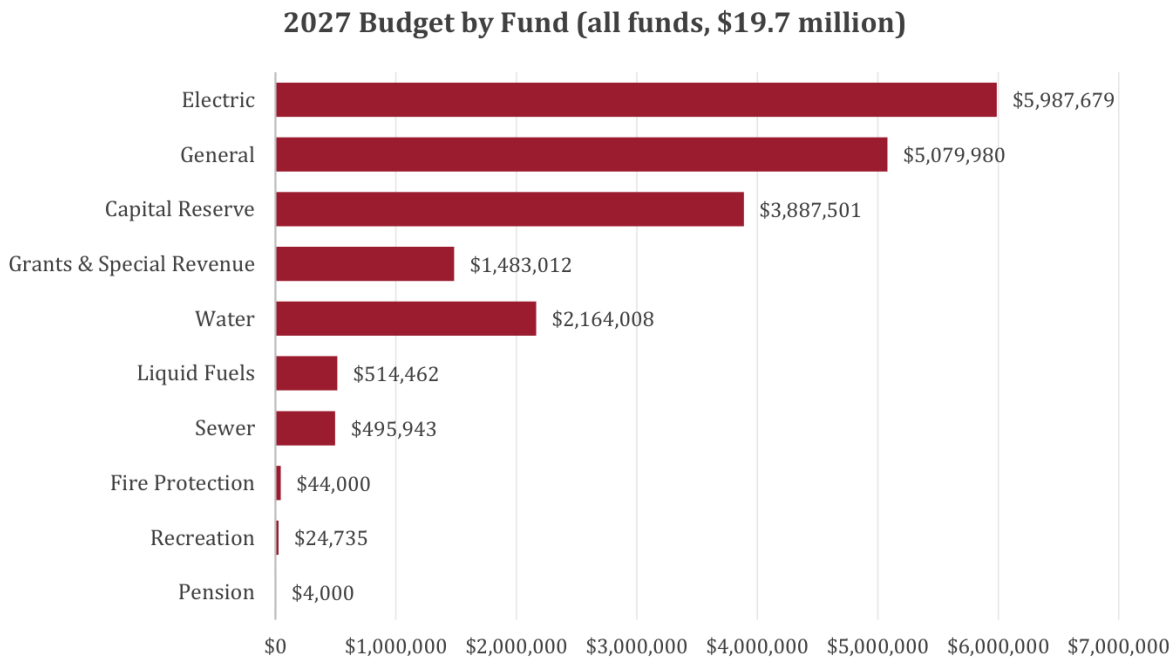
These are funds designated for a specific purpose, usually set by donors, grant agreements, or regulations. They must be used for the intended purpose only, such as a particular project, program, or capital expenditure, and cannot be diverted to other expenses.

Total Revenues: $ 5,957,710.25
Total Expenditures: $ 5,957,710.25
(The Capital Reserve Fund carries $3,738,044 cash on hand (including the $1,000,000 water tank reimbursement) plus the $100,000 water-system transfer and $49,457 in interest, held as policy-designated reserves rather than spending; only the $188,000 plant mechanical match, $50,000 for records digitization and $40,000 for the Dreshar Stadium demolition are appropriated for 2027. Liquid Fuels includes the $382,031 balance carried into 2027 and a $144,087 carryover to 2028.)

Fund #		Expenditures	Revenue	Difference
03	Fire Protection Fund	$ 44,000.00	$ 44,000.00	0.00
04	Grants and Special Revenue Fund	$ 1,483,012.00	$ 1,483,012.00	0.00
05	Recreation Fund	$ 24,735.49	$ 24,735.49	0.00
30	Capital Reserve Fund	$ 3,887,501.09	$ 3,887,501.09	0.00
35	Liquid Fuels Fund	$ 514,461.67	$ 514,461.67	0.00
60	Pension	$ 4,000.00	$ 4,000.00	0.00
Total		**$ 5,957,710.25**	**$ 5,957,710.25**	**0.00**

- Overall Budget Balanced: Yes, on a budgetary basis (resources incl. carryovers and transfers equal expenditures). The General Fund needs no draw on fund balance; the Electric Fund uses a

planned $312,757 reserve draw for the lineman transition; the Sewer Fund runs on $437,027 of carried-forward working capital; Capital Reserve holds its balance as designated reserves.



- **Property Tax Increase: +1.5 mills (5.98 to 7.48 mills) — first general increase since 2004**
- **Utilities:** Electric ≈ +5.2% | Residential Water frozen (larger meters and East Deer phased per R26-12) | Garbage +$2 (residential one-can)

Top 5 Key Cost Drivers

1.PJM capacity costs at the price cap for 2026/27 and 2027/28 2.In-house electric line crew — two IBEW positions, $511,235 3.Inflation on contracts and materials; 4% wages, 5% health insurance; road-salt contract price nearly doubled 4.Water treatment plant mechanical, electrical and pump house work (grant-funded with Borough match) 5.Pension (certified MMOs: police $265,413; non-uniform $169,041), insurance and debt service (~$400,000)

Top 5 Investments for 2027

1.In-House Electric Line Crew

– General Foreman and Journeyman Lineman under the IBEW Local 126 agreement; meets Act 111 of 2026 and builds a true two-person crew; grant-funded bucket truck ($300K).

2.Water Line Replacement Program

– First year (~$385K, about 1,500 feet of the oldest main) of a standing, surplus-funded program targeting 13 miles of century-old main, growing with the rate phase-in and grants; Davidson Street line ($463K state grant).

3.Water Treatment Plant Work

– Mechanical ($300K state grant + $188K Borough share from Capital Reserve), federal water improvements ($200K), $18K new equipment, $10K improvements.

4.Street Paving Program and Bridge Repaving

– $250K paving (every-other-year cycle to cut mobilization cost) and $75K complete repaving of a Borough-owned bridge, both from Liquid Fuels.

5.Blight Removal and Code Enforcement

– $100K demolition, $25K property redevelopment, $40K contracted weed/vegetation removal on vacant properties; $40K Dreshar Stadium demolition funded from Capital Reserve.

Utility Snapshot

Electric

- **2027 rate adjustment:** approximately +5.2% (17.85¢ to 18.78¢ per kWh)
- **Reason:** PJM capacity priced at the cap; no owned capacity resources; first full year of two in-house linemen
- **Stability Plan:** Continue 3–5% annual adjustments adopted in 2025 to prevent sudden spikes.

Water

- **Residential 5/8-inch rates frozen for 2027**
- **Strategic realignment:** Resolution R26-12 — uniform per-gallon rate by 2029, allowance phase-out from 2028, East Deer schedule updated
- Major upgrades: Plant overhaul (grant-funded + Borough match); $385K Water Line Replacement Program begins; Davidson Street line ($463K state grant)

Garbage & Recycling

- **Increase:** +$2 per month on the residential one-can rate ($30 to $32)
- Why: the hauler's contract rises $1.00 per unit in 2027 and fee revenue only just covers the 2026 contract, with nothing for billing, disposal or delinquent accounts.

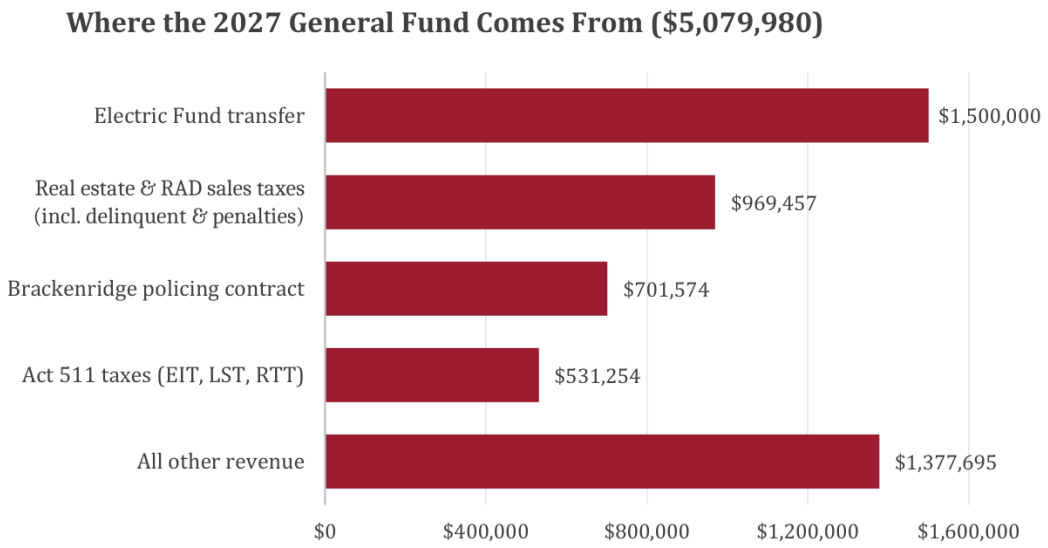
What's Not Changing

- Residential water rates and extra-can / commercial garbage rates
- 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; Brackenridge's 2027 share is $701,574 (four of fourteen officers at $163,919 each plus a 7% administrative fee)

Where the Money Comes From (Unrestricted Funds)

- General Fund: $5.08M
- **Water Fund:** $2.16M
- **Electric Fund:** $5.99M
- **Sewer Fund:** $496K

(All operating funds balanced; Water surplus directed to the Line Replacement Program; Electric balanced with a planned reserve draw.)



Where the Money Goes

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

Major Capital Projects (2027)

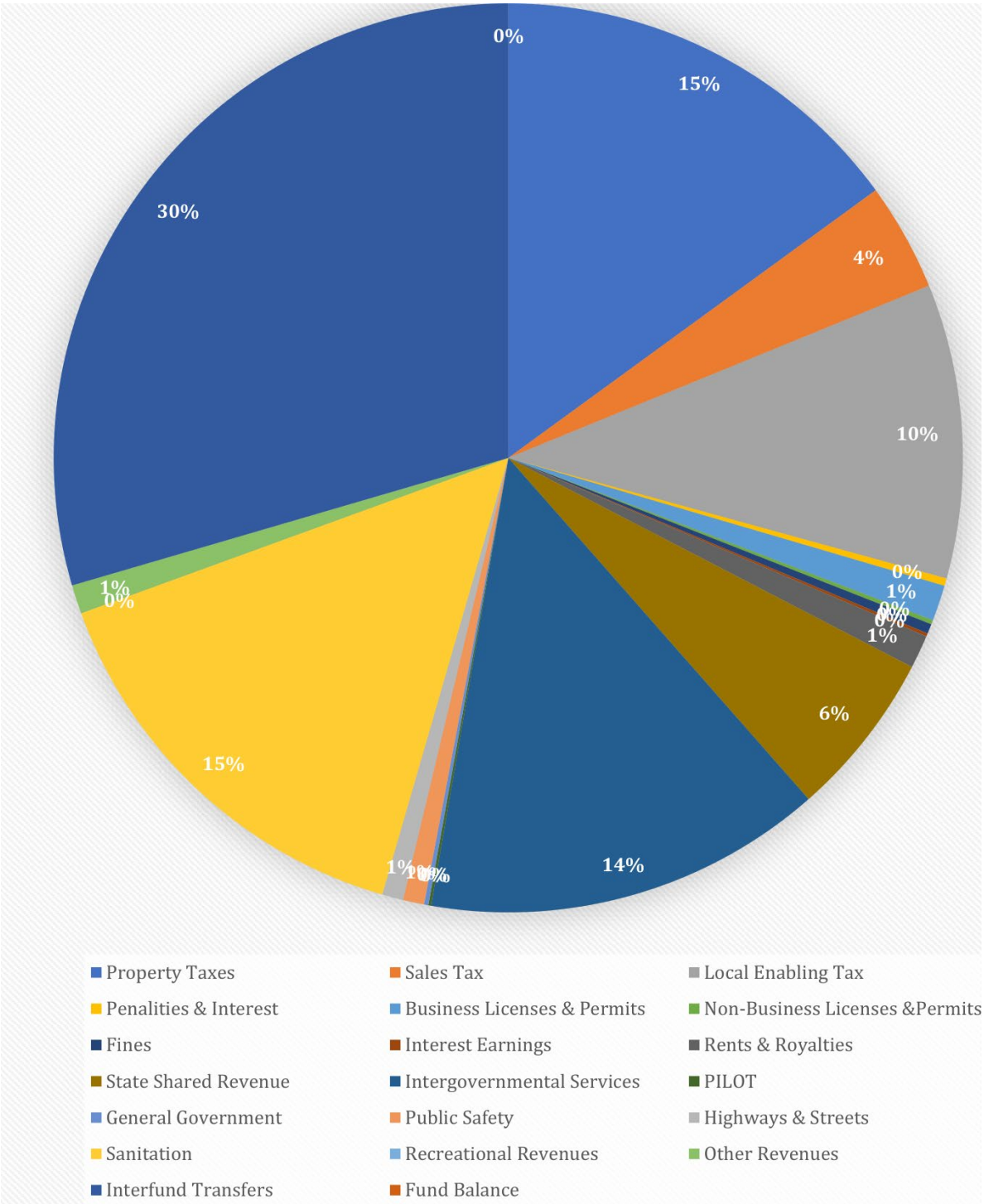
- Water Tank Project – $1.0M state reimbursement received November 2026 (Borough share of $500K paid in 2026)
- Davidson Street Water Line Replacement (state grant) – $463K
- Water Line Replacement Program (Borough-funded, year one) – $385K
- Water Plant Mechanical Upgrades – $300K state grant + $188K Borough share (Capital Reserve)
- Electric Bucket Truck (state LSA grant) – $300K
- Street Paving Program (Liquid Fuels) – $250K
- Federal Water-System Improvements – $200K
- Omnibus Demolition Program – $100K
- Borough Bridge Repaving (Liquid Fuels) – $75K
- Dreshar Stadium Demolition (Capital Reserve) – $40K
- Records Digitization and Conversion (Capital Reserve) – $50K
- ADA Curb Ramps (CDBG, carried from 2026) – $24K
- BS&A ERP – annual cloud subscription $24,720 (conversion complete)

Fiscal Health & Long-Term Strategy

- **1.5-mill general tax increase recommended as the first step of the phased tax strategy**
- Reduce reliance on electric fund transfers by 2028
- Build capacity reserves to manage PJM volatility
- Formal reserve structure under the Reserve Policy: $750,000 General Fund operating reserve (10%–20% of budget), $500,000 Electric rate-stabilization balance, and $3.89 million in the Capital Reserve Fund — $750,000 Capital, $750,000 Electric and $500,000 Water policy minimums plus a $1.61 million emergency balance
- Electric line work brought in-house under the IBEW Local 126 agreement; second lineman meets Act 111 of 2026 (two CPR/AED-trained employees on site) and builds a full two-person crew
- Standing Water Line Replacement Program funded from Water Fund operating surplus, targeting 13 miles of 100-year-old main (about 1,500 feet in year one, growing with rates and grants)
- Strengthen succession planning and institutional memory
- Advance digital modernization (ERP + GIS + cloud records)

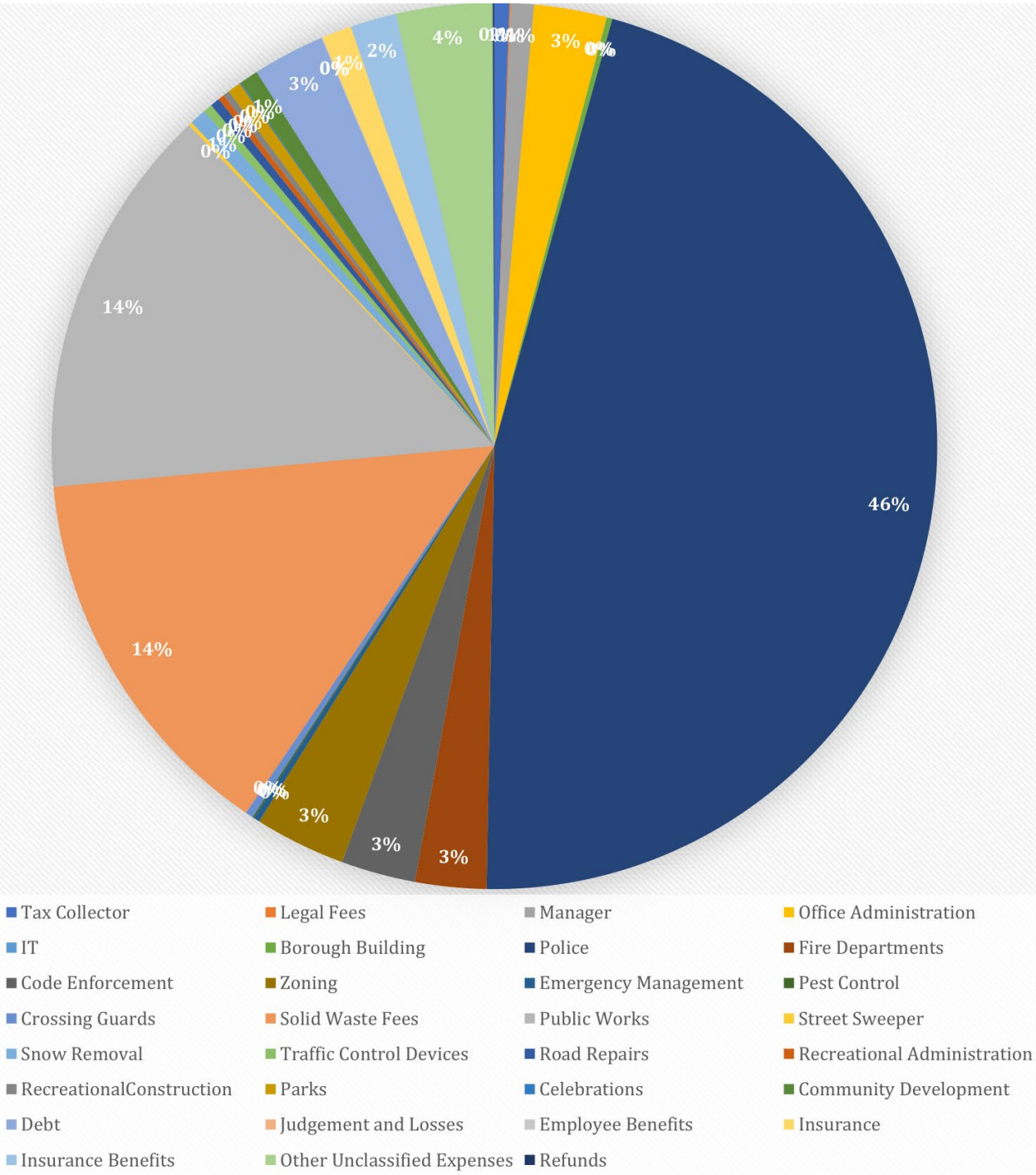
General Fund Revenue Chart

Revenue



General Fund Expense Chart

Expense



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.

2026 Accomplishments

- Continued shared police operations with Brackenridge, including the fourth Brackenridge-funded officer position established in 2025
- Continued aligning departmental procedures and policing practices between Tarentum and Brackenridge
- Maintained community policing, patrol, investigations, and public safety services in both municipalities
- Continued K9 Program
- Started Drone Program
- Continued repairs and improvements to the shared public safety camera system

2027 Objectives

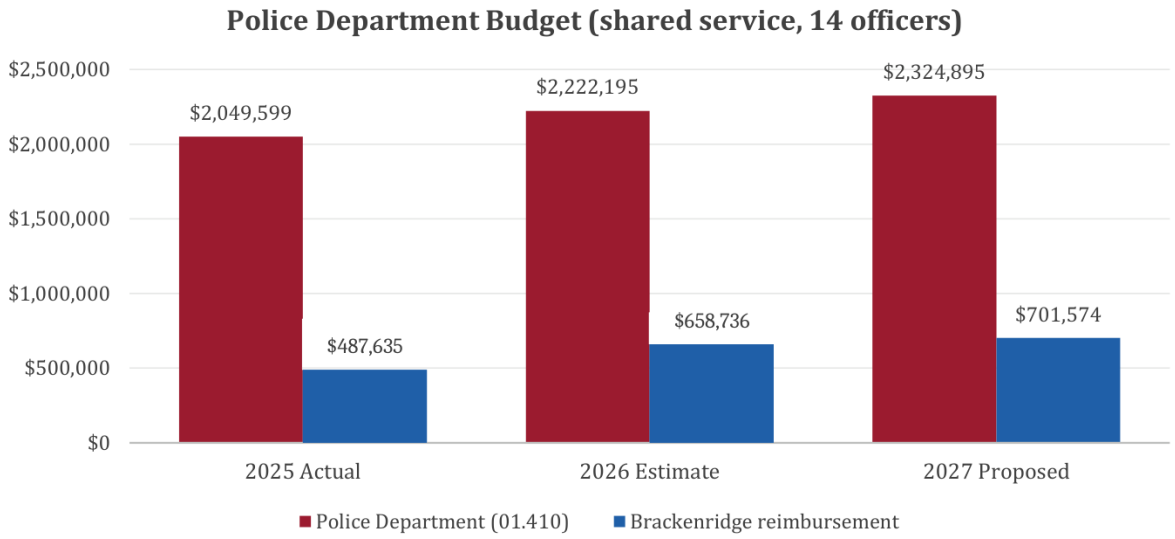
- Maintain the 14-officer shared-service capacity
- Expand the camera network into additional areas of Tarentum and Brackenridge
- Continue joint policy and ordinance alignment for consistent enforcement in both communities

- Pursue community and grant support for the annual backpack giveaway and other outreach
- Maintain transparent cost allocation and Brackenridge reimbursement, budgeted at $701,574

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 four 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.

2027 Police Budget: $2,324,895



Cost Per Officer

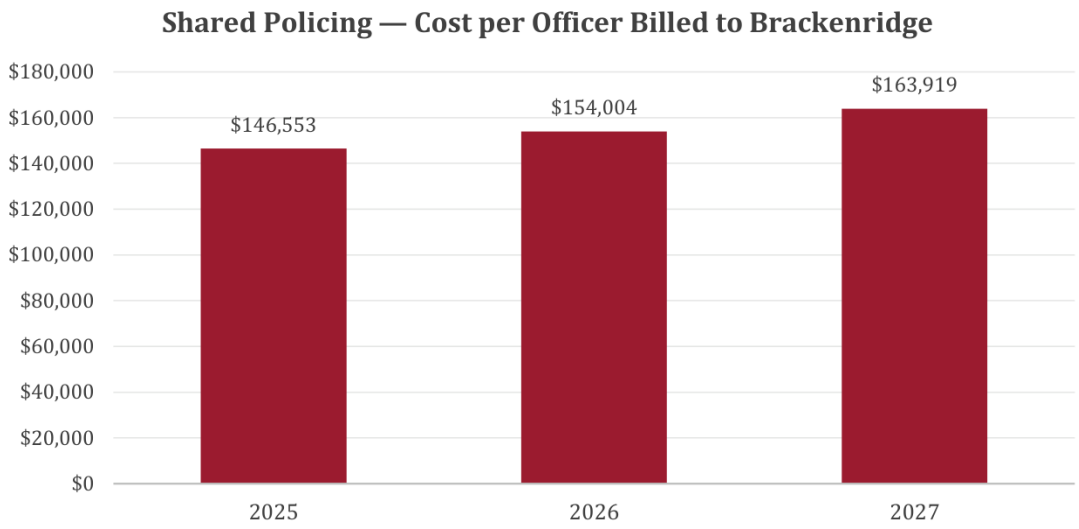
2026: $154,004.08.

2027: $163,919.07 (net of reimbursed task force wages).

6.4% increase in cost per officer for 2027 (14 officers; wages follow the police collective bargaining agreement, which runs through 2027).

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. For 2027, the cost per officer is $163,919.07 (the $2,324,895 police budget, net of reimbursed task force wages, divided by fourteen officers), a 6.44% increase over 2026. Brackenridge's four officers total $655,676.27 plus a 7% administrative fee of $45,897.34, for a combined $701,573.61, billed at $58,464.47 per month.
3. The collective bargaining agreement has a contractual 4 % increase in pay per year for each officer.
4. We estimate that workers' compensation will be lower than last year.


Shared Policing — Cost per Officer Billed to Brackenridge
$180,000
$160,000
$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$0
$146,553
$154,004
$163,919
2025
2026
2027

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.

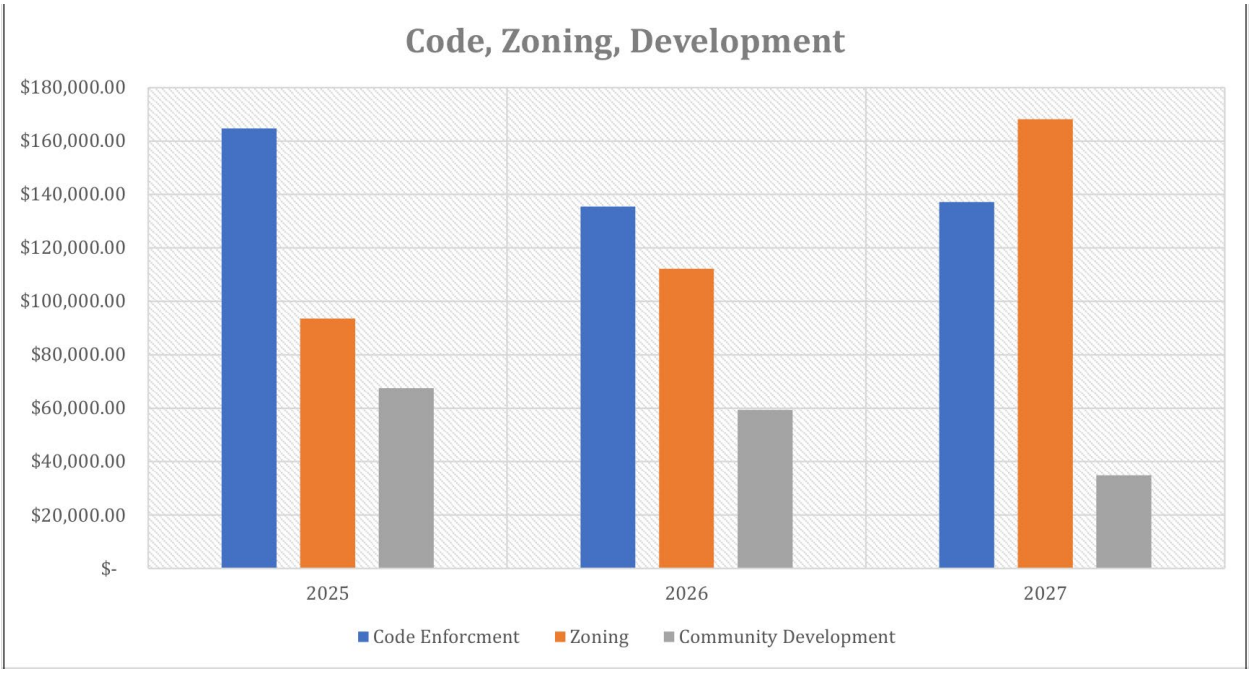
2026 Program Accomplishments

- Continued proactive property maintenance and nuisance enforcement, including action on unsafe and deteriorated buildings
- Advanced enforcement and legal proceedings concerning the structurally unsafe property at 411 Corbet Street
- Continued the multi-year blight removal and neighborhood stabilization program
- Refined property inspection, reporting and ordinance enforcement processes

2027 Objectives

- Continue the demolition program with $100,000 allocated for blighted properties
- Complete the $40,000 demolition of Dreshar Stadium (funded from Capital Reserve) and apply $25,000 to property redevelopment
- Use $40,000 in contracted weed and vegetation removal to address vacant properties
- Improve repeat-offender tracking, case documentation, and timely follow-through on unsafe structures
- Continue zoning, subdivision, land development, and stormwater ordinance administration
- Move permitting to a digital process and explore joint code enforcement

2027 Code Enforcement Budget: $137,165 (plus $168,217 zoning, demolition and contracted weed removal)



- Left Blank Intentionally -

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.

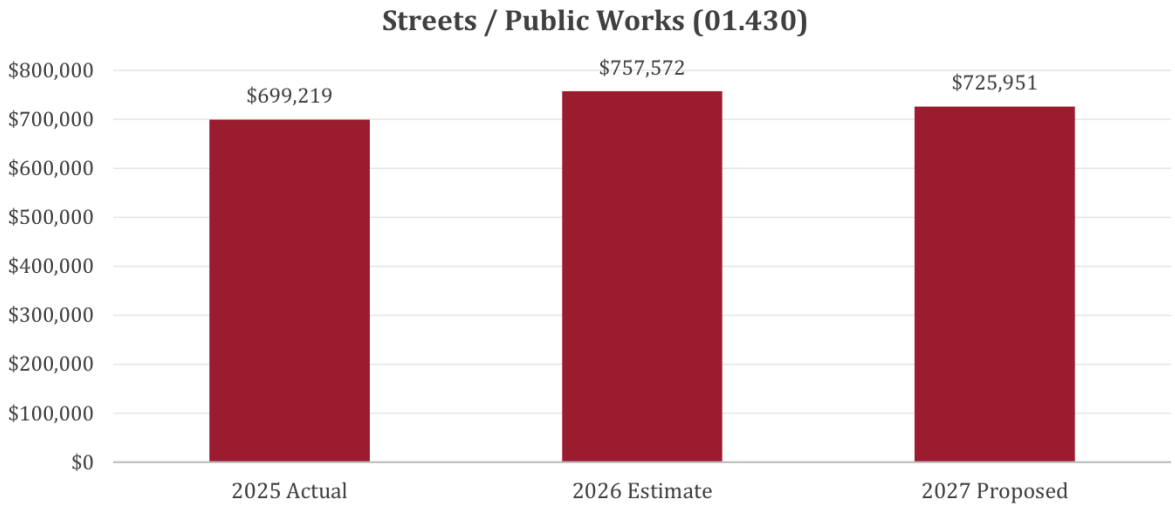
2026 Program Accomplishments

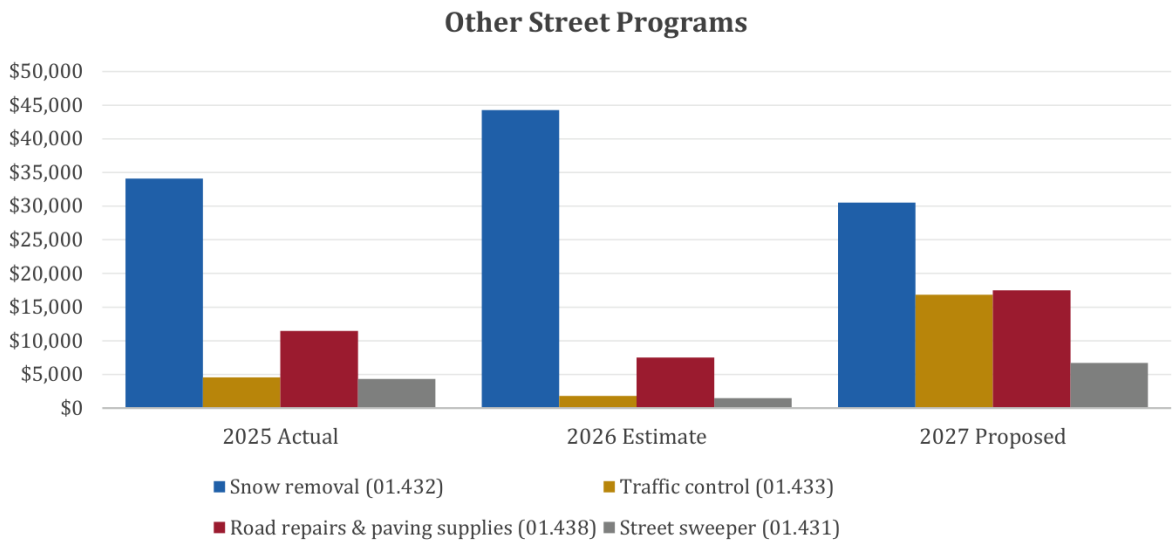
- Completed the ARLE-funded traffic signal upgrades at 10th Avenue and Corbet Street
- Advanced Hill Street roadway stabilization and the associated permitting and bid process
- Completed the Tripak Boulevard utility and roadway restoration
- Maintained streets, stormwater assets, Borough buildings, equipment, and winter response while preserving Liquid Fuels for planned road investments
- Managed sharply increased road salt procurement costs through advance planning
- Observed and inspected MS4 facilities; continued tree trimming and pole replacement support

2027 Program Objectives

- Deliver the $250,000 paving program (paving year in the every-other-year cycle; the crew handles line striping and curb painting in off years)
- Repave the Borough-owned bridge with $75,000 in Liquid Fuels funding (PennDOT MS-329 approval)
- Maintain stormwater and MS4 compliance, inlet maintenance, roadway repairs and winter readiness
- Coordinate road restoration with the water main replacement program and other utility capital work
- Prepare 2028 line striping, crosswalk and curb-painting work while building funds for the 2029 paving cycle
- Continue on-the-job training and cross-training of the crew

2027 Public Works Budget: $797,534 (streets, street sweeper, snow, traffic control and road repairs; $40,000 of summer-help wages moved to contracted weed removal)





- Left Blank Intentionally -

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

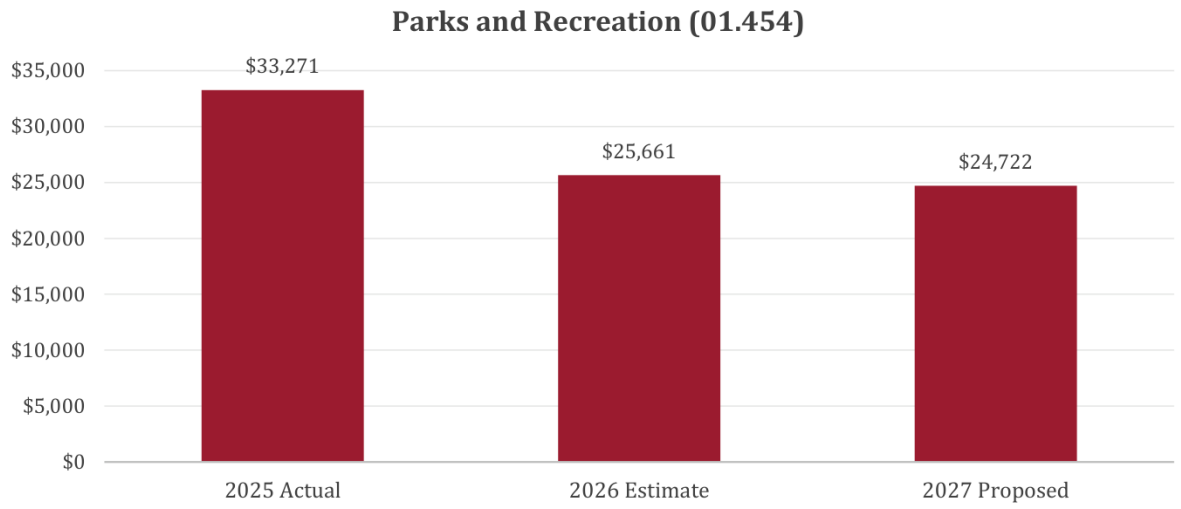
Program Mission: *To provide a safe, operation-efficient, and enjoyable outdoor spray park.*
Program Description: This program operates an outdoor spray park that gives friends, neighbors, and families in Tarentum Borough opportunities to interact during an enjoyable aquatic experience.

2026 Program Accomplishments

- Continued maintaining the riverfront, playgrounds, parks, public amenities and spray park
- Managed a vehicle-related electrical panel incident at the spray park and closed the facility early for safety
- Moved to weed control program

2027 Program Objectives

- Maintain park operations and recreational amenities within the proposed operating budget
- Resolve spray park electrical repairs and inspections before the next operating season
- Continue upkeep of playgrounds, bathrooms, landscape areas, and riverfront gathering spaces
- Continue to evaluate weed control program



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. The program prints and mails approximately 3,000 bills 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.

2026 Program Accomplishments

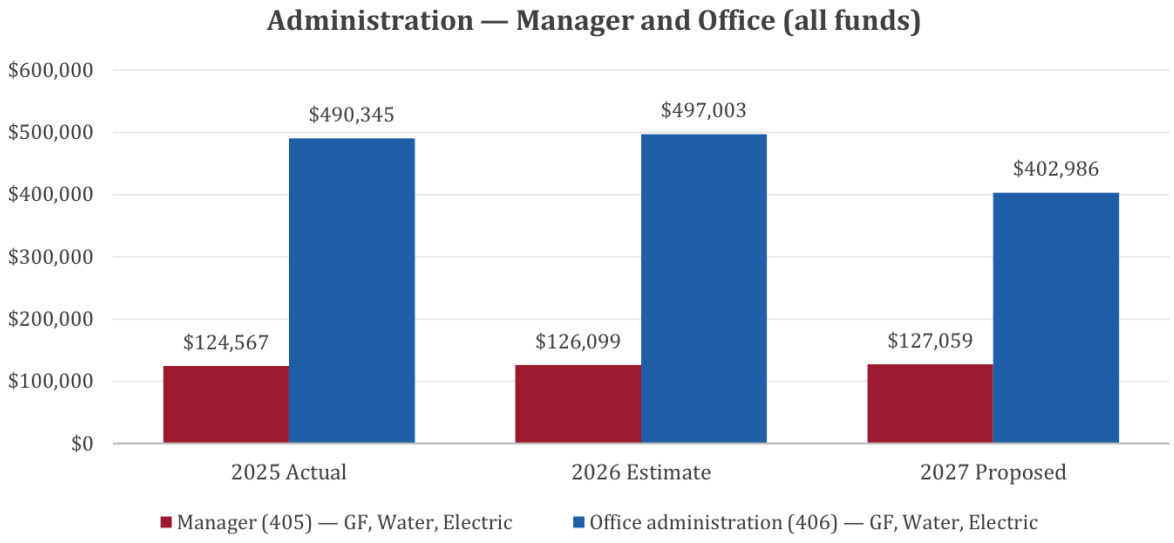
- Implemented the BS&A enterprise system with new utility billing and online payment tools in June 2026
- Expanded financial and operational transparency through an online Operations Dashboard
- Launched the live electric outage map and expanded resident alerts through Savvy Citizen and the Borough website
- Prepared a structured 2027 budget addressing the long-standing General Fund revenue imbalance while maintaining reserves
- Continued tracking reserves, pension funding, debt, grants and utility transfers through a multi-year financial strategy
- Completed formation and governance work for the Allegheny-Kiski EMS Authority serving Tarentum, Brackenridge and Harrison, including the October 2026 EMS fee public hearing
- Updated utility GIS information and improved administrative coordination of water and electric operations

Handled all aspects of grant funding and continued website accessibility and data security improvements.

2027 Program Objectives

- Stabilize BS&A processes, billing, electronic reconciliation, reporting and customer support during its first full year
- Implement the proposed 1.5-mill general tax adjustment and maintain a balanced General Fund without drawing operating reserves
- Preserve the $750,000 General Fund operating reserve and maintain the formal Reserve Policy
- Begin the $50,000 records digitization and conversion project
- Update the Municipal Operations Manual, succession coverage and employee cross-training
- Support the EMS Authority's transition into sustainable administration, fee collection and service coordination
- Continue ADA website compliance and cyber security safeguards, including water-system requirements
- Continue to strategically apply for grant funding and reduce the General Fund's structural reliance on Electric Fund transfers

2027 Administration Budget: $176,681 (General Fund share of Manager and Office)



- Left Blank Intentionally -

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

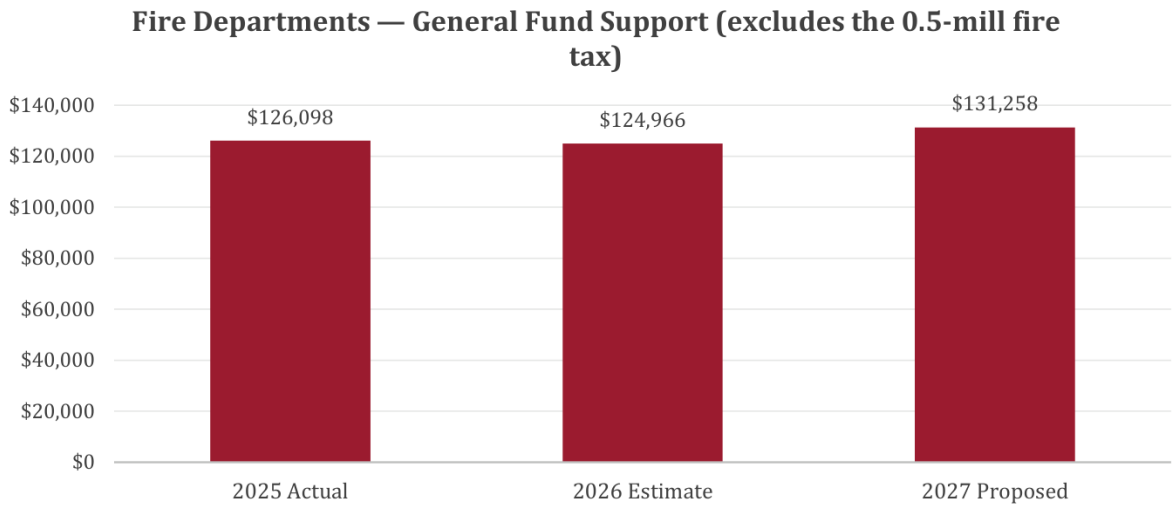
Program Mission: To reduce fire risks and promote safety awareness within the Borough of Tarentum through proactive education and prevention efforts.
Program Description: This program involves regular community outreach, educational sessions for residents, schools, and businesses, and building inspections 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.

2027 Fire Department Budget: $131,258. This does not include the fire tax.



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 2027, 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 readiness.

- Left Blank Intentionally -

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 safe, reliable electric energy to customers. 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.

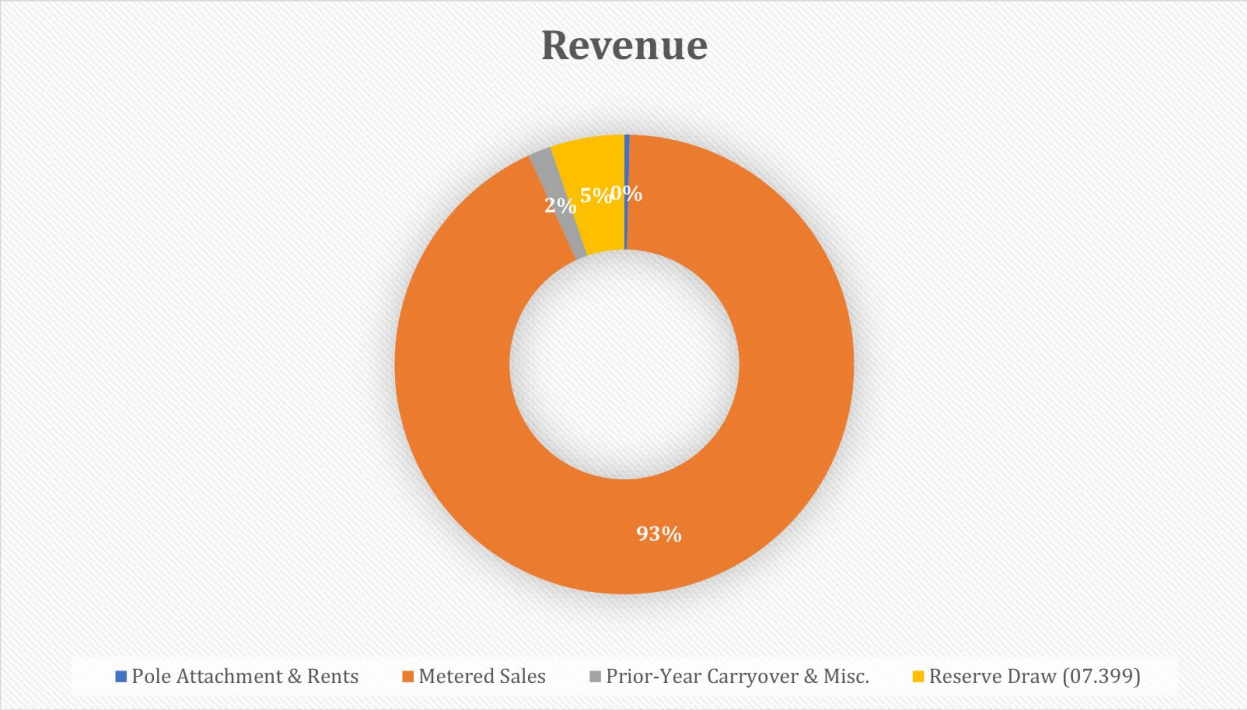
2026 Program Accomplishments

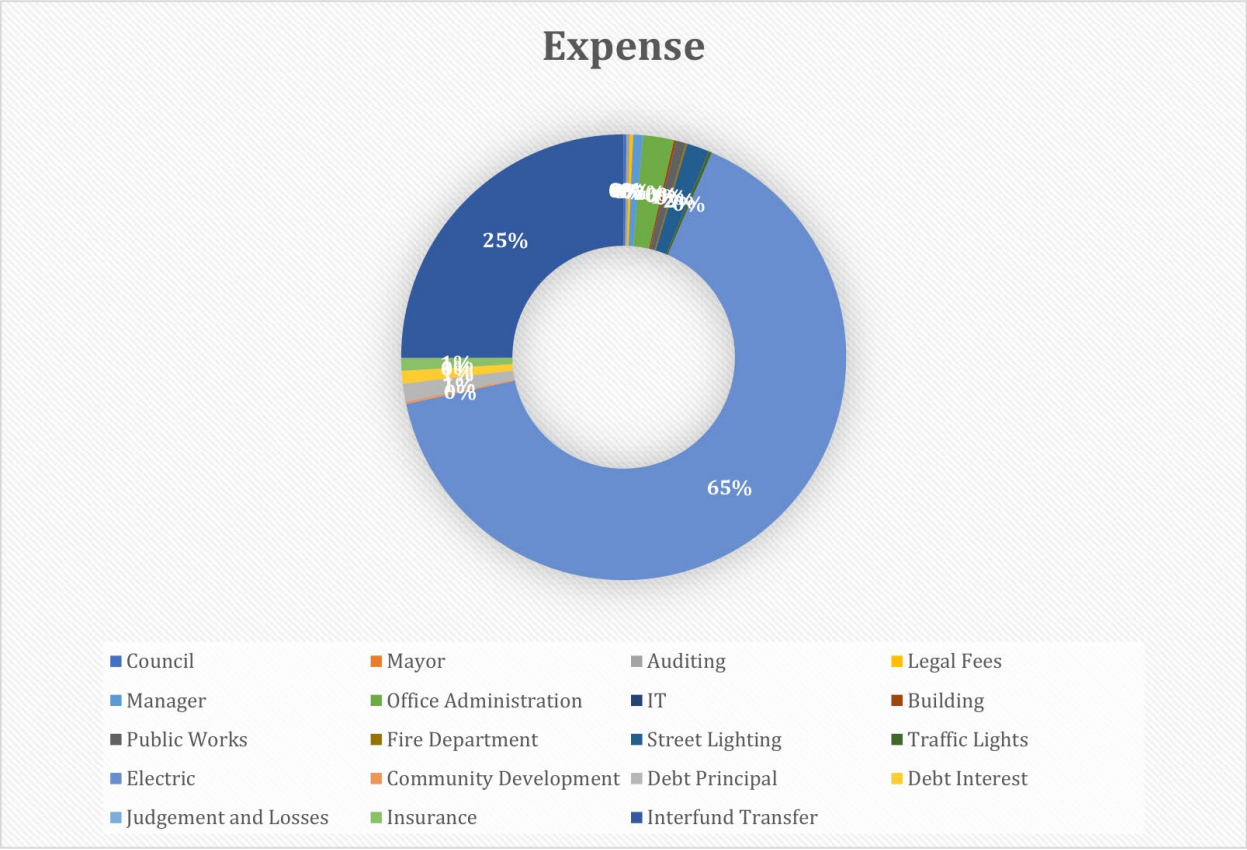
- Continued service at competitive municipal rates while managing major PJM capacity price increases
- Approved the transition toward an in-house IBEW Local 126 line crew in October 2026
- Launched live outage reporting and advanced AMI-based monitoring and customer communications
- Advanced electric service reliability work, including summer outage response, tree contact issues and industrial load planning
- Secured a $300,000 state grant for an electric bucket truck and continued electric system GIS and operating improvements
- Continued pole replacement, meter replacement and the transformer refurbishment program

2027 Program Objectives

- Establish the full two-person crew, a General Foreman and Journeyman Lineman
- Meet the Act 111 of 2026 worksite AED and CPR/AED-trained employee requirements by April 20, 2027
- Acquire the $300,000 grant-funded bucket truck and strengthen preventive maintenance and emergency restoration
- Implement the proposed approximately 5.2% retail adjustment (17.85 to 18.78 cents/kWh) and monitor PJM capacity exposure
- Manage the planned $312,757 rate-stabilization reserve draw during the staffing transition; on the budget basis the remaining gap is roughly $90,000 in 2028, with the fund back in surplus and the reserve rebuilding from 2029
- Continue engineering oversight of significant customer load additions and evaluation of long-term supply options
- Continue pole replacement (15 poles) and meter replacement

2027 Electric Fund Revenue vs. Expense: Revenue $5,987,679 (incl. $312,757 reserve draw) | Expense $5,987,679



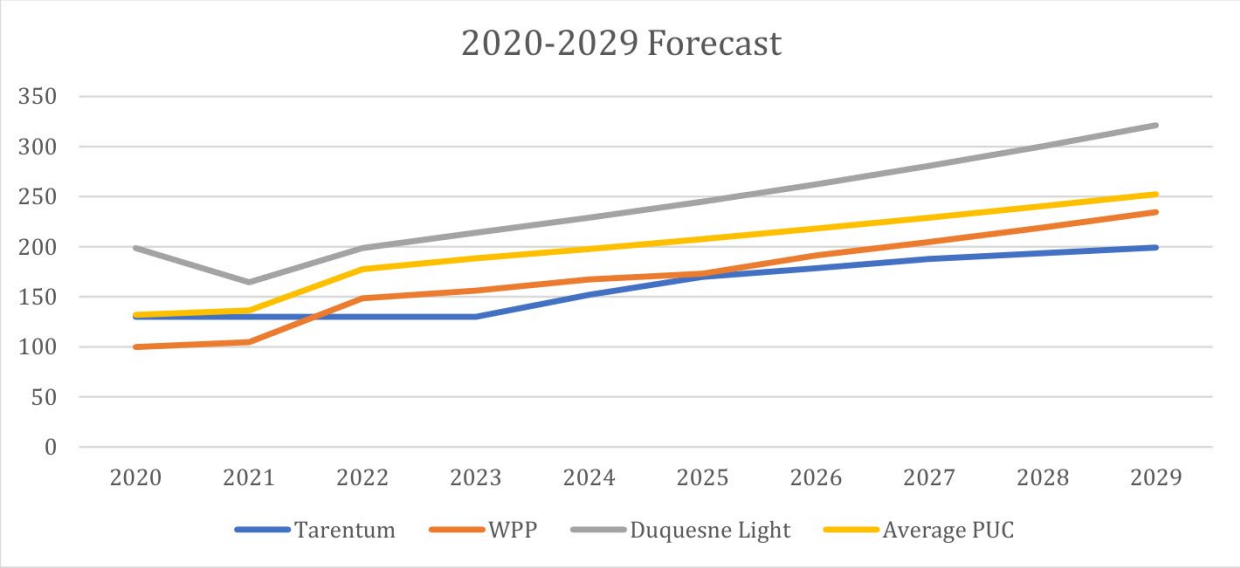


Electric 5-year cost forecasts:

The 2020-2030 electric forecast is based on historical PUC and PMEA data on energy prices across 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 7-year (2019-2026) percentage increase in prices.

- West Penn Power: 9.6%
- Duquesne Light: 8.1%
- Average PUC: 8.1%

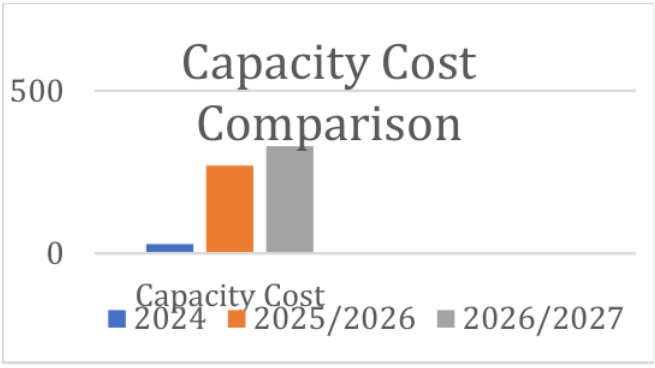


Rising Capacity Cost

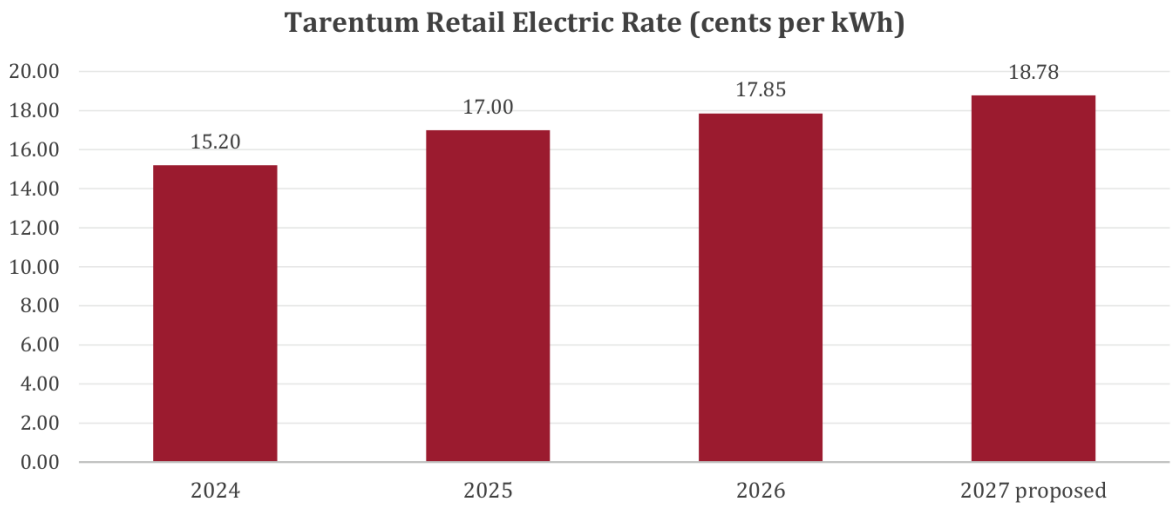
Because regional capacity costs continue to rise, the Borough strongly recommends continuing its long-term cost adjustment strategy, implemented in 2025. This measured approach, with annual adjustments of 3–5%, has helped stabilize prices for residents while avoiding sudden rate spikes.

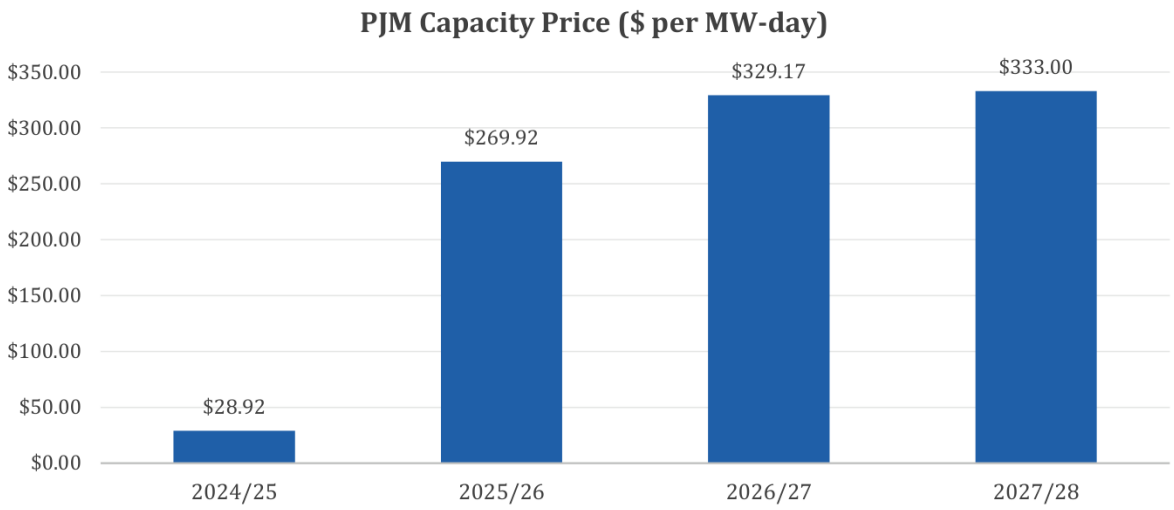
What are Capacity Costs?

Capacity costs ensure 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: $329.17/MW-day (auction cleared at the price cap).
- Capacity cost for 2027/2028: cleared at the price cap, approximately $333/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?
PJM Interconnection, the regional transmission organization managing the electric grid for Pennsylvania and several neighboring states, drives these increases. 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.

2027 Impact
For 2027, PJM capacity remains priced at the cap and the Borough's delivered power cost is projected at roughly $89 to $93 per MWh, against a Constellation energy price fixed at $54.60/MWh through 2029. The Borough will pass on an approximately 5.2% rate increase to customers under the 3–5% annual adjustment plan established in 2025, taking the total billed rate from 17.85 to 18.78 cents per kWh. AMP has also recommended that Tarentum subscribe to 1.0 MW of the Potomac Energy combined-cycle PPA (2027) and 1.5 MW of the Bright Mountain Solar PPA (2028), which would provide the Borough's first owned energy and capacity hedges; Council should evaluate both during 2027.

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.

- Left Blank Intentionally -

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: This program primarily procures chemicals and conducts chemical testing.

2026 Program Accomplishments

- Promoted new water leadership and consolidated treatment and distribution oversight under a single division
- Installed permanent flushing and advanced tank mixing, chemical feed relocation, pressure monitoring and leak detection to improve treatment and distribution performance
- Advanced the major tank, pump-house and mechanical modernization projects using external funding
- Completed the Tripak Boulevard main work and improved distribution connectivity, including planning and work on the Davidson/Cedar loop
- Adopted Resolution R26-12 in September, establishing a phased and more uniform long-term water rate structure

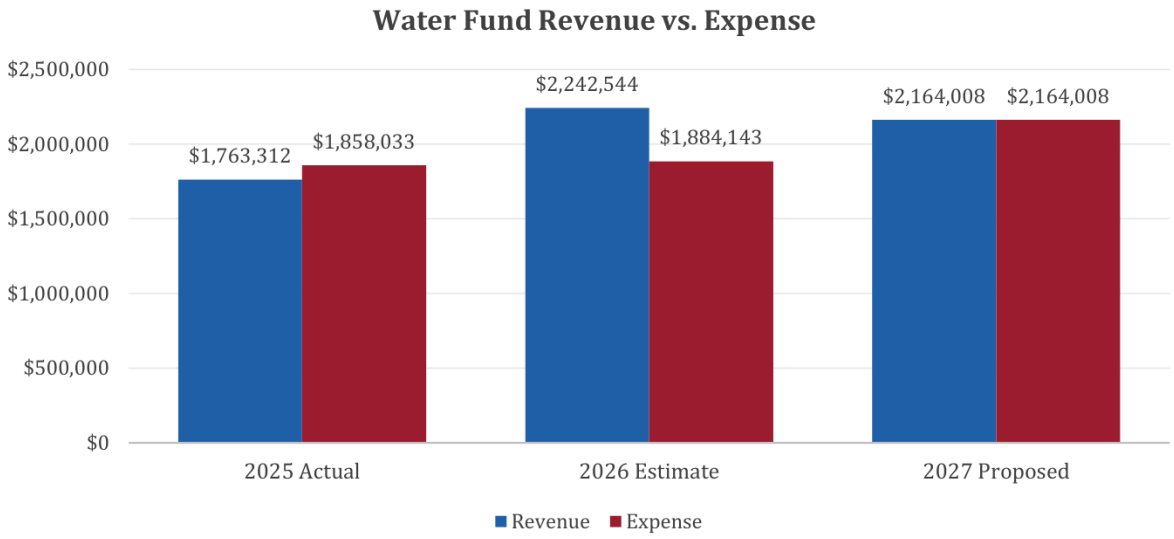
2027 Program Objectives

- Launch the approximately $385,000 Water Line Replacement Program targeting century-old infrastructure
- Advance the $463,000 grant-funded Davidson Street water line replacement
- Complete plant mechanical/electrical/pump-house improvements using the $300,000 grant and approximately $188,000 Borough match, plus $200,000 in federal water-system improvements
- Continue TTHM reduction, DEP compliance and distribution water quality

monitoring

- Maintain the 2027 residential 5/8-inch water rate freeze and implement the R26-12 phased changes for other meters and East Deer
- Set aside $100,000 for water system resilience and unexpected capital needs
- Physical inspection of service lines to verify the lead and copper service line inventory

2027 Water Fund Revenue vs. Expense: Revenue $2,164,008 | Expense $2,164,008 (incl. $385,300 Line Replacement Program and $100,000 unassigned reserve transfer)



List of Grants and Projects

Water Storage Tank Project (close-out)
One-million-gallon storage tank for capacity, redundancy and pressure stabilization. Construction funded in 2026 from Capital Reserve; the state reimbursement was received in November 2026 and returned to Capital Reserve.
Grant funding: $1,000,000 (state reimbursement, received 2026)
Borough share: $500,000 (paid in 2026)
Funding source: State grant / Capital Reserve

Davidson Street Water Line Replacement
Replacement of the Davidson Street water main, completing the Davidson/Cedar loop.
Estimated cost: $463,000
Borough match: none
Funding source: State grant (awarded)

Water Treatment Plant Mechanical Upgrades
Mechanical upgrades at the treatment plant, including equipment procurement and installation; engineers completing technical drawings.
Estimated cost: $488,000
Borough share: approximately $188,000 (Capital Reserve)
Funding source: COVID-19 Mechanical Water System Grant ($300,000) and Capital Reserve

Federal Water-System Improvements
Flexible federal appropriation for eligible water-system work, including raw water and select mechanical improvements; environmental review in progress.
Estimated cost: $200,000
Borough match: none
Funding source: Federal appropriation

Electric Utility Bucket Truck
Purchase of a bucket truck to support the in-house line crew.
Estimated cost: $300,000
Borough match: none
Funding source: Local Share Account (state)

ADA Curb Ramp Improvements
ADA-compliant curb ramp installations, carried from 2026 into 2027.
Estimated cost: $24,012
Borough match: minimal / in-kind
Funding source: CDBG through Allegheny County / COG

Water Line Replacement Program (Year One)
First year of a standing program to replace the oldest of roughly 13 miles of century-old

water main (about 1,500 feet in 2027), funded from Water Fund operating surplus and expanded as rate revenue and grants grow.
Estimated cost: $385,300 (2027, surplus-driven)
Borough share: 100%
Funding source: Water Fund operating resources (planned reinvestment)

Street Paving Program and Borough Bridge Repaving
2027 paving program (paving year in the every-other-year cycle) and repaving of the Borough-owned bridge, subject to PennDOT MS-329 approval.
Estimated cost: $250,000 paving; $75,000 bridge
Borough match: n/a
Funding source: Liquid Fuels Fund

Omnibus Demolition Project
The Borough's multi-year blight demolition program, which began in 2019.
Estimated cost: $100,000 (2027)
Borough share: 100%
Funding source: General Fund

Dreshar Stadium Demolition
Demolition of the former Dreshar Stadium structure.
Estimated cost: $40,000
Borough share: 100%
Funding source: Capital Reserve

Records Digitization and Conversion
Digitization of zoning, payroll and historical records with retention and backup processes.
Estimated cost: $50,000
Borough share: 100%
Funding source: Capital Reserve

2027 Budget Companion Document: Strategic Recommendations (Appendix A)

This document serves as the strategic companion to the **2027 Fiscal Budget**. It provides analysis and forward-looking recommendations to guide Council's decisions over the coming budget cycles.

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 $329.17/MW-day for 2026/27, with the 2027/28 auction again clearing at the price cap.

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 (approximately 5.2% for 2027) to spread the financial impact gradually across customer classes.**
- Keep the 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. With general fund expenses at $5.1 million in 2027, it is prudent to continue reducing dependence on electric surpluses. The 2027 budget takes the first step by recommending a 1.5-mill general tax increase, the first since 2004.

Recommended Strategies:

- Limit electric fund transfers to no more than 8–10% of total general fund revenue**s** by 2028.
- **Adopt the recommended 1.5-mill general increase for 2027** (total municipal rate 7.48 mills) and continue phased adjustments in subsequent years, timed to precede the court-ordered county reassessment, after which first-year millage changes will be limited by state anti-windfall rules.
- Explore non-tax revenue expansion**,** including shared-service reimbursements, grant administration fees, and right-of-way licensing.
- Complete the transition to an in-house two-person IBEW line crew in 2027; use the $500,000 Electric rate-stabilization reserve to carry the transition through 2027 and 2028, and rebuild it from 2029 with the 5% annual adjustments and a reduced General Fund transfer.

- Dedicate Water Fund operating surplus to the Water Line Replacement Program every year; hold the R26-12 phase-in schedule (2028 allowance reductions, 2029 base-rate restructure) so the program grows with revenue.

3. Personnel and Organizational Continuity

Following the unexpected losses of senior utility leadership in 2025, succession stability remains 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 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.
- Maintain the every-other-year paving cycle to minimize mobilization cost, with a multi-year paving and bridge plan on file as the documented purpose of the Liquid Fuels balance; use off years for line striping and curb painting and for addressing Borough-owned bridges in sequence.

5. Digital Efficiency and Records Management

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

Recommended Strategies:

- Begin the $50,000 records digitization and conversion project funded from Capital Reserve, prioritizing zoning, payroll, and historical records.
- 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:

- Continue to operationalize the Allegheny-Kiski EMS Authority in FY2027: staffing, executive leadership, interagency agreements and implementation of the readiness-fee structure approved after the October 2026 public hearing.
- 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

2027 will be a year of rebalancing: the first general tax adjustment in 22 years, a General Fund balanced without reserves, an approximately 5% electric adjustment under the stabilization plan, a $2.00 garbage rate correction, the first year of the water rate realignment and of a standing Water Line Replacement Program, and the move to an in-house, two-person IBEW line crew, all while PJM capacity remains priced at the cap. The Borough should focus on predictable rate management, operational redundancy, and digital modernization to keep Tarentum 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.

2027 Draft Budget (Appendix B)

		2023	2024	2025	2026 Estimated Actual	2027 Draft	2027 Category Totals	% Change 2026 Est → 2027 Draft
Fund: 01 - General								
Revenue								
Property Taxes								
01.301.100	Real Estate Taxes-Current	$480,628.77	$488,668.37	$498,587.03	$511,220.60	$651,153.25		27.4%
01.301.200	Real Estate Taxes-Prior Year's	$17,492.99	$21,145.05	$3,778.31	-	$10,604.09		
01.301.300	Real Estate Taxes-Delinquent	$35,000.00	$32,077.71	$110,907.36	$87,243.29	$99,075.33		13.6%
	Category subtotal						**$760,832.66**	
Sales Tax								
01.309.100	Sales Tax-Rad Allegeny County 1	$202,007.66	$179,810.04	$206,238.00	$192,361.68	$195,104.35		1.4%
	Category subtotal						**$195,104.35**	
Local Tax Enabling Act Taxes								
01.310.010	Per Capita Taxes-Current	$6,350.00	$5,833.80	$8,835.90	$8,367.73	$7,346.86		(12.2%)
01.310.020	Per Capita Taxes-Prior	$273.50	$220.00	$127.52	-	$155.26		
01.310.030	Per Capita Taxes-Delinquent	$550.00	$542.50	$322.50	$40.00	$363.75		809.4%
01.310.100	Real Estate Transfer Tax	$35,859.71	$44,324.81	$43,215.87	$49,764.15	$43,291.13		(13.0%)
01.310.210	Earned Income Tax-Current	$426,133.56	$356,152.23	$426,193.00	$399,972.84	$402,112.91		0.5%
01.310.510	LST Tax-Current	$55,000.00	$42,723.78	$38,109.60	$51,270.63	$46,776.00		(8.8%)
01.310.700	Mechanical Devices Taxes	$26,600.00	$28,300.00	$25,200.00	$44,733.33	$31,208.33		(30.2%)
	Category subtotal						**$531,254.24**	
Penalties and Interest								
01.319.010	Penalty And Interest Real Propert	$20,000.00	$19,956.88	$11,379.72	$1,932.36	$13,317.24		589.2%
01.319.100	Penalty And Interest Per Capita	$400.00	$149.50	$195.75	$66.00	$202.81		207.3%
	Category subtotal						**$13,520.05**	
Business Licenses and Permits								
01.321.350	Billboard Advertising Signs Permi	$1,500.00	$501.50	-	-	$2,000.00		
01.321.450	Business Priviledge Taxes	$4,029.90	$4,727.70	$4,358.20	($142.80)	$3,243.25		(2371.2%)
01.321.610	Soliciting Permit	$100.00	$300.00		-	$133.33		
01.321.620	Sign Permit	$50.00	$955.56	$817.43	$1,104.00	$731.75		(33.7%)

01.321.800	Cable Television Franchise	$61,380.00	$60,000.00	$60,732.62	$52,212.61	$58,581.31		12.2%
	Category subtotal						**$64,689.64**	
Non-Business Licenses and Permits								
01.322.400	Vacant Property Registration Fee	$2,500.00	$300.00	$2,150.00	$200.00	$1,287.50		543.8%
01.322.500	Street Opening Permit	$2,500.00	$14,886.05	$2,942.00	$708.67	$5,259.18		642.1%
01.322.600	Handicap Permits		$225.00	$112.50	-	$112.50		
01.322.900	Demolition Permit	$313.00	$209.00	$470.25	$278.67	$317.73		14.0%
01.322.700	Dumpster Permit		$490.00	$105.00	$1,400.00	$665.00		(52.5%)
01.332.830	Planning Commisson Fee		$1,700.00		-			
	Category subtotal						**$7,641.91**	
Fines								
01.331.100	Fines-Magistrate Office	$8,030.01	$8,376.69	$10,528.61	$12,642.09	$9,894.35		(21.7%)
01.331.101	Fines-County Clerk	$3,922.77	$3,787.24	$3,310.47	$2,525.33	$3,386.45		34.1%
01.331.102	Fines-Restitutions	$300.00	$610.01	$3,653.28	$5,687.03	$2,562.58		(54.9%)
01.331.130	Fine-Commenwealth of PA State	$1,794.43	$1,745.54	$1,492.19	$1,146.11	$1,544.57		34.8%
01.331.140	Parking Tickets	$250.00	$270.00	$120.00	$106.67	$186.67		75.0%
01.331.150	Quality of Life Tickets	$110.00	$280.00	$75.00	$133.33	$149.58		12.2%
	Category subtotal						**$17,724.20**	
Interest Earnings								
01.341.010	Interest Income	$75.00	$5,096.69	$5,013.96	$12,267.84	$5,613.37		(54.2%)
	Category subtotal						**$5,613.37**	
Rents and Royalities								
01.342.201	Leasing of Borough Property	$175.00	$501.00		-	$225.33		
01.342.500	Grass Cutting	-	-		-	-		
01.342.530	Tower Leases	$58,255.43	$58,960.32	$58,960.32	$48,092.92	$60,000.00		24.8%
	Category subtotal						**$60,225.33**	
State Shared Revenue								
01.355.010	Public Utility Realty Tax [PURTA]	$1,400.00	$1,215.94	$1,400.00	-	$1,003.99		
01.355.040	Alcoholic Beverage License	$2,000.00	-	$1,850.00	-	$962.50		
01.355.050	General Municipal Pension Syste	$198,148.20	$220,204.48	$273,292.42	$274,798.00	$275,000.00		0.1%
01.355.070	Foreign Fire Relief Insurance	$18,245.04	$18,550.73	$20,422.45	$20,064.10	$20,422.00		1.8%
01.355.090	Marcellus Shell Impact Fee	$2,890.00	-	$2,586.60	-	$2,586.00		

	Category subtotal						**$299,974.49**	
Intergovernmental Services								
01.358.100	Police Services Reimbursment (Taskforces)				$91,386.09	$20,000.00		(78.1%)
01.358.200	Contract for Police Services Bracl	$186,780.99	$398,656.39	$455,733.66	$615,641.05	$655,676.27		6.5%
01.358.300	Contract for Brackenridge Admini:	$14,954.52	$30,442.80	$31,901.36	$43,094.87	$45,897.34		6.5%
	DUI Task Force							
	Drug Task Force							
	Category subtotal						**$721,573.61**	
Payments in Lieu of Taxes								
01.359.100	Payments In Lieu of Taxes	$2,000.00	$7,838.41	$5,463.36	$4,455.71	$4,939.37		10.9%
	Category subtotal						**$4,939.37**	
General Government								
01.361.340	Public Hearing Fees	$850.00	$700.00	-	-	$387.50		
01.361.520	Sale of Zoning Ordinance	$15.00	-		-	-		
01.361.560	Copies of Municipal/Billing Recorc	$20.00	$141.75	$22.59	-	$46.09		
01.361.610	Real Estate Tax Liens	$430.00	$640.00	$240.00	$800.00	$527.50		(34.1%)
01.361.630	Tax Office Fee-to School District	$650.00	$647.50	-	-	$324.38		
01.361.700	Leins Letters	$5,355.00	$4,725.00	$4,792.50	$4,860.00	$4,933.13		1.5%
01.361.730	Copies of Accident Reports	$1,165.00	$1,755.00	$1,710.00	$2,140.00	$1,692.50		(20.9%)
	Category subtotal						**$7,911.09**	
Public Safety								
01.362.140	School Crossing Guards-Reimbur	$8,673.00	$8,374.84	$6,198.24	-	$5,811.52		
01.362.410	Building Permits	$2,500.00	$14,502.00	$6,039.75	$14,203.47	$9,311.30		(34.4%)
01.362.411	Pennsylvania UCC Fee	$25.00	-		-	$8.33		
01.362.420	Electrical Permit	$300.00	$3,385.00	$1,245.00	$7,040.00	$2,992.50		(57.5%)
01.362.450	Occupancy Permits	$20,550.00	$16,400.00	$20,767.50	$23,133.33	$20,212.71		(12.6%)
	Category subtotal						**$38,336.37**	
Highways and Streets								
01.363.220	Parking Permits	$12,895.02	$10,234.70	$10,155.00	$8,880.00	$10,541.18		18.7%
01.363.510	Penndot Summer/Winter Maintan	$18,280.00	-	$18,260.77	$38,774.28	$18,828.76		(51.4%)
01.363.530	Contracted Work Penn Dot		$17,217.24		-	$8,608.62		

	Category subtotal						**$37,978.56**	
Sanitation								
01.364.300	Solid Waste Collection/Recycling	$560,288.58	$666,954.56	$674,937.48	$686,914.69	$727,570.69		5.9%
01.364.900	Delinquent Fee	$4,000.00	$4,200.00	$32,820.00	$38,623.45	$33,000.00		(14.6%)
	Category subtotal						**$760,570.69**	
Recreational Revenues								
01.367.300	Special Events Commitee Procee	$4,000.00	$1,384.50	-	-	-		
	Category subtotal						**-**	
Other Operating Revenues								
01.372.520	NSF Fees	$3,000.00	$2,170.00	$2,992.50	$2,320.00	$2,620.63		13.0%
	Category subtotal						**$2,620.63**	
Special Assessments								
01.383.100	PLGIT_Credit Card Revenue Bon	$150.00			-	-		
	Category subtotal						**-**	
Donations								
01.387.000	Donations From Private Sources	-			-	-		
01.387.110	Donations to Police Department	-	$6,050.00	$200.00	$4,133.33	$2,595.83		(37.2%)
	Category subtotal						**$2,595.83**	
Misc Income								
01.389.100	Misc Income	$500.00	$556.24	$30,504.00	$80,061.77	$27,905.50		(65.1%)
01.389.200	AP Discounts	$100.00	$24.72	$26.40	$49.13	$50.06		1.9%
01.389.300	UB Writeoff Acct Balance	$100.00	($42,154.13)	($1,464.21)	$126.16	($2,000.00)		(1685.3%)
	Category subtotal						**$25,955.57**	
Proceeds of Fixed Assets								
01.391.100	Sale Of Fixed Assets	-			-			
01.391.200	Insurance Reimburstment For Fixed Assets		$28,326.47	$14,500.44	-	$14,275.64		
01.391.300	Insurance Reimbursement To Cu	-	$16,363.82	$2,077.22	$8,128.21	$6,642.31		(18.3%)
	Category subtotal						**$20,917.95**	
	Interfund Operating Transfers							
01.392.060	Transfer From Water Fund			-	-			
01.392.070	Transfer From Power Fund	$1,413,245.20	$1,474,704.80	$1,500,000.00	$1,500,000.00	$1,500,000.00		-
01.392.300	Transfer From Capital Reserves	-		$299,212.57	-	-		

	Category subtotal						**$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 Revenue				-			
Refunds of Prior Year Expenditures								
01.395.100	Prior Year Insurance Dividends				-			
01.395.110	Refund Of Prior Years Expenditures				-			
01.395.120	Bad Debt Recoveries				-	-		
Fund Balance								
01.399.000	Fund Balance Carried Forward				-	$0.00		
	Category subtotal						**$0.00**	
REVENUE TOTAL		**$3,935,092.28**	**$4,298,039.73**	**$4,945,819.97**	**$4,954,962.74**	**$5,079,979.89**	**$5,079,979.89**	**2.6%**

Fund 01

Expense

Council								
01.400.113	Council-Salaries	$4,375.00	$4,375.00	$4,374.72	$4,374.15	$4,374.72		0.0%
01.400.192	Council-FICA (Social Security)	$271.25	$271.25	$271.32	$150.73	$241.14		60.0%
01.400.193	Council-Medicare	$63.44	$63.44	$63.84	$35.47	$56.55		59.4%
01.400.241	Council-Supplies	$50.00	$78.19	-	$11.20	$34.85		211.1%
01.400.331	Council-Travel Expense	$150.00	$31.22	-	-	$45.30		
01.400.341	Council-Advertising	$650.00	$1,200.00	$1,470.57	$5,199.25	$2,129.96		(59.0%)
01.400.342	Council-Codification	$1,600.00	$1,600.00	$1,600.00	-	$1,200.00		
01.400.420	Council-Dues And Subscriptions	$4,100.00	$4,000.00	$61.52	$3,908.91	$3,017.61		(22.8%)
01.400.460	Council-Meetings And Conferenc	$1,000.00	$1,000.00	$1,125.00	$260.00	$846.25		225.5%
01.400.461	Council-Hotel for Conf/Classes	$700.00	$700.00	$549.45	-	$487.36		
	Category subtotal						**$12,433.73**	
Mayor								

01.401.112	Mayor-Salary	$625.00	$625.00	$624.96	$624.87	$624.96		0.0%
01.401.192	Mayor-FICA (Social Security)	$38.75	$38.75	$38.76	$38.73	$38.75		0.0%
01.401.193	Mayor-Medicare	$9.06	$9.06	$9.12	$9.05	$9.07		0.2%
01.401.420	Mayor-Dues And Subcriptions	$50.00	$50.00	$92.03	$45.65	$59.42		30.2%
01.401.460	Mayor-Meetings And Conference	$100.00	$100.00	-	-	$50.00		
	Category subtotal						**$782.20**	
Auditing/Financial								
01.402.311	Financial-Accounting And Auditing	$3,750.00	$4,048.69	$2,198.25	$8,269.49	$4,566.61		(44.8%)
01.402.319	NSF Charge from Bank	$250.00		$162.00	$160.00	$190.67		19.2%
01.402.390	Financial-Bank Service Fees	$6,314.12	$4,325.56	$53,198.43	$43,059.43	$6,000.00		(86.1%)
	Category subtotal						**$10,757.28**	
Tax Collector								
01.403.114	Tax Col-Commissions	$20,000.00	$19,047.56	$18,682.52	$21,650.29	$19,845.09		(8.3%)
01.403.192	Tax Collector-FICA (Social Securi	$1,240.00	$1,180.95	$1,158.32	$1,342.32	$1,230.40		(8.3%)
01.403.193	Tax Collector-Medicare	$290.00	$276.19	$271.06	$313.93	$287.80		(8.3%)
01.403.210	Tax Col-Office Supplies	$500.00	$715.49	$834.47	$162.93	$553.22		239.5%
01.403.321	Tax Office - Phone & Internet	$406.00	$455.29	$971.60	$1,785.91	$904.70		(49.3%)
01.403.325	Tax Col-Postage	$800.00	$913.78	$1,285.89	$1,273.03	$1,068.17		(16.1%)
01.403.342	Tax Col-Printing	$250.00	$18.33	$293.48	-	$140.45		
01.403.353	Tax Col-Bond	$250.00	$161.11	$145.00	$628.00	$296.03		(52.9%)
01.403.420	Tax Collector-dues and Subscript	$1,500.00	$953.43	$495.00	$1,602.27	$953.43		(40.5%)
01.403.430	Tax Collector-Lein Fees	-	-	-	-	-		
01.403.452	Tax Collector-Computer Maintena	$450.00	$272.73	$898.34	-	$272.73		
01.403.460	Tax Collector-Meeting and Confer	-	$580.71	-	-	$580.71		
01.403.750	Tax Collector Equipment/Comput	$1,500.00	$1,600.00	$1,200.00	-	$1,500.00		
	Category subtotal						**$27,632.73**	
Legal Fees								
01.404.310	Other Professional Legal Services		$5,000.00	-	$5,600.00	-		(100.0%)
01.404.314	Solicitor Legal Fees	$7,500.00	$2,500.00	$6,830.72	$9,660.67	$2,500.00		(74.1%)
	Category subtotal						**$2,500.00**	
Manager								
01.405.121	Manager-Salary	$29,666.67	$30,853.33	$32,327.93	$32,477.51	$32,477.51		0.0%

01.405.158	Manager-Life Insurance	$52.80	$51.11	$73.17	$52.80	$54.91		4.0%
01.405.160	Manager-Pension Retirement	$4,538.67	$4,538.67	$4,720.22	$3,767.04	$4,500.00		19.5%
01.405.152	Manager-Dental Insurance		$90.68	$102.06	$75.59	$78.61		4.0%
01.405.155	Manager-Vision Insurance		$18.00	$20.25	$15.00	$15.60		4.0%
01.405.192	Manager-FICA (Social Security)	$1,839.33	$1,659.89	$2,146.89	$2,713.07	$2,232.77		(17.7%)
01.405.193	Manager-Medicare	$430.17	$388.25	$483.26	$634.45	$487.50		(23.2%)
01.405.194	Manager-Unemployment Comp	$95.00	$161.10	$142.49	$126.67	$161.10		27.2%
01.405.195	Manager-Workers Compensation	$54.25	$37.96	$565.74	$696.88	$500.00		(28.3%)
01.405.324	Manager-Cell Phone		$120.00	$143.28	$318.48	$320.00		0.5%
01.405.331	Manager-Travel Expense	$150.00	$150.00	-	-	$75.00		
01.405.353	Manager-Bond	$165.33	$165.00	$236.00	$315.11	$250.00		(20.7%)
01.405.420	Manager-Dues And Subscription	$500.00	$500.00	$169.05	$172.63	$200.00		15.9%
01.405.460	Manager-Meeting And Conferenc	$500.00	$1,000.00	$392.00	$664.45	$1,000.00		50.5%
	Category subtotal						**$42,353.00**	
Office Administration								
01.406.122	Office-Salary	$19,598.80	$20,382.75		-	-		
01.406.123	Office-Salary Interim		$5,000.00		-	-		
01.406.140	Office-Wages	$18,699.20	$19,447.17	$68,702.16	$72,478.00	$75,377.12		4.0%
01.406.152	Office-Dental Insurance	$181.36	$204.03	$188.00	$90.67	$94.29		4.0%
01.406.155	Office-Vision Insurance	$36.00	$40.50	$37.50	$17.93	$18.65		4.0%
01.406.156	Office-Health Insurance	$9,253.00	$12,000.00	$11,658.32	$6,739.83	$7,076.82		5.0%
01.406.158	Office Life Insurance	$105.60	$119.80	$146.36	$158.40	$164.74		4.0%
01.406.160	Office-Pension Retirement	$9,077.34	$9,440.43	$11,405.44	$11,301.11	$10,530.87		(6.8%)
01.406.183	Office-Overtime	$250.00	$260.00	-	-	-		
01.406.191	Office-Uniform		$166.67	$291.67	$222.23	$200.00		(10.0%)
01.406.192	Office-FICA (Social Security)	$2,482.02	$2,581.30	$3,871.95	$4,369.09	$4,026.83		(7.8%)
01.406.193	Office-Medicare	$580.48	$603.70	$905.55	$1,021.71	$923.66		(9.6%)
01.406.194	Office-Unemployment Comp	$190.00	$197.60	$402.77	$379.96	$451.10		18.7%
01.406.195	Office-Workers Compensation	$67.81	$70.52	$1,697.00	$2,090.67	$1,476.39		(29.4%)
01.406.210	Office-Office Supplies	$666.67	$666.67	$960.69	$918.75	$803.19		(12.6%)
01.406.212	Office-Billing Forms	$500.00	$500.00	$576.51	$393.63	$492.53		25.1%
01.406.270	Office-Computer Software	$2,000.00	$2,000.00	$36,084.99	$39,453.33	$8,240.00		(79.1%)

01.406.321	Office-Phones & Internet	$1,550.00	$1,550.00	$2,000.00	$3,066.63	$2,000.00		(34.8%)
01.406.325	Office-Postage	$5,633.33	$5,633.33	$7,000.00	$8,281.27	$7,000.00		(15.5%)
01.406.331	Office-Travel	$50.00	$50.00	-	-	$25.00		
01.406.342	Office-Printing	$1,500.00	$1,500.00	$180.33	$1,670.80	$1,212.78		(27.4%)
01.406.384	Office-Copier Lease	$2,356.80	$2,500.00	$3,404.00	$2,969.99	$2,807.70		(5.5%)
01.406.387	Office-Postage Meter Rental	$1,960.00	$1,960.00	$1,469.28	$1,959.04	$1,837.08		(6.2%)
01.406.420	Office-Dues And Subsciption	$18,500.00	$18,500.00	$12,500.00	$3,598.93	$7,500.00		108.4%
01.406.452	Office-Computer Maintenance	$1,750.00	$1,750.00	$621.65	-	$750.00		
01.406.460	Office-Meetings And Conferences	$150.00	$1,000.00	$40.01	$89.63	$319.91		256.9%
01.406.750	Office-Equipment/Computers	$1,500.00	$3,000.00	$454.49	$1,983.68	$1,000.00		(49.6%)
	Category subtotal						**$134,328.67**	
Information Technology								
01.407.480	IT-Web Page	$100.00	-		-	$33.33		
	Category subtotal						**$33.33**	
Boro Building								
01.409.236	Building-Supplies	$500.00	$500.00	$620.95	$479.76	$525.18		9.5%
01.409.310	Building Cleaning Services	$1,734.00	$1,734.00	$1,724.99	$1,755.55	$1,737.13		(1.0%)
01.409.312	Building-Insurance Appraisal	$400.00	$400.00	-	-	$400.00		
01.409.361	Building-Electricity	$2,250.00	$2,250.00	$2,699.27	$1,624.31	$2,205.89		35.8%
01.409.362	Building-Natural Gas	$500.00	$500.00	$370.77	$402.97	$443.44		10.0%
01.409.364	Building-Sewer	$120.00	$120.00	$88.77	$109.81	$109.65		(0.2%)
01.409.373	Building-Repairs And Maintenanc	$1,200.00	$1,200.00	$366.86	$553.79	$1,000.00		80.6%
01.409.721	Building-Improvements	$3,000.00	$3,000.00	$3,306.55	-	$2,326.64		
01.409.750	Building - Machinery & Equipmen	$1,000.00	$1,000.00	-	-	$500.00		
01.409.760	Building -Furniture	$1,667.00	$1,667.00	$869.15	$422.23	$1,156.34		173.9%
	Category subtotal						**$10,404.27**	
Police								
01.410.122	Police-Police Chief Salary	$98,697.04	$102,644.92	$106,750.72	$111,831.47	$116,304.73		4.0%
01.410.140	Police-Patrolmen Salaries	$913,201.28	$949,729.33	$1,100,973.42	$1,174,839.89	$1,221,833.49		4.0%
01.410.151	Police-Widows Accidental Death I	$909.60	$800.64	$970.94	$789.52	$821.10		4.0%
01.410.152	Police-Dental Insurance	$12,418.90	$11,523.96	$13,210.95	$15,064.80	$15,667.39		4.0%
01.410.155	Police-Vision Insurance	$1,688.31	$1,606.68	$1,845.84	$1,972.32	$2,051.21		4.0%

01.410.156	Police-Health Insurance	$200,024.61	$210,000.00	$204,484.92	$247,605.51	$259,985.78	5.0%
01.410.158	Police-Life Insurance	$2,572.98	$5,662.80	$2,744.18	$6,098.40	$6,342.34	4.0%
01.410.160	Police-Pension/Retirement	$173,426.41	$180,363.47	$236,101.00	$242,561.00	$265,413.00	9.4%
01.410.174	Police-Training	$1,947.93	$2,000.00	$1,342.50	$2,804.33	$2,000.00	(28.7%)
01.410.179	Police-Longevity Pay	$4,010.77	$4,171.20	$4,171.20	-	-	
01.410.180	Police-Overtime Wages	$77,999.19	$81,119.16	$64,848.66	$82,612.43	$85,916.92	4.0%
01.410.183	Police-Task Force Wages (DUI, D	$15,600.69	$16,224.72	$32,522.13	$28,873.24	$30,028.17	4.0%
01.410.187	Police Holiday O/T	$49,704.36	$51,692.53	$55,000.00	$50,974.99	$53,013.99	4.0%
01.410.191	Police-Uniform Allowance	$16,250.00	$13,000.00	$14,868.18	$19,293.27	$14,000.00	(27.4%)
01.410.192	Police-FICA (Social Security)	$73,516.50	$76,457.16	$82,310.81	$89,196.44	$94,000.00	5.4%
01.410.193	Police-Medicare	$17,192.93	$17,880.65	$19,250.09	$20,860.45	$20,827.00	(0.2%)
01.410.194	Police-Unemployment Comp	$3,703.23	$3,851.36	$6,289.14	$5,700.04	$5,000.00	(12.3%)
01.410.195	Police-Workers Compensation	$54,949.88	$57,147.88	$33,095.40	$29,269.39	$34,500.00	17.9%
01.410.210	Police-Office Supplies	$779.19	$780.00	$543.27	$221.84	$500.00	125.4%
01.410.212	Police-Forms	$909.04	$910.00	$588.58	$130.00	$400.00	207.7%
01.410.229	Police-Meals	$259.73	-		-		
01.410.231	Police-Vehicle Fuel-Gas	$16,899.31	$20,000.00	$22,824.00	$26,463.44	$27,500.00	3.9%
01.410.236	Police-Building Supplies	$649.31	$650.00	$565.88	$879.40	$650.00	(26.1%)
01.410.239	Police-Ammos	$3,900.18	$2,000.00		$950.67	$1,000.00	5.2%
01.410.241	Police-Operating Supplies	$2,601.53	$2,600.00		$882.77	$2,000.00	126.6%
01.410.250	Police-Vehicle Maintenance	$16,899.31	$17,000.00	$10,675.55	$26,089.71	$17,500.00	(32.9%)
01.410.270	Police-Computer Software	$649.31	$675.00		-	$700.00	
01.410.321	Police-Phone & Internet	$3,851.37	$3,000.00	$5,559.15	$4,804.07	$5,000.00	4.1%
01.410.324	Police- Cellular	$734.64	$750.00	$1,168.85	$3,270.40	$3,300.00	0.9%
01.410.325	Police-Postage	$129.85	$130.00	$137.67	$58.12	$140.00	140.9%
01.410.327	Police-Radio Eqipment Maintenar	$2,601.53	$1,800.00		$1,008.72	$2,800.00	177.6%
01.410.331	Police-Travel Expense	$1,298.65	$1,300.00		$64.53	$700.00	984.7%
01.410.353	Police-Bond	-			-		
01.410.355	Police-Professional Liability	$875.52	$900.00	$1,732.13	$2,115.67	$1,800.00	(14.9%)
01.410.376	Police-Camera Repairs and Maint	$12,999.15	$13,000.00	$1,455.00	$6,832.00	$9,000.00	31.7%
01.410.384	Police-Copier Rental	$5,011.86	$5,086.00	$3,404.06	$5,500.69	$4,500.00	(18.2%)
01.410.420	Police-Dues/Annual Warranty/Sut	$12,739.42	$12,800.00	$13,937.48	$7,134.19	$6,000.00	(15.9%)

01.410.450	Police-Contracted Services	$2,211.94	-	$937.50	$713.33	$600.00		(15.9%)
01.410.452	Police-Computer Maintenance	$5,848.11	$6,000.00	$2,739.47	$73.32	$3,000.00		3991.7%
01.410.460	Police-Meetings And Conferences	$456.65	$500.00		-	$600.00		
01.410.740	Police-Vehicle Purchase	-			-	-		
01.410.750	Police-Equipment Purchase	$2,601.53	$2,600.00	$2,550.00	$4,654.81	$4,500.00		(3.3%)
01.410.751	Police - Tactical Equipment	$20,000.00			-			
01.410.751	Police - K9				-	$5,000.00		
	Category subtotal						**$2,324,895.12**	
Fire Departments								
01.411.231	Fire-Vehicle Fuel Eureka	$3,000.00	$3,500.00	$3,500.00	$3,500.00	$3,500.00		-
01.411.232	Fire-Vehicle Fuel Highlands	$3,000.00	$3,500.00	$3,500.00	$3,500.00	$3,500.00		-
01.411.233	Fire-Vehicle Fuel Summit	$3,000.00	$3,500.00	$3,500.00	$3,500.00	$3,500.00		-
01.411.250	Fire-Truck Repairs	$5,425.08	$12,000.00	$9,264.17	$14,045.11	$12,000.00		(14.6%)
01.411.351	Fire- Insurance Escrow Reimburs	-	-		-	-		
01.411.352	Fire-Vehicle Insurance	$5,224.00	$5,224.00	$3,980.55	$3,851.53	$4,570.02		18.7%
01.411.354	Fire-Workers Compensation	$10,926.00	$13,080.00	$18,186.00	$13,879.00	$16,100.00		16.0%
01.411.361	Fire-Electric		$7,272.33	$8,600.63	$6,891.92	$7,588.29		10.1%
01.411.355	Fire-Error And Ommissions Insura	$3,516.00	$3,566.00	$4,055.00	$4,421.33	$4,000.00		(9.5%)
01.411.373	Fire-Building Repairs	$29,932.27	$6,000.00	$89.21	$313.29	$5,000.00		1495.9%
01.411.540	Fire-Contribution Rellef Funds	$19,640.00	$19,640.00	$20,422.45	$20,064.10	$20,500.00		2.2%
01.411.541	Fire-Contributions-Eureka	$12,500.00	$17,000.00	$17,000.00	$17,000.00	$17,000.00		-
01.411.542	Fire-Contributions-Highland Hose	$12,500.00	$17,000.00	$17,000.00	$17,000.00	$17,000.00		-
01.411.543	Fire-Contributions-Summit Hose	$12,500.00	$17,000.00	$17,000.00	$17,000.00	$17,000.00		-
01.411.740	Fire-Vehicle Purchase	-			-	-		
	Category subtotal						**$131,258.31**	
Code Enforcement								
01.413.122	Code Enfo-Officer Salary	$61,404.72	$63,860.91	$74,000.00	$74,986.67	$77,986.13		4.0%
01.413.140	Code Enfo-Administrative Assist	$35,000.00	$35,000.00	-	-	-		
01.413.152	Code Enfo-Dental Insurance	$544.08	$272.04	$306.05	$272.04	$282.92		4.0%
01.413.155	Code Enfo-Vision Insurance	$108.00	$54.00	$60.75	$54.00	$56.16		4.0%
01.413.156	Code Enfo-Health Insurance	$36,078.00	$15,039.00	$19,503.86	$20,221.56	$21,232.64		5.0%
01.413.158	Code Enforcement Life Insurance	$316.80	$158.40	$219.51	$158.40	$164.74		4.0%

01.413.160	Code Enforcement-Pension	$13,616.00	$10,138.81	$11,405.44	$11,301.11	$10,895.37		(3.6%)
01.413.191	Code Enfo-Uniform Maintenance	$300.00	$500.00	$500.00	$400.00	$500.00		25.0%
01.413.192	Code-FICA (Social Security)	$5,977.10	$6,216.18	$4,548.14	$4,649.17	$4,729.07		1.7%
01.413.193	Code-Medicare	$1,397.87	$1,453.78	$1,063.77	$1,087.31	$1,106.32		1.7%
01.413.194	Code-Unemployment Comp	$570.00	$592.80	$463.43	$380.00	$616.51		62.2%
01.413.195	Code Enforcement-Worker Comp	$4,037.89	$4,199.41	$2,545.83	$2,090.67	$3,218.45		53.9%
01.413.210	Code Enforcement-Office Supplie	$300.00	$300.00	$158.31	-	$189.58		
01.413.212	Code Enforcement-Forms	$300.00	$300.00	$121.88	$328.33	$262.55		(20.0%)
01.413.213	Code Enforcement-Computer Sup	-	-		-	-		
01.413.229	Code-Meals	-	-		-	-		
01.413.231	Code Enforcement-Fuel	$1,500.00	$1,400.00	$1,242.84	$1,682.83	$1,456.42		(13.5%)
01.413.241	Code Enforcement-Operating Sup	$200.00	$65.08	$8.97	-	$68.51		
01.413.250	Code Enforcement-Vehicle Repai	$800.00	$443.12	$666.71	$1,505.41	$853.81		(43.3%)
01.413.260	Code Enfo-Small Tools	$100.00	$100.00	-	-	$50.00		
01.413.310	Code Enforcement-Professional S	$7,000.00	$12,000.00	$5,799.00	$7,141.11	$7,985.03		11.8%
01.413.321	Code Enfo-Phone & Internet	$624.00	$250.00	$1,843.00	$1,920.35	$1,159.34		(39.6%)
01.413.324	Code Enf- Cell Phone	$550.00	$550.00	$439.58	$474.96	$450.00		(5.3%)
01.413.325	Code Enforcement -Postage	$2,500.00	$1,500.00	$329.43	$378.47	$500.00		32.1%
01.413.329	Code Enf-Wireless Aircard	-	$205.83		-			
01.413.331	Code Enfo-Travel Expense	$500.00	$500.00	$500.00	-	$375.00		
01.413.342	Code Enfo-Printing	$150.00	$150.00	$150.00	-	$112.50		
01.413.420	Code Enfo-Dues And Subscriptio	$250.00	$1,900.00	$2,225.88	$2,164.72	$1,635.15		(24.5%)
01.413.452	Code Enforcement-Computer Mai	$500.00	$250.00	$658.34	-	$352.09		
01.413.460	Code Enfo-Meetings And Confera	$500.00	$500.00	$500.00	-	$375.00		
01.413.740	Code Enforcement-Vehicle	-	-		-	-		
01.413.750	Code Enforcement New Equipme	$300.00	$1,000.00	$400.00	$506.65	$551.66		8.9%
	Category subtotal						**$137,164.94**	
Zoning								
01.414.212	Zoning-Forms	$500.00	$138.93	$278.00	-	$229.23		
01.414.214	Zoning-Planning Mapping Design	$893.20	$2,000.00	-	$912.00	$951.30		4.3%
01.414.242	Zoning-Protective & Personal Saf	$1,000.00	-	$300.00	-	$325.00		
01.414.310	Zoning-Demolition	$52,942.92	$60,000.00	$29,583.67	$128,616.88	$100,000.00		(22.2%)

01.414.312	Zoning-Property & Redevelopmer	$50,000.00	$25,000.00	$3,228.54	$2,666.67	$25,000.00		837.5%
01.414.401	Zoning-Public Hearing Cost	$1,732.75	$3,500.00	-	$1,615.00	$1,711.94		6.0%
01.414.450	Zoning-Contracted Weed & Veget	-	-	-	-	**$40,000.00**		
	Category subtotal						**$168,217.47**	
Emergeny Management								
01.415.174	Emg Mgmt-Training		$1,500.00	$1,500.00	$1,736.64	$1,578.88		(9.1%)
01.415.191	Emg Mgmt-Uniforms		$250.00	$250.00	$666.67	$388.89		(41.7%)
01.415.245	Emg Mgmt-Supplies				-			
01.415.324	Emg Mgmt-Cell Phone		$506.10	$442.61	$469.63	$472.78		0.7%
01.415.327	Emg-Mgmt-Radio Equipment Repairs				-			
01.415.331	Emg Mgmt-Travel Expenses		$250.00	$250.00	-	$166.67		
01.415.420	Emg Mgmt-Dues & Subscriptions		$500.00	$500.00	$165.88	$388.63		134.3%
01.415.470	Emg Mgmt-Wages	$2,950.00	$7,500.00	$7,500.00	$7,500.00	$7,800.00		4.0%
01.415.750	Emg Mgmt-Tools		$100.00	$100.00	-	$66.67		
	Category subtotal						**$10,862.51**	
Pest Control								
01.416.316	Animal Control Fees	$2,500.00	$2,400.00	$2,145.00	$2,706.67	$2,437.92		(9.9%)
01.416.318	Pest Control Fees	$975.00	$975.00	$840.96	$1,280.48	$850.00		(33.6%)
	Category subtotal						**$3,287.92**	
Crossing Guards								
01.419.140	Crossing Guard-Wages	$13,860.00	$17,000.00	$9,730.50	$9,394.67	$9,770.45		4.0%
01.419.191	Crossing Gu-Uniforms	$50.00	$50.00	$50.00	-	$50.00		
01.419.192	Crossing Guard-FICA(Social Secu	$859.32	$878.32	$603.30	$582.47	$693.80		19.1%
01.419.193	Crossing Guard-Medicare	$200.97	$205.47	$141.12	$136.21	$162.29		19.1%
01.419.194	Crossing Guard-Unemployment C	$395.01	$502.10	$277.35	$267.73	$319.96		19.5%
01.419.195	Crossing Guard-Workers Comp	$1,332.40	$988.97	$2,545.83	$2,090.67	$2,927.20		40.0%
01.419.361	Crossing Guard-Electric	$650.00	$426.58		$266.67	$447.75		67.9%
	Category subtotal						**$14,371.45**	
Soldi Waste Fees								
01.427.365	Rubbish-Collection Expense	$587,566.80	$634,692.00	$674,937.48	$686,287.20	$710,395.20		3.5%
	Category subtotal						**$710,395.20**	

Public Works							
01.430.122	Streets-Dpw Salary	$24,012.91	$24,973.30	$26,579.61	$27,170.19	$28,256.99	4.0%
01.430.130	Streets-Part Time Wages	$21,000.00	$20,000.00	$13,567.50	-	-	
01.430.140	Streets-Wages	$340,142.40	$353,748.10	$342,332.09	$384,312.52	$359,685.02	(6.4%)
01.430.152	Streets-Dental Insurance	$1,722.92	$1,722.92	$1,774.80	$1,843.88	$1,917.64	4.0%
01.430.155	Streets-Vision Insurance	$342.00	$342.00	$352.29	$366.00	$380.64	4.0%
01.430.156	Streets-Health Insurance	$66,494.60	$80,438.88	$80,881.16	$102,128.89	$107,235.34	5.0%
01.430.158	Street Life Insurance	$1,003.20	$1,003.20	$1,536.74	$1,144.00	$1,189.76	4.0%
01.430.160	Street-Pension	$86,234.73	$89,684.12	$79,838.12	$90,448.89	$54,199.01	(40.1%)
01.430.174	Street-Training	$500.00	$1,000.00	$150.00	$213.33	$1,000.00	368.8%
01.430.183	Streets-Overtime	$9,821.28	$10,214.13	$14,143.22	$20,620.79	$21,445.62	4.0%
01.430.191	Streets-Uniform Allowance	$2,100.00	$3,166.66	$4,166.00	$6,222.23	$3,500.00	(43.8%)
01.430.192	Street-FICA (Social Security)	$24,519.55	$25,500.33	$24,974.15	$26,750.76	$26,520.35	(0.9%)
01.430.193	Street-Medicare	$5,734.41	$5,963.79	$5,840.87	$6,256.29	$6,024.38	(3.7%)
01.430.194	Street-Unemployment Comp	$1,805.00	$1,877.20	$3,090.80	$3,339.27	$1,952.29	(41.5%)
01.430.195	Streets-Workers Compensation	$25,434.29	$26,451.66	$18,669.42	$15,331.55	$27,509.73	79.4%
01.430.210	Streets-Office Supplies	$500.00	$193.48	$14.84	$582.73	$322.76	(44.6%)
01.430.229	Street-Meals	$200.00	$132.85		-	$110.95	
01.430.231	Streets-Fuel	$10,000.00	$10,603.95	$15,905.93	$18,006.59	$13,629.12	(24.3%)
01.430.236	Street-Building Supplies	$500.00	$969.85	$1,454.78	$1,579.29	$1,000.00	(36.7%)
01.430.245	Streets-Operating Supplies	$5,170.67	$6,756.76	$10,135.15	$3,192.09	$6,313.67	97.8%
01.430.250	Streets-Vehicle Repair	$16,703.15	$17,608.43	$26,412.65	$28,764.33	$22,372.14	(22.2%)
01.430.260	Streets-Small Tool/Equipment Re	$4,000.00	$108.55	$162.83	$2,210.09	$1,620.37	(26.7%)
01.430.270	Streets-Computer Software	$500.00	$176.67	$265.00	$158.05	$274.93	73.9%
01.430.309	Streets-Emergency Services	$10,000.00	$2,000.00		-	$11,111.90	
01.430.310	Street- Proffessional Fees	$3,500.00	$2,717.96	$1,555.88	-	$1,943.46	
01.430.313	Streets-Engineering	$500.00	$500.00	$12,703.13	$1,480.00	$3,840.74	159.5%
01.430.317	Streets-Permits	$100.00	$28.20		-	$42.73	
01.430.321	Streets-Phone & Internet	$2,304.00	$2,045.07	$2,416.61	$3,165.28	$2,482.74	(21.6%)
01.430.324	Street- Cell Phone	$480.00	$453.33	$681.24	$955.37	$642.49	(32.8%)
01.430.327	Street-Radio Equipment Maintena	$1,000.00	$208.33	-	$715.91	$481.06	(32.8%)
01.430.331	Street-Travel	$150.00	$63.68	-	-	$53.42	

01.430.341	Streets-Advertising	-	$600.00	-	-	$150.00		
01.430.361	Streets-Electric	$1,285.06	$1,351.41	$1,510.78	$1,214.36	$1,340.40		10.4%
01.430.362	Streets-Natural Gas	$1,888.95	$1,806.48	$1,821.69	$2,497.11	$2,003.56		(19.8%)
01.430.364	Street- Sewage	$174.00	$247.21	$178.85	$331.73	$232.95		(29.8%)
01.430.373	Streets-Building Repair And Main	$3,310.60	$5,831.94	$2,570.45	$2,012.45	$3,431.36		70.5%
01.430.374	Streets-Equipment Repairs/Maint	$1,000.00	$831.05	$673.39	$1,969.99	$1,118.61		(43.2%)
01.430.381	Streets-Rail Land Lease	$248.00	$409.11	$286.34	$181.33	$281.20		55.1%
01.430.420	Streets-Dues And Subscibption	$708.00	$2,583.48	$520.89	$413.29	$1,056.41		155.6%
01.430.452	Streets-Computer Maintenance	$500.00	$568.59	$658.34	-	$431.73		
01.430.460	Streets-Meeting And Conference	$750.00	$750.00	-	-	$750.00		
01.430.610	Street-General Construction Cost	-	$5,694.03	$69.33	-	$1,440.84		
01.430.721	Streets-Building Improvement	-	$5,060.51	$335.00	$1,593.84	$1,747.34		9.6%
01.430.740	Streets-Vehicle	-	-	-	-	-		
01.430.741	Street Equipment	$2,481.97	$2,404.32	$395.94	$399.59	$1,420.46		255.5%
01.430.750	Street-New Equipment & Power T	$4,422.60	$8,931.09	$593.00	-	$3,486.67		
	Category subtotal						**$725,950.76**	
Street Sweeper								
01.431.231	Street Sweeper-Fuel	$794.76	$1,140.67	$408.45	$561.59	$726.37		29.3%
01.431.374	Street Sweeper-Equipment Repai	$23,492.52	$8,727.06	$3,906.02	$902.43	$6,000.00		564.9%
01.431.741	Street Sweeper-Equipment Purch	-			-	-		
	Category subtotal						**$6,726.37**	
Snow Removal								
01.432.249	Snow-Salt And Deicing Materials	$21,235.53	$25,117.08	$26,780.24	$40,734.99	$25,000.00		(38.6%)
01.432.374	Snow-Equipment Repairs/Mainter	$800.00	$1,088.68	$7,334.47	$3,447.43	$1,000.00		(71.0%)
01.432.741	Snow-Machinery Purchase	$6,940.00	$11,000.00	-	$100.53	$4,510.13		4386.2%
	Category subtotal						**$30,510.13**	
Traffic Control Devices								
01.433.246	Traffic-Streets Signs	$4,583.20	$4,000.00	$3,428.18	$952.36	$3,240.94		240.3%
01.433.249	Traffic-Supplies & Paint	$587.26	$2,000.00	$207.65	$853.27	$1,500.00		75.8%
01.433.316	Traffic-Street Maintenance Servic	$370.99	$5,413.67	$955.50	-	$12,111.90		
	Category subtotal						**$16,852.84**	
Road Repairs								

01.438.245	Streets-Roads[RepairsPaving & S	$82,157.77	$16,656.26	$4,311.87	$7,510.16	$15,993.90		113.0%
01.438.313	Street- Repairs of Roads & Bridge	$1,000.00	$2,394.78	$7,168.50	-	$1,500.00		
	Category subtotal						**$17,493.90**	
Recreational Administration								
01.451.373	Recreational-Building Repair and	$2,000.00	$2,000.00	$123.49	$537.09	$1,500.00		179.3%
01.451.530	Recreation Board-Contribution	$9,000.00	$9,000.00	$9,000.00	$12,000.00	$9,750.00		(18.8%)
01.451.531	Special Events Committee-Contril	$4,500.00			-	-		
	Category subtotal						**$11,250.00**	
Recreational Construction								
01.452.310	Recrerational Construction-Profes	$1,500.00	$1,500.00	-	-	$750.00		
01.452.610	Recreational Construction-Project	$2,000.00	$2,000.00	-	-	$5,000.00		
01.452.720	Recreational-Playground/Pools R	$3,000.00	$2,000.00	$91.04	$3,192.97	$6,000.00		87.9%
	Category subtotal						**$11,750.00**	
Parks								
01.454.231	Park-Gasoline	$2,976.04	$2,692.39	$2,980.01	$3,519.37	$3,041.95		(13.6%)
01.454.241	Parks-Supplies	$2,873.72	$2,572.08	$3,858.11	$2,737.47	$3,010.34		10.0%
01.454.250	Parks-Vehicle Repairs	$373.19	$398.13	$597.19	$16,017.13	$400.00		(97.5%)
01.454.260	Parks-Mower&Yard Equip Repairs	$1,243.24	$908.16	$1,362.24	$807.52	$2,000.00		147.7%
01.454.313	Parks-Engineering	$669.00	$1,291.17	$1,936.76	-	$974.23		
01.454.361	Parks-Electric	$1,123.51	$1,124.85	$1,687.28	$798.43	$1,183.52		48.2%
01.454.366	Parks-Water	$29.32	$18.75	$28.13	-	$19.05		
01.454.374	Parks-Equipment Repairs/Mainter	$2,694.00	$5,044.73	$8,929.16	$1,781.11	$4,612.25		159.0%
01.454.386	Parks-Port A Johns	$2,280.00	$976.67	$1,465.00	-	$1,180.42		
01.454.741	Parks-Machinery Purchase	$8,700.00	$5,000.00	$7,500.00	-	$5,300.00		
01.454.750	Park-Small Equipment Purchase	$479.98	$1,951.17	$2,926.76	-	$3,000.00		
	Category subtotal						**$24,721.76**	
Celebrations								
01.457.247	Celebrations-Supplies	$3,857.99	$2,500.00	$2,600.00	-	$2,239.50		
	Category subtotal						**$2,239.50**	
Community Development								
01.461.221	Towns-Landscape Supplies	$12,485.76	$12,000.00	-	$4,302.64	$7,197.10		67.3%
01.461.310	Environmental Advisory Council S	$500.00	$500.00	-	-	$250.00		

01.461.312	Business Advisory Committee Se	$500.00	$500.00	-	-	$250.00		
01.463.610	CommunityDevelopment - Genera	$75,000.00	$21,685.08	-	-	$15,000.00		
01.466.248	Community Development-Revitali	$3,000.00	$3,000.00	-	-	$3,000.00		
01.466.310	Community Development - Sanitation		$5,000.00	-	-	$1,666.67		
01.466.312	Community Development - Planni	$12,000.00	$10,000.00	$7,220.25	$3,310.00	$7,500.00		126.6%
	Category subtotal						**$34,863.77**	
Debt Principal								
01.471.100	General Obligations Note Principa	$97,136.04	$99,000.00	$110,000.00	$74,551.74	$77,397.47		3.8%
	Category subtotal						**$77,397.47**	
Debt Interest								
01.472.101	Debt Interest	$57,605.42	$60,000.00	$79,498.04	$51,255.42	$55,935.86		9.1%
01.475.006	Fiscal Agent Fees	-			-	-	$55,935.86	
Judgements and Losses								
01.482.390	Early Withdrawal Penalty	-			-	-		
01.482.410	Judgements and Losses	-			-	-		
01.482.415	Bad Debt Expense	-	$372.00		-	-		
	Category subtotal						**-**	
Employee Benefits								
01.483.000	Pension Contributions	-			-	-		
01.483.318	Pension Plan Fees	$40.00	$40.00	$1,900.00	-	$2,000.00		
	Category subtotal						**$2,000.00**	
Insurance								
01.486.020	Insurance	$55,650.73	$57,846.10	$50,000.00	$37,508.88	$55,000.00		46.6%
	Category subtotal						**$55,000.00**	
Insurance Benefits								
01.487.156	Retiree Health Insurance	$12,532.50	$25,967.40	$3,000.00	$4,000.00	$4,200.00		5.0%
01.487.158	Retiree Life Insurance	$1,140.00	$1,042.80	$1,135.00	$1,248.00	$1,297.92		4.0%
01.487.315	Medical Deductible Reimburseme	$67,121.01	$64,089.36	$67,354.00	$115,216.97	$79,775.00	$85,272.92	(30.8%)

Other Unclassified Expenses								
01.489.900	Misc Expense	$100.00	$100.00	$100.00	$8,633.92	$2,233.48		(74.1%)
01.489.670	Unassigned Contingency		$100,000.00	$68,000.00	$58,300.55	$175,000.00		200.2%
	Category subtotal						**$177,233.48**	
Refunds								
01.491.001	Tax-Refunds	$5,645.90	$3,613.96		$49.23	$3,103.03		6203.6%
01.491.002	Tax-Refunds Act 77				-			
01.491.003	Refund Of Prior Year Expense				-			
	Category subtotal						**$3,103.03**	
Interfund Operating Transfer								
01.492.000	Fund Balance Reserve				$23,467.27	-		(100.0%)
01.492.300	Transfer to Capital Reserves	$307,674.26			-	-		
01.492.080	Transfer to Sewer Fund				-	-		
	Category subtotal						-	
Expense Total:		**$4,638,240.11**	**$4,455,319.46**	**$4,542,648.40**	**$4,882,897.41**	**$5,079,979.89**	**$5,079,979.89**	**10.6%**
	OVER or (SHORT)				**$72,065.33**	**-**	**($0.00)**	

Fund: 03 -Fire Protection Fund

Revenue

03.301.100	Real Estate Taxes for Fire-Current			$44,657.68	$67,107.45	$44,000.00		(34.4%)
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	$44,000.00		100.0%

Expense

03.411.541	Fire Tax Contributions-Eureka			$14,666.00	$22,500.00	$14,666.66		(34.8%)
03.411.542	Fire TaxContributions-Highland Hose			$14,666.00	$22,500.00	$14,666.67		(34.8%)
03.411.543	Fire Tax Contributions-Summit Hose			$14,666.00	$22,500.00	$14,666.67		(34.8%)
Expense Total:					$44,000.00	$44,000.00		100.0%
	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	-	$200,000.00		
04.351.070	Federal Grant-Recreational				
04.354.010	State Grant-General				
04.354.020	State Grant-Police				
04.354.030	State Grant-Street				
04.354.060	State Grant-Water	$2,300,000.00	$763,000.00		(66.8%)
04.354.070	State Grant-Recreational	-	-		
04.354.080	State Grant-Electric		$300,000.00		
04.357.010	County Grant-General	-	-		
04.357.020	County Grant-Police				
04.357.030	County Grant-Street		$24,012.00		
04.357.060	County Grant-Water	$500,000.00	-		(100.0%)
04.357.070	County Grant-Recreational				
01.392.060	Transfer From Water Fund For Match				
01.392.070	Transfer From Power Fund For Match	-			
04.392.300	Transfer From Capital Reserves For Match	$1,750,000.00	$188,000.00		(89.3%)
04.380.900	K9 Fund donations and balance	$8,000.00	$8,000.00		
Revenue Total:		**$4,648,000.00**	**$1,483,012.00**	**$1,483,012.00**	**100.0%**
Expense					
04.451.010	Federal Grant-General				
04.451.020	Federal Grant-Police				
04.451.030	Federal Grant-Street				
04.451.060	Federal Grant-Water		$200,000.00		

04.451.070	Federal Grant-Recreational							
04.454.010	State Grant-General							
04.454.020	State Grant-Police				-	-		
04.454.030	State Grant-Street							
04.454.060	State Grant-Water				$1,713,417.00	$763,000.00		(55.5%)
04.454.070	State Grant-Recreational				-	-		
04.454.080	State Grant-Electric					$300,000.00		
04.457.010	County Grant-General				-	-		
04.457.020	County Grant-Police							
04.457.030	County Grant-Street					$24,012.00		
04.457.060	County Grant-Water				$1,000,683.00	-		(100.0%)
04.457.070	County Grant-Recreational							
04.465.670	Grant Match Expenditure				-	$188,000.00		
04.492.300	Transfer to Capital Reserve Fund – grant reimbursement of 2026 tank project co				$1,000,000.00	-		
04.492.100	K9 Fund Expense				$6,999.51	$2,500.00		(64.3%)
04.492.100	K9 Fund Reserve				$6,999.51	$5,500.00		(21.4%)
Expense Total:					**$4,648,000.00**	**$1,483,012.00**	**$1,483,012.00**	**100.0%**
OVER or (SHORT)					**-**	**-**	**($1,483,012.00)**	

Fund: 05 - Recreation Board

Revenue

Interest Earnings								
05.341.010	Interest Income	$36.00	$57.32	$49.12	$49.07	$47.88		(2.4%)
	Category subtotal						**$47.88**	
Recreation								
05.367.130	Parks and Recreation Concessior	$3,000.00	$1,063.15	$2,902.00	$1,823.00	$2,197.04		20.5%
05.367.300	Contribution from General Fund	$9,000.00	$9,000.00	$9,000.00	$13,500.00	$9,000.00		(33.3%)
	Category subtotal						**$11,197.04**	
Donations								
05.387.100	Donation to Recreation Board		$5,518.33	$10,000.00	$6,780.00	$7,432.78		9.6%

	Category subtotal						**$7,432.78**	
Other Unclassified Operating Revenue								
05.389.100	Miscellaneous Income	$9,000.00	$9,161.54	$2,922.73	$3,146.90	$6,057.79		92.5%
	Category subtotal						**$6,057.79**	
Refund Prior Year Expenditures								
05.395.110	Refund of Prior Year Expense					-		
Revenue Total:		**$21,036.00**	**$24,800.34**	**$24,873.85**	**$25,298.96**	**$24,735.49**	**$24,735.49**	**(0.6%)**
Expense								
Administration								
05.451.247	Recreation-Supplies	$2,786.00	$5,850.55	$3,712.83	$2,626.43	$3,743.95		42.5%
05.451.249	Recreation-Food Sales Supplies	$1,200.00	$1,065.23	$1,119.83	$3,714.63	$1,774.92		(52.2%)
05.451.319	Recreation-Misc Expenses	$6,800.00	$6,560.88	$5,300.70	$15,083.36	$8,436.23		(44.1%)
05.451.325	Recreation Board- Postage	$250.00	$167.51	$182.04	$19.61	$154.79		689.5%
05.451.342	Recreation-Printing	$8,000.00	$10,559.59	$10,149.85	$8,737.11	$9,361.64		7.1%
05.451.373	Recreation-Snack Shack Improvements					-		
05.451.750	Recreation-Equipment Purchases	$2,000.00	$596.57	$277.73	$103.34	$744.41		620.4%
	Category subtotal						**$24,215.94**	
Ground and Facilities								
05.452.372	Recreation-Playground Improvements			-	-	$519.55		
	Category subtotal						**$519.55**	
Prior Year Expense								
05.491.003	Prior Year Expense					-		
Expense Total:		**$21,036.00**	**$24,800.34**	**$20,742.98**	**$30,284.46**	**$24,735.49**	**$24,735.49**	**(0.3%)**
	OVER or (SHORT)				**($4,985.51)**	**-**		
Fund: 06 - Water								
Revenue								
Interest Earnings								
06.341.010	Interest Income	$360.00	$435.72		$215.43	$337.05		56.5%
	Category subtotal						**$337.05**	
Reimbursements								
06.362.150	Water Wages Reimbursement	-			-	-		

Banking Fees								
06.372.520	NSF Fees	-	$35.00		-	$11.67		
	Category subtotal						**$11.67**	
Water System Revenues								
06.378.100	Metered Sales	$1,515,810.60	$1,724,563.00	$1,739,981.47	$2,219,649.77	$2,138,046.34		(3.7%)
06.378.300	Water Customer Service Fee [$3.	-			-	-		
06.378.560	Turn-On Fee	$150.00	$150.00	$130.00	-	$107.50		
06.378.900	Delinquent Fee	$15,945.00	$15,498.00	$14,060.00	$8,378.27	$13,470.32		60.8%
06.378.901	Meter Reading Uajsa	$6,983.53	$5,971.40	$6,295.20	$5,987.60	$6,309.43		5.4%
06.378.902	Water Tap In Fee				$2,580.00	$2,580.00		-
06.378.903	Meter-Svc Calls/Replacement Me	$380.00	$1,000.00	$2,200.00	$4,266.67	$1,961.67		(54.0%)
	Category subtotal						**$2,162,475.25**	
Misc Income								
06.389.100	Misc Income		$1,440.65	$645.00	$1,466.67	$1,184.11		(19.3%)
06.389.670	Previous Year Carryover		$100,000.00		-	-		
	Category subtotal						**$1,184.11**	
Proceeds Fixed Assets								
06.391.100	Sale Of Fixed Assets	$1,500.00		-	-	-		
06.391.200	Insurance Reimburstment For Fixed Assets		$4,146.92	-	-	-		
	Category subtotal						**-**	
Interfund Operating Transfer								
06.392.070	Transfer from Electric Fund	$268,567.25	$175,000.00	-	-	-		
	Category subtotal						**-**	
Proceeds Short Term Debt								
06.394.100	Tax Anticipation Note and Revenue				-	-		
06.392.040	Transfer from Grants Fund – state reimbursement of 2026 project costs					-		
Refund Prior Year Expenditures								
06.395.100	Insurance Dividends				-	-		
06.395.110	Refund of Prior Year Expenses				-	-		
06.395.120	Bad Debt Recoveries				-	-		
Revenue Total:		**$1,809,696.38**	**$2,028,240.70**	**$1,763,311.67**	**$2,242,544.40**	**$2,164,008.08**	**$2,164,008.08**	**6.3%**

Expense

Council								
06.400.113	Council -Salaries	$4,375.00	$4,375.00	$4,374.72	$4,374.92	$4,374.72		(0.0%)
06.400.192	Council-FICA (Social Security)	$271.25	$271.25	$271.32	$150.73	$241.14		60.0%
06.400.193	Council-Medicare	$63.44	$63.44	$63.84	$35.47	$56.55		59.4%
06.400.241	Council -Supplies	$50.00	$78.19	-	$11.20	$34.85		211.1%
06.400.331	Council- Travel Expense	$150.00	$31.22	-	-	$45.30		
06.400.341	Council -Advertising	$650.00	$1,200.00	$1,470.57	$5,199.23	$2,129.96		(59.0%)
06.400.342	Council -Codification	$1,600.00	$1,600.00	$1,600.00	-	$1,200.00		
06.400.420	Council -Dues & Subsciptions	$4,100.00	$4,000.00	$61.52	$3,589.32	$3,017.61		(15.9%)
06.400.460	Council -Meeting & Conferences	$1,000.00	$1,000.00	$1,125.00	$259.99	$846.25		225.5%
06.400.461	Council-Hotel for Conf/Classes	$700.00	$700.00	$549.45	-	$487.36		
	Category subtotal						**$12,433.73**	
Mayor								
06.401.112	Mayor -Salary	$625.00	$625.00	$624.96	$625.00	$624.96		(0.0%)
06.401.192	Mayor-FICA (Social Security)	$38.75	$38.75	$38.76	$38.76	$38.75		(0.0%)
06.401.193	Mayor-Medicare	$9.06	$9.06	$9.12	$9.09	$9.07		(0.2%)
06.401.420	Mayor -Dues & Conferences	$50.00	$50.00	$92.03	-	$59.42		
06.401.460	Mayor -Meeting & Conferences	$100.00	$100.00	-	-	$50.00		
	Category subtotal						**$782.20**	
Auditing/Financial								
06.402.311	Financial-Accounting And Auditin	$3,750.00	$4,048.29	$3,800.00	$8,269.49	$4,966.95		(39.9%)
06.402.390	Financil-Banking Service Fee	$6,314.12	$3,701.07	$46,689.92	$43,059.49	$8,611.90		(80.0%)
	Category subtotal						**$13,578.85**	
Legal Fees								
06.404.310	Other Professional Legal Services		-		-	-		
06.404.314	Solicitor Legal Fees	$7,500.00	$7,500.00	$5,300.00	$9,860.65	$7,540.16		(23.5%)
	Category subtotal						**$7,540.16**	
Manager								
06.405.121	Manager-Salary	$29,666.67	$30,853.33	$32,327.93	$32,477.12	$32,477.51		0.0%
06.405.158	Manager-Life Insurance	$52.80	$51.11	$73.17	$52.80	$54.91		4.0%
06.405.152	Manager-Dental Insurance		$90.68	$4,720.22	$75.57	$78.61		4.0%

06.405.155	Manager-Vision Insurance		$18.00	$102.06	$14.95	$15.60		4.4%
06.405.160	Manager-Pension	$4,538.67	$4,538.67	$20.25	$3,767.04	$4,500.00		19.5%
06.405.192	Manager-FICA (Social Security)	$1,839.34	$1,659.89	$2,146.89	$2,713.03	$2,232.77		(17.7%)
06.405.193	Manager-Medicare	$430.17	$388.25	$483.26	$634.41	$487.50		(23.2%)
06.405.194	Manager-Unemployment Comp	$166.67	$161.10	$142.49	$126.67	$161.10		27.2%
06.405.195	Manager-Workers Compensation	$34.75	$37.96	$565.74	$696.88	$500.00		(28.3%)
06.405.324	Manager-Cell Phone		$120.00	$143.28	$318.44	$320.00		0.5%
06.405.331	Manager-Travel Expense	$150.00	$150.00	-	-	$75.00		
06.405.353	Manager-Bond	$165.33	$165.00	$236.00	$315.11	$250.00		(20.7%)
06.405.420	Manager-Dues And Subscription	$500.00	$500.00	$169.05	$172.61	$200.00		15.9%
06.405.460	Manager-Meeting And Conferenc	$525.00	$500.00	$392.00	$664.44	$1,000.00		50.5%
	Category subtotal						**$42,353.00**	
Office Administration								
06.406.122	Office-Salary	$19,598.80	$20,382.75		-	-		
06.406.123	Office-Salary Interim		$5,000.00		-	-		
06.406.140	Office-Wages	$18,699.20	$19,447.17	$68,702.16	$72,479.44	$75,377.12		4.0%
06.406.152	Office-Dental Insurance	$181.36	$204.03	$188.00	$90.72	$94.29		3.9%
06.406.155	Office-Vision Insurance	$36.00	$40.50	$37.50	$18.04	$18.65		3.4%
06.406.156	Office-Health Insurance	$9,253.00	$12,000.00	$11,658.32	$6,739.80	$7,076.82		5.0%
06.406.158	Office Life Insurance	$105.60	$119.80	$146.36	$158.40	$164.74		4.0%
06.406.160	Office-Pension	$9,077.34	$9,440.43	$11,405.44	-	$10,530.87		
06.406.183	Office-Overtime	$250.00	$260.00	-	-	-		
06.406.191	Office-Uniform		$166.67	$291.67	$222.21	$200.00		(10.0%)
06.406.192	Office-FICA (Social Security)	$2,482.02	$2,581.30	$3,871.95	$4,369.13	$4,026.83		(7.8%)
06.406.193	Office-Medicare	$580.48	$603.70	$905.55	$1,021.87	$923.66		(9.6%)
06.406.194	Office-Unemployment Compensa	$190.00	$197.60	$268.51	$379.96	$451.10		18.7%
06.406.195	Office-Workers Compensation	$67.81	$70.52	$105.78	$2,090.67	$1,476.39		(29.4%)
06.406.210	Office-Office Supplies	$666.67	$666.67	$960.69	$918.77	$803.19		(12.6%)
06.406.212	Office-Billing Forms	$500.00	$500.00	$576.51	$393.63	$492.53		25.1%
06.406.270	Office-Computer Software	$2,000.00	$2,000.00	$36,084.99	$39,453.32	$8,240.00		(79.1%)
06.406.321	Office-Phones & Internet	$1,550.00	$1,550.00	$2,000.00	$3,066.24	$2,000.00		(34.8%)
06.406.325	Office-Postage	$5,633.33	$5,633.33	$7,000.00	$8,281.31	$7,000.00		(15.5%)

06.406.331	Office-Travel	$50.00	$50.00	-	-	$25.00		
06.406.342	Office-Printing	$1,500.00	$1,500.00	$180.33	$1,670.80	$1,212.78		(27.4%)
06.406.384	Office-Copier Lease	$2,356.80	$2,500.00	$3,404.00	$2,969.95	$2,807.70		(5.5%)
06.406.387	Office-Postage Meter Rental	$1,960.00	$1,960.00	$1,469.28	$1,959.04	$1,837.08		(6.2%)
06.406.420	Office-Dues And Subsciption	$18,500.00	$18,500.00	$12,500.00	$3,370.67	$7,500.00		122.5%
06.406.452	Office-Computer Maintenance	$1,750.00	$1,750.00	$621.65	-	$750.00		
06.406.460	Office-Meetings And Conferences	$150.00	$150.00	$40.01	$15,157.76	$319.91		(97.9%)
06.406.750	Office-Equipment/Computer Purcl	$1,500.00	$1,500.00	$454.49	$1,983.68	$1,000.00		(49.6%)
	Category subtotal						**$134,328.67**	
Information Technology								
06.407.480	IT-Web Page	$100.00	-		-	$33.33		
	Category subtotal						**$33.33**	
Boro Building								
06.409.236	Building-Supplies	$500.00	$500.00		$479.73	$525.18		9.5%
06.409.310	Building Cleaning Services	$1,734.00	$1,734.00		$1,755.55	$1,737.13		(1.0%)
06.409.312	Building-Insurance Appraisal	$400.00	$400.00		-	$400.00		
06.409.361	Building-Electricity	$2,250.00	$2,250.00		$1,623.84	$2,205.89		35.8%
06.409.362	Building-Natural Gas	$500.00	$500.00		$402.89	$443.44		10.1%
06.409.364	Building-Sewer	$120.00	$120.00		$109.75	$109.65		(0.1%)
06.409.373	Building-Repairs And Maintenanc	$1,200.00	$1,200.00		$553.76	$1,000.00		80.6%
06.409.721	Building-Improvemnts	$3,000.00	$3,000.00		-	$2,326.64		
06.409.750	Building-Machinery & Equipment	$1,000.00	$1,000.00		-	$500.00		
06.409.760	Building-Furniture	$1,667.00	$1,667.00		$422.21	$1,156.34		173.9%
	Category subtotal						**$10,404.27**	
Public Works								
06.430.122	Streets - Director Salary	$24,012.91	$24,973.43	$26,579.61	$27,160.77	$28,256.99		4.0%
06.430.152	Streets - Dental Insurance	$90.68	$90.68	$90.68	$90.65	$94.28		4.0%
06.430.155	Streets - Vision Insurance	$18.00	$18.00	$18.00	$18.00	$18.72		4.0%
06.430.156	Streets - Health Insurance	$6,167.56	$7,109.88	$6,025.22	$5,700.64	$5,985.67		5.0%
06.430.158	Streets - Life Insurance	$52.80	$52.80	$52.80	$52.80	$54.91		4.0%
06.430.160	Streets - Pension/Retirement	$4,538.67	$4,720.22	$4,629.44	-	$3,947.76		
06.430.191	Streets - Uniform Allowance	$100.00	$166.67	$166.97	$222.21	$166.67		(25.0%)

06.430.192	Streets - FICA (Social Security)	$1,488.80	$1,548.35	$1,518.58	$1,676.17	$1,579.32		(5.8%)
06.430.193	Streets - Medicare	$348.19	$362.12	$355.15	$391.99	$369.36		(5.8%)
06.430.194	Streets - Unemployment Compen	$95.00	$98.80	$114.05	$126.68	$128.00		1.0%
06.430.195	Streets - Workers Compensation	$1,156.11	$1,202.35	$1,010.28	$696.88	$880.00		26.3%
	Category subtotal						**$41,481.68**	
Distribution								
06.448.122	Distrib-Wages Department Head	$60,235.76	$62,645.19	$65,151.00	$59,257.31	$61,627.60		4.0%
06.448.152	Distribution-Dental Insurance	$544.08	$272.04	$362.00	$272.04	$282.92		4.0%
06.448.155	Distribution-Vision Insurance	$108.00	$54.00	$72.00	$54.00	$56.16		4.0%
06.448.156	Distribution-Health Insurance	$32,720.40	$21,329.64	$24,000.00	$24,878.88	$26,122.82		5.0%
06.448.158	Distribution-Life Insurance	$316.80	$158.40	$215.00	$158.40	$164.74		4.0%
06.448.160	Distribution-Pension	$27,232.00	$28,321.28	$28,000.00	$11,301.11	$8,609.93		(23.8%)
06.448.174	Distribution-Training	-	-		-	-		
06.448.183	Distribution-Overtime	$4,029.65	$4,190.84	$5,518.35	$10,455.09	$10,873.30		4.0%
06.448.191	Distribution-Uniform Allowance	$600.00	$500.00	$500.00	$666.67	$500.00		(25.0%)
06.448.192	Distribution-FICA (Social Security	$3,902.02	$4,058.10	$4,220.42	$4,322.15	$4,389.24		1.6%
06.448.193	Distribution-Medicare	$912.57	$949.07	$987.04	$1,010.83	$1,026.52		1.6%
06.448.194	Distribution-Unemployment Comp	$285.00	$296.40	$570.00	$385.19	$637.00		65.4%
06.448.195	Distribution-Workers Compensati	$4,078.57	$4,241.71	$3,030.86	$2,090.67	$2,630.00		25.8%
06.448.210	Distribution -Office Supplies	$300.00	$300.00	$400.00	-	$250.00		
06.448.229	Distribution-Meals	$100.00	$100.00	$100.00	-	$100.00		
06.448.231	Distribribution-Vehicle Fuel	$3,766.74	$4,500.00	$3,315.60	$2,405.49	$4,000.00		66.3%
06.448.236	Distribution-Building Supplies	-	-		-	-		
06.448.241	Distribution-Operating Supplies	$1,683.03	$1,849.03	$2,123.77	$3,403.51	$2,264.83		(33.5%)
06.448.250	Distribribution-Vehicle Repair	$71.71	$1,200.00	$1,616.00	-	$721.93		
06.448.260	Distribution-Small Tools And Equi	-	$3,703.60	$295.00	$846.43	$1,211.26		43.1%
06.448.310	Distribution Professional Services	$14,356.03	$6,000.00	$6,960.00	$7,560.00	$8,719.01		15.3%
06.448.313	Distribution-Engineering	$2,327.90	$2,427.13	$110.00	$24,542.20	$7,351.81		(70.0%)
06.448.317	Distribution-Street Opening	$100.00	$100.00	$21.29	-	$55.32		
06.448.324	Distribution- Cell Phone	$480.00	$480.00	$480.00	$587.28	$506.82		(13.7%)
06.448.327	Distribution-Radio Equipment Mai	-	-		-	-		
06.448.329	Distribution-Wireless Aircards	$1,008.00	$1,008.00	$1,000.00	$853.65	$1,050.00		23.0%

06.448.331	Distribution-Travel Expense	$500.00	$500.00	$158.30	$124.88	$320.80		156.9%
06.448.341	Distribution Advertising	$500.00	$500.00	-	-	$250.00		
06.448.361	Distribution-Electric	$1,285.00	$1,285.00	$1,150.77	$1,214.33	$1,233.78		1.6%
06.448.362	Distribribution-Natural Gas	$1,115.78	$1,115.78	$1,321.96	$1,489.73	$1,260.81		(15.4%)
06.448.363	Distribution-Fire Hydrants	$10,604.71	$10,000.00	$17,755.00	$7,790.11	$12,000.00		54.0%
06.448.364	Distribution-Sewage	$113.00	$113.00	$113.00	-	$113.00		
06.448.366	Water Tank Improvements	$5,000.00	$5,000.00		-	-		
06.448.371	Distribution-Ground Maintnenanc	$30,000.00	$67,030.21	$4,736.31	$37,421.64	$34,797.04		(7.0%)
06.448.372	Distribution-Water Line Maintenar	$20,123.45	$50,000.00	$30,934.10	$15,648.60	$20,000.00		27.8%
06.448.374	Distrib-Repairs To Equipment	$1,000.00	$1,000.00	$635.94	$776.93	$853.22		9.8%
06.448.375	Repair-Replace Water Meter Sup	$30,000.00	$30,000.00	$22,179.50	$20,023.40	$25,550.73		27.6%
06.448.384	Distribution-Equipment Rental				-	-		
06.448.420	Distrib-Dues And Subscriptions	$1,025.00	$1,025.00	$19,952.61	$19,386.32	$1,100.00		(94.3%)
06.448.460	Distrib-Meetings And Conferance	$500.00	$500.00	-	$1,088.00	$522.00		(52.0%)
06.448.720	Distribution-Water Valve Project	$5,000.00	$5,000.00	-	$8,716.75	$10,000.00		14.7%
06.448.722	Distribution-Water Line Replacem	-	-	-	-	**$385,300.50**		
06.448.721	Distribution-Metering System Upg	$4,363.00	$5,000.00	$5,900.00	-			
06.448.740	Distribution-Vehicle				$62.19	$62.19		-
06.448.741	Distribution-Tools & Equipment P	$6,000.00	$6,000.00	$13,492.00	$11,753.33	$11,134.00		(5.3%)
06.448.750	Distribution--Small Tools & Euip F	$1,000.00	$1,000.00		$304.16			(100.0%)
	Category subtotal						**$647,649.26**	
Water Plant								
06.449.122	Plant-Wages Department Head	$71,144.32	$73,990.09	$68,000.00	$51,076.72	$86,320.00		69.0%
06.449.140	Plant-Wages Employees	$280,430.80	$291,648.03	$246,000.00	$240,610.65	$250,000.00		3.9%
06.449.152	Plant-Dental Insurance	$1,360.20	$1,360.20	$1,450.80	$1,209.07	$1,257.43		4.0%
06.449.155	Plant-Vision Insurance	$270.00	$270.00	$288.00	$240.00	$249.60		4.0%
06.449.156	Plant-Health Insurance	$80,580.00	$77,332.80	$81,972.77	$66,864.52	$70,207.75		5.0%
06.449.158	Plant-Life Insurance	$792.00	$792.00	$792.00	$704.00	$732.16		4.0%
06.449.160	Plant-Pension	$68,080.00	$70,803.20	$73,635.33	$45,224.44	$42,348.58		(6.4%)
06.449.174	Plant-Training	$400.00	$416.00	$1,585.00	$1,125.33	$1,500.00		33.3%
06.449.183	Plant-Overtime	$56,947.96	$45,000.00	$38,000.00	$37,983.45	$39,502.79		4.0%
06.449.191	Plant-Uniform Allowance	$1,500.00	$2,500.00	$2,500.00	$3,333.33	$2,500.00		(25.0%)

06.449.192	Plant-FICA (Social Security)	$23,603.10	$24,547.22	$23,070.00	$20,400.01	$23,992.80	17.6%
06.449.193	Plant-Medicare	$5,520.08	$5,740.88	$5,970.52	$4,770.97	$6,209.34	30.1%
06.449.194	Plant-Unemployment Comp	$1,425.00	$1,482.00	$1,541.28	$1,894.83	$1,729.00	(8.8%)
06.449.195	Plant-Workers Compensation	$21,877.82	$22,752.93	$15,153.60	$8,362.67	$10,000.00	19.6%
06.449.210	Plant-Office Supplies	$500.00	$500.00	$374.11	$657.31	$500.00	(23.9%)
06.449.221	Plant-Chemicals	$93,825.48	$110,000.00	$99,091.22	$93,513.61	$100,000.00	6.9%
06.449.229	Plant-Meals	$450.00	$450.00	$300.00	$396.73	$399.18	0.6%
06.449.231	Plant-Fuel	$450.00	$450.00	$311.30	$638.69	$462.50	(27.6%)
06.449.236	Plant-Operating Supplies	$4,000.00	$4,000.00	$3,378.62	$2,638.53	$3,504.29	32.8%
06.449.245	Plant-Supplies	$500.00	$500.00	$1,018.43	$2,665.48	$1,000.00	(62.5%)
06.449.250	Plant-Vehicle Repairs	$1,200.00	-	$148.00	$213.43	$390.36	82.9%
06.449.260	Plant-Small Tools And Equipment	-	-		-	-	
06.449.310	Plant Professional Services	$1,000.00	$1,000.00	$5,672.00	$500.00	$2,043.00	308.6%
06.449.313	Plant-Engineering	-	-	$25,257.00	$48,244.24	$20,000.00	(58.5%)
06.449.316	Plant-Laboratory Testing	$13,324.63	$13,500.00	$13,500.00	$17,986.51	$15,000.00	(16.6%)
06.449.321	Plant-Phone & Internet	$3,560.30	$2,800.00	$4,805.00	$7,245.25	$3,500.00	(51.7%)
06.449.324	Plant- Cell Phone	$504.00	$504.00	$4,805.00	$763.01	$5,000.00	555.3%
06.449.325	Plant-Postage	$25.00	$25.00	$160.67	$0.99	$52.91	5262.9%
06.449.327	Plant-Radio Equipment Maintenance				-	-	
06.449.331	Plant-Travel Expense	$600.00	$600.00	$182.00	$160.80	$385.70	139.9%
06.449.341	Plant-Advertising	$733.39	$733.39	-	$1,083.40	$637.55	(41.2%)
06.449.361	Plant-Electricity	$103,986.48	$142,414.36	$122,576.00	$145,941.12	$128,729.49	(11.8%)
06.449.362	Plant-Natural Gas	$5,425.71	$5,726.46	$6,000.00	$6,686.31	$5,959.62	(10.9%)
06.449.364	Plant-Sewer	$12,016.00	$10,895.70	$10,388.46	$12,286.69	$11,396.71	(7.2%)
06.449.370	Plant-Intake Dredging	$140,000.00	$220,000.00	$67,158.00	-	-	
06.449.373	Plant-Building Repairs And Maint	$1,772.69	$5,000.00	$10,087.97	$5,338.03	$9,000.00	68.6%
06.449.374	Plant-Equipment Repairs/Maint	$15,154.59	-	$64,992.87	$197,094.67	$40,000.00	(79.7%)
06.449.384	Plant-Equipment Rental				$2,375.15	$2,375.15	-
06.449.420	Plant-Dues Subscription Member	$18,500.00	$18,500.00	$18,500.00	$18,846.40	$18,586.60	(1.4%)
06.449.452	Plant-Computer Maintenance	$1,000.00	$1,000.00	$2,691.85	$83.48	$1,422.30	1603.8%
06.449.460	Plant-Meeting/Training/Testing/C	$2,200.00	$2,200.00	$1,890.84	$1,042.08	$1,833.23	75.9%
06.449.720	Plant-Improvemnts		$10,000.00	$16.15	-	$10,000.00	

06.449.470	Plant- Vehicle		$24,866.40	-	-	-		
06.449.741	Plant-New Equipment	$22,155.04	$10,000.00	$16,864.56	$40,829.83	$18,000.00		(55.9%)
06.449.800	Plant-Depreciation Expense				-	-		
06.449.850	Plant-Amortization Expense				-	-		
	Category subtotal						**$936,728.03**	
Debt Principal								
06.471.000	Debt Principal	$97,136.04	$116,563.25	$110,000.00	$74,551.74	$77,397.47		3.8%
	Category subtotal						**$77,397.47**	
Debt Interest								
06.472.101	Debt Interest	$57,605.42	$69,126.50	$79,498.04	$51,255.42	$55,935.86		9.1%
06.475.006	Fiscal Agent Fees				-	-		
	Category subtotal						**$55,935.86**	
Judgements and Losses								
06.482.410	Judgement and Losses				-	-		
06.482.415	Bad Debt Expence				-	-		
Insurance								
06.486.020	Insurance	$55,647.49	$48,265.64	$50,000.00	$38,808.88	$55,000.00		41.7%
	Category subtotal						**$55,000.00**	
Other Unclassified Expenses								
06.489.900	Misc Expense				-	$861.57		
06.489.915	East Deer 5% Discount	$23,824.11	$27,500.00		$21,851.33	$27,500.00		25.9%
	Category subtotal						**$28,361.57**	
Refunds								
06.491.003	Refund to Prior Year Expense				-	-		
Interfund Operating Transfer								
06.492.010	Operating Transfer to General Fund				-	-		
06.492.080	Operating Transfer to Sewer Fund		-		-	-		
06.492.060	Transfer to Capital Reserve – Wa	-	-	-	-	**$100,000.00**		
Expense Total:		**$1,786,910.00**	**$2,029,623.53**	**$1,858,032.71**	**$1,884,142.71**	**$2,164,008.08**	**$2,164,008.08**	**14.1%**
	OVER or (SHORT)		($1,382.83)		$358,401.69	-		

Fund: 07 - Electric

Revenue

Interest Earnings								
07.341.010	Interest Income	-			-	-		
07.342.403	Pole Attachment Rental	$20,473.20	$22,176.00	$20,473.00	$27,297.60	$22,604.95		(17.2%)
	Category subtotal						**$22,604.95**	
Electric System Revenues								
07.372.400	Metered Sales	$385,246.59	$4,453,371.90	$5,195,554.50	$5,244,048.95	$5,516,739.49		5.2%
07.372.450	Replacement Meter Sales		-		-	-		
07.372.520	NSF Fees				-	-		
07.372.560	Turn-On Fees	$25,165.00	$21,840.00	$23,640.00	$18,346.67	$22,247.92		21.3%
07.372.600	Electrical Upgrade Cost to Cust	$145,660.60			$18,210.08			(100.0%)
07.372.900	Delinquent Fee	$15,945.00	$8,406.05	$14,060.00	$27,614.67	$16,506.43		(40.2%)
	Category subtotal						**$5,555,493.84**	
Misc Income								
07.380.100	Sales Tax Discount	$265.00	$300.00		$300.00	$288.33		(3.9%)
07.389.100	Miscellanceous Income				$96,535.73	$96,535.73		-
07.389.670	Prior Year Carryover		$25,000.00		-			
	Category subtotal						**$96,824.07**	
Proceeds Fixed Assets								
07.391.100	Sale Of Fixed Assets				-	-		
07.391.200	Insurance Reimburstment For Fix	$12,176.69			-			
Proceeds Short Term Debt								
07.394.100	Tax and Revenue Antication Note				-	-		
Refund Prior Year Expenditures								
07.395.100	Insurance Dividends				-	-		
07.395.110	Refund of Prior Year Expense				-	-		
07.395.120	Bad Debt Recovery				-	-		
Fund Balance								
07.399.000	Fund Balance Carried Forward				-	$312,756.54		

	Category subtotal						**$312,756.54**	
Revenue Total:		**$604,932.08**	**$4,531,093.95**	**$5,253,727.50**	**$5,432,353.69**	**$5,987,679.40**	**$5,987,679.40**	**24.3%**
Expense								
Council								
07.400.113	Council -Salaries	$4,375.00	$4,375.00	$4,374.72	$4,375.93	$4,374.72		(0.0%)
07.400.192	Council-FICA (Social Security)	$271.25	$271.25	$271.32	$150.73	$241.14		60.0%
07.400.193	Council-Medicare	$63.44	$63.44	$63.84	$35.00	$56.55		61.6%
07.400.241	Council -Supplies	$50.00	$78.19	-	$11.17	$34.85		211.9%
07.400.331	Council-Travel Expense	$150.00	$31.22	-	-	$45.30		
07.400.341	Council -Advertising	$650.00	$1,200.00	$1,470.57	$5,199.33	$2,129.96		(59.0%)
07.400.342	Council -Codification	$1,600.00	$1,600.00	$1,600.00	-	$1,200.00		
07.400.420	Council -Dues & Subscriptions	$4,100.00	$4,000.00	$61.52	$3,589.35	$3,017.61		(15.9%)
07.400.460	Council -Meeting & Conference	$1,000.00	$1,000.00	$1,125.00	$260.01	$846.25		225.5%
07.400.461	Council-Hotel for Conf/Classes	$700.00	$700.00	$549.45	-	$487.36		
	Category subtotal						**$12,433.73**	
Mayor								
07.401.112	Mayor -Salary	$625.00	$625.00	$624.96	$625.13	$624.96		(0.0%)
07.401.192	Mayor-FICA (Social Security)	$38.75	$38.75	$38.76	$38.76	$38.75		(0.0%)
07.401.193	Mayor-Medicare	$9.06	$9.06	$9.12	$9.04	$9.07		0.4%
07.401.420	Mayor -Dues & Subscriptions	$50.00	$50.00	$92.03	-	$59.42		
07.401.460	Mayor -Meeting & Conferences	$100.00	$100.00	-	-	$50.00		
	Category subtotal						**$782.20**	
Auditing/Financial								
07.402.311	Financial-Accounting And Auditing	$3,750.00		$3,800.00	$8,269.52	$5,273.17		(36.2%)
07.402.390	Financial-Bank Service Fees	$6,314.12		$46,689.92	$43,059.63	$8,611.93		(80.0%)
	Category subtotal						**$13,885.10**	
Legal Fees								
07.404.310	Other Professional Legal Services		$20,000.00	-	-	$6,666.67		
07.404.314	Solicitor Legal Fees	$7,500.00	$7,500.00	$5,354.53	$9,660.68	$7,500.00		(22.4%)
	Category subtotal						**$14,166.67**	
Manager								
07.405.121	Manager-Salary	$29,666.67	$30,853.33	$32,327.93	$32,487.51	$32,477.51		(0.0%)

07.405.152	Manager-Dental Insurance		$90.68	$73.17	$75.55	$78.61		4.1%
07.405.155	Manager-Vision Insurance		$18.00	$4,720.22	$15.04	$15.60		3.7%
07.405.158	Manager-Life Insurance	$52.80	$51.11	$102.06	$52.80	$54.91		4.0%
07.405.160	Manager-Pension	$4,538.67	$4,538.67	$20.25	$3,767.04	$4,500.00		19.5%
07.405.192	Manager-FICA (Social Security)	$1,839.33	$1,659.89	$2,146.89	$2,713.75	$2,232.77		(17.7%)
07.405.193	Manager-Medicare	$430.17	$388.25	$483.26	$634.80	$487.50		(23.2%)
07.405.194	Manager-Unemployment Comp	$95.00	$161.10	$142.49	$126.67	$161.10		27.2%
07.405.195	Manager-Worker Compensation	$34.75	$37.96	$565.74	$696.88	$500.00		(28.3%)
07.405.324	Manager-Cell Phone		$120.00	$143.28	$318.47	$320.00		0.5%
07.405.331	Manager-Travel Expense	$150.00	$150.00	-	-	$75.00		
07.405.353	Manager-Bond	$165.33	$165.00	$236.00	$315.12	$250.00		(20.7%)
07.405.420	Manager-Dues And Subscription	$500.00	$500.00	$169.05	$172.52	$200.00		15.9%
07.405.460	Manager-Meeting And Conferenc	$525.00	$500.00	$392.00	$664.44	$1,000.00		50.5%
	Category subtotal						**$42,353.00**	
Office Administration								
07.406.122	Office-Salary	$19,598.80	$20,382.75		-	-		
07.406.123	Office-Salary Interim		$5,000.00		-	-		
07.406.140	Office-Wages	$18,699.20	$19,447.17	$68,702.16	$72,501.56	$75,377.12		4.0%
07.406.152	Office-Dental Insurance	$181.36	$204.03	$188.00	$90.65	$94.29		4.0%
07.406.155	Office-Vision Insurance	$36.00	$40.50	$37.50	$18.03	$18.65		3.5%
07.406.156	Office-Health Insurance	$9,253.00	$12,000.00	$11,658.32	$6,741.93	$7,076.82		5.0%
07.406.158	Office Life Insurance	$105.60	$119.80	$146.36	$158.40	$164.74		4.0%
07.406.160	Office-Pension	$9,077.34	$9,440.43	$11,405.44	-	$10,530.87		
07.406.183	Office-Overtime	$250.00	$260.00	-	-	-		
07.406.191	Office-Uniform		$166.67	$291.67	$222.23	$200.00		(10.0%)
07.406.192	Office-FICA (Social Security)	$2,482.02	$2,581.30	$3,871.95	$4,370.57	$4,026.83		(7.9%)
07.406.193	Office-Medicare	$580.48	$603.70	$905.55	$1,022.20	$923.66		(9.6%)
07.406.194	Office-Unemployment Comp	$190.00	$197.60	$268.51	$380.08	$451.10		18.7%
07.406.195	Office-Workers Compensation	$67.81	$70.52	$105.78	$2,090.67	$1,476.39		(29.4%)
07.406.210	Office-Office Supplies	$666.67	$666.67	$960.69	$918.79	$803.19		(12.6%)
07.406.212	Office-Billing Forms	$500.00	$500.00	$576.51	$393.61	$492.53		25.1%
07.406.270	Office-Computer Software	$2,000.00	$2,000.00	$36,084.99	$39,453.35	$8,240.00		(79.1%)

07.406.321	Office-Phone & Internet	$1,550.00	$1,550.00	$2,000.00	$3,066.47	$2,000.00		(34.8%)
07.406.325	Office-Postage	$5,633.33	$5,633.33	$7,000.00	$8,411.88	$7,000.00		(16.8%)
07.406.331	Office-Travel	$50.00	$50.00	-	-	$25.00		
07.406.342	Office-Printing	$1,500.00	$1,500.00	$180.33	$1,670.79	$1,212.78		(27.4%)
07.406.384	Office-Copier Lease	$2,356.80	$2,500.00	$3,404.00	$2,969.91	$2,807.70		(5.5%)
07.406.387	Off-Postage Meter Rental	$1,960.00	$1,960.00	$1,469.28	$1,959.04	$1,837.08		(6.2%)
07.406.420	Office-Dues And Subsciption	$18,500.00	$18,500.00	$12,500.00	$3,370.68	$7,500.00		122.5%
07.406.452	Office-Computer Maintenance	$1,750.00	$1,750.00	$621.65	-	$750.00		
07.406.460	Office-Meetings And Conferences	$150.00	$150.00	$40.01	$15,157.77	$319.91		(97.9%)
07.406.750	Office-Equipment/Computer Purcl	$1,471.50	$1,500.00	$454.49	$1,983.69	$1,000.00		(49.6%)
	Category subtotal						**$134,328.67**	
Information Technology								
07.407.480	IT-Web Page	$100.00	-		-	$33.33		
	Category subtotal						**$33.33**	
Boro Building								
07.409.236	Building-Supplies	$500.00	$500.00	$850.99	$479.75	$525.18		9.5%
07.409.310	Building Cleaning Services	$1,734.00	$1,734.00	$1,761.68	$1,755.57	$1,737.13		(1.1%)
07.409.312	Building-Insurance Appraisal	$400.00	$400.00	-	-	$400.00		
07.409.361	Building-Electricity	$2,250.00	$2,250.00	$2,639.85	$1,623.84	$2,205.89		35.8%
07.409.362	Building-Natural Gas	$500.00	$500.00	$414.07	$402.93	$443.44		10.1%
07.409.364	Building-Sewer	$120.00	$120.00	$120.00	$109.75	$109.65		(0.1%)
07.409.373	Building-Repairs And Maintenanc	$4,838.10	$1,200.00	$191.87	$569.75	$1,000.00		75.5%
07.409.721	Building-Improvement	$4,330.50	$3,000.00	$2,458.29	-	$2,326.64		
07.409.750	Building-Machinery & Equipment	$1,000.00	$1,000.00	-	-	$500.00		
07.409.760	Building-Furniture	$1,667.00	$1,667.00	-	$422.23	$1,156.34		173.9%
	Category subtotal						**$10,404.27**	
Public Works								
07.430.122	Streets - Director Salary	$24,012.91	$24,973.43	$26,579.61	$27,161.31	$28,256.99		4.0%
07.430.152	Streets - Dental Insurance	$90.68	$90.68	$90.68	$90.65	$94.28		4.0%
07.430.155	Streets - Vision Insurance	$18.00	$18.00	$18.00	$18.00	$18.72		4.0%
07.430.156	Streets - Health Insurance	$6,167.56	$7,109.88	$6,025.22	$5,700.59	$5,985.62		5.0%
07.430.158	Streets - Life Insurance	$52.80	$52.80	$52.80	$52.80	$54.91		4.0%

07.430.160	Streets - Pension/Retirement	$4,538.67	$4,720.22	$4,629.44	-	$3,947.76		
07.430.191	Streets - Uniform Allowance	$100.00	$166.67	$166.97	$222.23	$166.67		(25.0%)
07.430.192	Streets - FICA (Social Security)	$1,488.80	$1,548.35	$1,518.58	$1,676.01	$1,579.32		(5.8%)
07.430.193	Streets - Medicare	$348.19	$362.12	$355.15	$391.89	$369.36		(5.7%)
07.430.194	Streets - Unemployment Compen	$95.00	$98.80	$114.05	$126.61	$128.00		1.1%
07.430.195	Streets - Workers Compensation	$1,156.11	$1,202.35	$1,010.28	$696.88	$880.00		26.3%
	Category subtotal						**$41,481.63**	
	Fire Department							
07.411.361	Fire Dept - Electric		$10,500.00	$10,500.00	-	$7,000.00		
	Category subtotal						**$7,000.00**	
Traffic Lighting								
07.433.241	Traffic Light Supplies	$250.00	$250.00	$250.00	-	$187.50		
07.433.317	Traffic Light Maintenance	$47,440.58	$12,681.00	$1,683.00	$346.67	$12,000.00		3361.5%
07.433.361	Traffic Light Electric	$1,858.04	$1,952.00	$2,422.48	$1,475.71	$2,500.00		69.4%
	Category subtotal						**$14,687.50**	
Street Lighting								
07.434.241	Street Light Supplies	$500.00	$500.00	$231.89	-	$307.97		
07.434.317	Street Light Maintinence	$10,822.24	$2,960.00	$1,683.00	$1,588.00	$4,263.31		168.5%
07.434.361	Street Lights Electric	$88,188.07	$88,154.80	$92,483.63	$56,315.64	$93,000.00		65.1%
07.434.740	Street Light Loan	-			-	-		
07.434.750	Street Light New Equipment	-			-	-		
	Category subtotal						**$97,571.28**	
Electirc								
07.442.231	Electric-Vehicle Fuel	$1,763.00	$1,763.00	$1,048.35	$1,733.00	$1,576.84		(9.0%)
07.442.236	Electric-Building Supplies	$100.00	$100.00	$2,225.00	$226.64	$662.91		192.5%
07.442.245	Electric-Operating Supplies	$43,458.11	$42,791.00	$36,178.22	$33,372.59	$38,949.98		16.7%
07.442.249	Electric-Misc Supplies	-	-		-	-		
07.442.250	Electric-Vehicle Repairs	$14,000.00	$14,000.00	$5,251.00	$5,258.87	$9,627.47		83.1%
07.442.260	Electric-Small Tools And Equipme	$1,334.00	$1,334.00	$266.24	$478.64	$853.22		78.3%

07.442.310	Professional Services	$190,260.25	$170,000.00	$252,045.53	$318,193.33	$25,000.00		(92.1%)
07.442.313	Electric-Engineering	-	-	$1,275.00	-	$5,000.00		
07.442.317	Electric-Emgergency Maint Labor	$39,195.50	$28,000.00	$30,797.00	$53,845.00	$30,000.00		(44.3%)
07.442.121	Electric-General Foreman (Linem	-	-	-	-	**$193,566.40**		
07.442.192	Electric-General Foreman Social	-	-	-	-	$12,001.12		
07.442.193	Electric-General Foreman Medica	-	-	-	-	$2,806.71		
07.442.157	Electric-General Foreman IBEW E	-	-	-	-	**$83,260.37**		
07.442.122	Electric-Journeyman Lineman Sal	-	-	-	-	**$133,536.00**		
07.442.196	Electric-Journeyman Lineman So	-	-	-	-	$8,279.23		
07.442.197	Electric-Journeyman Lineman Me	-	-	-	-	$1,936.27		
07.442.159	Electric-Journeyman Lineman IBE	-	-	-	-	**$75,849.12**		
07.442.329	Electric-Wireless Aircards	$480.00	$480.00	$642.99	$955.43	$650.00		(32.0%)
07.442.361	Electric-Electric	$1,379.00	$1,379.00	$1,171.02	$1,077.83	$1,251.71		16.1%
07.442.362	Electric-Natural Gas	$1,329.00	$1,329.00	$1,715.22	$1,127.09	$1,329.00		17.9%
07.442.372	Electric-Repairs To System	$100,000.00	$75,000.00	$75,005.14	$25,854.61	$79,500.00		207.5%
07.442.373	Electric-Building Repair And Main	$1,633.40	$1,633.40	$1,226.99	$1,628.84	$1,530.66		(6.0%)
07.442.374	Electric-Equipment Repairs/Maint				-	-		
07.442.375	Repair-Replace Electric Meter Su	$20,000.00	$20,000.00	$10,000.00	-	$20,000.00		
07.442.376	Electric-Repair-Replace Pole,Trar	$17,900.00	$17,900.00	$13,804.00	$1,630.00	$30,447.65		1768.0%
07.442.384	Electric-Machinery Rentals	$12,000.00	$6,000.00	-	-	$4,500.00		
07.442.432	Electric-Tree Trimming			$8,900.00	$13,733.33	$13,750.00	New	0.1%
07.442.420	Electric-Dues Subscription And M	$14,000.00	$30,000.00	$22,777.23	$38,768.04	$30,000.00		(22.6%)
07.442.452	Electric-Computer Maintenance	$500.00	$500.00	$333.33	-	$333.33		
07.442.462	Electric-Street Opening	$100.00	$100.00	$16.17	-	$54.04		
07.442.510	Electric-Dollar Energy Fund	$5,000.00	$5,000.00	$5,000.00	-	$3,750.00		
07.442.720	Electric-System Up Grades Major	$53,223.98	$35,000.00	-	$114,572.48	$20,000.00		(82.5%)
07.442.721	Electric Building Improvements	-	-		-	-		
07.442.740	Electric-Equipment	$7,121.20	$10,471.54	-	-	$10,000.00		
07.442.742	Electric-Christmas Decorations	$300.00	$300.00	$266.67	-	$216.67		
07.442.800	Electric-Depreciation Expense				-	-		
07.442.850	Electric-Amortization Expense				-	-		
07.442.900	Electric-Power Purchased	$1,415,807.86	$1,657,289.71	$2,436,342.37	$2,175,485.03	$2,950,000.00		35.6%

07.442.901	Electric-Network Integration Trans	$161,040.00	$161,040.00		-			
07.442.902	Electric- Professional Fees and C	$386,865.00	$110,000.00	$110,000.00	$108,461.48	$110,000.00		1.4%
	Category subtotal						**$3,900,218.69**	
Community Development								
07.446.248	Revitalization		$25,000.00	$10,000.00	-	$10,000.00		
	Category subtotal						**$10,000.00**	
Debt Principal								
07.471.000	Debt Principal	$97,136.04	$174,844.87	$110,000.00	$74,551.74	$77,397.47		3.8%
	Category subtotal						**$77,397.47**	
Debt Interest								
07.472.101	Debt Interest	$71,414.06	$103,689.76	$79,498.04	$51,255.42	$55,935.86		9.1%
07.475.006	Fiscal Agent Fees				-	-		
	Category subtotal						**$55,935.86**	
Judgements and Losses								
07.482.410	Judgements and Losses				-	-		
07.482.415	Bad Debt Expence				-	-		
Insurance								
07.486.020	Insurance	$55,653.28	$48,265.33	$50,000.00	$38,128.91	$55,000.00	$55,000.00	44.2%
Other Unclassified Expenses								
07.489.900	Misc Expense				-	-		
Refunds								
07.491.003	Refund of Prior Year Expense				-	-		
Interfund Operating Transfer								
07.492.000	Fund Balance Reserve				-	-		
07.492.010	Operating Transfer-Out	$1,413,245.20	$1,474,704.80	$1,500,000.00	$1,500,000.00	$1,500,000.00		-
07.492.030	Operating Transfer-To Capital Re	-	$5,161.61	-	-			
07.492.060	Operating Transfer-Out to Water	$268,567.25	$175,000.00	-	-	-		

07.492.070	Operating Transfer to Capital Electric		$100,000.00	-	$333,333.33	-		(100.0%)
	Category subtotal						**$1,500,000.00**	
Expense Total:		**$4,767,327.63**	**$4,857,439.50**	**$5,194,558.28**	**$5,279,175.59**	**$5,987,679.40**	**$5,987,679.40**	**18.9%**
	OVER or (SHORT)				**$153,178.11**	**-**		

Fund: 08 - Sewer

Revenue

Interest Earnings								
08.341.010	Interest Income	$5,000.00			$12,503.60	$8,751.80		100.0%
	Category subtotal						**$8,751.80**	
Federal Grants								
08.351.080	Federal Grant							
State Grants								
08.354.080	State Grant							
08.355.030	Sewers-Prior Years Carryover	$492,000.00	$510,879.29		-	$487,191.67		(4.9%)
	Category subtotal						**$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	-			-	-		
	Category subtotal						**-**	
Interfund Transfer					**$40,000.00**			
08.392.010	Transfer from General Disbursement					-	-	
Revenue Total:		**$497,000.00**	**$510,879.29**		**$52,503.60**	**$495,943.47**	**$495,943.47**	**(3.0%)**

Expense

Sewer Repairs								
08.436.245	Sewers-Operating Supplies	$45,000.00	$45,000.00		$11,012.40	$45,000.00		-
08.436.310	Sewers-Professional Service	$10,000.00	$10,000.00		-	$5,000.00		(100.0%)

08.436.313	Sewers-Engineering	$25,000.00	$25,000.00	$120,393.68	$5,000.00		(400.0%)
08.436.317	Sewers-Permits	$500.00	$500.00	$750.00	$583.33		14.3%
08.436.341	Sewers-Advertising	$750.00	$750.00	-	$500.00		(50.0%)
08.436.384	Sewers-Machinery Rental				-		
08.436.420	Sewers-Annual Dues and Memeb	$500.00	$500.00	-	$333.33		(50.0%)
08.436.450	Sewers-Contracted Repairs	$5,000.00	$5,000.00	-	$2,500.00		(100.0%)
08.436.740	Sewers-Vehicle Purchase				-		
08.436.750	Sewers-Equipment Purchases	$12,000.00	$12,000.00	-	-		
	Category subtotal					**$58,916.67**	
Sewer Development							
08.465.680	Sewers-Working Capital for Futur	$529,250.00	$412,129.29	-	$437,026.80		5.7%
	Category subtotal					**$437,026.80**	
Bad Debit							
08.482.415	Bad Debt Expense				-		
Prior Year Expense							
08.491.003	Prior Year Expense						
Expense Total:		**$628,000.00**	**$510,879.29**	**$132,156.08**	**$495,943.47**	**$495,943.47**	**(3.0%)**
	OVER or (SHORT)		-	-	-		

Fund: 30 - Capital Reserve

Revenue

Interest Earnings							
30.341.010	Capital Reserve-Interest	$49,457.00		$49,457.00	$49,457.00		100.0%
	Category subtotal					**$49,457.00**	
Future Project Funding							
30.367.300	Reserve Restricted Capital from C	$588,772.60	$2,000,000.00	$750,000.00	-		-
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 Fund	$229,000.00	$5,161.61				
30.392.060	Transfer from Water Fund				$100,000.00		
30.392.070	Transfer from Electric Fund		$100,000.00				
30.392.080	Transfer from General Fund-Sewer Reserve				-		

	Category subtotal					**$100,000.00**	
Misc Income							
30.389.670	Previous Year Carryover			$2,121,559.70	**$3,738,044.09**		
	Category subtotal					**$3,738,044.09**	
Bonds							
30.393.100	Bond Proceeds	$3,480,612.33					
30.392.040	Transfer from Grants Fund – state reimbursement of 2026 tank project costs			$1,000,000.00	-		
Refund Prior Year Expense							
30.395.000	Refund of Prior Year Expense			$750,000.00	-		
	Category subtotal					-	
Revenue Total:		**$4,347,841.93**	**$2,105,161.61**	**$5,921,016.70**	**$3,887,501.09**	**$3,887,501.09**	**45.8%**
Expense							
Auditing/Financial							
30.402.390	Banking Service Fee	-		-	-		
Community Development							
30.465.609	Capital Reserves-Current Capital	$1,183,008.07	$2,593,729.50	$250,000.00	**$90,000.00**		(2781.9%)
30.465.610	Capital Reserve – policy minimum	$2,992,936.93	$1,547,384.11	$750,000.00	$750,000.00		(106.3%)
30.465.660	Capital Reserve – Emergency Repair Services / undesignated (balance)			$1,750,000.00	$1,609,501.09		
30.465.670	Capital Reserves-Grant Match Tra	$1,488,974.33	$457,777.50	$1,000,000.00	$188,000.00		(143.5%)
30.465.680	Water Reserve – policy minimum	$588,772.60		$246,288.20	$500,000.00		100.0%
30.465.690	Electric Reserve – policy minimum ($750,000)		$100,000.00	$750,000.00	$750,000.00		86.7%
30.492.010	Operating Transfer to General Fund (Reserve if needed)			$150,000.00	-		
	Category subtotal					**$3,887,501.09**	
Prior Year Expenses							
30.491.003	Prior Year Expense	-		-	-		
Future Year Carryover							
30.489.670	Future Year Carryover				-		
Expense Total:		**$6,253,691.93**	**$4,698,891.11**	**$4,896,288.20**	**$3,887,501.09**	**$3,887,501.09**	**(20.9%)**
	OVER or (SHORT)			**$1,024,728.50**	-		

Fund: 35 - Liquid Fuels

Revenue

Interest Earnings							
35.341.010	Interest Income	$350.00	$350.00	$590.81	$430.27		18.7%
	Category subtotal					**$430.27**	
State shared Revenue							
35.355.020	Liquid Fuels -Tax Allocation	$132,505.26	$132,998.18	$195,681.54	**$132,000.00**		(0.8%)
35.355.030	Liquid Fuels- Prior Year Carryove	$126,873.00	$32,924.82	-	**$382,031.40**		91.4%
35.355.040	Liquid Fuels - Misc Deposit				-		
	Category subtotal					**$514,031.40**	
Revenue Total:		**$259,728.26**	**$166,273.00**	**$196,272.35**	**$514,461.67**	**$514,461.67**	**67.7%**

Expense

Auditing/Financial							
35.402.390	Bank Service Fees				-		
Streets-Public Works							
35.430.260	L.F.-MINOR EQUIPMENT PURCHASES				-		
35.430.341	Liquid Fuels-Advertising for Stree	$750.00		-	$375.00		100.0%
35.430.472	Liquid Fuels- Bridge Repaving Pr	-		-	**$75,000.00**		
35.430.740	Street-Vehicle	-		-	-		
	Category subtotal					**$75,375.00**	
Snow							
35.432.249	Liquid Fuels- Salt Purchase	$25,000.00	$25,000.00	-	$40,000.00		37.5%
	Category subtotal					**$40,000.00**	
Repair							
35.437.374	L.F.-Street-Equipment Repairs/M	$10,000.00		-	$5,000.00		100.0%
	Category subtotal					**$5,000.00**	
Streets Reconstruction							
35.439.610	Street Paving	$223,978.26	$85,000.00	-	$250,000.00		66.0%
	Category subtotal					**$250,000.00**	
Debt Principal							
35.471.000	Debt Principal			-	-		

Debt Interest							
35.472.101	Debt Interest			-	-		
Prior Year Expense							
35.491.003	Refund to Prior Year Expense				-		
Future Year Carryover							
35.489.670	Future Year Carryover		$56,273.00	-	$144,086.67		
	Category subtotal					**$144,086.67**	
Expense Total:		**$259,728.26**	**$166,273.00**	**-**	**$514,461.67**	**$514,461.67**	**67.7%**
	OVER or (SHORT)	**-**	**-**	**$196,272.35**	**-**		

Fund: 60 - Police Pension

Revenue

Interest Earnings							
60.341.000	INVESTMENT EARNINGS	$4,000.00	$4,000.00	$4,000.00	$4,000.00		-
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 INVESTMENTS				-		
60.341.021	REALIZED GAIN ON INVESTMENTS				-		
	Category subtotal					**$4,000.00**	
Other Income							
60.388.100	EMPLOYER CONTRIBUTIONS	-		-	-		
60.388.200	EMPLOYEE CONTRIBUTIONS				-		
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		-
60.402.390	Banking Fee				-		
	Category subtotal					**$4,000.00**	

Investment Losses					
60.482.100	REALIZED LOSS ON INVESTMENTS			-	
60.482.200	UNREALIZED LOSS ON INVESTMENTS			-	
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**	**$4,000.00**
	OVER or (SHORT)		**-**	**-**	

Total Revenue	**$13,727,610.84**
Total Expenditures	**$13,727,610.84**

2027 Budget - Fund Balances		2027 Fund Balances	
Fund #		**Expenditures**	**Revenue**
01	General Fund	$5,079,979.89	$5,079,979.89
03	Fire Protection Fund	$44,000.00	$44,000.00
04	Grants and Special Revenue Fund	$1,483,012.00	$1,483,012.00
05	Recreation Fund	$24,735.49	$24,735.49
06	Water Fund	$2,164,008.08	$2,164,008.08
07	Electric Fund	$5,987,679.40	$5,987,679.40
08	Sewer Fund	$495,943.47	$495,943.47
30	Cap. Reserve	$3,887,501.09	$3,887,501.09
35	Liquid Fuels Fund	$514,461.67	$514,461.67
60	Pension	$4,000.00	$4,000.00
	Unrestricted/Earmarked Total	$13,727,610.84	$13,727,610.84
	Restricted Total	$5,957,710.25	$5,957,710.25