

BOROUGH OF CHAMBERSBURG

PENNSYLVANIA

2026 ANNUAL BUDGET



OFFICE OF THE BOROUGH SECRETARY

CHAMBERSBURG, PENNSYLVANIA

A N N U A L B U D G E T

O F T H E

B O R O U G H O F C H A M B E R S B U R G

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ADOPTED BY THE TOWN COUNCIL DECEMBER 15, 2025

OFFICE OF THE BOROUGH SECRETARY

CHAMBERSBURG, PENNSYLVANIA

2 0 2 6 A N N U A L B U D G E T

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G E N E R A L B O R O U G H

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S								
OPERATING INCOME								
70002	REAL ESTATE TAXES - CURRENT YEAR	5,538,039		5,560,113	5,560,113		5,739,800	5,739,800
70003	REAL ESTATE TAXES - PRIOR YEAR	81,590		112,599	112,599		89,210	89,210
70004	SPECIAL PURPOSE TAX - CURRENT YEAR							
70005	LOCAL SERVICES TAX	775,000		828,441	828,441		790,000	790,000
70007	SPECIAL PURPOSE TAX - PRIOR YEAR							
70008	TAX LIENS	217,570		114,334	114,334		99,980	99,980
70009	DEED TRANSFER TAX	525,000		639,541	639,541		625,000	625,000
70010	WAGE & EARNED INCOME TAX	2,900,000		3,417,732	3,417,732		3,400,000	3,400,000
70011	PAYMENTS IN LIEU OF TAXES	25,000		28,828	28,828		25,000	25,000
70012	FEDERAL RECEIPTS							
70013	STATE PENSION REIMBURSEMENTS	1,637,415		1,661,467	1,661,467		1,647,997	1,647,997
70014	OTHER INTER-GOVERNMENTAL REIMBURSEMENTS	25,000		21,171	21,171		25,000	25,000
70015	MERCHANDISE AND JOBBING WORK	135,000		106,253	106,253		135,000	135,000
	TOTAL OPERATING INCOME	\$11,859,614		\$12,490,479	\$12,490,479		\$12,576,987	\$12,576,987
70016	RE PLAN ESCROW DEPOSITS			100,626	100,626			
	TOTAL	\$		\$ 100,626	\$ 100,626		\$	\$
70017	STATE SALES TAX							
70018	TAXABLE RECEIPTS							
70019	INTEREST INCOME	49,560		89,719	89,719		56,825	56,825
70020	STREET EXCAVATION PERMITS	25,000		40,087	40,087		30,000	30,000
70021	CURB & SIDEWALK PERMITS	1,500		4,969	4,969		3,000	3,000
70022	SNOW/ICE REMOVAL FINES	1,200		5,050	5,050		1,500	1,500
70025	PAYMENTS IN LIEU OF GROSS RECEIPTS TAX - ELE	2,033,000		2,033,000	2,033,000		2,500,000	2,500,000
70026	PAYMENTS IN LIEU OF GROSS RECEIPTS TAX - GAS	910,000		910,000	910,000		975,000	975,000
70027	PAYMENTS IN LIEU OF AMBULANCE FEES	32,868		32,868	32,868		32,868	32,868
70028	UNREALIZED GAINS	300,000		187,966	187,966		319,900	319,900
70031	POLICE FINES AND COSTS	120,000		95,729	95,729		120,000	120,000
70032	POLICE ESCORTS							
70033	FALSE POLICE & FIRE CALLS	13,000		9,675	9,675		80,000	80,000
70034	OTHER POLICE DEPARTMENT RECEIPTS	65,000		53,210	53,210		50,000	50,000

G E N E R A L B O R O U G H

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S								
70035	PROPERTY MAINTENANCE CODE VIOLATION FINES	1,500		899	899		1,000	1,000
70036	PROPERTY MAINTENANCE - OTHER FEES	40,000		44,464	44,464		50,000	50,000
70037	RECREATION DEPARTMENT RECEIPTS	235,000		251,246	251,246		235,000	235,000
70038	RECREATION VENDING, CONCESSION & CONSIGNMENT	12,000		18,272	18,272		12,000	12,000
70039	ANNUAL SYSTEMATIC RENTAL INSPECTION FEE	117,000		120,375	120,375		117,000	117,000
70040	PLANNING - FEES	2,500		2,435	2,435		2,500	2,500
70041	FIRE CODE PERMITS & FEES	80,000		107,203	107,203		88,000	88,000
70042	ZONING PERMITS & FEES	2,000		4,750	4,750		2,000	2,000
70043	NO SHOW/CANCELLATION FOR RENTAL INSP FEE APPT	1,000		690	690		1,000	1,000
70044	RE-INSPECTION FEE	14,000		18,515	18,515		14,000	14,000
70045	CONTRIBUTIONS FOR AMBULANCE SERVICE	1,506,000		1,513,899	1,513,899		1,706,000	1,706,000
70046	AMBULANCE SERVICE RECEIPTS	1,400,000		1,596,658	1,596,658		1,500,000	1,500,000
70047	AMBULANCE CLUB MEMBERSHIP FEES	100,000		112,910	112,910		105,000	105,000
70055	SCHOOL CROSSING GUARDS	34,000		34,513	34,513		32,800	32,800
70057	CABLE T.V. FRANCHISE	300,000		260,566	260,566		300,000	300,000
70058	REFUNDS	45,000		13,446	13,446		40,000	40,000
70059	PROPERTY RENTALS	320,000		354,283	354,283		320,000	320,000
70060	CONTRIBUTIONS FROM PRIVATE SOURCES	5,000		13,300	13,300		5,000	5,000
70061	MISCELLANEOUS	45,000		54,058	54,058		44,790	44,790
70062	SALE OF SCRAP	2,000					2,000	2,000
TOTAL		\$ 7,813,128		\$ 7,984,755	\$ 7,984,755		\$ 8,747,183	\$ 8,747,183

INTERFUND TRANSFERS

70070	TRANSFERS FROM OTHER FUNDS	100,000		114,688	114,688		100,000	100,000
70071	TRANSFERS FROM ELECTRIC DEPARTMENT							
70072	TRANSFERS FROM WATER DEPARTMENT							
70073	TRANSFERS FROM GAS DEPARTMENT							
70074	TRANSFERS FROM LIQUID FUELS TAX FUND							
70075	TRANSFERS FROM GENERAL CAPITAL RESERVE						117,000	117,000
70076	TRANSFERS FROM ENGINEERING DEPARTMENT	90,000		90,000	90,000		110,000	110,000
70077	TRANSFERS FROM FIRE/AMBULANCE TAX	109,840		111,153	111,153		112,195	112,195
70078	TRANSFERS FROM MOTOR EQUIPMENT	586,255		586,255	586,255		209,430	209,430
70079	TRANSFERS FROM TRUST FUNDS & UTILITY DEPOSITS							

G E N E R A L B O R O U G H

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
TOTAL INTERFUND TRANSFERS	\$ 886,095		\$ 902,096	\$ 902,096		\$ 648,625	\$ 648,625
TOTAL REVENUES	\$20,558,837		\$21,477,956	\$21,477,956		\$21,972,795	\$21,972,795
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	1,262,386			1,262,386			2,529,411
UNALLOCATED	1,184,313			1,184,313			171,049-
TOTAL CASH BALANCE FROM PRIOR YEAR	2,446,699			2,446,699			2,358,362
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$23,005,536			\$23,924,655			\$24,331,157

G E N E R A L B O R O U G H

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
70101	SALARIES, SUPERVISORY PERSONNEL	38,600	10,895	10,895	42,100		42,100
70104	COUNCILMEN COMPENSATION	9,500	14,719	14,719	9,300		9,300
70105	LEGAL EXPENSES, REGULAR SOLICITORS	40,000		41,800		39,973	39,973
70106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	1,570,200		1,440,721		1,708,650	1,708,650
70108	UTILITY BUILDING EXPENSES	58,700		77,029			
70109	COMMUNICATION EXPENSE	4,000		2,687		4,000	4,000
70111	GENERAL OFFICE SUPPLIES AND EXPENSES	34,000		35,191		34,000	34,000
70114	GENERAL OFFICE TRANSPORTATION	5,500		3,269		5,000	5,000
70115	EXP. ASSOC. WITH ORDINANCES, CODING, ADVERTIZ	20,000		8,429		15,000	15,000
70149	MISCELLANEOUS ENGINEERING STUDIES						
70150	UNREALIZED LOSSES	300,000		212		319,900	319,900
70160	RESEARCH AND DEVELOPMENT						
70161	PROPERTY INSURANCE						
70163	GENERAL LIABILITY INSURANCE						
70164	BOILER & MACHINERY INSURANCE						
70165	CYBER AND CRIME LIABILITY INSURANCE	65		54		60	60
70168	LOCAL SERVICES TAX COLLECTION EXPENSE	40,500		41,356		40,500	40,500
70169	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS						
70170	MUNICIPAL ASSOCIATION DUES & CONVENTION EXP	8,000		7,249		8,000	8,000
70171	DEED TRANSFER TAX COLLECTION EXPENSE	10,500		12,791		10,500	10,500
70172	REAL ESTATE TAX COLLECTION EXPENSE	28,760	25,332	2,675	28,007	28,750	28,750
70174	WAGE TAX COLLECTION EXPENSES	87,000		98,144		87,000	87,000
70175	SAFETY EXPENSES	550		343		500	500
70176	SPECIAL SERVICES	100				250	250
70177	MISCELLANEOUS GENERAL EXPENSES	35,000	2,158	14,763	16,921		
70178	EMPLOYEE RELATIONS EXPENSE						
70180	SALZMANN HUGHES LEGAL FEES	125,000		108,690	108,690	108,000	108,000
70185	LIFE INSURANCE AND LTD PREMIUMS	100		106	106	100	100
70186	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	6,000	231-	3,187	2,956	5,500	5,500
70187	PENSION COSTS	2,680		2,572	2,572	2,736	2,736
70188	VOCATIONAL TRAINING EXPENSES	25,000		26,101	26,101	20,000	20,000
70189	HEALTH INSURANCE	19,900		12,050	12,050	13,200	13,200
70190	UNEMPLOYMENT COMPENSATION						
70191	OTHER HEALTH COSTS	1,000		171	171	1,000	1,000

G E N E R A L B O R O U G H

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
70822 PA SALES AND USE TAX							
70834 MERCHANDISE AND JOBBING WORK EXPENSE	2,500					3,500	3,500
TOTAL OPERATING EXPENSES	\$ 2,473,155	\$ 52,873	\$ 1,939,590	\$ 1,992,463	\$ 51,400	\$ 2,456,119	\$ 2,507,519
INTERFUND TRANSFERS							
70891 TRANSFERS TO WORKER'S COMPENSATION	225		225	225		195	195
70893 TRANSFERS TO SELF INSURANCE							
70894 TRANSFERS TO GENERAL CAPITAL RESERVE							
70898 TRANSFERS TO PUBLIC WORKS CAMPUS FUND			772	772		684	684
TOTAL INTERFUND TRANSFERS	\$ 225	\$	\$ 997	\$ 997	\$	\$ 879	\$ 879
76081 RE PLAN ESCROW EXPENDITURES		437	11,757	12,194			
76082 RE PLAN ESCROW REFUNDS			60,288	60,288			
TOTAL	\$	\$ 437	\$ 72,045	\$ 72,482	\$	\$	\$
TOTAL EXPENDITURES	\$ 2,473,380	\$ 53,310	\$ 2,012,632	\$ 2,065,942	\$ 51,400	\$ 2,456,998	\$ 2,508,398

H I G H W A Y D E P A R T M E N T

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E X P E N D I T U R E S							
OPERATING EXPENSES							
72101	SALARIES, SUPERVISORY PERSONNEL	55,400	133,973		133,973	238,315	238,315
72110	COMMUNICATION EXPENSE	2,200		2,132	2,132	2,200	2,200
72111	OFFICE SUPPLIES & EXPENSES	2,500		1,548	1,548	2,500	2,500
72114	TRANSPORTATION EXPENSE	524,000		502,046	502,046	565,400	565,400
72122	INSPECTION FOR SNOW/ICE REMOVAL FROM SIDEWALK	5,400	566	1,484	2,050		
72124	SNOW & ICE REMOVAL FROM BOROUGH SIDEWALKS	3,000	378	319	697		
72125	SNOW & ICE REMOVAL FROM STREETS	85,439	28,943	56,358	85,301	40,000	40,000
72126	OVERLAYING STREETS	74,512		8,445	8,445	75,000	75,000
72127	SNOW & ICE REMOVAL FROM ALLEYS	8,402	1,670	18,685	20,355	10,000	10,000
72128	OVERLAYING ALLEYS	650		13,944	13,944	500	500
72129	PATCHING PAVED STREETS	230,077	10,332	312,355	322,687	210,000	210,000
72130	SEAL COATING STREETS	25,500		19,616	19,616	25,500	25,500
72131	PATCHING ALLEYS	99,035	5,549	13,127	18,676	100,000	100,000
72132	SEAL COATING ALLEYS	1,000				1,000	1,000
72135	STORM WATER MANAGEMENT	500	193		193	500	500
72137	MAINTENANCE STORM WATER DRAINS	8,859	87		87	9,000	9,000
72138	CLEANING STORM DRAINS	17,500	16,978		16,978		
72139	MAINTENANCE BRIDGES	7,474	262	1,098	1,360	4,000	4,000
72140	MISCELLANEOUS ENGINEERING STUDIES	13,674	9,347	12,762	22,109	21,180	21,180
72141	CURB AND SIDEWALK ENGINEERING	26,000	12,777	361	13,138	15,820	15,820
72142	STREET EXCAVATION PERMIT REFUNDS			4,240	4,240		
72143	CURB & SIDEWALK PERMIT REFUNDS			45	45		
72144	ERECTION & MAINTENANCE STREET NAME SIGNS	8,000	3,528	1,208	4,736	2,000	2,000
72145	PURCHASE & REPAIR MINOR WORK TOOLS & EQUIPT.	20,175		11,223	11,223	20,175	20,175
72149	GENERAL ENGINEERING EXPENSES	103,620	35,510	87,376	122,886	95,255	95,255
72150	OPERATION HIGHWAY SERVICE BUILDING	10,330	558	6,113	6,671	9,930	9,930
72151	MAINTENANCE HIGHWAY SERVICE BUILDING	6,700	2,202	638	2,840	2,000	2,000
72153	MISCELLANEOUS EXPENSES	12,977	1,085	18,025	19,110	15,000	15,000
72154	MISCELLANEOUS GENERAL ADMINISTRATIVE EXPENSES	500		105	105	500	500
72157	PAID LEAVE	47,000	26,030		26,030	48,000	48,000
72160	RESEARCH AND DEVELOPMENT						
72161	PROPERTY INSURANCE	530		511	511	530	530
72163	GENERAL LIABILITY INSURANCE	820		770	770	840	840
72164	BOILER & MACHINERY INSURANCE	125		63	63	200	200

H I G H W A Y D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
72165	835		841	841		880	880
72167							
72169			3,807	3,807		3,400	3,400
72173	2,000					2,000	2,000
72175	5,085		4,609	4,609		5,000	5,000
72176							
72178							
72180							
72185	1,200		1,062	1,062		1,000	1,000
72186	25,000	8,591	14,362	22,953		27,500	27,500
72187	28,248		21,652	21,652		20,595	20,595
72188	5,900	647	128	775			
72189	123,900		112,631	112,631		136,000	136,000
72190							
72191	1,500		895	895		1,500	1,500
TOTAL OPERATING EXPENSES	\$ 1,595,567	\$ 299,206	\$ 1,254,584	\$ 1,553,790	\$ 286,315	\$ 1,426,905	\$ 1,713,220
NON-OPERATING EXPENSES							
72822							
72834	14,400	16,043	36,010	52,053			
TOTAL NON-OPERATING EXPENSES	\$ 14,400	\$ 16,043	\$ 36,010	\$ 52,053	\$	\$	\$
INTERFUND TRANSFERS							
72891	2,010		2,010	2,010		5,685	5,685
72892							
72893							
72894	1,250		1,250	1,250		1,250	1,250
72895							
72898			20,482	20,482		18,164	18,164
TOTAL INTERFUND TRANSFERS	\$ 3,260	\$	\$ 23,742	\$ 23,742	\$	\$ 25,099	\$ 25,099

H I G H W A Y D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
TOTAL EXPENDITURES	\$ 1,613,227	\$ 315,249	\$ 1,314,336	\$ 1,629,585	\$ 286,315	\$ 1,452,004	\$ 1,738,319

E M E R G E N C Y S E R V I C E S D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
FIRE							
73114	OPERATION & MAINTENANCE OF FIRE APPARATUS	284,000		273,024		154,180	154,180
73121	PURCHASE AND REPAIR FIRE HOSE AND COUPLINGS	12,000		11,644		13,000	13,000
73123	PURCHASE & REPAIR MINOR FIRE FIGHTING EQUIPT.	30,000		22,746		30,000	30,000
73133	OPERATION MCKINLEY STREET STATION	25,000		20,030		25,000	25,000
73136	OPERATION HEADQUARTERS STATION	45,000		35,053		45,000	45,000
73143	MAINTENANCE MCKINLEY STREET STATION	25,000		20,248		25,000	25,000
73146	MAINTENANCE HEADQUARTERS STATION	30,000		18,063		30,000	30,000
73153	CIVIL SERVICE COMMISSION EXPENSES	5,000		8,218		5,000	5,000
73194	FIRE HYDRANT RENTAL TO WATER DEPARTMENT						
73195	PAYMENTS TO FIREMENS RELIEF ASSOCIATION	107,115		111,643		110,000	110,000
TOTAL FIRE	\$ 563,115	\$	\$ 520,669	\$ 520,669	\$	\$ 437,180	\$ 437,180
AMBULANCE							
73212	SUBSCRIPTION EXPENSES	17,700	397	13,591			
73214	OPERATION & MAINTENANCE OF AMBULANCES	157,000		150,846		1,300	1,300
73221	AMBULANCE SUPPLIES	55,000		51,890		55,000	55,000
73227	REFUNDS FOR AMBULANCE SERVICE	9,000		8,648			
73234	MERCHANDISE & JOBBING WORK EXPENSE	6,000	4,487		4,487	4,000	4,000
73256	SPECIAL COLLECTION COSTS	4,000		1,130			
73257	MISCELLANEOUS AMBULANCE EXPENSE	35,000		58,550			
73258	EXPENSES FOR VOLUNTEERS AND MUTUAL AID	1,000				1,000	1,000
TOTAL AMBULANCE	\$ 284,700	\$ 4,884	\$ 284,655	\$ 289,539	\$	\$ 61,300	\$ 61,300
FIRE CODE							
73341	FIRE PREVENTION EXPENSE	20,000		16,994		17,000	17,000
TOTAL FIRE CODE	\$ 20,000	\$	\$ 16,994	\$ 16,994	\$	\$ 17,000	\$ 17,000

E M E R G E N C Y S E R V I C E S D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
GENERAL & ADMINISTRATIVE								
73501	SALARIES - ES CHIEF	235,200	1,381,727	4,495	1,386,222	3,308,700		3,308,700
73503	SALARIES - PERSONNEL	2,800,000	1,485,339		1,485,339			
73504	SALARIES - PART TIME FIREFIGHTERS	79,500	48,453		48,453			
73505	LEGAL EXPENSES	3,000		2,250	2,250		3,000	3,000
73510	COMMUNICATION EXPENSE	14,000		11,253	11,253		17,000	17,000
73511	OFFICE SUPPLIES & EXPENSES	35,000		28,436	28,436		34,000	34,000
73515	TRANSPORTATION EXPENSE	22,130		21,284	21,284		53,950	53,950
73534	MERCHANDISE & JOBBING WORK EXPENSE	500	481		481		500	500
73552	PURCHASE, OPR & MAINTENANCE OF RADIOS	11,000		1,427	1,427		10,000	10,000
73554	PURCHASE/UPKEEP OF PERSONNEL UNIFORMS & EQUIP	80,000		52,578	52,578		80,000	80,000
73556	MISCELLANEOUS EXPENSES	4,060		3,393	3,393		4,000	4,000
73558	EXPENSE FOR VOLUNTEER & MUTUAL AID ACTIVITIES	1,000					1,000	1,000
73560	RESEARCH AND DEVELOPMENT							
73561	PROPERTY INSURANCE	6,365		6,520	6,520		6,780	6,780
73563	GENERAL LIABILITY INSURANCE							
73564	BOILER & MACHINERY INSURANCE	1,505		808	808		1,700	1,700
73565	CYBER AND CRIME LIABILITY INSURANCE	5,130		4,140	4,140		4,350	4,350
73569	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS	38,000		38,072	38,072		41,000	41,000
73575	SAFETY EXPENSES	14,000		9,629	9,629		15,000	15,000
73576	SPECIAL SERVICES	1,000		555	555		1,000	1,000
73578	EMPLOYEE RELATIONS EXPENSES	1,500		1,177	1,177		1,500	1,500
73580	SALZMANN HUGHES LEGAL FEES	5,000		4,897	4,897		5,000	5,000
73585	LIFE INSURANCE AND LTD PREMIUMS	7,400		7,553	7,553		7,300	7,300
73586	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	240,200	84,300	125,299	209,599		253,000	253,000
73587	PENSION COSTS	683,900		679,014	679,014		660,238	660,238
73588	CONFERENCE & VOCATIONAL TRAINING	70,000	2,914	124,796	127,710		75,000	75,000
73589	HEALTH INSURANCE	837,500		855,564	855,564		1,074,000	1,074,000
73590	UNEMPLOYMENT COMPENSATION							
73591	OTHER HEALTH COSTS	41,200		41,444	41,444		46,650	46,650
TOTAL	GENERAL & ADMINISTRATIVE	\$ 5,238,090	\$3,003,214	\$ 2,024,584	\$ 5,027,798	\$3,308,700	\$ 2,395,968	\$ 5,704,668

INTERFUND TRANSFERS

E M E R G E N C Y S E R V I C E S D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
	E X P E N D I T U R E S							
73891	TRANSFERS TO WORKER'S COMPENSATION	100,790		100,790	100,790		104,260	104,260
73893	TRANSFERS TO SELF INSURANCE							
73894	TRANSFERS TO GENERAL CAPITAL RESERVE							
73898	TRANSFERS TO PUBLIC WORKS CAMPUS FUND			3,549	3,549		3,148	3,148
	TOTAL INTERFUND TRANSFERS	\$ 100,790	\$	\$ 104,339	\$ 104,339	\$	\$ 107,408	\$ 107,408
	TOTAL EXPENDITURES	\$ 6,206,695	\$3,008,098	\$ 2,951,241	\$ 5,959,339	\$3,308,700	\$ 3,018,856	\$ 6,327,556

P O L I C E D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
74101	SALARIES - SUPERVISORY PERSONNEL	360,000	1,458,130	1,458,130	3,666,855		3,666,855
74102	SALARIES - REGULAR POLICE OFFICERS	2,792,000	1,612,537	1,612,537			
74103	SALARIES - CIVILIAN RESOURCE OFFICERS	75,000	44,221	744	44,965		
74104	SALARIES - PART-TIME POLICE OFFICERS						
74105	COMPENSATION - MAYOR	6,200	5,156	5,156	6,150		6,150
74106	LEGAL EXPENSES						
74107	SET TEAM TRAINING						
74108	CRIME PREVENTION	13,000		10,647	10,647	15,000	15,000
74109	DOG LAW ENFORCEMENT	20,000		19,800	19,800	20,000	20,000
74110	COMMUNICATION EXPENSE	38,000		34,255	34,255	51,500	51,500
74111	SUPPLIES & EXPENSES	65,000		23,809	23,809	65,000	65,000
74114	TRANSPORTATION EXPENSES	415,000		379,922	379,922	453,570	453,570
74115	OTHER TRANSPORTATION EXPENSE	4,575		13,803	13,803	18,760	18,760
74116	D.U.I. PROCESSING	20,000		9,884	9,884	18,000	18,000
74117	FORENSIC TESTING/SUPPLIES	5,000		5,433	5,433	7,000	7,000
74121	PURCHASE & UPKEEP OF OFFICERS UNIFORMS/EQUIP.	101,100	7,800	94,071	101,871	115,500	115,500
74150	OPERATION POLICE HEADQUARTERS	90,250		48,248	48,248	90,500	90,500
74151	MAINTENANCE POLICE HEADQUARTER	20,000		24,323	24,323	23,000	23,000
74152	OPERATION & MAINTENANCE COMMUNICATION EQUIP.						
74153	CIVIL SERVICE COMMISSION EXPENSES	28,000		42,970	42,970	35,000	35,000
74156	MISCELLANEOUS EXPENSES	34,500	3,101	4,352	7,453	17,215	17,215
74160	RESEARCH AND DEVELOPMENT						
74161	PROPERTY INSURANCE	12,040		12,459	12,459	12,960	12,960
74163	POLICE PROFESSIONAL LIABILITY INSURANCE	34,920				39,370	39,370
74164	BOILER & MACHINERY INSURANCE	2,845		1,544	1,544	3,200	3,200
74165	CYBER AND CRIME LIABILITY INSURANCE	5,435		5,474	5,474	5,750	5,750
74169	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS	99,000		138,355	138,355	100,000	100,000
74170	SCHOOL CROSSING GUARD EXPENSE	34,000	17,600	92	17,692	2,200	2,200
74175	SAFETY EXPENSES	2,000		196	196	2,000	2,000
74176	SPECIAL SERVICES	950		555	555	975	975
74178	EMPLOYEE RELATIONS EXPENSES						
74180	SALZMANN HUGHES LEGAL FEES	37,000		16,071	16,071	35,000	35,000
74185	LIFE INSURANCE AND LTD PREMIUMS	8,700		8,970	8,970	9,000	9,000
74186	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	266,300	89,203	147,028	236,231	295,300	295,300

P O L I C E D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
74187	PENSION COSTS	803,100		803,101	803,101		821,970	821,970
74188	CONFERENCE AND VOCATIONAL TRAINING EXPENSES	445,000	135,772	146,552	282,324		198,000	198,000
74189	HEALTH INSURANCE	1,200,000		1,183,626	1,183,626		1,390,000	1,390,000
74190	UNEMPLOYMENT COMPENSATION							
74191	OTHER HEALTH COSTS	20,000		29,696	29,696		35,000	35,000
TOTAL OPERATING EXPENSES		\$ 7,058,915	\$ 3,373,520	\$ 3,205,980	\$ 6,579,500	\$ 3,673,005	\$ 3,880,770	\$ 7,553,775
NON-OPERATING EXPENSES								
74822	PA SALES AND USE TAX							
74834	MERCHANDISE & JOBBING WORK EXPENSE	6,500	9,712		9,712		9,500	9,500
74840	MERCHANDISE&JOBBING-AUX POLICE/SPECIAL EVENT		7,983		7,983			
TOTAL NON-OPERATING EXPENSES		\$ 6,500	\$ 17,695	\$	\$ 17,695	\$	\$ 9,500	\$ 9,500
INTERFUND TRANSFERS								
74891	TRANSFERS TO WORKER'S COMPENSATION	56,765		56,765	56,765		71,755	71,755
74893	TRANSFERS TO SELF INSURANCE							
74894	TRANSFERS TO GENERAL CAPITAL RESERVE							
74895	TRANSFER TO SPECIAL REVENUE FUND	5,000						
74898	TRANSFERS TO PUBLIC WORKS CAMPUS FUND			3,042	3,042		2,698	2,698
TOTAL INTERFUND TRANSFERS		\$ 61,765	\$	\$ 59,807	\$ 59,807	\$	\$ 74,453	\$ 74,453
TOTAL EXPENDITURES		\$ 7,127,180	\$ 3,391,215	\$ 3,265,787	\$ 6,657,002	\$ 3,673,005	\$ 3,964,723	\$ 7,637,728

R E C R E A T I O N D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
OPERATING EXPENSES								
75101	SALARIES - SUPERVISORY	230,000	299,842		299,842	755,640		755,640
75104	LEADERSHIP	6,300	3,166	5,621	8,787			
75105	LEGAL EXPENSES							
75109	COMMUNICATION EXPENSE	7,000		8,116	8,116		7,000	7,000
75110	PROGRAM SUPPLIES & EXPENSES	183,000	51,905	102,200	154,105		183,000	183,000
75111	OFFICE SUPPLIES & EXPENSES	25,000		6,899	6,899		25,000	25,000
75114	GENERAL TRANSPORTATION EXPENSE	50		711	711		1,000	1,000
75115	VEHICLE RENTAL EXPENSE	60,390		60,983	60,983		92,950	92,950
75120	OPERATION RECREATION CENTER	135,000	57,847	38,100	95,947		135,000	135,000
75121	MAINTENANCE RECREATION CENTER	50,150	617	44,115	44,732		50,000	50,000
75125	MAINTENANCE AREAS AND FACILITIES	162,300	49,307	100,564	149,871		150,000	150,000
75140	SPECIAL ACTIVITIES	40,000		48,590	48,590		40,000	40,000
75141	CULTURAL PROGRAMS	6,000		6,525	6,525		6,000	6,000
75142	VENDING, CONCESSION & CONSIGNMENT PURCHASES		33	886	919			
75143	ACTIVITY REFUNDS	10,000		9,462	9,462		10,000	10,000
75145	MAINTENANCE & OPERATION OF RAIL / TRAIL	23,000		10,731	10,731		23,000	23,000
75147	PAID LEAVE	56,500	25,410	68	25,478			
75149	MISCELLANEOUS ENGINEERING STUDIES	1,000		130	130			
75150	INTRA-BOROUGH REPAIRS & SERVICES	4,200	176	73	249		4,000	4,000
75153	SWIMMING INSTRUCTION CLASSES			44	44			
75154	OPERATION OF MUNICIPAL SWIMMING POOL							
75155	MAINTENANCE OF MUNICIPAL SWIMMING POOL		751	49	800			
75157	PARK GUARDS	57,500	28,971		28,971		57,500	57,500
75158	MAINTENANCE OF MUNICIPAL PARK	183,500	53,973	105,021	158,994		150,000	150,000
75160	RESEARCH AND DEVELOPMENT							
75161	PROPERTY INSURANCE	8,410		8,685	8,685		9,040	9,040
75163	GENERAL LIABILITY INSURANCE							
75164	BOILER & MACHINERY INSURANCE	1,905		1,029	1,029		2,100	2,100
75165	CYBER AND CRIME LIABILITY INSURANCE	1,120		860	860		900	900
75169	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS	10,000		7,633	7,633			
75170	ASSOCIATION AND CONFERENCE EXPENSES	3,000		2,790	2,790		6,000	6,000
75175	SAFETY EXPENSES	1,000		2,250	2,250		1,000	1,000
75176	SPECIAL SERVICES							
75177	MISCELLANEOUS EXPENSES	4,000		13,060	13,060		4,000	4,000

R E C R E A T I O N D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
75178				EMPLOYEE RELATIONS EXPENSES			
75180	11,000		23,394	SALZMANN HUGHES LEGAL FEES		5,000	5,000
75185	1,600		1,339	LIFE INSURANCE AND LTD PREMIUMS		1,300	1,300
75186	55,100	15,199	26,195	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS		57,800	57,800
75187	27,100		27,081	PENSION COSTS		30,666	30,666
75188	9,500	1,774	4,067	VOCATIONAL TRAINING EXPENSE		7,500	7,500
75189	170,000		135,816	HEALTH INSURANCE		208,000	208,000
75190				UNEMPLOYMENT COMPENSATION			
75191	4,750		4,808	OTHER HEALTH COSTS		5,350	5,350
TOTAL OPERATING EXPENSES	\$ 1,549,375	\$ 588,971	\$ 807,895		\$ 755,640	\$ 1,273,106	\$ 2,028,746
NON-OPERATING EXPENSES							
75822				PA SALES AND USE TAX			
75834	1,000			MERCHANDISE & JOBBING WORK EXPENSE		1,000	1,000
TOTAL NON-OPERATING EXPENSES	\$ 1,000	\$	\$		\$	\$ 1,000	\$ 1,000
INTERFUND TRANSFERS							
75891	4,920		4,920	TRANSFERS TO WORKER'S COMPENSATION		9,915	9,915
75893				TRANSFERS TO SELF INSURANCE			
75895				TRANSFERS TO SWIMMING POOL FUND			
75896				TRANSFERS TO SPECIAL REVENUE FUND			
75897				TRANSFERS TO MOTOR EQUIPMENT		91,750	91,750
75898	25,000		25,000	TRANSFERS TO GENERAL CAPITAL RESERVE			
75899			490	TRANSFERS TO PUBLIC WORKS CAMPUS FUND		432	432
TOTAL INTERFUND TRANSFERS	\$ 29,920	\$	\$ 30,410		\$	\$ 102,097	\$ 102,097
TOTAL EXPENDITURES	\$ 1,580,295	\$ 588,971	\$ 838,305		\$ 755,640	\$ 1,376,203	\$ 2,131,843

P L A N N I N G D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
OPERATING EXPENSES								
76001	SALARIES - SUPERVISORY PERSONNEL	93,000	61,441		61,441	69,550		69,550
76010	COMMUNICATION EXPENSE			252	252			
76011	OFFICE SUPPLIES AND EXPENSES	2,000		1,047	1,047		2,000	2,000
76014	TRANSPORTATION EXPENSES							
76060	RESEARCH AND DEVELOPMENT							
76065	CYBER AND CRIME LIABILITY INSURANCE	20						
76069	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS							
76070	ENGINEERING EXPENSES - BOROUGH DEPARTMENT	24,500	828	2,373	3,201		11,050	11,050
76071	LEGAL EXPENSES	15,000		6,053	6,053		15,000	15,000
76075	SAFETY EXPENSES							
76076	SPECIAL SERVICES	10,000		914	914			
76077	MISCELLANEOUS EXPENSES							
76080	SALZMANN HUGHES LEGAL FEES	30,000		28,834	28,834		30,000	30,000
76085	LIFE INSURANCE AND LTD PREMIUMS	30		32	32		30	30
76086	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	7,500	1,527	2,990	4,517		5,400	5,400
76087	PENSION COSTS	1,000		958	958		1,135	1,135
76088	CONFERENCE AND VOCATIONAL TRAINING EXPENSES	5,000		7,632	7,632		10,000	10,000
76089	HEALTH INSURANCE	13,100		1,160	1,160		1,300	1,300
76090	UNEMPLOYMENT COMPENSATION							
TOTAL OPERATING EXPENSES		\$ 201,150	\$ 63,796	\$ 52,245	\$ 116,041	\$ 69,550	\$ 75,915	\$ 145,465
NON-OPERATING EXPENSES								
76093	MERCHANDISE & JOBBING WORK EXPENSE	400	189-	734	545			
TOTAL NON-OPERATING EXPENSES		\$ 400	\$ 189-	\$ 734	\$ 545	\$	\$	\$
INTERFUND TRANSFERS								
76096	TRANSFERS TO SELF INSURANCE							
76097	TRANSFERS TO WORKER'S COMPENSATION	130		130	130		595	595

P L A N N I N G D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
76098 TRANSFERS TO GENERAL CAPITAL RESERVE							
76099 TRANSFERS TO PUBLIC WORKS CAMPUS FUND			1,187	1,187		1,053	1,053
TOTAL INTERFUND TRANSFERS	\$ 130	\$	\$ 1,317	\$ 1,317	\$	\$ 1,648	\$ 1,648
TOTAL EXPENDITURES	\$ 201,680	\$ 63,607	\$ 54,296	\$ 117,903	\$ 69,550	\$ 77,563	\$ 147,113

Z O N I N G D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
76101	16,500	15,785		15,785	17,840		17,840
76102							
76110							
76111	2,000		4,455	4,455		2,000	2,000
76114							
76160							
76163							
76165	20		3	3		10	10
76169							
76170	150	297	357	654		10,340	10,340
76171	15,000		14,770	14,770		15,000	15,000
76175							
76176							
76177	300	130		130			
76180	2,000						
76185	30		32	32		30	30
76186	1,300	428	757	1,185		1,400	1,400
76187	1,000		958	958		1,135	1,135
76188							
76189	1,100		1,160	1,160		1,300	1,300
76190							
TOTAL OPERATING EXPENSES	\$ 39,400	\$ 16,640	\$ 22,492	\$ 39,132	\$ 17,840	\$ 31,215	\$ 49,055
NON-OPERATING EXPENSES							
76192							
TOTAL NON-OPERATING EXPENSES	\$	\$	\$	\$	\$	\$	\$
INTERFUND TRANSFERS							

Z O N I N G D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
76196 TRANSFERS TO SELF INSURANCE							
76197 TRANSFERS TO WORKER'S COMPENSATION	125		125	125		595	595
76198 TRANSFERS TO GENERAL CAPITAL RESERVE							
76199 TRANSFERS TO PUBLIC WORKS CAMPUS FUND			51	51		46	46
TOTAL INTERFUND TRANSFERS	\$ 125	\$	\$ 176	\$ 176	\$	\$ 641	\$ 641
TOTAL EXPENDITURES	\$ 39,525	\$ 16,640	\$ 22,668	\$ 39,308	\$ 17,840	\$ 31,856	\$ 49,696

P R O P E R T Y M A I N T C O D E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL	
E X P E N D I T U R E S								
OPERATING EXPENSES								
76301	SALARIES - SUPERVISORY PERSONNEL	17,400	152,590	152,590	412,150		412,150	
76302	SALARIES - ENFORCEMENT OFFICER	329,000	175,321	175,321				
76304	SALARIES - SPECIAL ENGINEERING SERVICES							
76310	COMMUNICATION EXPENSE	5,000	3,668	3,668		5,000	5,000	
76311	OFFICE SUPPLIES & EXPENSES	8,000	1,388	1,388		8,000	8,000	
76314	TRANSPORTATION EXPENSE	48,150	44,310	44,310		61,985	61,985	
76347	PAID LEAVE	65,700	35,325	35,325	65,300		65,300	
76360	RESEARCH AND DEVELOPMENT							
76365	CYBER AND CRIME LIABILITY INSURANCE	925	843	843		890	890	
76369	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS							
76371	LEGAL EXPENSES							
76375	SAFETY EXPENSES							
76376	SPECIAL SERVICES	87,000	122,675	122,675		100,000	100,000	
76377	MISCELLANEOUS EXPENSES		570	570				
76378	REFUNDS FOR PROPERTY MAINTENANCE FEES		25	25				
76380	SALZMANN HUGHES LEGAL FEES	40,000	31,588	31,588		40,000	40,000	
76385	LIFE INSURANCE AND LTD PREMIUMS	1,300	1,368	1,368		1,400	1,400	
76386	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	32,100	9,090	25,706		36,500	36,500	
76387	PENSION COSTS	33,100	28,218	28,218		31,502	31,502	
76388	CONFERENCE & VOCATIONAL TRAINING EXPENSE	25,000	1,643	6,867	8,510	25,000	25,000	
76389	HEALTH INSURANCE	120,000	109,094	109,094		184,500	184,500	
76390	UNEMPLOYMENT COMPENSATION							
76391	OTHER HEALTH COSTS	1,300	1,321	1,321		2,250	2,250	
TOTAL	OPERATING EXPENSES	\$ 813,975	\$ 373,969	\$ 368,551	\$ 742,520	\$ 477,450	\$ 497,027	\$ 974,477
NON-OPERATING EXPENSES								
76393	MERCHANDISE & JOBBING WORK EXPENSE							
TOTAL	NON-OPERATING EXPENSES	\$	\$	\$	\$	\$	\$	
INTERFUND TRANSFERS								

P R O P E R T Y M A I N T C O D E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
76395				TRANSFERS TO SELF INSURANCE			
76396	40,680		40,680	TRANSFERS TO WORKER'S COMPENSATION		88,800	88,800
76397				TRANSFER TO OTHER DEPARTMENTS			
76398				TRANSFERS TO GENERAL CAPITAL RESERVE			
76399			299	TRANSFERS TO PUBLIC WORKS CAMPUS FUND		265	265
TOTAL INTERFUND TRANSFERS	\$ 40,680	\$	\$ 40,979		\$	\$ 89,065	\$ 89,065
TOTAL EXPENDITURES	\$ 854,655	\$ 373,969	\$ 409,530		\$ 477,450	\$ 586,092	\$ 1,063,542

M I S C E L L A N E O U S D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
77014							
77060							
77081							
77086							
77173	11,000	1,521	49,781	51,302		10,000	10,000
77189	9,000		8,000	8,000		8,000	8,000
77255	3,000					2,500	2,500
77389							
77489	37,000	2,873	1,686	4,559		3,000	3,000
77589	70,000		61,512	61,512		70,000	70,000
77689	3,000	134	14,744	14,878		20,000	20,000
77789	3,000	545		545		3,000	3,000
77793							
77886	4,200		1,029	1,029		2,100	2,100
77889	310,000	6,864	230,252	237,116		250,000	250,000
TOTAL OPERATING EXPENSES	\$ 450,200	\$ 11,937	\$ 367,004	\$ 378,941	\$	\$ 368,600	\$ 368,600
NON-OPERATING EXPENSES							
77934	12,000	1,808	5,690	7,498			
TOTAL NON-OPERATING EXPENSES	\$ 12,000	\$ 1,808	\$ 5,690	\$ 7,498	\$	\$	\$
TOTAL EXPENDITURES	\$ 462,200	\$ 13,745	\$ 372,694	\$ 386,439	\$	\$ 368,600	\$ 368,600

I N T E R - F U N D T R A N S F E R S

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
SPECIAL INTERFUND TRANSFERS							
79011 TRANSFERS TO GENERAL CAPITAL RESERVE			2,500,000	2,500,000			
79012 TRANSFERS TO STORM SEWER FUND							
79015 TRANSFERS TO OTHER DEPARTMENTS							
TOTAL SPECIAL INTERFUND TRANSFERS	\$	\$	\$ 2,500,000	\$ 2,500,000	\$	\$	\$
TOTAL EXPENDITURES	\$	\$	\$ 2,500,000	\$ 2,500,000	\$	\$	\$

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
G E N E R A L B O R O U G H							
TOTAL EXPENDITURES	\$20,558,837	7,824,804	\$13,741,489	\$21,566,293	8,639,900	\$13,332,895	\$21,972,795
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS				2,529,411			
UNALLOCATED	2,446,699			171,049-			2,358,362
TOTAL CASH BALANCE TO FOLLOWING YEAR	2,446,699			2,358,362			2,358,362
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$23,005,536			\$23,924,655			\$24,331,157

G E N E R A L C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
97012				FEDERAL GRANTS			
97013	475,000		3,241,688	STATE GRANTS		2,324,781	2,324,781
97014			39,000	CONTRIBUTIONS IN AID OF CONSTRUCTION			
97015			2,192	CITIZENS' CONTRIBUTIONS			
97016			17,748	DOWNTOWN IMPROVEMENTS			
97017				UNREALIZED GAINS			
97018			8,928	OTHER INCOME			
97019	91,000		124,651	INTEREST INCOME		92,219	92,219
TOTAL OPERATING INCOME	\$ 566,000		\$ 3,434,207			\$ 2,417,000	\$ 2,417,000

INTERFUND TRANSFERS

97021				TRANSFERS FROM ELECTRIC DEPARTMENT			
97022				TRANSFERS FROM GAS DEPARTMENT			
97023				TRANSFERS FROM GENERAL & ADMINISTRATIVE DEPT.			
97024				TRANSFERS FROM HIGHWAY DEPARTMENT			
97025				TRANSFERS FROM EMERGENCY SERVICES DEPARTMENT			
97026	25,000		25,000	TRANSFERS FROM RECREATION DEPARTMENT			
97028				TRANSFERS FROM PROPERTY MAINTENANCE CODE			
97034				TRANSFERS FROM MOTOR EQUIPMENT DEPARTMENT			
97035				TRANSFERS FROM PLANNING DEPARTMENT			
97036				TRANSFERS FROM POLICE DEPARTMENT			
97038				TRANSFERS FROM ZONING			
97040			2,500,000	TRANSFERS FROM GENERAL FUND			
97072				TRANSFERS FROM ELECTRIC CAPITAL RESERVE		30,000	30,000
97073				TRANSFERS FROM GAS CAPITAL RESERVE			
97074				TRANSFERS FROM WATER CAPITAL RESERVE			
97075				TRANSFERS FROM SEWER CAPITAL RESERVE			
97076				TRANSFERS FROM SANITATION CAPITAL RESERVE			
97080	10,000		10,000	TRANSFERS FROM ADMIN. SERV. - OFFICE EQUIPT.		10,000	10,000
97081	30,000		30,000	TRANSFERS FROM ADMIN. SERV.-CITY HALL IMPROV.		30,000	30,000
97082	10,000		10,000	TRANSFERS FROM ADMIN. SERV. - COMPUTER IMPROV		10,000	10,000

G E N E R A L C A P I T A L R E S E R V E

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S								
97083	TRANSFERS FROM OTHER FUNDS	207,750		207,750	207,750		200,000	200,000
97084	TRANSFERS FROM LIQUID FUELS	1,988,560		713,968	713,968		1,000,000	1,000,000
97085	TRANSFERS FROM SPECIAL REVENUE FUND							
TOTAL INTERFUND TRANSFERS		\$ 2,271,310		\$ 3,496,718	\$ 3,496,718		\$ 1,280,000	\$ 1,280,000
TOTAL REVENUES		\$ 2,837,310		\$ 6,930,925	\$ 6,930,925		\$ 3,697,000	\$ 3,697,000
CASH BALANCE FROM PRIOR YEAR								
OPEN PURCHASE ORDERS		378,557			378,557			1,013,358
UNALLOCATED		5,705,899			5,705,899			7,165,624
TOTAL CASH BALANCE FROM PRIOR YEAR		6,084,456			6,084,456			8,178,982
TOTAL INCOME, TRANSFERS & CASH BALANCE		\$ 8,921,766			\$13,015,381			\$11,875,982

G E N E R A L C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
NEW CAP. EXP. CATEGORIES - GENERAL & ADMIN							
TOTAL NEW CAP. EXP. CATEGORIES - GENERAL & ADMIN	\$	\$	\$	\$	\$	\$	\$
97195 LAND CAPITAL PURCHASE							
TOTAL	\$	\$	\$	\$	\$	\$	\$
97196 LAND IMPROVEMENT CAPITAL PURCHASE							
97197 BUILDING CAPITAL PURCHASE	500,000					500,000	500,000
97198 MACHINERY AND EQUIPMENT CAPITAL PURCHASE	20,000						
97199 PLANT CAPITAL PURCHASE			30,000	30,000			
TOTAL	\$ 520,000	\$	\$ 30,000	\$ 30,000	\$	\$ 500,000	\$ 500,000
NEW CAP. EXP. CATEGORIES-HIGHWAY DEPARTMENT							
97295 LAND CAPITAL PURCHASE							
97296 LAND IMPROVEMENT CAPITAL PURCHASE							
97297 BUILDING CAPITAL PURCHASE							
97298 MACHINERY AND EQUIPMENT CAPITAL PURCHASE							
97299 PLANT CAPITAL PURCHASE	2,499,786	15,307	1,045,554	1,060,861	28,000	3,722,320	3,750,320
TOTAL NEW CAP. EXP. CATEGORIES-HIGHWAY DEPARTMENT	\$ 2,499,786	\$ 15,307	\$ 1,045,554	\$ 1,060,861	\$ 28,000	\$ 3,722,320	\$ 3,750,320
NEW CAP. EXP. CATEGORIES-EMERGENCY SRV DEPT							
97395 LAND CAPITAL PURCHASE							
97396 LAND IMPROVEMENT CAPITAL PURCHASE							
97397 BUILDING CAPITAL PURCHASE							
97398 MACHINERY AND EQUIPMENT CAPITAL PURCHASE							
97399 PLANT CAPITAL PURCHASE							
TOTAL NEW CAP. EXP. CATEGORIES-EMERGENCY SRV DEPT	\$	\$	\$	\$	\$	\$	\$

G E N E R A L C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
NEW CAP. EXP. CATEGORIES-POLICE DEPARTMENT							
97495							
97496							
97497			226,886	226,886			
97498	337,315		171,309	171,309		97,000	97,000
97499							
TOTAL NEW CAP. EXP. CATEGORIES-POLICE DEPARTMENT	\$ 337,315	\$	\$ 398,195	\$ 398,195	\$	\$ 97,000	\$ 97,000
NEW CAP. EXP. CATEGORIES-RECREATION DEPT							
97595			301	301			
97596			46,029	46,029		1,954,781	1,954,781
97597	56,000		77,504	77,504		29,899	29,899
97598			23,509	23,509		56,000	56,000
97599							
TOTAL NEW CAP. EXP. CATEGORIES-RECREATION DEPT	\$ 56,000	\$	\$ 147,343	\$ 147,343	\$	\$ 2,040,680	\$ 2,040,680
NEW CAP. EXP. CATEGORIES-ZONING DEPT							
97621							
97622							
97623							
97624							
97625							
TOTAL NEW CAP. EXP. CATEGORIES-ZONING DEPT	\$	\$	\$	\$	\$	\$	\$
NEW CAP. EXP. CATEGORIES-PLANNING DEPT							
97641							

G E N E R A L C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
97642							
97643							
97644							
97645							
TOTAL NEW CAP. EXP. CATEGORIES-PLANNING DEPT	\$	\$	\$	\$	\$	\$	\$
NEW CAP. EXP. CATEGORIES-PROPERTY MAINTENANCE							
97691							
97692							
97693							
97694							
97695							
TOTAL NEW CAP. EXP. CATEGORIES-PROPERTY MAINTENANCE	\$	\$	\$	\$	\$	\$	\$
NEW CAP. EXP. CATEGORIES-MISCELLANEOUS							
97801							
97802							
97803							
97804							
97805							
TOTAL NEW CAP. EXP. CATEGORIES-MISCELLANEOUS	\$	\$	\$	\$	\$	\$	\$
INTERFUND TRANSFERS							
97895			3,200,000	3,200,000		117,000	117,000
TOTAL INTERFUND TRANSFERS	\$	\$	\$ 3,200,000	\$ 3,200,000	\$	\$ 117,000	\$ 117,000
TOTAL EXPENDITURES	\$ 3,413,101	\$ 15,307	\$ 4,821,092	\$ 4,836,399	\$ 28,000	\$ 6,477,000	\$ 6,505,000

G E N E R A L C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS				1,013,358			
UNALLOCATED	5,508,665			7,165,624			5,370,982
TOTAL CASH BALANCE TO FOLLOWING YEAR	5,508,665			8,178,982			5,370,982
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 8,921,766			\$13,015,381			\$11,875,982

S P E C I A L R E V E N U E F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
98107			69,000	69,000			
98108			14,987	14,987			
98109	800		1,115	1,115		900	900
98110	100		85	85		60	60
98111	2,105,079		597,792	597,792		1,518,270	1,518,270
98112	850,459		464,713	464,713		664,270	664,270
98113			45,159	45,159			
98114							
98115	30,000		412,215	412,215		294,100	294,100
98116							
98117							
98118							
98119	2,440		3,177	3,177		2,370	2,370
98120	1,500		136,595	136,595		1,970	1,970
98121							
98122			4,503	4,503			
98123			82	82			
98124							
98125	3,000		5,785	5,785		1,000	1,000
98126	1,200		826	826			
98127	60		8	8			
TOTAL OPERATING INCOME	\$ 2,994,638		\$ 1,756,042	\$ 1,756,042		\$ 2,482,940	\$ 2,482,940
INTERFUND TRANSFERS							
98130	5,000						
TOTAL INTERFUND TRANSFERS	\$ 5,000		\$	\$		\$	\$
TOTAL REVENUES	\$ 2,999,638		\$ 1,756,042	\$ 1,756,042		\$ 2,482,940	\$ 2,482,940

S P E C I A L R E V E N U E F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	147,409			147,409			346,735
UNALLOCATED	362,561-			362,561-			78,334
TOTAL CASH BALANCE FROM PRIOR YEAR	215,152-			215,152-			425,069
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 2,784,486			\$ 1,540,890			\$ 2,908,009

S P E C I A L R E V E N U E F U N D

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
OPERATING EXPENSES								
98151	EXPENDITURES - FEDERAL GRANTS - HOME	2,105,079					1,518,270	1,518,270
98152	EXPENDITURES - COMMUNITY DEVELOP--BLOCK GRANTS	850,459	2,768	637,711	640,479	4,300	664,270	668,570
98153	EXPENDITURES - OTHER FEDERAL GRANTS							
98154	EXPENDITURES - CURB/SIDEWALK REPAYMENT FUND							
98155	EXPENDITURES - STATE GRANTS	30,000		412,215	412,215		294,100	294,100
98156	EXPENDITURES - FEDERALLY FORFEITED PROPERTY							
98157	EXPENDITURES - CDBG GRANT PROGRAM INCOME							
98158	EXPENDITURES - BOROUGH FUNDS							
98159	EXPENDITURES - COUNTY GRANTS							
98160	EXPENDITURES - CONTRIBUT/FROM PRIVATE SOURCES	1,200		46,439	46,439			
98162	EXPENDITURES - COUNTY FORFEITED PROPERTY	3,000		2,000	2,000		2,000	2,000
98163	EXPENDITURES - HOME GRANT PROGRAM INCOME							
98164	EXPENDITURES -FR CO HOME GRANT PROGRAM INCOME							
98165	EXPENDITURES - FEE IN LIEU OF REC LAND							
98166	EXPENDITURES - FEE IN LIEU OF TRAFFIC IMPACT							
TOTAL OPERATING EXPENSES		\$ 2,989,738	\$ 2,768	\$ 1,098,365	\$ 1,101,133	\$ 4,300	\$ 2,478,640	\$ 2,482,940
INTERFUND TRANSFERS								
98195	TRANSFERS TO OTHER DEPARTMENTS			14,688	14,688			
TOTAL INTERFUND TRANSFERS		\$	\$	\$ 14,688	\$ 14,688	\$	\$	\$
TOTAL EXPENDITURES		\$ 2,989,738	\$ 2,768	\$ 1,113,053	\$ 1,115,821	\$ 4,300	\$ 2,478,640	\$ 2,482,940
CASH BALANCE TO FOLLOWING YEAR								
OPEN PURCHASE ORDERS					346,735			
UNALLOCATED		205,252-			78,334	425,069		
TOTAL CASH BALANCE TO FOLLOWING YEAR		205,252-			425,069	425,069		

S P E C I A L R E V E N U E F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 2,784,486			\$ 1,540,890			\$ 2,908,009

P U B L I C W O R K S C A M P U S T A X

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
98611	201,455		205,930	205,930		209,100	209,100
98612						3,000	3,000
98615						3,700	3,700
98619	5,000		1,526	1,526		4,620	4,620
98620			394	394			
98628			1,218	1,218			
TOTAL OPERATING INCOME	\$ 206,455	\$	209,068	\$ 209,068	\$	220,420	\$ 220,420
INTERFUND TRANSFERS							
98630							
TOTAL INTERFUND TRANSFERS	\$	\$		\$	\$		\$
TOTAL REVENUES	\$ 206,455	\$	209,068	\$ 209,068	\$	220,420	\$ 220,420
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS UNALLOCATED							
TOTAL CASH BALANCE FROM PRIOR YEAR							111,907
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 206,455			\$ 209,068			\$ 332,327

P U B L I C W O R K S C A M P U S T A X

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
OPERATING EXPENSES								
98665	UNREALIZED LOSSES			2	2			
98670	MISCELLANEOUS EXPENSES	64,230		1	1			
TOTAL	OPERATING EXPENSES	\$ 64,230	\$	\$ 3	\$ 3	\$	\$	\$
INTERFUND TRANSFERS								
98692	TRANSFERS TO PUBLIC WORKS CAMPUS FUND	142,225		97,158	97,158		220,420	220,420
TOTAL	INTERFUND TRANSFERS	\$ 142,225	\$	\$ 97,158	\$ 97,158	\$	\$ 220,420	\$ 220,420
TOTAL	EXPENDITURES	\$ 206,455	\$	\$ 97,161	\$ 97,161	\$	\$ 220,420	\$ 220,420
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS								
	UNALLOCATED				111,907			111,907
	TOTAL CASH BALANCE TO FOLLOWING YEAR				111,907			111,907
	TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 206,455			\$ 209,068			\$ 332,327

P O L I C E S T A T I O N

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
98711	POLICE STATION BOND TAX - CURRENT YEAR	402,910	411,860	411,860		417,990	417,990
98712	POLICE STATION BOND TAX - PRIOR YEAR	6,045	9,008	9,008		6,100	6,100
98715	TAX LIENS	16,115	9,081	9,081		7,410	7,410
98719	INTEREST INCOME	3,020	4,175	4,175		3,410	3,410
98720	PAYMENTS IN LIEU OF POLICE STATION BOND TAXES	750	789	789			
98728	UNREALIZED GAINS	5,000	3,327	3,327		6,900	6,900
TOTAL OPERATING INCOME	\$ 433,840	\$ 438,240	\$ 438,240	\$ 438,240	\$ 441,810	\$ 441,810	\$ 441,810
INTERFUND TRANSFERS							
98730	TRANSFERS FROM OTHER DEPARTMENTS						
TOTAL INTERFUND TRANSFERS	\$	\$	\$	\$	\$	\$	\$
TOTAL REVENUES	\$ 433,840	\$ 438,240	\$ 438,240	\$ 438,240	\$ 441,810	\$ 441,810	\$ 441,810
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS							
	UNALLOCATED	113,995		113,995			134,775
TOTAL CASH BALANCE FROM PRIOR YEAR	113,995			113,995			134,775
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 547,835		\$ 552,235	\$ 552,235			\$ 576,585

P O L I C E S T A T I O N

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
98761 BOND PRINCIPAL PAYMENT (2022 GO)	225,000		225,000	225,000		230,000	230,000
98762 BOND INTEREST EXPENSE (2022 GO)	190,650		190,650	190,650		186,150	186,150
98765 UNREALIZED LOSSES	5,000		8	8		6,900	6,900
98770 MISCELLANEOUS EXPENSES	13,190		1,802	1,802		18,760	18,760
TOTAL OPERATING EXPENSES	\$ 433,840	\$	\$ 417,460	\$ 417,460	\$	\$ 441,810	\$ 441,810
INTERFUND TRANSFERS							
98792 TRANSFERS TO GENERAL FUND							
98793 TRANSFERS TO GENERAL CAPITAL RESERVE							
TOTAL INTERFUND TRANSFERS	\$	\$	\$	\$	\$	\$	\$
TOTAL EXPENDITURES	\$ 433,840	\$	\$ 417,460	\$ 417,460	\$	\$ 441,810	\$ 441,810
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
UNALLOCATED	113,995			134,775			134,775
TOTAL CASH BALANCE TO FOLLOWING YEAR	113,995			134,775			134,775
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 547,835			\$ 552,235			\$ 576,585

R E C R E A T I O N T A X

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
98811 RECREATION TAX - CURRENT YEAR	503,635		512,779	512,779		522,540	522,540
98812 RECREATION TAX - PRIOR YEAR	7,555		11,260	11,260		7,600	7,600
98815 TAX LIENS	20,145		11,478	11,478		9,260	9,260
98819 INTEREST INCOME	8,680		12,165	12,165		8,705	8,705
98820 PAYMENTS IN LIEU OF RECREATION TAXES	1,000		986	986			
98828 UNREALIZED GAINS	20,000		10,965	10,965		22,400	22,400
TOTAL OPERATING INCOME	\$ 561,015	\$	559,633	\$ 559,633	\$	570,505	\$ 570,505
INTERFUND TRANSFERS							
98830 TRANSFERS FROM OTHER DEPARTMENTS							
TOTAL INTERFUND TRANSFERS	\$	\$		\$	\$		\$
TOTAL REVENUES	\$ 561,015	\$	559,633	\$ 559,633	\$	570,505	\$ 570,505
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS UNALLOCATED	371,186			371,186			411,668
TOTAL CASH BALANCE FROM PRIOR YEAR	371,186			371,186			411,668
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 932,201			\$ 930,819			\$ 982,173

R E C R E A T I O N T A X

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
98861							
98862							
98863	45,920		45,920	45,920		47,888	47,888
98864	22,115		22,114	22,114		19,818	19,818
98865	20,000		15	15		22,400	22,400
98870	22,460		586	586		32,049	32,049
TOTAL OPERATING EXPENSES	\$ 110,495	\$	\$ 68,635	\$ 68,635	\$	\$ 122,155	\$ 122,155
INTERFUND TRANSFERS							
98892	450,520		450,516	450,516		448,350	448,350
98893							
TOTAL INTERFUND TRANSFERS	\$ 450,520	\$	\$ 450,516	\$ 450,516	\$	\$ 448,350	\$ 448,350
TOTAL EXPENDITURES	\$ 561,015	\$	\$ 519,151	\$ 519,151	\$	\$ 570,505	\$ 570,505
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
UNALLOCATED	371,186			411,668			411,668
TOTAL CASH BALANCE TO FOLLOWING YEAR	371,186			411,668			411,668
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 932,201			\$ 930,819			\$ 982,173

F I R E T A X

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
98901				AMBULANCE TAX - CURRENT YEAR			
98902				AMBULANCE TAX - PRIOR YEAR			
98905				AMBULANCE TAX - TAX LIENS			
98911	604,365		619,852	FIRE TAX - CURRENT YEAR		643,640	643,640
98912	9,065		13,512	FIRE TAX - PRIOR YEAR		9,860	9,860
98915	24,175		13,728	FIRE TAX - TAX LIENS		11,110	11,110
98919	5,490		9,699	INTEREST INCOME		5,560	5,560
98920	3,000		3,203	PAYMENTS IN LIEU OF FIRE TAXES		3,000	3,000
98921				PAYMENTS IN LIEU OF AMBULANCE TAXES			
98928	15,000		6,827	UNREALIZED GAINS		15,600	15,600
TOTAL OPERATING INCOME	\$ 661,095		\$ 666,821		\$	688,770	\$ 688,770
INTERFUND TRANSFERS							
98930				TRANSFERS FROM OTHER DEPARTMENTS			
TOTAL INTERFUND TRANSFERS	\$		\$		\$		\$
TOTAL REVENUES	\$ 661,095		\$ 666,821		\$	688,770	\$ 688,770
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS							
UNALLOCATED	12,603			12,603			12,029
TOTAL CASH BALANCE FROM PRIOR YEAR	12,603			12,603			12,029
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 673,698		\$ 679,424				\$ 700,799

F I R E T A X

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
OPERATING EXPENSES								
98965	UNREALIZED LOSSES	15,000		12	12		15,600	15,600
98970	MISCELLANEOUS EXPENSES			601	601			
TOTAL	OPERATING EXPENSES	\$ 15,000	\$	\$ 613	\$ 613	\$	\$ 15,600	\$ 15,600
INTERFUND TRANSFERS								
98995	TRANSFERS TO MOTOR EQUIPMENT FUND	536,255		555,629	555,629		560,975	560,975
98996	TRANSFERS TO GENERAL FUND	109,840		111,153	111,153		112,195	112,195
TOTAL	INTERFUND TRANSFERS	\$ 646,095	\$	\$ 666,782	\$ 666,782	\$	\$ 673,170	\$ 673,170
TOTAL	EXPENDITURES	\$ 661,095	\$	\$ 667,395	\$ 667,395	\$	\$ 688,770	\$ 688,770
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS								
	UNALLOCATED	12,603			12,029			12,029
	TOTAL CASH BALANCE TO FOLLOWING YEAR	12,603			12,029			12,029
	TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 673,698			\$ 679,424			\$ 700,799

L I Q U I D F U E L S T A X

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
99012 STATE ALLOCATION	599,145		611,395	611,395		610,000	610,000
99019 INTEREST INCOME	42,080		56,837	56,837		40,000	40,000
TOTAL OPERATING INCOME	\$ 641,225		\$ 668,232	\$ 668,232		\$ 650,000	\$ 650,000
INTERFUND TRANSFERS							
99030 TRANSFERS FROM GENERAL CAPITAL RESERVE							
99035 TRANSFERS FROM GENERAL FUND							
TOTAL INTERFUND TRANSFERS	\$		\$	\$		\$	\$
TOTAL REVENUES	\$ 641,225		\$ 668,232	\$ 668,232		\$ 650,000	\$ 650,000
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS							
UNALLOCATED	742,600			742,600			696,864
TOTAL CASH BALANCE FROM PRIOR YEAR	742,600			742,600			696,864
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 1,383,825			\$ 1,410,832			\$ 1,346,864

L I Q U I D F U E L S T A X

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
INTERFUND TRANSFERS							
99095 TRANSFERS TO GENERAL FUND - HIGHWAY							
99096 TRANSFERS TO GENERAL CAPITAL RESERVE	1,988,560		713,968	713,968		1,000,000	1,000,000
TOTAL INTERFUND TRANSFERS	\$ 1,988,560	\$	\$ 713,968	\$ 713,968	\$	\$ 1,000,000	\$ 1,000,000
TOTAL EXPENDITURES	\$ 1,988,560	\$	\$ 713,968	\$ 713,968	\$	\$ 1,000,000	\$ 1,000,000
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
UNALLOCATED	604,735-			696,864			346,864
TOTAL CASH BALANCE TO FOLLOWING YEAR	604,735-			696,864			346,864
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 1,383,825			\$ 1,410,832			\$ 1,346,864

S U R P L U S O P E R A T I N G F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
99811 CASH OVERAGES	200		99-	99-			
TOTAL OPERATING INCOME	\$ 200		\$ 99-	\$ 99-			\$
INTERFUND TRANSFERS							
TOTAL INTERFUND TRANSFERS	\$		\$	\$			\$
TOTAL REVENUES	\$ 200		\$ 99-	\$ 99-			\$
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS							
UNALLOCATED	1,399			1,399			1,300
TOTAL CASH BALANCE FROM PRIOR YEAR	1,399			1,399			
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 1,599			\$ 1,300			\$ 1,300

S U R P L U S O P E R A T I N G F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
99860 CASH SHORTAGES	200						
TOTAL OPERATING EXPENSES	\$ 200	\$	\$	\$	\$	\$	\$
TOTAL EXPENDITURES	\$ 200	\$	\$	\$	\$	\$	\$
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
UNALLOCATED	1,399			1,300			1,300
TOTAL CASH BALANCE TO FOLLOWING YEAR	1,399			1,300			1,300
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 1,599			\$ 1,300			\$ 1,300

T R U S T F U N D S & U T I L I T Y D E P O S I T S

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
98212			364,961	364,961			
98214			149,458	149,458			
98216							
98219	45,320		52,930	52,930		39,560	39,560
TOTAL OPERATING INCOME	\$ 45,320	\$	567,349	\$ 567,349	\$	39,560	\$ 39,560
TOTAL	\$	\$		\$	\$		\$
TOTAL REVENUES	\$ 45,320	\$	567,349	\$ 567,349	\$	39,560	\$ 39,560
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS							
UNALLOCATED	2,740,230			2,740,230			2,522,447
TOTAL CASH BALANCE FROM PRIOR YEAR	2,740,230			2,740,230			2,522,447
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 2,785,550			\$ 3,307,579			\$ 2,562,007

T R U S T F U N D S & U T I L I T Y D E P O S I T S

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
98261			540,375	540,375			
98262			29,959	29,959			
98263			210,323	210,323			
98264			4,475	4,475			
98265							
98266							
TOTAL OPERATING EXPENSES	\$	\$	\$ 785,132	\$ 785,132	\$	\$	\$
TOTAL EXPENDITURES	\$	\$	\$ 785,132	\$ 785,132	\$	\$	\$
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
UNALLOCATED	2,785,550			2,522,447			2,562,007
TOTAL CASH BALANCE TO FOLLOWING YEAR	2,785,550			2,522,447			2,562,007
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 2,785,550			\$ 3,307,579			\$ 2,562,007

C I T I Z E N S ' R E W A R D F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
98311	CONTRIBUTIONS FROM CITIZENS	200					
98319	INTEREST INCOME	190	239	239		185	185
98328	UNREALIZED GAINS	500	232	232		500	500
TOTAL	OPERATING INCOME	\$ 890	\$ 471	\$ 471	\$	685	\$ 685
TOTAL		\$	\$	\$	\$	\$	\$
TOTAL	REVENUES	\$ 890	\$ 471	\$ 471	\$	685	\$ 685
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS							
	UNALLOCATED	11,511		11,511			11,982
	TOTAL CASH BALANCE FROM PRIOR YEAR	11,511		11,511			11,982
	TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 12,401		\$ 11,982			\$ 12,667

C I T I Z E N S ' R E W A R D F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
98360	REWARDS PAID FOR CRIME INFORMATION	250				185	185
98362	OTHER EXPENSES						
98365	UNREALIZED LOSSES	500				500	500
TOTAL	OPERATING EXPENSES	\$ 750	\$	\$	\$	\$ 685	\$ 685
TOTAL	EXPENDITURES	\$ 750	\$	\$	\$	\$ 685	\$ 685
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
	UNALLOCATED	11,651		11,982			11,982
	TOTAL CASH BALANCE TO FOLLOWING YEAR	11,651		11,982			11,982
	TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 12,401		\$ 11,982			\$ 12,667

P A Y R O L L F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
98410			10,711	10,711			
98411			21,776,972	21,776,972			
98419							
TOTAL OPERATING INCOME	\$		\$21,787,683	\$21,787,683	\$		\$
98425			820	820			
TOTAL	\$		\$ 820	\$ 820	\$		\$
INTERFUND TRANSFERS							
98435							
TOTAL INTERFUND TRANSFERS	\$		\$	\$	\$		\$
TOTAL REVENUES	\$		\$21,788,503	\$21,788,503	\$		\$
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS UNALLOCATED	39,647			39,647			69,828
TOTAL CASH BALANCE FROM PRIOR YEAR	39,647			39,647			69,828
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 39,647			\$21,828,150			\$ 69,828

P A Y R O L L F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
98461		6,487,157	8,037,314	14,524,471			
98462		920,828	1,448,569	2,369,397			
98463		530,358	785,988	1,316,346			
98464		124,480	183,819	308,299			
98465							
98466		266,799	386,386	653,185			
98467		6,143	7,590	13,733			
98468		133,886	161,966	295,852			
98469		6,732	512-	6,220			
98470			7,624	7,624			
98471		29,190	38,261	67,451			
98474		264,071	421,016	685,087			
98475		55,254	80,188	135,442			
98476		53,313	89,210	142,523			
98477		6,924	12,265	19,189			
98478		184,677	271,895	456,572			
98479		4,385	7,885	12,270			
98480		34,312	51,066	85,378			
98481		25,237	35,391	60,628			
98482		1,595	2,535	4,130			
98483							
98484		199,069	268,477	467,546			
98485							
98486							
98487							
98488		48,543	59,751	108,294			
98489		13,290	1,393	14,683			
98490							
98491							
98495		746	1,709	2,455			
98496			1,547	1,547			
TOTAL OPERATING EXPENSES	\$	\$9,396,989	\$12,361,333	\$21,758,322	\$	\$	\$

P A Y R O L L F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
TOTAL EXPENDITURES	\$	\$9,396,989	\$12,361,333	\$21,758,322	\$	\$	\$
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS							
UNALLOCATED	39,647			69,828			69,828
TOTAL CASH BALANCE TO FOLLOWING YEAR	39,647			69,828			69,828
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 39,647			\$21,828,150			\$ 69,828

B A R G A I N I N G & A D M. E M P. P E N S I O N F D.

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
99111				RECEIPTS FROM VARIOUS DEPARTMENTS			
99112	848,800		848,755	STATE ALLOCATION		826,975	826,975
99119				INTEREST INCOME			
TOTAL OPERATING INCOME	\$ 848,800	\$	848,755	\$ 848,755	\$	826,975	\$ 826,975
INTERFUND TRANSFERS							
TOTAL INTERFUND TRANSFERS	\$	\$		\$	\$		\$
TOTAL REVENUES	\$ 848,800	\$	848,755	\$ 848,755	\$	826,975	\$ 826,975
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS UNALLOCATED							
TOTAL CASH BALANCE FROM PRIOR YEAR							
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 848,800			\$ 848,755			\$ 826,975

B A R G A I N I N G & A D M. E M P. P E N S I O N F D.

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
99160	PAYMENT TO INVESTORS - STATE ALLOCATION	487,145		487,141	487,141	637,475	637,475
99161	PAYMENT TO INVESTORS - BOROUGH CONTRIBUTIONS	361,615		361,614	361,614	189,500	189,500
99163	PAYMENT TO INVESTORS - SPECIAL PAYMENTS						
TOTAL OPERATING EXPENSES	\$ 848,760	\$	\$ 848,755	\$ 848,755	\$	\$ 826,975	\$ 826,975
TOTAL EXPENDITURES	\$ 848,760	\$	\$ 848,755	\$ 848,755	\$	\$ 826,975	\$ 826,975
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
UNALLOCATED	40						
TOTAL CASH BALANCE TO FOLLOWING YEAR	40						
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 848,800			\$ 848,755			\$ 826,975

F I R E M E N `S P E N S I O N F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
99212 STATE ALLOCATION	679,000		679,014	679,014		660,238	660,238
99213 SALARY DEDUCTIONS							
99219 INTEREST INCOME							
TOTAL OPERATING INCOME	\$ 679,000		\$ 679,014	\$ 679,014		\$ 660,238	\$ 660,238
INTERFUND TRANSFERS							
99231 TRANSFERS FROM EMERGENCY SERVICES DEPARTMENT							
TOTAL INTERFUND TRANSFERS	\$		\$	\$		\$	\$
TOTAL REVENUES	\$ 679,000		\$ 679,014	\$ 679,014		\$ 660,238	\$ 660,238
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS UNALLOCATED							
TOTAL CASH BALANCE FROM PRIOR YEAR							
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 679,000			\$ 679,014			\$ 660,238

F I R E M E N ` S P E N S I O N F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
99261				PAYMENTS TO INVESTORS - PAYROLL DEDUCTION			
99262	679,000		679,014	PAYMENTS TO INVESTORS - STATE ALLOCATION		660,238	660,238
99263				PAYMENTS TO INVESTORS - SPECIAL PAYMENTS			
TOTAL OPERATING EXPENSES	\$ 679,000	\$	\$ 679,014	\$ 679,014	\$	\$ 660,238	\$ 660,238
TOTAL EXPENDITURES	\$ 679,000	\$	\$ 679,014	\$ 679,014	\$	\$ 660,238	\$ 660,238
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
UNALLOCATED							
TOTAL CASH BALANCE TO FOLLOWING YEAR							
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 679,000			\$ 679,014			\$ 660,238

P O L I C E O F F I C E R ` S P E N S I O N F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
99312 STATE ALLOCATION	803,100		803,101	803,101		821,970	821,970
99313 SALARY DEDUCTIONS							
99319 INTEREST INCOME							
TOTAL OPERATING INCOME	\$ 803,100	\$	803,101	\$ 803,101	\$	821,970	\$ 821,970
INTERFUND TRANSFERS							
TOTAL INTERFUND TRANSFERS	\$	\$		\$	\$		\$
TOTAL REVENUES	\$ 803,100	\$	803,101	\$ 803,101	\$	821,970	\$ 821,970
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS UNALLOCATED							
TOTAL CASH BALANCE FROM PRIOR YEAR							
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 803,100			\$ 803,101			\$ 821,970

P O L I C E O F F I C E R ` S P E N S I O N F U N D

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
OPERATING EXPENSES								
99360	PAYMENTS TO INVESTORS - STATE ALLOCATION	803,100		803,101	803,101		821,970	821,970
99361	PAYMENTS TO INVESTORS - SALARY DEDUCTIONS							
99363	PAYMENTS TO INVESTORS - SPECIAL PAYMENTS							
TOTAL	OPERATING EXPENSES	\$ 803,100	\$	\$ 803,101	\$ 803,101	\$	\$ 821,970	\$ 821,970
	TOTAL EXPENDITURES	\$ 803,100	\$	\$ 803,101	\$ 803,101	\$	\$ 821,970	\$ 821,970
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS								
UNALLOCATED								
TOTAL CASH BALANCE TO FOLLOWING YEAR								
	TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 803,100			\$ 803,101			\$ 821,970

S I S T E R C I T Y F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
99611 CONTRIBUTIONS			3,150	3,150		1,920	1,920
99612 MEMBERSHIP FEES							
99614 SALE OF MERCHANDISE							
99618 MISCELLANEOUS INCOME							
99619 INTEREST INCOME	1,110		1,456	1,456		1,080	1,080
TOTAL OPERATING INCOME	\$ 1,110	\$	4,606	\$ 4,606	\$	3,000	\$ 3,000
INTERFUND TRANSFERS							
TOTAL INTERFUND TRANSFERS	\$	\$		\$	\$		\$
TOTAL REVENUES	\$ 1,110	\$	4,606	\$ 4,606	\$	3,000	\$ 3,000
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS UNALLOCATED	31,474			31,474			31,937
TOTAL CASH BALANCE FROM PRIOR YEAR	31,474			31,474			31,937
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 32,584			\$ 36,080			\$ 34,937

S I S T E R C I T Y F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
99660	SISTER CITY COMMITTEE EXPENSES	1,110		3,843			2,000
99662	EXPENSES ON SALE OF MERCHANDISE					500	500
99664	SCHOLARSHIP FUND EXPENDITURES						
99666	OTHER EXPENSES			300		500	500
TOTAL OPERATING EXPENSES	\$ 1,110	\$	\$ 4,143	\$ 4,143	\$	\$ 3,000	\$ 3,000
TOTAL EXPENDITURES	\$ 1,110	\$	\$ 4,143	\$ 4,143	\$	\$ 3,000	\$ 3,000
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
UNALLOCATED	31,474			31,937			31,937
TOTAL CASH BALANCE TO FOLLOWING YEAR	31,474			31,937			31,937
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 32,584			\$ 36,080			\$ 34,937

P R O J E C T H E A T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
99710 CONTRIBUTIONS FROM CITIZENS	5,040		3,221	3,221		3,000	3,000
99719 INTEREST INCOME	4,960		3,173	3,173		2,795	2,795
TOTAL OPERATING INCOME	\$ 10,000		\$ 6,394	\$ 6,394		\$ 5,795	\$ 5,795
INTERFUND TRANSFERS							
99730 INTERFUND TRANSFERS	20,000		20,000	20,000		90,000	90,000
TOTAL INTERFUND TRANSFERS	\$ 20,000		\$ 20,000	\$ 20,000		\$ 90,000	\$ 90,000
TOTAL REVENUES	\$ 30,000		\$ 26,394	\$ 26,394		\$ 95,795	\$ 95,795
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS							
UNALLOCATED	112,832			112,832			45,302
TOTAL CASH BALANCE FROM PRIOR YEAR	112,832			112,832			45,302
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 142,832			\$ 139,226			\$ 141,097

P R O J E C T H E A T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
99760	PAYMENTS TO ADMINISTRATOR	4,000		4,643		4,000	4,000
99761	PLEDGE PAYMENTS TO CUSTOMERS	80,000		89,281		91,545	91,545
99762	OTHER EXPENSES	250				250	250
TOTAL	OPERATING EXPENSES	\$ 84,250	\$	\$ 93,924	\$	\$ 93,924	\$ 95,795
	TOTAL EXPENDITURES	\$ 84,250	\$	\$ 93,924	\$	\$ 93,924	\$ 95,795
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
	UNALLOCATED	58,582				45,302	45,302
	TOTAL CASH BALANCE TO FOLLOWING YEAR	58,582				45,302	45,302
	TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 142,832		\$	\$ 139,226		\$ 141,097

E L E C T R I C D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
20010	PURCHASE POWER SETTLEMENTS	500,000	1,585,649	1,585,649		700,000	700,000
20011	SALE OF ELECTRICITY	34,750,000	35,384,432	35,384,432		35,751,614	35,751,614
20012	SALE OF ELECTRICITY - OFF SYSTEM	1,033,410	907,841	907,841		900,000	900,000
20013	STATE GRANTS	63,400	89,873	89,873		94,829	94,829
20014	BOROUGH ELECTRIC LOAD REDUCTION PROGRAM						
20015	MERCHANDISE & JOBBING	80,000	123,366	123,366		100,000	100,000
20016	SALES TAX ON SALE OF ELECTRICITY	600,000	637,898	637,898		600,000	600,000
20017	STATE SALES TAX ON MDSE. & JOBBING						
20018	OTHER OPERATING INCOME	40,000	49,050	49,050		50,000	50,000
20019	INTEREST INCOME	64,750	137,117	137,117		92,225	92,225
20020	BILLED REVENUE-PENALTY						
20021	DELINQUENT COLLECTION CHARGES	170,000	191,391	191,391		180,000	180,000
20022	MISCELLANEOUS SERVICE REVENUES	500					
20023	RENTS FROM OPERATING PROPERTY - POLES	50,000	98,102	98,102		60,000	60,000
20024	OTHER INTEREST INCOME	50	223	223		260	260
20025	SALE OF SCRAP	60,000	70,775	70,775		50,372	50,372
20026	RENTS FROM OPERATING PROPERTY - BUILDINGS	95,500	98,325	98,325		96,000	96,000
20027	RENEWABLE ENERGY PROGRAM	1,000	101,700	101,700		1,000	1,000
20028	UNREALIZED GAINS	125,000	206,283	206,283		190,700	190,700
TOTAL	OPERATING INCOME	\$37,633,610	\$39,682,025	\$39,682,025		\$38,867,000	\$38,867,000
INTERFUND TRANSFERS							
20030	INTERFUND TRANSFERS						
TOTAL	INTERFUND TRANSFERS	\$	\$	\$		\$	\$
TOTAL	REVENUES	\$37,633,610	\$39,682,025	\$39,682,025		\$38,867,000	\$38,867,000
CASH BALANCE FROM PRIOR YEAR							

E L E C T R I C D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPEN PURCHASE ORDERS	972,711			972,711			929,997
UNALLOCATED	4,664,151			4,664,151			6,893,818
TOTAL CASH BALANCE FROM PRIOR YEAR	5,636,862			5,636,862			7,823,815
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$43,270,472			\$45,318,887			\$46,690,815

E L E C T R I C D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
DIESEL PRODUCTION OPERATION							
21101		138,221		138,221	174,900		174,900
21171	48,200	28,601		28,601			
21172	7,200	1,766		1,766		5,000	5,000
21173	50,000		39,246	39,246		20,000	20,000
21174	40,000					30,000	30,000
21175	20,000					15,000	15,000
21176	115,000		118,029	118,029		125,000	125,000
21177							
21178	7,000		5,609	5,609		7,000	7,000
21182	305,000	65,245	247,039	312,284		230,000	230,000
21183	800,000		2,097,460	2,097,460		900,000	900,000
21184	95,000		334,850	334,850		120,000	120,000
21185	80,000		82,608	82,608		100,000	100,000
21186	1,000		979	979		2,000	2,000
21187	30,000		61,174	61,174		30,000	30,000
21188	9,000		10,027	10,027		9,000	9,000
21189	60,000		11,761	11,761		20,000	20,000
TOTAL DIESEL PRODUCTION OPERATION	\$ 1,667,400	\$ 233,833	\$ 3,008,782	\$ 3,242,615	\$ 174,900	\$ 1,613,000	\$ 1,787,900

DIESEL PRODUCTION MAINTENANCE

21201		49,456		49,456	155,050		155,050
21214	27,000		25,661	25,661		34,615	34,615
21271	62,000	6,149	8,476	14,625		30,000	30,000
21272	9,000	317	2,050	2,367		8,000	8,000
21273	22,000	265	23,029	23,294		22,000	22,000
21274	113,000	35,906	54,283	90,189		55,000	55,000
21275	6,000	283	2,311	2,594		2,000	2,000
21281	144,000	7,613	240,621	248,234		1,200,000	1,200,000
21282	9,000	717		717		5,000	5,000
21283	9,000	4,479	1,700	6,179		6,000	6,000
21284	172,000	28,768	132,016	160,784		75,000	75,000

E L E C T R I C D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
21285 MNT DIESEL PLANT STRUCTURE/ORCHARD PARK	21,000	324	19,017	19,341		18,000	18,000
TOTAL DIESEL PRODUCTION MAINTENANCE	\$ 594,000	\$ 134,277	\$ 509,164	\$ 643,441	\$ 155,050	\$ 1,455,615	\$ 1,610,665
PURCHASE POWER OPERATION AND MAINTENANCE							
21401 PURCHASED POWER - SALARIES		236,888		236,888	545,800		545,800
21414 PURCHASE POWER VEHICLE RENTAL EXPENSE	42,000		39,718	39,718		54,545	54,545
21439 SUPERVISION PURCHASE POWER FACILITIES	120,000	63,996		63,996			
21440 OPERATION OF PURCHASE POWER FACILITIES	342,000	177,721	19,943	197,664		30,000	30,000
21441 PURCHASE OF ELECTRIC ENERGY	17,500,000		15,890,375	15,890,375		18,800,078	18,800,078
21442 MAINTENANCE PURCHASE POWER FACILITIES	181,000	55,447	93,525	148,972		35,000	35,000
21443 PURCHASE POWER OPERATION SUPPLIES	3,000		1,835	1,835		3,000	3,000
21444 PRESERVATION OF OLD STEAM PLANT FACILITIES	9,000	1,468	1,335	2,803		8,000	8,000
21445 BOROUGH ELECTRIC LOAD REDUCTION PROGRAM							
21446 PURCHASE POWER CONSULTING EXPENSES	380,000		383,123	383,123		410,000	410,000
21447 PAID LEAVE	180,000	99,900		99,900	182,600		182,600
TOTAL PURCHASE POWER OPERATION AND MAINTENANCE	\$18,757,000	\$ 635,420	\$16,429,854	\$17,065,274	\$ 728,400	\$19,340,623	\$20,069,023
TRANSMISSION SYSTEM OPERATION AND MAINTENANCE							
22101 SUPERVISION TRANSMISSION SYSTEM		13,756		13,756	1,650		1,650
22104 ROW - TRANSMISSIONS RENTALS & MAINTENANCE EXP	3,250		2,028	2,028		3,500	3,500
22111 OPERATION OF TRANSMISSION SYSTEM	42,100	122	36,458	36,580		40,000	40,000
22112 TRANSMISSION SYSTEM ENGINRG/TECH EXPENSES	12,000		1,036	1,036		15,000	15,000
22114 TRANSMISSION SYSTEMS VEHICLE RENTAL EXPENSE	55,000		52,635	52,635		68,460	68,460
22147 PAID LEAVE	65,000	24,755		24,755	46,200		46,200
22211 MAINTENANCE TRANSMISSION POLES AND HARDWARE	31,000	774	5,762	6,536		12,000	12,000
22212 CONTRACT TREE TRIMMING	45,000		2,260	2,260		35,000	35,000
22221 MAINTENANCE TRANSMISSION CONDUCTORS	10,000	177		177		4,000	4,000
22231 MAINTENANCE OF TRANSMISSION SUBSTATIONS	36,000	152	11,168	11,320		7,000	7,000
TOTAL TRANSMISSION SYSTEM OPERATION AND MAINTENANCE	\$ 299,350	\$ 39,736	\$ 111,347	\$ 151,083	\$ 47,850	\$ 184,960	\$ 232,810

E L E C T R I C D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
DISTRIBUTION SYSTEM OPERATION								
23101	DISTRUBUTION SYSTEM OPERATION, SUPV. & ENGR.	27,000	197,754		197,754	551,875		551,875
23104	ROW - DISTRIBUTION RENTALS & MAINTENANCE EXP	12,000	4,178	1,501	5,679		7,000	7,000
23105	ELECTRIC SYSTEM MAPS AND RECORDS	111,000	26,491	38,412	64,903			
23106	DISTRIBUTION SYSTEM ENGINRG/TECH EXPENSES	18,000		17,161	17,161		18,000	18,000
23111	OPERATION OF ELECTRIC DISTRIBUTION SYSTEM	415,000	156,274	1,463	157,737		3,000	3,000
23112	CONTRACT TREE TRIMMING	125,000		128,016	128,016		130,000	130,000
23114	DISTRIBUTION SYSTEM VEHICLE RENTAL EXPENSE	328,245		314,884	314,884		421,500	421,500
23140	RENEWABLE ENERGY PROGRAM	4,000					2,000	2,000
23141	REMOVE AND RESET ELECTRIC METERS	31,500	21,665		21,665			
23143	TESTING ELECTRIC METERS	54,500	28,624	532	29,156			
23147	PAID LEAVE	195,000	81,958		81,958	152,000		152,000
23150	METERS	7,000		2,654	2,654		7,000	7,000
23151	METER INSTALLATIONS	9,500	464	11,936	12,400		11,000	11,000
23153	PURCHASE & REPAIR OF SMALL TOOLS & EQUIPMENT	40,000		52,084	52,084		55,000	55,000
23161	REMOVE AND RESET TRANSFORMERS	23,000	5,146	436	5,582		1,000	1,000
23171	SERVICING CUSTOMERS EQUIPMENT	2,000	576		576			
23173	EXPENSES FOR STREET EVENTS AND ACTIVITIES	5,000	1,492	1,842	3,334		3,000	3,000
23181	OPERATION OF DUSK TO DAWN LIGHTS	1,500	140	348	488			
TOTAL	DISTRIBUTION SYSTEM OPERATION	\$ 1,409,245	\$ 524,762	\$ 571,269	\$ 1,096,031	\$ 703,875	\$ 658,500	\$ 1,362,375

DISTRIBUTION SYSTEM MAINTENANCE

23201	DISTRIBUTION MAINTENANCE SUPERVISION AND ENGR	1,500	186,192		186,192	493,300		493,300
23211	MAINTENANCE DISTRIBUTION POLES AND HARDWARE	155,000	51,633	65,887	117,520		75,000	75,000
23213	MAINTENANCE OVERHEAD DISTRIBUTION CONDUCTORS	175,000	67,793	48,857	116,650		50,000	50,000
23215	MAINTENANCE OVERHEAD ELECTRICAL DEVICES	28,000	5,708	21,714	27,422		28,000	28,000
23221	MAINTENANCE UNDERGROUND DISTRIBUTION CONDUITS	31,000	1,577	14,652	16,229		12,000	12,000
23223	MAINTENANCE UNDERGROUND DISTRI. CONDUCTORS	34,000	1,678	2,552	4,230		18,000	18,000
23225	MAINTENANCE UNDERGROUND ELECTRICAL DEVICES	19,000	2,580	1,516	4,096		8,000	8,000
23226	MAINTENANCE TO UNDERGROUND VAULTS & MANHOLES	27,000	3,992		3,992		22,000	22,000
23231	MAINTENANCE OVERHEAD SERVICES	68,000	51,076	26,543	77,619		28,000	28,000
23233	MAINTENANCE UNDERGROUND SERVICES	32,300	9,406	7,147	16,553		7,000	7,000

E L E C T R I C D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
23241	MAINTENANCE METER AND METER DEVICES	13,000	3,415	8,709	12,124		4,000	4,000
23261	MAINTENANCE TRANSFORMERS	52,000	5,715	30,258	35,973		25,000	25,000
23265	MAINTENANCE DISTRIBUTION SUBSTATIONS	196,000	33,461	84,138	117,599		95,000	95,000
23266	SUBSTATION ENGINEERING/TECHNICAL EXPENSES	40,000		30,482	30,482		22,000	22,000
23281	MAINTENANCE OF DUSK TO DAWN LIGHTS	2,500	560	291	851		2,000	2,000
TOTAL DISTRIBUTION SYSTEM MAINTENANCE		\$ 874,300	\$ 424,786	\$ 342,746	\$ 767,532	\$ 493,300	\$ 396,000	\$ 889,300
GENERAL AND ADMINISTRATIVE								
27101	GENERAL ADMINISTRATIVE SALARIES	250,000	267,064		267,064	394,900		394,900
27104	COUNCILMEN COMPENSATION	9,500	7,125		7,125	9,300	9,000	18,300
27105	REGULAR LEGAL EXPENSE	23,000		18,750	18,750		22,000	22,000
27106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	2,425,470		2,227,856	2,227,856		2,852,570	2,852,570
27107	REGULATORY COMPLIANCE CONSULTING EXPENSES	20,000		12,092	12,092		12,000	12,000
27108	UTILITY BUILDING EXPENSES	117,400		154,448	154,448		146,850	146,850
27110	COMMUNICATION EXPENSE	28,000		23,377	23,377		23,000	23,000
27111	GENERAL OFFICE SUPPLIES AND EXPENSES	9,000		7,372	7,372		11,000	11,000
27114	GENERAL OFFICE TRANSPORTATION	6,000		4,692	4,692		1,405	1,405
27137	GENERAL ENGINEERING EXPENSES	126,000	18,808	81,363	100,171		24,080	24,080
27350	UNREALIZED LOSSES	125,000		215	215		190,700	190,700
27360	RESEARCH AND DEVELOPMENT							
27361	PROPERTY INSURANCE	138,650		142,132	142,132		147,870	147,870
27363	GENERAL LIABILITY INSURANCE							
27364	BOILER AND MACHINERY INSURANCE	33,350		17,926	17,926		36,300	36,300
27365	CYBER AND CRIME LIABILITY INSURANCE	3,750		3,767	3,767		3,960	3,960
27369	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS	35,000		33,044	33,044		40,000	40,000
27485	LIFE INSURANCE AND LTD PREMIUMS	6,000		6,338	6,338		6,500	6,500
27486	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	216,800	68,998	104,518	173,516		209,000	209,000
27487	PENSION COSTS	136,700		125,830	125,830		148,925	148,925
27488	VOCATIONAL TRAINING	126,000	32,988	51,013	84,001		80,000	80,000
27489	HEALTH INSURANCE	734,900		677,782	677,782		825,000	825,000
27490	UNEMPLOYMENT COMPENSATION							
27491	OTHER HEALTH COSTS	5,000		3,963	3,963		7,500	7,500
27541	PURCHASE/REPAIR GENERAL TOOLS & WORK EQUIP.	45,300	158	33,070	33,228		45,000	45,000
27543	MAINTENANCE GENERAL EQUIPMENT	2,500	785	6,111	6,896		6,000	6,000

E L E C T R I C D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
27544	MAINTENANCE FOR FIBER OPTICS SYSTEM	16,000	2,030	845	2,875		8,000	8,000
27550	OPERATION GENERAL SERVICE BUILDING	32,000	2,565	20,944	23,509		23,000	23,000
27551	MAINTENANCE GENERAL SERVICE BUILDING	17,000	576	6,304	6,880		12,000	12,000
27571	SPECIAL SERVICES	3,000		1,182	1,182		1,050	1,050
27573	MISCELLANEOUS GENERAL EXPENSES	170,000		145,984	145,984		155,000	155,000
27575	SAFETY EXPENSES	76,000	1,075	72,025	73,100		65,000	65,000
27578	EMPLOYEE RELATIONS EXPENSES	4,000	2,692		2,692			
27580	SALZMANN HUGHES LEGAL FEES	220,000		179,925	179,925		180,000	180,000
27590	PAYMENTS IN LIEU OF GROSS RECEIPTS TAX	2,033,000		2,033,000	2,033,000		2,500,000	2,500,000
27611	BOND PRINCIPAL PAYMENT (2024 G O)	600		598	598		14,645	14,645
27612	BOND PRINCIPAL PAYMENT (2019 G O)	380,000		380,000	380,000		395,000	395,000
27615	BANK LOAN PRINCIPAL PAYMENT (2012 F&M)							
27616	BOND PRINCIPAL PAYMENT (2021 GO)	66,170		66,183	66,183		67,035	67,035
27621	BOND INTEREST EXPENSE (2024 G O)	27,860		27,859	27,859		22,920	22,920
27622	BOND INTEREST EXPENSE (2019 G O)	306,000		306,000	306,000		29,800	29,800
27626	BOND INTEREST EXPENSE (2021 GO)	16,705		16,706	16,706		15,375	15,375
TOTAL GENERAL AND ADMINISTRATIVE		\$ 7,991,655	\$ 404,864	\$ 6,993,214	\$ 7,398,078	\$ 404,200	\$ 8,337,485	\$ 8,741,685
NON-OPERATING EXPENSES								
28811	MERCHANDISE AND JOBBING WORK EXPENSE	83,000	56,609	66,611	123,220		100,000	100,000
28812	SERVICE ORDER WORK							
28822	PA SALES AND USE TAX	600,000		637,353	637,353		600,000	600,000
28826	REFUNDS TO STATE FOR FUEL SUBSIDY							
28827	REFUNDS TO CONSUMERS FROM SALE OF ELECTRICITY	150,000		116,535	116,535		150,000	150,000
28828	REFUNDS TO CONSUMERS FROM MDSE. AND JOBBING							
28829	REFUNDS TO CUSTOMERS - PA. SALES TAX							
28831	OTHER NON-OPERATING EXPENSES							
TOTAL NON-OPERATING EXPENSES		\$ 833,000	\$ 56,609	\$ 820,499	\$ 877,108	\$	\$ 850,000	\$ 850,000
INTERFUND TRANSFERS								
28890	TRANSFERS TO STORES - DISPATCHERS	228,375		228,375	228,375		243,750	243,750

E L E C T R I C D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
28891	TRANSFERS TO WORKER'S COMPENSATION	117,800		117,800	117,800		111,850	111,850
28892	TRANSFERS TO GENERAL FUND							
28893	TRANSFERS TO SELF INSURANCE FUND	18,490		18,490	18,490		28,715	28,715
28894	TRANSFERS TO PARKING, TRAFFIC & ST. LIGHTS	793,290		793,290	793,290		750,000	750,000
28895	OTHER TRANSFERS	10,000		56,250	56,250		120,000	120,000
28897	TRANSFERS TO ELECTRIC CAPITAL RESERVE FUND	4,000,000		5,000,000	5,000,000		2,000,000	2,000,000
TOTAL INTERFUND TRANSFERS		\$ 5,167,955	\$	\$ 6,214,205	\$ 6,214,205	\$	\$ 3,254,315	\$ 3,254,315
28898	TRANFERS TO PUBLIC WORKS CAMPUS FUND	39,705		39,705	39,705		68,927	68,927
TOTAL		\$ 39,705	\$	\$ 39,705	\$ 39,705	\$	\$ 68,927	\$ 68,927
TOTAL EXPENDITURES		\$37,633,610	\$2,454,287	\$35,040,785	\$37,495,072	\$2,707,575	\$36,159,425	\$38,867,000
CASH BALANCE TO FOLLOWING YEAR								
OPEN PURCHASE ORDERS					929,997			
UNALLOCATED		5,636,862			6,893,818			7,823,815
TOTAL CASH BALANCE TO FOLLOWING YEAR		5,636,862			7,823,815			7,823,815
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE		\$43,270,472			\$45,318,887			\$46,690,815

G A S D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
30011 SALE OF GAS	9,185,145		10,995,636	10,995,636		10,596,693	10,596,693
30012 PURCHASE OF GAS REFUNDS							
30013 FEDERAL, STATE AND LOCAL GRANTS	31,100		39,944	39,944		40,387	40,387
30014 ENERGY EFFICIENCY FINANCING PROGRAM	1,200,000		1,778,300	1,778,300		1,200,000	1,200,000
30015 MERCHANDISE & JOBBING	5,000		5,561	5,561		3,000	3,000
30016 SALES TAX ON SALE OF GAS	150,300		211,744	211,744		223,480	223,480
30017 STATE SALES TAX ON MDSE. & JOBBING							
30018 OTHER OPERATING INCOME	210,000		284,883	284,883		750,000	750,000
30019 INTEREST INCOME	38,800		49,288	49,288		35,300	35,300
30020 BILLED REVENUE - PENALTY							
30021 DELINQUENT COLLECTION CHARGES							
30022 MISCELLANEOUS SERVICE REVENUES	30,000		35,291	35,291		35,000	35,000
30024 OTHER INTEREST INCOME			118	118		140	140
30025 SALE OF SCRAP	750		2,019	2,019		1,500	1,500
30028 UNREALIZED GAINS	30,000		78,566	78,566		144,500	144,500
TOTAL OPERATING INCOME	\$10,881,095		\$13,481,350	\$13,481,350		\$13,030,000	\$13,030,000
INTERFUND TRANSFERS							
30030 INTERFUND TRANSFERS			3,500	3,500			
TOTAL INTERFUND TRANSFERS	\$		\$ 3,500	\$ 3,500		\$	\$
TOTAL REVENUES	\$10,881,095		\$13,484,850	\$13,484,850		\$13,030,000	\$13,030,000
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	116,607			116,607			97,165
UNALLOCATED	1,109,909			1,109,909			2,467,110

G A S D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
TOTAL CASH BALANCE FROM PRIOR YEAR	1,226,516			1,226,516			2,564,275
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$12,107,611			\$14,711,366			\$15,594,275

G A S D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
PURCHASE GAS OPERATION AND MAINTENANCE								
31141	PURCHASE OF NATURAL GAS	3,755,820		4,486,344	4,486,344		4,469,623	4,469,623
31142	PURCHASE OF STORED NATURAL GAS	432,500		574,784	574,784		471,030	471,030
TOTAL	PURCHASE GAS OPERATION AND MAINTENANCE	\$ 4,188,320	\$	\$ 5,061,128	\$ 5,061,128	\$	\$ 4,940,653	\$ 4,940,653
TRANSMISSION OPERATION								
32101	GAS TRANSMISSION SUPERVISION AND ENGINEERING	2,000	511		511	11,650		11,650
32111	OPERATION OF GAS TRANSMISSION SYSTEM	5,100	720	5,694	6,414		3,000	3,000
TOTAL	TRANSMISSION OPERATION	\$ 7,100	\$ 1,231	\$ 5,694	\$ 6,925	\$ 11,650	\$ 3,000	\$ 14,650
TRANSMISSION MAINTENANCE								
32201	TRANSMISSION MAINT. - SALARIES		815		815			
32211	MAINTENANCE OF GAS TRANSMISSION MAINS	3,000	5,458	1,659	7,117		4,000	4,000
32214	TRANSMISSION VEHICLE RENTAL EXPENSE	3,900		3,668	3,668		4,940	4,940
32221	MAINTENANCE OF GAS TRANSMISSION EQUIPMENT	6,000		8,114	8,114		5,000	5,000
32251	MAINTENANCE OF GAS TRANSMISSION STRUCTURES	2,000					2,000	2,000
TOTAL	TRANSMISSION MAINTENANCE	\$ 14,900	\$ 6,273	\$ 13,441	\$ 19,714	\$	\$ 15,940	\$ 15,940
DISTRIBUTION OPERATION								
33101	GAS DISTRIBUTION SUPERVISION AND ENGINEERING	50,000	98,730		98,730	300,420		300,420
33105	GAS SYSTEM MAPS AND RECORDS	65,000	33,238	40,829	74,067		55,000	55,000
33111	OPERATION OF GAS DISTRIBUTION SYSTEM	110,000	20,742	60,357	81,099		55,000	55,000
33141	REMOVE AND RESET GAS METERS AND REGULATORS	5,000	1,591	497	2,088		500	500
33143	TESTING AND CALIBRATING METERS	1,500						
33147	PAID LEAVE	100,000	53,707		53,707	98,900		98,900
33150	METERS AND REGULATORS	70,000		30,258-	30,258-		500,000	500,000

G A S D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
33151	METERS AND REGULATORS INSTALLATION	47,500	3,971	71,144	75,115		100,000	100,000
33171	SERVICING GAS CUSTOMERS' EQUIPMENT	42,000	20,772	362	21,134		1,000	1,000
TOTAL DISTRIBUTION OPERATION		\$ 491,000	\$ 232,751	\$ 142,931	\$ 375,682	\$ 399,320	\$ 711,500	\$ 1,110,820
DISTRIBUTION MAINTENANCE								
33201	DISTRIBUTION MAINT. - SALARIES		15,673		15,673	64,960		64,960
33211	MAINTENANCE OF GAS DISTRIBUTION MAINS	55,000	11,522	22,709	34,231		15,000	15,000
33214	DISTRIBUTION VEHICLE RENTAL EXPENSE	242,000		232,172	232,172		260,780	260,780
33221	MAINTENANCE OF GAS DISTRIBUTION EQUIPMENT	16,000	353	37,668	38,021		20,000	20,000
33231	MAINTENANCE OF GAS SERVICES	25,000	9,741	7,851	17,592		5,000	5,000
33241	MAINTENANCE OF GAS METERS AND REGULATORS	15,000	13,923	62,606	76,529		45,000	45,000
33251	MAINTENANCE OF GAS DISTRIBUTION STRUCTURES	1,000		28,420	28,420		1,865	1,865
TOTAL DISTRIBUTION MAINTENANCE		\$ 354,000	\$ 51,212	\$ 391,426	\$ 442,638	\$ 64,960	\$ 347,645	\$ 412,605
33701	ADMIN G&A - SALARIES		98,696	98,696-				
TOTAL		\$	\$ 98,696	\$ 98,696-	\$	\$	\$	\$
CUSTOMER ACCOUNTING AND COLLECTING								
36135	ENERGY EFFICIENCY FINANCING PROGRAM	1,200,000		1,710,805	1,710,805		1,200,000	1,200,000
TOTAL CUSTOMER ACCOUNTING AND COLLECTING		\$ 1,200,000	\$	\$ 1,710,805	\$ 1,710,805	\$	\$ 1,200,000	\$ 1,200,000
GENERAL AND ADMINISTRATIVE								
37101	GENERAL ADMINISTRATIVE SALARIES	225,000	165,170	99,522	264,692	326,940		326,940
37104	COUNCILMEN COMPENSATION	9,500	7,125		7,125	9,300		9,300
37105	REGULAR LEGAL EXPENSE	70,000		52,588	52,588		65,000	65,000
37106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	1,025,580		942,347	942,347		851,430	851,430
37108	UTILITY BUILDING EXPENSES	117,400		154,058	154,058		146,850	146,850

G A S D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL	
E X P E N D I T U R E S								
37110	COMMUNICATION EXPENSE	20,000		12,305	12,305	30,000	30,000	
37111	GENERAL OFFICE SUPPLIES AND EXPENSES	40,000		25,388	25,388	45,000	45,000	
37114	GENERAL OFFICE TRANSPORTATION	73,500		69,279	69,279	75,455	75,455	
37137	GENERAL ENGINEERING EXPENSE	55,000	19,173	68,791	87,964	79,710	79,710	
37350	UNREALIZED LOSSES	60,000		95	95	144,500	144,500	
37360	RESEARCH AND DEVELOPMENT							
37361	PROPERTY INSURANCE	2,065		2,136	2,136	2,220	2,220	
37362	WORKER'S COMPENSATION INSURANCE							
37363	GENERAL LIABILITY INSURANCE							
37364	BOILER AND MACHINERY INSURANCE	490		264	264	600	600	
37365	CYBER AND CRIME LIABILITY INSURANCE	1,845		1,411	1,411	1,480	1,480	
37369	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS	35,000		1,900	1,900	20,000	20,000	
37485	LIFE INSURANCE AND LTD PREMIUMS	3,500		2,838	2,838	3,000	3,000	
37486	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	52,000	27,390	29,495	56,885	64,000	64,000	
37487	PENSION COSTS	72,300		59,406	59,406	67,229	67,229	
37488	VOCATIONAL TRAINING	70,000	21,731	43,995	65,726	65,000	65,000	
37489	HEALTH INSURANCE	315,000		286,243	286,243	479,000	479,000	
37490	UNEMPLOYMENT COMPENSATION							
37491	OTHER HEALTH COSTS	3,500		6,559	6,559	7,000	7,000	
37541	PURCHASE/REPAIR OF GENERAL TOOLS & EQUIPT.	31,000	52	16,046	16,098	25,000	25,000	
37543	MAINTENANCE OF GENERAL EQUIPMENT	11,000	3,142	349	3,491	1,000	1,000	
37550	OPERATION OF GENERAL SERVICE BUILDING	31,000	1,282	25,644	26,926	25,000	25,000	
37551	MAINTENANCE OF GENERAL SERVICE BUILDING	20,000	100	3,450	3,550	10,000	10,000	
37571	SPECIAL SERVICES	1,000		1,110	1,110	1,000	1,000	
37573	MISCELLANEOUS GENERAL EXPENSES	2,500		395	395	1,050	1,050	
37575	SAFETY EXPENSES	12,000		11,067	11,067	8,000	8,000	
37578	EMPLOYEE RELATIONS EXPENSES	1,000	179		179			
37580	SALZMANN HUGHES LEGAL FEES	50,000		63,615	63,615	70,000	70,000	
37590	PAYMENTS IN LIEU OF GROSS RECEIPTS TAX	910,000		910,000	910,000	975,000	975,000	
TOTAL	GENERAL AND ADMINISTRATIVE	\$ 3,321,180	\$ 245,344	\$ 2,890,296	\$ 3,135,640	\$ 336,240	\$ 3,263,524	\$ 3,599,764
NON-OPERATING EXPENSES								
38811	MERCHANDISE AND JOBBING WORK EXPENSES	3,500	690	1,527	2,217	1,000	1,000	
38812	SERVICE ORDER WORK	1,300	43	511	554	500	500	

G A S D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
38813							
38822	150,300		212,007	212,007		223,480	223,480
38826							
38827	25,000		14,034	14,034		25,000	25,000
38828							
38829							
38831	10,000		5,102	5,102		8,000	8,000
TOTAL NON-OPERATING EXPENSES	\$ 190,100	\$ 733	\$ 233,181	\$ 233,914	\$	\$ 257,980	\$ 257,980
INTERFUND TRANSFERS							
38877	775,000		775,000	775,000		1,015,000	1,015,000
38890	228,375		228,375	228,375		248,750	248,750
38891	8,180		8,180	8,180		11,045	11,045
38892							
38893	18,490		18,490	18,490		28,715	28,715
38895	10,000		56,250	56,250		45,000	45,000
38898	74,350		74,350	74,350		129,078	129,078
TOTAL INTERFUND TRANSFERS	\$ 1,114,395	\$	\$ 1,160,645	\$ 1,160,645	\$	\$ 1,477,588	\$ 1,477,588
TOTAL EXPENDITURES	\$10,880,995	\$ 636,240	\$11,510,851	\$12,147,091	\$ 812,170	\$12,217,830	\$13,030,000
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS				97,165			
UNALLOCATED	1,226,616			2,467,110			2,564,275
TOTAL CASH BALANCE TO FOLLOWING YEAR	1,226,616			2,564,275			2,564,275
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$12,107,611			\$14,711,366			\$15,594,275

W A T E R D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
40011 SALE OF WATER	5,500,734		5,567,514	5,567,514		5,962,942	5,962,942
40013 HYDRANT RENTALS							
40014 STATE GRANTS	39,400		57,566	57,566		58,204	58,204
40015 MERCHANDISE AND JOBBING	10,000		16,938	16,938		15,000	15,000
40016 PLUMBING PERMITS	20,000		2,288	2,288		1,000	1,000
40017 STATE SALES TAX							
40018 OTHER OPERATING INCOME	100,000		100,626	100,626		100,000	100,000
40019 INTEREST INCOME	35,630		54,529	54,529		39,665	39,665
40020 BILLED REVENUE - PENALTY							
40022 MISCELLANEOUS SERVICE REVENUES							
40024 OTHER INTEREST INCOME	40		50	50		60	60
40025 SALE OF SCRAP	3,000					3,329	3,329
40026 WATER ANALYSIS TESTS	30,000		29,660	29,660		35,000	35,000
40028 UNREALIZED GAINS			149,832	149,832		253,800	253,800
TOTAL OPERATING INCOME	\$ 5,738,804		\$ 5,979,003	\$ 5,979,003		\$ 6,469,000	\$ 6,469,000
INTERFUND TRANSFERS							
40030 INTERFUND TRANSFERS							
TOTAL INTERFUND TRANSFERS	\$		\$	\$		\$	\$
TOTAL REVENUES	\$ 5,738,804		\$ 5,979,003	\$ 5,979,003		\$ 6,469,000	\$ 6,469,000
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	911,859			911,859			1,325,068
UNALLOCATED	1,904,603			1,904,603			533,360
TOTAL CASH BALANCE FROM PRIOR YEAR	2,816,462			2,816,462			1,858,428

W A T E R D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 8,555,266			\$ 8,795,465			\$ 8,327,428

W A T E R D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
SUPPLY SYSTEM								
41101	WATER SUPPLY SUPERVISION AND ENGINEERING		83,564		83,564	26,950		26,950
41102	RENTS PAID FOR WATER SUPPLY LAND	24,000		26,524	26,524		25,000	25,000
41111	OPERATION OF WATER SUPPLY SYSTEM	54,000	14,616	20,495	35,111		20,000	20,000
41147	PAID LEAVE	1,800	1,828		1,828	3,400		3,400
41214	SUPPLY SYSTEM VEHICLE RENTAL EXPENSE	6,200		5,930	5,930		14,070	14,070
41221	MAINTENANCE OF WATER SUPPLY SYSTEM EQUIPMENT	5,750	77	671	748		5,000	5,000
41222	ANNUAL DAM INSPECTION	10,000		8,742	8,742		10,000	10,000
TOTAL	SUPPLY SYSTEM	\$ 101,750	\$ 100,085	\$ 62,362	\$ 162,447	\$ 30,350	\$ 74,070	\$ 104,420
TRANSMISSION SYSTEM								
42101	WATER TRANSMISSION SUPERVISION AND ENGR.	33,500	11,677		11,677	71,800		71,800
42104	RENTS PAID FOR WATER TRANSMISSION RGTS-OF-WAY	500		500	500		500	500
42111	OPERATION WATER TRANSMISSION SYSTEM	76,500	19,844	13,920	33,764		11,700	11,700
42147	PAID LEAVE	25,500	7,968		7,968	14,400		14,400
42211	MAINTENANCE OF WATER TRANSMISSION MAINS	4,400	7,680	6,238	13,918		4,000	4,000
42214	TRANSMISSION SYSTEM VEHICLE RENTAL EXPENSE	21,000		19,688	19,688		30,015	30,015
42221	MAINTENANCE OF WATER TRANSMISSION RESERVOIRS	2,000		216	216		2,000	2,000
42251	MAINTENANCE OF WATER TRANSMISSION STRUCTURES	2,000					2,000	2,000
TOTAL	TRANSMISSION SYSTEM	\$ 165,400	\$ 47,169	\$ 40,562	\$ 87,731	\$ 86,200	\$ 50,215	\$ 136,415
DISTRIBUTION SYSTEM								
43101	WATER DISTRIBUTION SUPERVISION AND ENGR.	14,500	136,524		136,524	379,750		379,750
43104	RENTS PAID FOR WATER DISTRIBUTION RGTS-OF-WAY							
43105	WATER SYSTEM MAPS AND RECORDS	76,300	12,370	16,531	28,901		30,000	30,000
43111	OPERATION OF WATER DISTRIBUTION SYSTEM	40,000	9,780	16,196	25,976		12,000	12,000
43123	OPERATION OF FIRE HYDRANTS	500	1,446		1,446		500	500
43131	MAINT.OUT-OF-TOWN CONSUMERS WATER SERV. FACLT							
43141	REMOVE AND RESET WATER METERS							

W A T E R D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
43143	TEST AND CALIBRATION OF WATER METERS	2,000		357	357		1,000	1,000
43147	PAID LEAVE	38,500	39,342		39,342	72,580		72,580
43150	METERS	200,000		286,126	286,126		350,000	350,000
43151	METER INSTALLATIONS	106,700	65,003	13,981	78,984		30,000	30,000
43171	SERVICING CUSTOMERS EQUIPMENT	22,400	14,703	41,063	55,766		10,000	10,000
43173	PLUMBING INSPECTION - WATER	24,200	20,304		20,304			
43211	MAINTENANCE OF WATER DISTRIBUTION MAINS	103,600	56,566	92,891	149,457		60,000	60,000
43214	DISTRIBUTION SYSTEM VEHICLE RENTAL EXPENSE	198,000		189,583	189,583		255,570	255,570
43221	MAINTENANCE OF WATER DISTRIBUTION EQUIPMENT	2,800	10,508	3,638	14,146		2,000	2,000
43223	MAINTENANCE OF FIRE HYDRANTS	42,800	7,088	46,267	53,355		40,000	40,000
43231	MAINTENANCE DISTRIBUTION SERVICES	39,200	2,626	16,475	19,101		20,000	20,000
43241	MAINTENANCE OF WATER METERS	5,000		2,198	2,198		5,000	5,000
43251	MAINTENANCE OF WATER DISTRIBUTION STRUCTURES	2,000	990	1,072	2,062		1,000	1,000
TOTAL DISTRIBUTION SYSTEM		\$ 918,500	\$ 377,250	\$ 726,378	\$ 1,103,628	\$ 452,330	\$ 817,070	\$ 1,269,400
TREATMENT SYSTEM								
44101	WATER TREATMENT SUPERVISION AND ENGINEERING		211,475		211,475	550,450		550,450
44111	OPERATION OF WATER TREATMENT SYSTEM	713,000	296,658	191,305	487,963		220,000	220,000
44114	TREATMENT SYSTEM VEHICLE RENTAL EXPENSE	38,000		36,478	36,478		65,885	65,885
44135	ANALYSIS OF WATER	40,000		38,285	38,285		45,000	45,000
44141	CHEMICALS FOR WATER TREATMENT	500,000		554,759	554,759		550,000	550,000
44147	PAID LEAVE	56,000	43,020		43,020	79,300		79,300
44221	MAINTENANCE OF WATER TREATMENT EQUIPMENT	75,000		80,841	80,841		75,000	75,000
44251	MAINTENANCE OF WATER TREATMENT STRUCTURES	10,700	357	17,138	17,495		10,000	10,000
TOTAL TREATMENT SYSTEM		\$ 1,432,700	\$ 551,510	\$ 918,806	\$ 1,470,316	\$ 629,750	\$ 965,885	\$ 1,595,635
GENERAL AND ADMINISTRATIVE								
47101	GENERAL ADMINISTRATIVE SALARIES	179,300	120,690		120,690	218,150		218,150
47104	COUNCILMEN COMPENSATION	9,500	7,125		7,125	9,300		9,300
47105	REGULAR LEGAL EXPENSE	20,000		16,125	16,125		17,000	17,000
47106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	1,008,500		925,399	925,399		786,750	786,750

W A T E R D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
47108	117,400		154,058	154,058		146,850	146,850
47110	22,000		23,138	23,138		22,000	22,000
47111	10,000		16,289	16,289		10,000	10,000
47114	22,000		20,949	20,949		14,265	14,265
47137	107,150	20,433	77,191	97,624		86,110	86,110
47350			139	139		253,800	253,800
47360							
47361	25,325		25,797	25,797		26,840	26,840
47362							
47363							
47364	5,860		3,197	3,197		6,500	6,500
47365	2,330		2,129	2,129		2,240	2,240
47369			29,971	29,971			
47485	3,500		3,689	3,689		3,700	3,700
47486	95,000	30,170	58,624	88,794		111,000	111,000
47487	72,526		68,901	68,901		89,597	89,597
47488	16,000	2,299	14,899	17,198		15,000	15,000
47489	343,000		348,380	348,380		394,000	394,000
47490							
47491	2,000		1,498	1,498		2,300	2,300
47541	10,000		20,413	20,413		12,000	12,000
47543	1,000		72	72		1,000	1,000
47550	7,300	1,190	4,419	5,609		5,000	5,000
47551	5,100	33	2,318	2,351		5,000	5,000
47571	1,000		1,136	1,136		1,000	1,000
47572							
47573	3,000		4,972	4,972		2,807	2,807
47575	10,000		6,444	6,444		8,000	8,000
47578							
47580	75,000		96,129	96,129		75,000	75,000
47590							
47591	32,868		32,868	32,868		32,868	32,868
47610							
47620							
47630	272,950		270,606	270,606		278,565	278,565
47640	237,625		235,586	235,586		224,765	224,765
TOTAL GENERAL AND ADMINISTRATIVE	\$ 2,717,234	\$ 181,940	\$ 2,465,336	\$ 2,647,276	\$ 227,450	\$ 2,633,957	\$ 2,861,407

W A T E R D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
NON-OPERATING EXPENSES							
48811	6,000	6,174	13,235	19,409		10,000	10,000
48812							
48822							
48827	5,000		7,760	7,760		5,000	5,000
48828							
48831							
TOTAL NON-OPERATING EXPENSES	\$ 11,000	\$ 6,174	\$ 20,995	\$ 27,169	\$	\$ 15,000	\$ 15,000
INTERFUND TRANSFERS							
48887	50,000		1,050,000	1,050,000			
48890	182,700		182,700	182,700		209,000	209,000
48891	34,005		34,005	34,005		29,890	29,890
48892							
48893	18,490		18,490	18,490		28,715	28,715
48895			46,250	46,250		33,313	33,313
48898	107,025		107,025	107,025		185,805	185,805
TOTAL INTERFUND TRANSFERS	\$ 392,220	\$	\$ 1,438,470	\$ 1,438,470	\$	\$ 486,723	\$ 486,723
TOTAL EXPENDITURES	\$ 5,738,804	\$1,264,128	\$ 5,672,909	\$ 6,937,037	\$1,426,080	\$ 5,042,920	\$ 6,469,000
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS				1,325,068			
UNALLOCATED	2,816,462			533,360			1,858,428
TOTAL CASH BALANCE TO FOLLOWING YEAR	2,816,462			1,858,428			1,858,428
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 8,555,266			\$ 8,795,465			\$ 8,327,428

S E W E R D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
50011 SEWER SERVICE CHARGE	7,917,431		8,152,378	8,152,378		8,199,338	8,199,338
50012 WASTE DISPOSAL FEES							
50013 STATE GRANTS	59,800		61,482	61,482		78,002	78,002
50015 MERCHANDISE & JOBBING	5,000		7,285	7,285		5,000	5,000
50016 PLUMBING PERMITS	2,000		2,288	2,288		2,000	2,000
50017 STATE SALES TAX							
50018 OTHER OPERATING INCOME	10,000		44,841	44,841		10,000	10,000
50019 INTEREST INCOME	110,460		148,304	148,304		105,820	105,820
50020 BILLED REVENUE-PENALTY							
50024 OTHER INTEREST INCOME	40		117	117		140	140
50025 SALE OF SCRAP	3,000					3,000	3,000
50026 PRETREATMENT PERMITS	15,000		17,711	17,711		15,000	15,000
50028 UNREALIZED GAINS	300,000		242,744	242,744		427,700	427,700
TOTAL OPERATING INCOME	\$ 8,422,731		\$ 8,677,150	\$ 8,677,150		\$ 8,846,000	\$ 8,846,000
INTERFUND TRANSFERS							
50030 INTERFUND TRANSFERS							
TOTAL INTERFUND TRANSFERS	\$		\$	\$		\$	\$
TOTAL REVENUES	\$ 8,422,731		\$ 8,677,150	\$ 8,677,150		\$ 8,846,000	\$ 8,846,000
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	6,422,886			6,422,886			2,800,806
UNALLOCATED	324,811			324,811			757,811
TOTAL CASH BALANCE FROM PRIOR YEAR	6,747,697			6,747,697			3,558,617

S E W E R D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$15,170,428			\$15,424,847			\$12,404,617

S E W E R D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
TREATMENT PLANT								
51101	TREATMENT PLANT SUPERVISION AND ENGINEERING	170,100	551,726		551,726	873,950		873,950
51105	TREATMENT PLANT LEGAL EXPENSES							
51111	TREATMENT PLANT OPERATION	1,630,000	210,430	1,265,933	1,476,363		1,300,000	1,300,000
51114	TREATMENT SYSTEM VEHICLE RENTAL EXPENSE	136,000		122,722	122,722		171,600	171,600
51121	CHEMICALS FOR TREATMENT	400,000		378,739	378,739		400,000	400,000
51131	FUEL FOR TREATMENT PLANT	2,000					2,000	2,000
51135	OPERATION OF SEWER PLANT LABORATORY	242,500	103,916	91,781	195,697		80,000	80,000
51141	SLUDGE DISPOSAL	767,800	66,226	658,480	724,706		600,000	600,000
51147	PAID LEAVE	116,000	56,002		56,002	101,000		101,000
51181	SALZMANN HUGHES LEGAL FEES	10,000					10,000	10,000
51211	MAINTENANCE TREATMENT PLANT EQUIPMENT	25,000	455	179,217	179,672		50,000	50,000
51251	MAINTENANCE TREATMENT PLANT BUILDINGS	40,000		43,879	43,879		40,000	40,000
TOTAL	TREATMENT PLANT	\$ 3,539,400	\$ 988,755	\$ 2,740,751	\$ 3,729,506	\$ 974,950	\$ 2,653,600	\$ 3,628,550
COLLECTION SYSTEM								
52101	COLLECTION SYSTEM SUPERVISION AND ENGINEERING	117,000	238,908		238,908	477,850		477,850
52104	RENTS PAID FOR COLLECTION SYS. RIGHTS-OF-WAY	5,000		5,005	5,005		5,000	5,000
52105	SEWER SYSTEM ENGINEERING STUDIES & MAPPING	55,000	7,344	11,727	19,071		30,000	30,000
52111	OPERATION COLLECTION SYSTEM	99,800	6,785	57,583	64,368		80,000	80,000
52114	COLLECTION SYSTEM VEHICLE RENTAL EXPENSE	52,375		48,600	48,600		133,675	133,675
52121	OPERATION SEWAGE LIFT STATIONS	62,400	1,918	12,352	14,270		20,000	20,000
52122	OPER & ADMIN OF NURSERY SUPPLY PRETREATMENT							
52123	OPER & ADMIN OF BWISE TRAILERS PRETREATMENT	1,000		4,501	4,501		2,000	2,000
52124	OPER & ADMIN OF BRI MAR PRETREATMENT							
52125	OPER & ADMIN OF WIPRO PRETREATMENT							
52126	OPER & ADMIN OF KNOUSE PRETREATMENT	1,340	172	1,690	1,862		2,000	2,000
52127	OPER & ADMIN OF VENTURA PRETREATMENT	1,530	193	1,720	1,913		2,000	2,000
52128	OPER & ADMIN OF IESI PRETREATMENT	1,000		4,185	4,185		2,000	2,000
52129	OPER & ADMIN OF EDGE RUBBER PRETREATMENT							
52130	OPER & ADMIN OF MARTIN PASTRY PRETREATMENT	1,350	166	1,690	1,856		2,000	2,000
52131	OPER & ADMIN OF INDUSTRIAL USER PRETREATMENT	7,000		2,062	2,062		7,000	7,000

S E W E R D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
52132							
52135	500					500	500
52141	500					500	500
52147	52,800	35,370		35,370	64,700		64,700
52171	30,000	11,316		11,316		5,000	5,000
52173	24,300	19,198		19,198		500	500
52211	750,800	195,301	303,442	498,743		290,899	290,899
52212	1,000					1,000	1,000
52221	5,130		537	537		5,000	5,000
TOTAL COLLECTION SYSTEM	\$ 1,269,825	\$ 516,671	\$ 455,094	\$ 971,765	\$ 542,550	\$ 589,074	\$ 1,131,624

GENERAL AND ADMINISTRATIVE

57101	180,000	125,520		125,520	212,380		212,380
57104	9,500	7,125		7,125	9,300		9,300
57105	10,000		29,788	29,788		10,000	10,000
57106	1,229,620		1,128,895	1,128,895		1,209,570	1,209,570
57108	117,400		154,333	154,333		146,850	146,850
57110	12,000		15,492	15,492		15,000	15,000
57111	15,000		13,367	13,367		10,000	10,000
57114	12,000		11,625	11,625		7,475	7,475
57137	102,900	15,616	64,241	79,857		70,020	70,020
57350	300,000		232	232		427,700	427,700
57360							
57361	91,635		84,505	84,505		87,910	87,910
57362							
57363							
57364	21,530		10,474	10,474		21,200	21,200
57365	3,540		2,488	2,488		2,610	2,610
57369			20,354	20,354			
57485	4,500		4,708	4,708		4,700	4,700
57486	132,000	45,505	74,607	120,112		139,200	139,200
57487	102,226		98,623	98,623		112,745	112,745
57488	23,000	3,303	25,143	28,446		25,000	25,000
57489	447,000		404,710	404,710		456,500	456,500

S E W E R D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
57490				UNEMPLOYMENT COMPENSATION			
57491	5,000		1,875	OTHER HEALTH COSTS		5,000	5,000
57541	10,000		12,176	PURCHASE/REPAIR GENERAL TOOLS & WORK EQUIPT.		15,000	15,000
57543	2,000		72	MAINTENANCE GENERAL EQUIPMENT		1,000	1,000
57550	6,300	1,272	3,817	OPERATION GENERAL SERVICE BUILDING		4,000	4,000
57551	4,000		1,947	MAINTENANCE GENERAL SERVICE BUILDING		4,000	4,000
57571	1,000		1,110	SPECIAL SERVICES		1,000	1,000
57573	5,000		6,479	MISCELLANEOUS GENERAL EXPENSES		6,122	6,122
57575	15,000		7,799	SAFETY EXPENSES		12,000	12,000
57578				EMPLOYEE RELATIONS EXPENSES			
57580	50,000		53,181	SALZMANN HUGHES LEGAL FEES		50,000	50,000
57611				BOND PRICIPAL PAYMENT (2009 G O)			
57612				BANK LOAN PRINCIPAL PAYMENT (2012 F&M)			
57613	284,780		284,778	BOND PRINCIPAL PAYMENT (2021 GO)		288,430	288,430
57621				BOND INTEREST EXPENSE (2009 G O)			
57622				BANK LOAN INTEREST EXPENSE (2012 F&M)			
57623	71,885		71,883	BOND INTEREST EXPENSE (2021 GO)		66,150	66,150
TOTAL GENERAL AND ADMINISTRATIVE	\$ 3,268,816	\$ 198,341	\$ 2,588,702		\$ 221,680	\$ 3,199,182	\$ 3,420,862
NON-OPERATING EXPENSES							
58811	19,900	961	7,760	MERCHANDISE AND JOBBING EXPENSE		10,000	10,000
58812				SERVICE ORDER WORK			
58822				PA SALES AND USE TAX			
58827	2,000		155	REFUNDS TO CONSUMERS FROM SEWER SERVICE		1,000	1,000
58828				REFUNDS TO CONSUMERS FROM MERCHANDISE & JOBB.			
TOTAL NON-OPERATING EXPENSES	\$ 21,900	\$ 961	\$ 7,915		\$	\$ 11,000	\$ 11,000
INTERFUND TRANSFERS							
58877			4,000,000	TRANSFERS TO SEWER CAPITAL RESERVE			4,000,000
58890	182,700		182,700	TRANSFERS TO STORES - DISPATCHERS		207,000	207,000
58891	19,645		19,645	TRANSFERS TO WORKER'S COMPENSATION		33,740	33,740

S E W E R D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
58893	TRANSFERS TO SELF INSURANCE	18,490		18,490	18,490		28,715	28,715
58895	TRANSFERS - OTHER			46,250	46,250		207,512	207,512
58898	TRANFERS TO PUBLIC WORKS CAMPUS FUND	101,955		101,955	101,955		176,997	176,997
TOTAL INTERFUND TRANSFERS		\$ 322,790	\$	\$ 4,369,040	\$ 4,369,040	\$	\$ 653,964	\$ 653,964
TOTAL EXPENDITURES		\$ 8,422,731	\$1,704,728	\$10,161,502	\$11,866,230	\$1,739,180	\$ 7,106,820	\$ 8,846,000
CASH BALANCE TO FOLLOWING YEAR								
OPEN PURCHASE ORDERS					2,800,806			
UNALLOCATED		6,747,697			757,811	3,558,617		
TOTAL CASH BALANCE TO FOLLOWING YEAR		6,747,697			3,558,617	3,558,617		
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE		\$15,170,428			\$15,424,847	\$12,404,617		

S A N I T A T I O N D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S								
OPERATING INCOME								
60008	2.A GREEN YARD WASTE PERMITS	6,000		8,260	8,260		6,000	6,000
60009	2.B GREEN YARD WASTE PERMITS							
60010	2.C GREEN YARD WASTE PERMITS							
60011	COLLECTION & DISPOSAL FEES	5,398,265		5,519,311	5,519,311		5,813,602	5,813,602
60012	SALE OF TAGS	12,000		12,517	12,517		12,000	12,000
60013	GREEN WASTE RECYCLING CENTER USER FEES	100		135	135		100	100
60014	STATE GRANTS	73,900		67,569	67,569		65,483	65,483
60015	MERCHANDISE AND JOBBING	14,000		16,616	16,616		14,000	14,000
60016	FEES FOR USE OF BOROUGH LANDFILL							
60017	STATE SALES TAX							
60018	OTHER OPERATING INCOME	8,000		10,211	10,211		8,000	8,000
60019	INTEREST INCOME	9,550		24,550	24,550		16,220	16,220
60020	BILLED REVENUE-PENALTY							
60022	SPECIAL REFUSE COLLECTIONS	1,000		2,132	2,132		1,000	1,000
60023	UNREALIZED GAINS	20,000		37,499	37,499		40,400	40,400
60024	OTHER INTEREST INCOME	160		164	164		195	195
60025	SALE OF ALUMINUM FOR RECYCLING			12,783	12,783			
60026	SALE OF GLASS FOR RECYCLING							
60027	SALE OF CARDBOARD/NEWSPAPERS FOR RECYCLING							
60028	SALE OF RECYCLE CONTAINERS							
TOTAL OPERATING INCOME		\$ 5,542,975		\$ 5,711,747	\$ 5,711,747		\$ 5,977,000	\$ 5,977,000
INTERFUND TRANSFERS								
60030	INTERFUND TRANSFERS						200,000	200,000
TOTAL INTERFUND TRANSFERS		\$		\$	\$		\$ 200,000	\$ 200,000
TOTAL REVENUES		\$ 5,542,975		\$ 5,711,747	\$ 5,711,747		\$ 6,177,000	\$ 6,177,000

S A N I T A T I O N D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	423,493			423,493			1,118,000
UNALLOCATED	529,570			529,570			115,973
TOTAL CASH BALANCE FROM PRIOR YEAR	953,063			953,063			1,233,973
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 6,496,038			\$ 6,664,810			\$ 7,410,973

S A N I T A T I O N D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
DISPOSAL SYSTEM							
61114				DISPOSAL SYSTEM VEHICLE RENTAL EXPENSE			
61141	373,117		380,679	PAYMENTS TO PRIVATE LANDFILL - RESIDENTIAL		322,500	322,500
61142	348,480		332,960	PAYMENTS TO PRIVATE LANDFILL - COMMERCIAL		301,000	301,000
61145	30,350	5,544	2,081	MAINTENANCE OF BOROUGH FARM		10,000	10,000
TOTAL DISPOSAL SYSTEM	\$ 751,947	\$ 5,544	\$ 715,720		\$	\$ 633,500	\$ 633,500

COLLECTION SYSTEM							
62101	101,000	363,160		COLLECTION SUPERVISION	862,296		862,296
62111	511,000	238,554		COLLECTION LABOR			
62112	151,600	87,427		COMMERCIAL COLLECTION LABOR			
62114	616,000		593,024	COLLECTION EQUIPMENT RENTAL		919,620	919,620
62121	72,000		41,534	MAINTENANCE TO REFUSE CONTAINERS		50,000	50,000
62131	18,000		13,557	PURCHASE OR RENTAL OF WORKING APPAREL		18,000	18,000
62140				PURCHASE OF TRUCK TYPE CONTAINERS			
62141				PAYMENTS TO CONTRACTOR FOR REFUSE COLLECTION			
62147	112,000	66,452		PAID LEAVE	122,000		122,000
62150	10,000		7,050	OPERATION & MAINTENANCE OF STRUCTURES		10,000	10,000
62151	172,200	17,282	43,582	BULKY ITEM COLLECTION		133,800	133,800
62153	12,100	6,736	177	CHRISTMAS TREE COLLECTION		6,100	6,100
62161	1,600			PURCHASE OF REFUSE TAGS		1,600	1,600
62162	300			PAYMENT OF COMMISSION FOR SALE OF TAGS		300	300
62163				CONSTRUCTION OF REFUSE CONTAINER PADS			
62164	100			DEAD ANIMAL DISPOSAL		100	100
62171	9,000		5,880	OTHER COLLECTION SYSTEM EXPENSES		9,000	9,000
TOTAL COLLECTION SYSTEM	\$ 1,786,900	\$ 779,611	\$ 704,804		\$ 984,296	\$ 1,148,520	\$ 2,132,816

RECYCLING PROGRAM							
63101		81,665		RECYCLING SUPERVISION	128,050		128,050

S A N I T A T I O N D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
63111	RECYCLING COLLECTION LABOR	134,500	69,661		69,661			
63114	RECYCLING COLLECTION EQUIPMENT RENTAL	268,000		257,340	257,340		244,040	244,040
63116	PURCHASE OF RECYCLING BINS & CONTAINERS	22,000		21,693	21,693		22,000	22,000
63121	MAINTENANCE OF RECYCLING CONTAINERS	200		4,740	4,740		200	200
63131	PURCHASE OF WORKING APPAREL	500					500	500
63141	PAYMENTS TO CONTRACTOR FOR RECYCLING COLLECT.							
63142	PAYMENTS FOR DISPOSAL OF RECYCLABLE MATERIALS	260,000		197,144	197,144		260,000	260,000
63147	PAID LEAVE		879		879	1,600		1,600
63150	OPERATION & MAINTENANCE OF STRUCTURES	300	131	285	416		500	500
63160	PUBLIC EDUCATION FOR RECYCLING	1,800					1,800	1,800
63165	LEAF COLLECTION	31,000	308	107,240	107,548		20,000	20,000
63170	COMPOSTING OF LEAVES							
63173	MISCELLANEOUS EXPENSE	6,300		5,727	5,727		10,000	10,000
TOTAL RECYCLING PROGRAM		\$ 724,600	\$ 152,644	\$ 594,169	\$ 746,813	\$ 129,650	\$ 559,040	\$ 688,690
GREEN YARD WASTE RECYCLING CENTER								
63201	GREEN YARD WASTE FACILITY MANAGER	43,000	43,526		43,526	37,250		37,250
63215	PYMT FOR DISPOSAL OF GREEN WASTE MATERIALS	18,000		10,260	10,260		18,000	18,000
63220	OPERATION & MAINTENANCE OF GREEN YD WASTE CTR	23,000	296	6,884	7,180		22,000	22,000
63247	PAID LEAVE		1,307		1,307	2,400		2,400
63270	MISCELLANEOUS EXPENSE	2,000		525	525		2,000	2,000
TOTAL GREEN YARD WASTE RECYCLING CENTER		\$ 86,000	\$ 45,129	\$ 17,669	\$ 62,798	\$ 39,650	\$ 42,000	\$ 81,650
STREET AND ALLEY CLEANING								
64101	STREET & ALLEY CLEANING - SALARIES		25,209		25,209	54,900		54,900
64114	STREET&ALLEY CLEANING VEHICLE RENTAL EXPENSE	254,000		244,812	244,812		293,020	293,020
64121	SWEEPING STREETS (USING SWEEPER ONLY)	72,700	28,776	21,870	50,646		27,500	27,500
64122	CLEANING STREETS (OTHER THAN SWEEPER)	21,200	1,931	13,987	15,918		17,500	17,500
64123	SWEEPING ALLEYS (USING SWEEPER ONLY)	230					150	150
64124	CLEANING ALLEYS (OTHER THAN SWEEPER)	2,700					2,100	2,100
64147	PAID LEAVE							
TOTAL STREET AND ALLEY CLEANING		\$ 350,830	\$ 55,916	\$ 280,669	\$ 336,585	\$ 54,900	\$ 340,270	\$ 395,170

S A N I T A T I O N D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
MOWING, WEED CONTROL & VECTOR CONTROL								
65101	MOWING, WEED & VECTOR CONTROL - SALARIES		3,650		3,650	58,850		58,850
65114	MOWING, WEED & VECTOR VEHICLE RENTAL EXPENSE			171,282	171,282			
65127	WEED CONTROL	3,000	4,396	4,608	9,004		10,000	10,000
65128	VECTOR CONTROL/NUISANCE ABATEMENT							
65147	PAID LEAVE	21,700	24,088		24,088	44,500		44,500
65148	HAND MOWING	35,600	14,743		14,743			
TOTAL	MOWING, WEED CONTROL & VECTOR CONTROL	\$ 60,300	\$ 46,877	\$ 175,890	\$ 222,767	\$ 103,350	\$ 10,000	\$ 113,350
GENERAL AND ADMINISTRATIVE								
67101	GENERAL ADMINISTRATIVE SALARIES	33,500	41,923		41,923	60,000		60,000
67105	REGULAR LEGAL EXPENSES							
67106	ADMINISTRATIVE SERVICES DEPT. EXPENSES	384,310		352,271	352,271		586,930	586,930
67110	COMMUNICATION EXPENSE	3,000		1,204	1,204		3,000	3,000
67111	GENERAL OFFICE SUPPLIES AND EXPENSES	9,000		12,689	12,689		20,000	20,000
67114	GENERAL OFFICE TRANSPORTATION	13,000		12,288	12,288		18,630	18,630
67115	EXP. ASSOC. W/PURCHASE OF BLDGS FOR PW CAMPUS							
67137	GENERAL ENGINEERING EXPENSES	7,600		1,173	1,173		7,600	7,600
67150	OPERATION & MAINT. OF SANITATION OFFICE BLDG	9,900		2,942	2,942		9,900	9,900
67180	SALZMANN HUGHES LEGAL FEES	20,000		16,004	16,004		20,000	20,000
67350	UNREALIZED LOSSES	20,000		38	38		40,400	40,400
67360	RESEARCH AND DEVELOPMENT							
67361	PROPERTY INSURANCE	1,915					1,000	1,000
67362	WORKER'S COMPENSATION INSURANCE							
67363	GENERAL LIABILITY INSURANCE							
67364	BOILER INSURANCE							
67365	CYBER AND CRIME LIABILITY INSURANCE	2,305		2,330	2,330		2,450	2,450
67367	FLOOD INSURANCE							
67369	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS	100		265	265		1,000	1,000
67485	LIFE INSURANCE AND LTD PREMIUMS	3,000		3,333	3,333		3,200	3,200
67486	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	97,000	31,501	48,794	80,295		108,340	108,340
67487	PENSION COSTS	62,500		54,483	54,483		67,307	67,307

S A N I T A T I O N D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
67488	VOCATIONAL TRAINING	2,958		623	623		1,000	1,000
67489	HEALTH INSURANCE	426,000		389,054	389,054		462,054	462,054
67490	UNEMPLOYMENT COMPENSATION							
67491	OTHER HEALTH COSTS	700		3,662	3,662		5,400	5,400
67571	SPECIAL SERVICES							
67573	MISCELLANEOUS GENERAL EXPENSES	4,315	503	1,607	2,110		5,456	5,456
67575	SAFETY EXPENSES	1,000					1,000	1,000
67578	EMPLOYEE RELATIONS EXPENSES							
67610	BANK LOAN PRINCIPAL PAYMENT (2014 F&M)							
67620	BANK LOAN INTEREST EXPENSE (2014 F&M)							
67630	BOND PRICIPAL PAYMENT (2020 G O)	67,055		69,394	69,394		71,435	71,435
67631	BOND PRINCIPAL PAYMENT (2024 G O)							
67635	BOND PRINCIPAL PAYMENT (2021 GO)	39,055		39,039	39,039		39,540	39,540
67636	LOAN (2024) PRINCIPAL PAYMENT							
67640	BOND INTEREST EXPENSE (2020 G O)	58,380		60,414	60,414		57,640	57,640
67641	BOND INTEREST EXPENSE (2024 G O)							
67645	BOND INTEREST EXPENSE (2021 GO)	9,860		9,854	9,854		9,070	9,070
67646	LOAN (2024) INTEREST PAYMENT							
TOTAL GENERAL AND ADMINISTRATIVE		\$ 1,276,453	\$ 73,927	\$ 1,081,461	\$ 1,155,388	\$ 60,000	\$ 1,542,352	\$ 1,602,352
NON-OPERATING EXPENSES								
68811	MERCHANDISE AND JOBBING EXPENSE	11,400	4,427	1,816	6,243		4,500	4,500
68822	PA SALES AND USE TAX							
68827	REFUNDS TO CUSTOMERS			19	19			
68831	OTHER NON-OPERATING EXPENSES							
TOTAL NON-OPERATING EXPENSES		\$ 11,400	\$ 4,427	\$ 1,835	\$ 6,262	\$	\$ 4,500	\$ 4,500
INTERFUND TRANSFERS								
68891	TRANSFERS TO WORKER'S COMPENSATION	12,250		12,250	12,250		20,305	20,305
68893	TRANSFERS TO SELF INSURANCE	18,490		18,490	18,490		28,715	28,715
68894	TRANSFERS TO SELF INSURANCE - FLOOD INSURANCE	1,250		1,250	1,250		1,250	1,250

S A N I T A T I O N D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
68895	TRANSFERS TO SANITATION CAPITAL RESERVE	231,710		431,710	431,710			
68896	TRANSFER TO OTHER DEPARTMENTS	107,750		107,750	107,750		261,000	261,000
68898	TRANSFERS TO PUBLIC WORKS CAMPUS FUND	123,095		123,095	123,095		213,702	213,702
TOTAL INTERFUND TRANSFERS		\$ 494,545	\$	\$ 694,545	\$ 694,545	\$	\$ 524,972	\$ 524,972
TOTAL EXPENDITURES		\$ 5,542,975	\$1,164,075	\$ 4,266,762	\$ 5,430,837	\$1,371,846	\$ 4,805,154	\$ 6,177,000
CASH BALANCE TO FOLLOWING YEAR								
OPEN PURCHASE ORDERS					1,118,000			
UNALLOCATED		953,063			115,973			1,233,973
TOTAL CASH BALANCE TO FOLLOWING YEAR		953,063			1,233,973			1,233,973
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE		\$ 6,496,038			\$ 6,664,810			\$ 7,410,973

P U B L I C W O R K S C A M P U S F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
82009	10,000,000		11,534,240	11,534,240		10,000,000	10,000,000
82014	3,200,000						
82015							
82018			2,495,000	2,495,000			
82019	200,000		541,064	541,064		433,810	433,810
82022							
82024							
82028			107,977	107,977			
TOTAL OPERATING INCOME	\$13,400,000		\$14,678,281	\$14,678,281		\$10,433,810	\$10,433,810
INTERFUND TRANSFERS							
82030			3,200,000	3,200,000		150,000	150,000
82031							
82032	142,225		97,158	97,158		220,420	220,420
82051	85		85	85		150	150
82052	39,705		39,705	39,705		68,927	68,927
82053	74,350		74,350	74,350		129,078	129,078
82054	107,025		107,025	107,025		185,805	185,805
82055	101,955		101,955	101,955		176,997	176,997
82056	123,095		123,095	123,095		213,702	213,702
82070			772	772		684	684
82072			20,482	20,482		18,164	18,164
82073			3,549	3,549		3,148	3,148
82074			3,042	3,042		2,698	2,698
82075			490	490		432	432
82076			1,187	1,187		1,053	1,053
82077			51	51		46	46
82078			299	299		265	265
82081	550		550	550		954	954
82083	40		40	40		63	63
82084	1,985		1,985	1,985		3,445	3,445

P U B L I C W O R K S C A M P U S F U N D

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S								
82085	TRANSFERS FROM STORM SEWER FUND	5,345		5,345	5,345		9,275	9,275
82086	TRANSFERS FROM SWIMMING POOL FUND	1,235		1,235	1,235		2,137	2,137
TOTAL INTERFUND TRANSFERS		\$ 597,595		\$ 3,782,400	\$ 3,782,400		\$ 1,187,443	\$ 1,187,443
TOTAL REVENUES		\$13,997,595		\$18,460,681	\$18,460,681		\$11,621,253	\$11,621,253
CASH BALANCE FROM PRIOR YEAR								
OPEN PURCHASE ORDERS								13,441,721
UNALLOCATED		282-			282-			8,972,397-
TOTAL CASH BALANCE FROM PRIOR YEAR		282-			282-			4,469,324
TOTAL INCOME, TRANSFERS & CASH BALANCE		\$13,997,313			\$18,460,399			\$16,090,577

P U B L I C W O R K S C A M P U S F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
FACILITY OPERATING EXPENSES							
82101		13,990		13,990			
82110							
82115	3,500					7,000	7,000
82120	12,000		76	76		78,300	78,300
82125							
82131							
82147							
TOTAL FACILITY OPERATING EXPENSES	\$ 15,500	\$ 13,990	\$ 76	\$ 14,066	\$	\$ 85,300	\$ 85,300
GENERAL AND ADMINISTRATIVE							
82701		15,488	15,487-	1			
82706							
82710							
82711			3,537	3,537		8,000	8,000
82712							
82714							
82737			63,350	63,350			
82741							
82750			182	182			
82760							
82761			3,170	3,170		7,400	7,400
82763							
82764	455					500	500
82765						100	100
82769							
82771							
82773	10,000		1,983	1,983		10,230	10,230
82775							
82778							
82780							
82785							

P U B L I C W O R K S C A M P U S F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
82786		974	1,574	2,548			
82787							
82788							
82789							
82790							
82791			175-	175-			
82792	5,000		5,000	5,000		75,000	75,000
82793	137,975		118,116	118,116		110,313	110,313
82795	2,715		2,712	2,712		66,435	66,435
82796	126,380		126,378	126,378		103,975	103,975
82797						10,000	10,000
82798	250,000		136,163	136,163		660,000	660,000
82799							
82800						150,000	150,000
TOTAL GENERAL AND ADMINISTRATIVE	\$ 532,525	\$ 16,462	\$ 446,503	\$ 462,965	\$	\$ 1,201,953	\$ 1,201,953
NON-OPERATING EXPENSES							
82811							
TOTAL NON-OPERATING EXPENSES	\$	\$	\$	\$	\$	\$	\$
INTERFUND TRANSFERS							
82891							
82893							
82894							
82895							
TOTAL INTERFUND TRANSFERS	\$	\$	\$	\$	\$	\$	\$
NEW CAPITAL EXPENSE CATEGORIES							

P U B L I C W O R K S C A M P U S F U N D

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
82931	LAND IMPROVEMENT CAPITAL PURCHASE	100,000	25,976	30,633-	4,657-			
82932	BUILDING CAPITAL PURCHASE	10,000,000	2,034	9,063,642	9,065,676		11,189,000	11,189,000
82933	MACHINERY AND EQUIPMENT CAPITAL PURCHASE			931	931		1,500,000	1,500,000
82934	PLANT CAPITAL PURCHASE							
82935	LAND CAPITAL PURCHASE			4,452,094	4,452,094			
TOTAL NEW CAPITAL EXPENSE CATEGORIES		\$10,100,000	\$ 28,010	\$13,486,034	\$13,514,044	\$	\$12,689,000	\$12,689,000
TOTAL EXPENDITURES		\$10,648,025	\$ 58,462	\$13,932,613	\$13,991,075	\$	\$13,976,253	\$13,976,253
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS					13,441,721			
UNALLOCATED		3,349,288			8,972,397-			2,114,324
TOTAL CASH BALANCE TO FOLLOWING YEAR		3,349,288			4,469,324			2,114,324
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE		\$13,997,313			\$18,460,399			\$16,090,577

P A R K I N G, T R A F F I C, S T L I G H T D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
84010	RESIDENTIAL PARKING PERMITS	1,000		1,148		1,000	1,000
84011	PARKING METER RECEIPTS	65,000		75,664		70,000	70,000
84012	PARKING PERMIT RECEIPTS	40,000		40,398		40,395	40,395
84013	PARKING METER FINES	32,485		47,098		30,000	30,000
84014	STATE AND FEDERAL GRANTS	188,600		64,978		13,105	13,105
84015	MERCHANDISING AND JOBBING WORK	60,000		69,768		40,000	40,000
84017	PA STATE SALES AND USE TAX						
84018	OTHER INCOME	25,000		27,216		25,000	25,000
84019	INTEREST INCOME	13,480		21,451		14,800	14,800
84028	UNREALIZED GAINS	50,000		34,834		50,700	50,700
TOTAL OPERATING INCOME		\$ 475,565		\$ 382,555		\$ 285,000	\$ 285,000
INTERFUND TRANSFERS							
84030	INTERFUND TRANSFERS	550,000		550,000		381,000	381,000
84071	TRANSFERS FROM ELECTRIC DEPARTMENT	793,290		793,290		750,000	750,000
TOTAL INTERFUND TRANSFERS		\$ 1,343,290		\$ 1,343,290		\$ 1,131,000	\$ 1,131,000
TOTAL REVENUES		\$ 1,818,855		\$ 1,725,845		\$ 1,416,000	\$ 1,416,000
CASH BALANCE FROM PRIOR YEAR							
	OPEN PURCHASE ORDERS	479,711		479,711			480,628
	UNALLOCATED	431,978		431,978			452,717
TOTAL CASH BALANCE FROM PRIOR YEAR		911,689		911,689			933,345
TOTAL INCOME, TRANSFERS & CASH BALANCE		\$ 2,730,544		\$ 2,637,534			\$ 2,349,345

P A R K I N G , T R A F F I C , S T L I G H T D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
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R E V E N U E S

P A R K I N G , T R A F F I C , S T L I G H T D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
METERED PARKING OPERATION & MAINTENANCE								
84101	SALARIES - SUPERVISORY PERSONNEL	16,800	38,488		38,488	90,800		90,800
84102	SALARIES - PARKING METER PERSONNEL	56,700	33,191		33,191			
84114	METERED PARKING VEHICLE RENTAL EXPENSE	3,000		2,860	2,860		7,020	7,020
84121	OPERATION OF PARKING METERS	3,500		1,416	1,416		3,500	3,500
84122	MAINTENANCE OF PARKING METERS	600	134	2,401	2,535		500	500
84125	PURCHASE OR RENTAL OF WORKING APPAREL							
84127	PURCHASE OF SMALL TOOLS AND EQUIPMENT	500		177	177			
84147	PAID LEAVE	7,800	5,914		5,914	11,000		11,000
84150	PURCHASE AND INSTALLATION OF PARKING METERS	3,000		13,553	13,553		3,000	3,000
84151	SNOW REMOVAL FROM METERED PARKING AREAS	45,000	1,561	39,908	41,469		44,416	44,416
84152	SWEEPING & CLEANING OF PARKING LOTS	500					500	500
84153	RENTAL OF PARKING LOTS	2,900		4,388	4,388		3,000	3,000
84154	LIGHTING AND SECURITY OF PARKING LOTS	5,500		5,341	5,341		5,500	5,500
84155	OTHER OPERATING EXPENSE OF PARKING LOTS	25,000	2,141	23,594	25,735		15,000	15,000
84178	EMPLOYEE RELATIONS EXPENSES							
84185	LIFE INSURANCE & LTD PREMIUMS	60		64	64		64	64
84186	EMPLOYERS SOCIAL SECURITY CONTRIBUTIONS	27,000	1,688	4,159	5,847		25,200	25,200
84187	PENSION COSTS	1,300		1,301	1,301		1,750	1,750
84188	CONFERENCE AND VOCATIONAL TRAINING EXPENSES							
84189	HEALTH INSURANCE	2,900		5,997	5,997		6,700	6,700
84190	UNEMPLOYMENT COMPENSATION							
84191	OTHER HEALTH COSTS	660		395	395		200	200
TOTAL METERED PARKING OPERATION & MAINTENANCE		\$ 202,720	\$ 83,117	\$ 105,554	\$ 188,671	\$ 101,800	\$ 116,350	\$ 218,150

P A R K I N G & T R A F F I C

84201	SALARIES - SUPERVISORY PERSONNEL	18,000	79,071		79,071	172,355		172,355
84211	UNMETERED PARKING OP. & MAINT. - SALARIES							
84214	STREET LINE AND MARKINGS	70,000		56,901	56,901		70,000	70,000
84215	PARKING & TRAFFIC VEHICLE RENTAL EXPENSE	53,990		51,849	51,849		77,395	77,395
84222	PA SALES AND USE TAX							
84234	MERCHANDISE & JOBBING WORK EXPENSE	85,000	7,420	50,675	58,095		30,000	30,000

PARKING, TRAFFIC, STREET LIGHT DEPARTMENT

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
84236							
84241	35,000	201	26,409	26,610		30,000	30,000
84242	290,000	56,098	134,643	190,741		120,000	120,000
84243	70,000	22,104	13,826	35,930		25,000	25,000
84251						37,000	37,000
84252							
84255	1,000					1,000	1,000
84256	35,000	3,565	2,353	5,918		10,620	10,620
84278							
84285	500		493	493		480	480
84286	15,000	4,918	7,229	12,147			
84287	16,020		15,858	15,858		16,064	16,064
84288	11,000	661	1,702	2,363		10,000	10,000
84289	70,000		61,557	61,557		64,500	64,500
84290							
TOTAL PARKING & TRAFFIC	\$ 770,510	\$ 174,038	\$ 423,495	\$ 597,533	\$ 172,355	\$ 492,059	\$ 664,414
STREET LIGHTING							
84301		15,444	158	15,602	29,900		29,900
84314	39,000		37,215	37,215		46,020	46,020
84322							
84334	10,000	1,640	6,716	8,356		10,000	10,000
84347	115,000	5,718	104,114	109,832		107,000	107,000
84348	90,000	9,156	35,883	45,039		45,000	45,000
84385	200		228	228		230	230
84386	38,000	1,061	1,222	2,283			
84389	25,500		26,488	26,488		29,700	29,700
TOTAL STREET LIGHTING	\$ 317,700	\$ 33,019	\$ 212,024	\$ 245,043	\$ 29,900	\$ 237,950	\$ 267,850
GENERAL & ADMINISTRATIVE							
84701	18,000	20,685	55	20,740	20,200		20,200

P A R K I N G , T R A F F I C , S T L I G H T D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
84706	ADMINISTRATIVE SERVICES DEPARTMENT EXPENSE	172,980		159,035		179,560	179,560
84710	COMMUNICATION EXPENSE						
84711	GENERAL OFFICE SUPPLIES AND EXPENSES	1,500		2,121		1,500	1,500
84714	TRANSPORTATION EXPENSES	2,000		1,932			
84750	UNREALIZED LOSSES	50,000		34		50,700	50,700
84760	RESEARCH AND DEVELOPMENT						
84763	GENERAL LIABILITY INSURANCE	1,655		1,500		1,630	1,630
84765	CYBER AND CRIME LIABILITY INSURANCE	515		430		450	450
84769	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS					817	817
84771	SPECIAL SERVICES						
84775	SAFETY EXPENSES			884			
84778	EMPLOYEE RELATIONS EXPENSES						
84780	SALZMANN HUGHES LEGAL FEES	1,000		5,460			
84785	LIFE INSURANCE & LTD PREMIUMS	40		39		40	40
84786	EMPLOYERS SOCIAL SECURITY CONTRIBUTIONS	1,530	677	829			
84787	PENSION COSTS	1,300		1,289		1,499	1,499
84788	VOCATIONAL TRAINING EXPENSES	2,000	801	2,393			
84789	HEALTH INSURANCE	4,000		3,669		4,200	4,200
84790	UNEMPLOYMENT COMPENSATION						
84791	OTHER HEALTH COSTS						
84793	MISCELLANEOUS EXPENSES	500		204		1,000	1,000
TOTAL GENERAL & ADMINISTRATIVE	\$ 257,020	\$ 22,163	\$ 179,874	\$ 202,037	\$ 20,200	\$ 241,396	\$ 261,596
NON-OPERATING EXPENSES							
84811	MERCHANDISE AND JOBBING						
84822	PA. SALES AND USE TAX						
84827	REFUNDS OF PARKING FINES						
TOTAL NON-OPERATING EXPENSES	\$	\$	\$	\$	\$	\$	\$
INTERFUND TRANSFERS							
84891	TRANSFERS TO WORKER'S COMPENSATION	670		670		545	545

P A R K I N G, T R A F F I C, S T L I G H T D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
84893							
84895							
84898	268,250		468,250	468,250		100,000	100,000
84899	1,985		1,985	1,985		3,445	3,445
TOTAL INTERFUND TRANSFERS	\$ 270,905	\$	\$ 470,905	\$ 470,905	\$	\$ 103,990	\$ 103,990
TOTAL EXPENDITURES	\$ 1,818,855	\$ 312,337	\$ 1,391,852	\$ 1,704,189	\$ 324,255	\$ 1,191,745	\$ 1,516,000
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS							
				480,628			
UNALLOCATED	911,689			452,717			833,345
TOTAL CASH BALANCE TO FOLLOWING YEAR	911,689			933,345			833,345
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 2,730,544			\$ 2,637,534			\$ 2,349,345

S T O R M S E W E R F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
85011	1,623,952		1,606,114	1,606,114		1,619,821	1,619,821
85012							
85013							
85014	5,100		7,832	7,832		7,919	7,919
85015	7,500		4,462	4,462		5,000	5,000
85016							
85017			579	579			
85018							
85019	3,970		15,053	15,053		9,360	9,360
85020							
85021							
85022							
85023							
85024	20		40	40		50	50
85028	25,000		174,765	174,765		210,100	210,100
TOTAL OPERATING INCOME	\$ 1,665,542		\$ 1,808,845	\$ 1,808,845		\$ 1,852,250	\$ 1,852,250
INTERFUND TRANSFERS							
85030							
TOTAL INTERFUND TRANSFERS	\$		\$	\$		\$	\$
TOTAL REVENUES	\$ 1,665,542		\$ 1,808,845	\$ 1,808,845		\$ 1,852,250	\$ 1,852,250
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	107,566			107,566			51,193
UNALLOCATED	494,741			494,741			776,654

S T O R M S E W E R F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
TOTAL CASH BALANCE FROM PRIOR YEAR	602,307			602,307			827,847
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 2,267,849			\$ 2,411,152			\$ 2,680,097

S T O R M S E W E R F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
85101		57,461		57,461	96,600		96,600
85102	84,700	48,780		48,780			
85112							
85121			556	556			
85147	23,500	14,428		14,428	24,500		24,500
85156			40	40			
85176			500	500			
TOTAL OPERATING EXPENSES	\$ 108,200	\$ 120,669	\$ 1,096	\$ 121,765	\$ 121,100	\$	\$ 121,100
COLLECTION SYSTEM							
85201		10,264		10,264			
85204			100	100			
85205	150,000		11,381	11,381		150,000	150,000
85211							
85212	12,290		11,487	11,487		11,830	11,830
85221							
85235							
85241							
85247							
85271							
85273							
85311	224,607	2,368	97,932	100,300		201,140	201,140
85312							
85321							
TOTAL COLLECTION SYSTEM	\$ 386,897	\$ 12,632	\$ 120,900	\$ 133,532	\$	\$ 362,970	\$ 362,970
GENERAL AND ADMINISTRATIVE							
85701	61,800	38,192		38,192	68,640		68,640

S T O R M S E W E R F U N D

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
85706	ADMINISTRATIVE SERVICES DEPARTMENT EXPENSE	294,630		270,189	270,189		277,060	277,060
85710	COMMUNICATION EXPENSE	1,500		2,009	2,009		1,500	1,500
85711	GENERAL OFFICE SUPPLIES & EXPENSES			2,221	2,221			
85712	UNIFORMS							
85714	TRANSPORTATION EXPENSES			27	27			
85737	ENGINEERING DEPARTMENT EXPENSES	90,000	13,601	45,231	58,832		82,560	82,560
85741	PURCHASE/REPAIR GENERAL TOOLS & WORK EQUIPT.			493	493			
85743	MAINTENANCE GENERAL EQUIPMENT							
85750	UNREALIZED LOSSES	25,000		161	161		210,100	210,100
85760	RESEARCH AND DEVELOPMENT							
85761	PROPERTY INSURANCE							
85763	GENERAL LIABILITY INSURANCE							
85765	CYBER AND CRIME LIABILITY INSURANCE	305		359	359		380	380
85769	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS							
85771	SPECIAL SERVICES	50,030		28,284	28,284		50,000	50,000
85773	MISCELLANEOUS EXPENSES			1,115	1,115		5,854	5,854
85775	SAFETY EXPENSES			469	469			
85778	EMPLOYEE RELATIONS EXPENSES							
85780	SALZMANN HUGHES LEGAL FEES	25,000		4,873	4,873		25,000	25,000
85785	LIFE INSURANCE AND LTD PREMIUMS	480		492	492		490	490
85786	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	17,300	4,219	8,348	12,567		23,000	23,000
85787	PENSION COSTS	10,000		9,983	9,983		11,476	11,476
85788	CONFERENCE AND VOCATIONAL TRAINING EXPENSES	100		3,645	3,645		3,000	3,000
85789	HEALTH INSURANCE	70,000		70,185	70,185		78,500	78,500
85790	UNEMPLOYMENT COMPENSATION							
85791	OTHER HEALTH COSTS	400		26	26		850	850
85795	BOND PRINCIPAL PAYMENT (2024 GO)	6,700		6,691	6,691		163,925	163,925
85796	BOND INTEREST PAYMENT (2024 GO)	311,840		311,835	311,835		256,555	256,555
TOTAL GENERAL AND ADMINISTRATIVE		\$ 965,085	\$ 56,012	\$ 766,636	\$ 822,648	\$ 68,640	\$ 1,190,250	\$ 1,258,890

NON-OPERATING EXPENSES

85811	MERCHANDISE AND JOBBING							
85822	PA. SALES AND USE TAX							
85827	REFUNDS OF STORM SEWER FEES							

TOTAL NON-OPERATING EXPENSES		\$	\$	\$	\$	\$	\$	\$
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S T O R M S E W E R F U N D

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
INTERFUND TRANSFERS								
85891	TRANSFERS TO WORKER'S COMPENSATION	15		15	15		15	15
85893	TRANSFERS TO SELF INSURANCE							
85895	TRANSFERS TO OTHER DEPARTMENTS	100,000		100,000	100,000		100,000	100,000
85898	TRANSFERS TO STORM SEWER CAPITAL RESERVE	100,000		400,000	400,000			
85899	TRANSFERS TO PUBLIC WORKS CAMPUS FUND	5,345		5,345	5,345		9,275	9,275
TOTAL	INTERFUND TRANSFERS	\$ 205,360	\$	\$ 505,360	\$ 505,360	\$	\$ 109,290	\$ 109,290
	TOTAL EXPENDITURES	\$ 1,665,542	\$ 189,313	\$ 1,393,992	\$ 1,583,305	\$ 189,740	\$ 1,662,510	\$ 1,852,250
CASH BALANCE TO FOLLOWING YEAR								
	OPEN PURCHASE ORDERS				51,193			
	UNALLOCATED	602,307			776,654			827,847
	TOTAL CASH BALANCE TO FOLLOWING YEAR	602,307			827,847			827,847
	TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 2,267,849			\$ 2,411,152			\$ 2,680,097

S W I M M I N G P O O L F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
86009							
86010							
86011	659,625		618,667	618,667		750,750	750,750
86012	212,750		122,358	122,358		193,000	193,000
86013	53,000		45,165	45,165		45,000	45,000
86014	48,000		46,806	46,806		40,000	40,000
86015	2,800		5,482	5,482		4,355	4,355
86016							
86017	8,000		2,599	2,599		3,000	3,000
86018	8,000		7,342	7,342		8,000	8,000
86019	7,000		14,323	14,323		15,000	15,000
86020	12,455		17,197	17,197		12,570	12,570
86021							
86022							
86023							
86024							
86028	30,000		17,408	17,408		31,300	31,300
TOTAL OPERATING INCOME	\$ 1,041,630		\$ 897,347	\$ 897,347		\$ 1,102,975	\$ 1,102,975
INTERFUND TRANSFERS							
86030							
86031							
86032	450,520		450,516	450,516		448,350	448,350
TOTAL INTERFUND TRANSFERS	\$ 450,520		\$ 450,516	\$ 450,516		\$ 448,350	\$ 448,350
TOTAL REVENUES	\$ 1,492,150		\$ 1,347,863	\$ 1,347,863		\$ 1,551,325	\$ 1,551,325
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	145,303			145,303			151,449

S W I M M I N G P O O L F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
	R E V E N U E S						
UNALLOCATED	680,977			680,977			578,335
TOTAL CASH BALANCE FROM PRIOR YEAR	826,280			826,280			729,784
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 2,318,430			\$ 2,174,143			\$ 2,281,109

S W I M M I N G P O O L F U N D

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
FACILITY OPERATING EXPENSES								
86101	SALARIES - SWIMMING POOL	280,000	341,551		341,551	439,100		439,100
86102	SALARIES - CONCESSIONS	65,000	45,093		45,093			
86103	SALARIES - SWIM PROGRAMS	22,000	18,955	564	19,519			
86110	SUPPLIES - SWIMMING POOL	90,000		64,904	64,904		65,000	65,000
86111	SUPPLIES - CONCESSIONS	78,000		57,733	57,733		70,000	70,000
86112	SUPPLIES - SWIM PROGRAMS	500		596	596		500	500
86115	UTILITIES - SWIMMING POOL	30,000		38,321	38,321		30,000	30,000
86116	UTILITIES - CONCESSIONS							
86117	UTILITIES - MISC. (INDOOR A/C PAVILION)							
86120	MAINTENANCE - SWIMMING POOL	43,000	909	51,960	52,869		40,000	40,000
86121	MAINTENANCE - CONCESSIONS	5,000	125	5,197	5,322		6,000	6,000
86125	OPERATING EQUIPMENT - SWIMMING POOL	8,000		61,356	61,356		8,000	8,000
86126	OPERATING EQUIPMENT - CONCESSIONS	3,000		2,925	2,925		3,000	3,000
86130	FACILITY LICENSES/TESTING	2,750		1,500	1,500		3,000	3,000
86131	ADVERTISING	1,000		150	150		1,000	1,000
86147	PAID LEAVE	3,400	2,189		2,189	3,000		3,000
TOTAL FACILITY OPERATING EXPENSES		\$ 631,650	\$ 408,822	\$ 285,206	\$ 694,028	\$ 442,100	\$ 226,500	\$ 668,600
GENERAL AND ADMINISTRATIVE								
86701	GENERAL ADMINISTRATIVE SALARIES	129,000	40,386		40,386	112,700		112,700
86706	ADMINISTRATIVE SERVICES DEPARTMENT EXPENSES	132,610		121,414	121,414		115,840	115,840
86710	COMMUNICATION EXPENSE	2,000		2,518	2,518		2,000	2,000
86711	GENERAL OFFICE SUPPLIES & EXPENSES	1,500		67	67		1,500	1,500
86712	UNIFORMS	4,500		8,353	8,353		5,000	5,000
86714	TRANSPORTATION EXPENSES	500					500	500
86737	ENGINEERING DEPARTMENT EXPENSES	400						
86741	PURCHASE/REPAIR GENERAL TOOLS & WORK EQUIPT.	500					500	500
86750	UNREALIZED LOSSES	30,000		18	18		31,300	31,300
86760	RESEARCH AND DEVELOPMENT							
86761	PROPERTY INSURANCE	4,840		4,892	4,892		5,090	5,090
86763	GENERAL LIABILITY INSURANCE						25,000	25,000

S W I M M I N G P O O L F U N D

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
86764	BOILER AND MACHINERY INSURANCE	1,230		653	653		1,400	1,400
86765	CYBER AND CRIME LIABILITY INSURANCE	205		38	38		40	40
86769	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS			2,340	2,340		1,000	1,000
86771	SPECIAL SERVICES							
86773	MISCELLANEOUS EXPENSES	7,000		612	612		5,337	5,337
86775	SAFETY EXPENSES	150		233	233		500	500
86778	EMPLOYEE RELATIONS EXPENSES							
86780	SALZMANN HUGHES LEGAL FEES							
86785	LIFE INSURANCE AND LTD PREMIUMS	300		283	283		300	300
86786	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	48,000	10,228	23,541	33,769		42,450	42,450
86787	PENSION COSTS	5,000		5,034	5,034		6,816	6,816
86788	CONFERENCE AND VOCATIONAL TRAINING EXPENSES	8,000		318	318		1,000	1,000
86789	HEALTH INSURANCE	28,000		24,507	24,507		47,000	47,000
86790	UNEMPLOYMENT COMPENSATION							
86791	OTHER HEALTH COSTS	6,000		6,177	6,177		8,500	8,500
86795	BOND PRINCIPAL PAYMENT (2016 GO)							
86796	BOND INTEREST EXPENSE (2016 GO)							
86797	BOND PRINCIPAL PAYMENT (SERIES A GO)	304,080		304,080	304,080		317,112	317,112
86798	BOND INTEREST EXPENSE (2021 SERIES A GO)	146,440		146,436	146,436		131,233	131,233
TOTAL GENERAL AND ADMINISTRATIVE		\$ 860,255	\$ 50,614	\$ 651,514	\$ 702,128	\$ 112,700	\$ 749,418	\$ 862,118
NON-OPERATING EXPENSES								
86811	MERCHANDISE AND JOBBING							
86822	PA. SALES AND USE TAX	8,000		7,339	7,339		8,000	8,000
86827	REFUNDS OF SWIMMING POOL FEES	3,000		2,441	2,441		3,000	3,000
TOTAL NON-OPERATING EXPENSES		\$ 11,000	\$	\$ 9,780	\$ 9,780	\$	\$ 11,000	\$ 11,000
INTERFUND TRANSFERS								
86891	TRANSFERS TO WORKER'S COMPENSATION	4,510		4,510	4,510		7,470	7,470
86893	TRANSFERS TO SELF INSURANCE							
86894	TRANSFERS TO GENERAL CAPITAL RESERVE							

S W I M M I N G P O O L F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
86895				TRANSFERS TO OTHER DEPARTMENTS			
86898	1,235		1,235	TRANSFERS TO PUBLIC WORKS CAMPUS FUND		2,137	2,137
TOTAL INTERFUND TRANSFERS	\$ 5,745	\$	\$ 5,745		\$	\$ 9,607	\$ 9,607
CAPITAL EXPENSE							
86931				LAND IMPROVEMENT CAPITAL PURCHASE			
86932	10,000		9,996	BUILDING CAPITAL PURCHASE		22,000	22,000
86933	44,000		22,682	MACHINERY AND EQUIPMENT CAPITAL PURCHASE		85,000	85,000
86934				PLANT CAPITAL PURCHASE			
86935				LAND CAPITAL PURCHASE			
TOTAL CAPITAL EXPENSE	\$ 54,000	\$	\$ 32,678		\$	\$ 107,000	\$ 107,000
TOTAL EXPENDITURES	\$ 1,562,650	\$ 459,436	\$ 984,923		\$ 554,800	\$ 1,103,525	\$ 1,658,325
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS				151,449			
UNALLOCATED	755,780			578,335			622,784
TOTAL CASH BALANCE TO FOLLOWING YEAR	755,780			729,784			622,784
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 2,318,430			\$ 2,174,143			\$ 2,281,109

S T O R M S E W E R C A P I T A L F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
91012	FEDERAL GRANTS	3,300,000				3,500,000	3,500,000
91013	STATE GRANTS	58,500	39,000	39,000			
91014	CONTRIBUTIONS IN AID OF CONSTRUCTION		39,000	39,000			
91018	OTHER INCOME						
91019	INTEREST INCOME	108,980	444,959	444,959		308,452	308,452
91028	UNREALIZED GAINS						
TOTAL	OPERATING INCOME	\$ 3,467,480	\$ 522,959	\$ 522,959	\$ 3,808,452	\$ 3,808,452	\$ 3,808,452
INTERFUND TRANSFERS							
91030	TRANSFERS FROM STORM SEWER FUND	100,000	400,000	400,000			
91031	TRANSFERS FROM GENERAL CAPITAL RESERVE						
91032	TRANSFERS FROM OTHER FUNDS						
TOTAL	INTERFUND TRANSFERS	\$ 100,000	\$ 400,000	\$ 400,000	\$	\$	\$
TOTAL	REVENUES	\$ 3,567,480	\$ 922,959	\$ 922,959	\$ 3,808,452	\$ 3,808,452	\$ 3,808,452
CASH BALANCE FROM PRIOR YEAR							
	OPEN PURCHASE ORDERS	616,220		616,220			2,057,957
	UNALLOCATED	7,749,797		7,749,797			5,795,737
TOTAL	CASH BALANCE FROM PRIOR YEAR	8,366,017		8,366,017			7,853,694
TOTAL	INCOME, TRANSFERS & CASH BALANCE	\$11,933,497		\$ 9,288,976			\$11,662,146

S T O R M S E W E R C A P I T A L F U N D

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
CAPITAL EXPENSE								
91121	LAND IMPROVEMENT CAPITAL PURCHASE	1,917,000	3,337	840,103	843,440			
91122	BUILDING CAPITAL PURCHASE							
91123	MACHINERY AND EQUIPMENT CAPITAL PURCHASE							
91124	PLANT CAPITAL PURCHASE	6,405,854	627	491,215	491,842	1,000	9,860,452	9,861,452
91125	LAND CAPITAL PURCHASE							
TOTAL	CAPITAL EXPENSE	\$ 8,322,854	\$ 3,964	\$ 1,331,318	\$ 1,335,282	\$ 1,000	\$ 9,860,452	\$ 9,861,452
INTERFUND TRANSFERS								
91895	TRANSFERS TO STORM SEWER FUND							
91896	TRANSFERS TO GENERAL CAPITAL RESERVE	100,000		100,000	100,000		100,000	100,000
TOTAL	INTERFUND TRANSFERS	\$ 100,000	\$	\$ 100,000	\$ 100,000	\$	\$ 100,000	\$ 100,000
TOTAL	EXPENDITURES	\$ 8,422,854	\$ 3,964	\$ 1,431,318	\$ 1,435,282	\$ 1,000	\$ 9,960,452	\$ 9,961,452
CASH BALANCE TO FOLLOWING YEAR								
	OPEN PURCHASE ORDERS				2,057,957			
	UNALLOCATED	3,510,643			5,795,737			1,700,694
TOTAL	CASH BALANCE TO FOLLOWING YEAR	3,510,643			7,853,694			1,700,694
TOTAL	EXPENDITURES, TRANSFERS & CASH BALANCE	\$11,933,497			\$ 9,288,976			\$11,662,146

E L E C T R I C C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
92013 STATE GRANTS	806,250					806,250	806,250
92014 CONTRIBUTIONS IN AID OF CONSTRUCTION	80,000					80,000	80,000
92016 FINANCING DRAWDOWN							
92018 OTHER INCOME							
92019 INTEREST INCOME	7,800		96,508	96,508		60,745	60,745
92028 UNREALIZED GAINS							
TOTAL OPERATING INCOME	\$ 894,050		\$ 96,508	\$ 96,508		\$ 946,995	\$ 946,995
INTERFUND TRANSFERS							
92030 TRANSFERS FROM ELECTRIC DEPARTMENT	4,000,000		5,000,000	5,000,000		2,000,000	2,000,000
92035 TRANSFERS FROM OTHER DEPARTMENTS							
92036 TRANSFERS FROM STORES DEPARTMENT							
TOTAL INTERFUND TRANSFERS	\$ 4,000,000		\$ 5,000,000	\$ 5,000,000		\$ 2,000,000	\$ 2,000,000
TOTAL REVENUES	\$ 4,894,050		\$ 5,096,508	\$ 5,096,508		\$ 2,946,995	\$ 2,946,995
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	637,492			637,492			518,654
UNALLOCATED	1,853,390			1,853,390			6,015,460
TOTAL CASH BALANCE FROM PRIOR YEAR	2,490,882			2,490,882			6,534,114
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 7,384,932			\$ 7,587,390			\$ 9,481,109

E L E C T R I C C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
CAPITAL EXPENSE							
92790				LAND CAPITAL PURCHASE			
92791				LAND IMPROVEMENT CAPITAL PURCHASE			
92792	205,000		775-	BUILDING CAPITAL PURCHASE		205,000	205,000
92793	40,000		44,185	MACHINERY AND EQUIPMENT CAPITAL PURCHASE		25,000	25,000
92794	2,473,000	82,669	377,197	PLANT CAPITAL PURCHASE	112,000	2,193,995	2,305,995
92795				BOND PRINCIPAL PAYMENT (2019 GO)			
92796				BOND INTEREST EXPENSE (2019 GO)			
TOTAL CAPITAL EXPENSE	\$ 2,718,000	\$ 82,669	\$ 420,607	\$ 503,276	\$ 112,000	\$ 2,423,995	\$ 2,535,995
INTERFUND TRANSFERS							
92895				TRANSFERS TO ELECTRIC DEPARTMENT			
92896				TRANSFERS TO GENERAL CAPITAL RESERVE		30,000	30,000
92897	550,000		550,000	TRANSFERS TO PARKING, TRAFFIC & ST. LIGHTS		381,000	381,000
TOTAL INTERFUND TRANSFERS	\$ 550,000	\$	\$ 550,000	\$ 550,000	\$	\$ 411,000	\$ 411,000
TOTAL EXPENDITURES	\$ 3,268,000	\$ 82,669	\$ 970,607	\$ 1,053,276	\$ 112,000	\$ 2,834,995	\$ 2,946,995
CASH BALANCE TO FOLLOWING YEAR							
				OPEN PURCHASE ORDERS	518,654		
UNALLOCATED	4,116,932			6,015,460			6,534,114
TOTAL CASH BALANCE TO FOLLOWING YEAR	4,116,932			6,534,114			6,534,114
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 7,384,932			\$ 7,587,390			\$ 9,481,109

G A S C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
93005	3,000						
93012	1,600,000		1,607,507	1,607,507		2,000,000	2,000,000
93013	775,000		900	900		1,390,000	1,390,000
93016							
93018							
93019	25,200		34,948	34,948		23,380	23,380
93028							
TOTAL OPERATING INCOME	\$ 2,403,200		\$ 1,643,355	\$ 1,643,355		\$ 3,413,380	\$ 3,413,380
INTERFUND TRANSFERS							
93030	775,000		775,000	775,000		1,015,000	1,015,000
TOTAL INTERFUND TRANSFERS	\$ 775,000		\$ 775,000	\$ 775,000		\$ 1,015,000	\$ 1,015,000
TOTAL REVENUES	\$ 3,178,200		\$ 2,418,355	\$ 2,418,355		\$ 4,428,380	\$ 4,428,380
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	192,983			192,983			245,326
UNALLOCATED	764,193			764,193			1,718,605
TOTAL CASH BALANCE FROM PRIOR YEAR	957,176			957,176			1,963,931
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 4,135,376			\$ 3,375,531			\$ 6,392,311

G A S C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
CAPITAL EXPENSE							
93791							
93792							
93793							
93794	2,725,000	536,461	875,139	1,411,600	558,300	3,295,080	3,853,380
93795							
TOTAL CAPITAL EXPENSE	\$ 2,725,000	\$ 536,461	\$ 875,139	\$ 1,411,600	\$ 558,300	\$ 3,295,080	\$ 3,853,380
NON-OPERATING EXPENSES							
93836							
TOTAL NON-OPERATING EXPENSES	\$	\$	\$	\$	\$	\$	\$
INTERFUND TRANSFERS							
93895							
93896							
TOTAL INTERFUND TRANSFERS	\$	\$	\$	\$	\$	\$	\$
TOTAL EXPENDITURES	\$ 2,725,000	\$ 536,461	\$ 875,139	\$ 1,411,600	\$ 558,300	\$ 3,295,080	\$ 3,853,380
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS				245,326			
UNALLOCATED	1,410,376			1,718,605			2,538,931
TOTAL CASH BALANCE TO FOLLOWING YEAR	1,410,376			1,963,931			2,538,931
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 4,135,376			\$ 3,375,531			\$ 6,392,311

G A S C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
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E X P E N D I T U R E S

W A T E R C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
94005				MAIN CONSTRUCTION ASSESSMENTS			
94011	250,000		125,137	ACT-57 WATER CHARGES		400,000	400,000
94012				FEDERAL GRANTS		579,000	579,000
94013	579,000			STATE GRANTS			
94018			83,950	OTHER INCOME			
94019	66,900		96,317	INTEREST INCOME		68,680	68,680
94028				UNREALIZED GAINS			
TOTAL OPERATING INCOME	\$ 895,900	\$ 305,404	\$ 305,404		\$ 1,047,680	\$ 1,047,680	
INTERFUND TRANSFERS							
94030	50,000		1,050,000	TRANSFERS FROM WATER DEPARTMENT			
94031				TRANSFERS FROM OTHER DEPARTMENTS			
TOTAL INTERFUND TRANSFERS	\$ 50,000	\$ 1,050,000	\$ 1,050,000		\$	\$	
TOTAL REVENUES	\$ 945,900	\$ 1,355,404	\$ 1,355,404		\$ 1,047,680	\$ 1,047,680	
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	512,386						49,902
UNALLOCATED	4,192,380						5,915,736
TOTAL CASH BALANCE FROM PRIOR YEAR	4,704,766						5,965,638
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 5,650,666		\$ 6,060,170				\$ 7,013,318

W A T E R C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
CAPITAL OUTALY - SUPPLY SYSTEM							
TOTAL CAPITAL OUTALY - SUPPLY SYSTEM	\$	\$	\$	\$	\$	\$	\$
CAPITAL EXPENSE							
94461 LAND IMPROVEMENT CAPITAL PURCHASE					10,000	90,000	100,000
94462 BUILDING CAPITAL PURCHASE			11,600	11,600		180,000	180,000
94463 MACHINERY AND EQUIPMENT CAPITAL PURCHASE	300,000	275	61,043	61,318			
94464 PLANT CAPITAL PURCHASE	2,050,000	94	21,520	21,614	20,000	1,900,000	1,920,000
94465 LAND CAPITAL PURCHASE							
TOTAL CAPITAL EXPENSE	\$ 2,350,000	\$ 369	\$ 94,163	\$ 94,532	\$ 30,000	\$ 2,170,000	\$ 2,200,000
NON-OPERATING EXPENSES							
94837 REFUNDS FOR ACT-57 CHARGES							
TOTAL NON-OPERATING EXPENSES	\$	\$	\$	\$	\$	\$	\$
INTERFUND TRANSFERS							
94896 TRANSFERS TO GENERAL CAPITAL RESERVE							
94897 TRANSFERS TO WATER DEPARTMENT							
94898 TRANSFER TO OTHER DEPARTMENTS						150,000	150,000
TOTAL INTERFUND TRANSFERS	\$	\$	\$	\$	\$	\$ 150,000	\$ 150,000
TOTAL EXPENDITURES	\$ 2,350,000	\$ 369	\$ 94,163	\$ 94,532	\$ 30,000	\$ 2,320,000	\$ 2,350,000
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS				49,902			

W A T E R C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
UNALLOCATED	3,300,666			5,915,736			4,663,318
TOTAL CASH BALANCE TO FOLLOWING YEAR	3,300,666			5,965,638			4,663,318
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 5,650,666			\$ 6,060,170			\$ 7,013,318

S E W E R C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
95005				MAIN CONSTRUCTION ASSESSMENTS			
95008	522,600		140,373	TOWNSHIP REIMBURSEMENTS FOR CAPITAL IMPROVE.		801,320	801,320
95011	250,000		133,745	ACT-57 SEWER CHARGES		400,000	400,000
95013				FEDERAL GRANTS			
95014				STATE GRANTS			
95016				BANK LOAN F&M DRAWDOWN			
95017				TOWNSHIPS' SHARE OF FEDERAL GRANTS			
95018				OTHER INCOME			
95019	68,500		96,303	INTEREST INCOME		71,265	71,265
95028				UNREALIZED GAINS			
TOTAL OPERATING INCOME	\$ 841,100		\$ 370,421			\$ 1,272,585	\$ 1,272,585
INTERFUND TRANSFERS							
95030			4,000,000	TRANSFERS FROM SEWER DEPARTMENT			
95031				TRANSFERS FROM OTHER DEPARTMENTS			
TOTAL INTERFUND TRANSFERS	\$		\$ 4,000,000			\$	\$
TOTAL REVENUES	\$ 841,100		\$ 4,370,421			\$ 1,272,585	\$ 1,272,585
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	24,227						632,409
UNALLOCATED	4,878,941						7,814,559
TOTAL CASH BALANCE FROM PRIOR YEAR	4,903,168						8,446,968
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 5,744,268			\$ 9,273,589			\$ 9,719,553

S E W E R C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
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R E V E N U E S

S E W E R C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
CAPITAL EXPENSE							
95791							
95792							
95793	2,550,000		93,669	93,669	20,000	530,000	550,000
95794	200,000		192,952	192,952	10,000	4,690,000	4,700,000
95795							
TOTAL CAPITAL EXPENSE	\$ 2,750,000	\$	\$ 286,621	\$ 286,621	\$ 30,000	\$ 5,220,000	\$ 5,250,000
NON-OPERATING EXPENSES							
95836							
95837							
TOTAL NON-OPERATING EXPENSES	\$	\$	\$	\$	\$	\$	\$
INTERFUND TRANSFERS							
95895							
95896							
95897							
95898							
95899			540,000	540,000			
TOTAL INTERFUND TRANSFERS	\$	\$	\$ 540,000	\$ 540,000	\$	\$	\$
TOTAL EXPENDITURES	\$ 2,750,000	\$	\$ 826,621	\$ 826,621	\$ 30,000	\$ 5,220,000	\$ 5,250,000
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS				632,409			
UNALLOCATED	2,994,268			7,814,559			4,469,553

S E W E R C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
TOTAL CASH BALANCE TO FOLLOWING YEAR	2,994,268			8,446,968			4,469,553
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 5,744,268			\$ 9,273,589			\$ 9,719,553

S A N I T A T I O N C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
96013				STATE GRANTS			
96016			1,614,512-	BANK LOAN F&M DRAWDOWN			1,614,512-
96017				BOND DRAWDOWN			
96018			2,495,000-	OTHER INCOME		720	720
96019	33,860		48,469-	INTEREST INCOME		9,280	9,280
96028				UNREALIZED GAINS			
TOTAL OPERATING INCOME	\$ 33,860		\$ 4,157,981-		\$	10,000	\$ 10,000
INTERFUND TRANSFERS							
96030	231,710		431,710	TRANSFERS FROM SANITATION DEPARTMENT			431,710
96035				TRANSFERS FROM OTHER DEPARTMENTS			
TOTAL INTERFUND TRANSFERS	\$ 231,710		\$ 431,710		\$		\$
TOTAL REVENUES	\$ 265,570		\$ 3,726,271-		\$	10,000	\$ 10,000
CASH BALANCE FROM PRIOR YEAR							
	437,804			OPEN PURCHASE ORDERS			
	98,571			UNALLOCATED			1,014,101
TOTAL CASH BALANCE FROM PRIOR YEAR	536,375						1,014,101
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 801,945		\$ 3,189,896-				\$ 1,024,101

S A N I T A T I O N C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
CAPITAL EXPENSE							
96811		1,072-	4,202,925-	4,203,997-			
96812							
96813	100,000					10,000	10,000
96814							
96815							
TOTAL CAPITAL EXPENSE	\$ 100,000	\$ 1,072-	\$ 4,202,925-	\$ 4,203,997-	\$	\$ 10,000	\$ 10,000
INTERFUND TRANSFERS							
96895						200,000	200,000
96896							
96897							
TOTAL INTERFUND TRANSFERS	\$	\$	\$	\$	\$	\$ 200,000	\$ 200,000
TOTAL EXPENDITURES	\$ 100,000	\$ 1,072-	\$ 4,202,925-	\$ 4,203,997-	\$	\$ 210,000	\$ 210,000
CASH BALANCE TO FOLLOWING YEAR OPEN PURCHASE ORDERS							
UNALLOCATED	701,945			1,014,101			814,101
TOTAL CASH BALANCE TO FOLLOWING YEAR	701,945			1,014,101			814,101
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 801,945			\$ 3,189,896-			\$ 1,024,101

P A R K I N G C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
98012	FEDERAL GRANTS	600,000	151,968	151,968		500,000	500,000
98013	STATE GRANTS						
98014	CONTRIBUTIONS IN AID OF CONSTRUCTION						
98018	OTHER INCOME					6,045	6,045
98019	INTEREST INCOME	6,980	14,377	14,377		24,555	24,555
98028	UNREALIZED GAINS						
TOTAL	OPERATING INCOME	\$ 606,980	\$ 166,345	\$ 166,345	\$	530,600	\$ 530,600
INTERFUND TRANSFERS							
98030	TRANSFERS FROM PARKING, TRAFFIC & ST. LIGHTIN	268,250	468,250	468,250		100,000	100,000
98031	TRANSFERS FROM ELECTRIC CAPITAL RESERVE						
98032	TRANSFERS FROM GENERAL CAPITAL RESERVE						
TOTAL	INTERFUND TRANSFERS	\$ 268,250	\$ 468,250	\$ 468,250	\$	100,000	\$ 100,000
TOTAL	REVENUES	\$ 875,230	\$ 634,595	\$ 634,595	\$	630,600	\$ 630,600
CASH BALANCE FROM PRIOR YEAR							
	OPEN PURCHASE ORDERS	491,923		491,923			363,385
	UNALLOCATED	106,871		106,871			699,556
TOTAL	CASH BALANCE FROM PRIOR YEAR	598,794		598,794			1,062,941
TOTAL	INCOME, TRANSFERS & CASH BALANCE	\$ 1,474,024		\$ 1,233,389			\$ 1,693,541

P A R K I N G C A P I T A L R E S E R V E

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
CAPITAL OUTLAY							
TOTAL CAPITAL OUTLAY	\$	\$	\$	\$	\$	\$	\$
CAPITAL EXPENSE							
98082 LAND IMPROVEMENT CAPITAL PURCHASE							
98083 BUILDING CAPITAL PURCHASE							
98084 MACHINERY AND EQUIPMENT CAPITAL PURCHASE	232,000						
98085 PLANT CAPITAL PURCHASE	615,000	985	169,463	170,448	600	530,000	530,600
98086 LAND CAPITAL PURCHASE							
TOTAL CAPITAL EXPENSE	\$ 847,000	\$ 985	\$ 169,463	\$ 170,448	\$ 600	\$ 530,000	\$ 530,600
INTERFUND TRANSFERS							
98095 TRANSFERS TO PARKING, TRAFFIC & ST. LIGHTS							
98096 TRANSFERS TO GENERAL CAPITAL RESERVE							
TOTAL INTERFUND TRANSFERS	\$	\$	\$	\$	\$	\$	\$
TOTAL EXPENDITURES	\$ 847,000	\$ 985	\$ 169,463	\$ 170,448	\$ 600	\$ 530,000	\$ 530,600
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS				363,385			
UNALLOCATED	627,024			699,556			1,162,941
TOTAL CASH BALANCE TO FOLLOWING YEAR	627,024			1,062,941			1,162,941
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 1,474,024			\$ 1,233,389			\$ 1,693,541

S T O R E S D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S								
OPERATING INCOME								
10011	SALE OF INVENTORY	890,000		553,332	553,332		800,000	800,000
10013	STATE GRANTS	15,300		15,664	15,664		19,797	19,797
10015	MERCHANDISING & JOBBING	500		138	138		500	500
10016	MARKUP ON EXEMPT ITEMS	30,000		23,056	23,056		25,000	25,000
10017	STATE SALES TAX							
10018	OTHER OPERATING INCOME	1,500		761	761		1,000	1,000
10019	INTEREST INCOME	10,810		23,158	23,158		15,505	15,505
10028	UNREALIZED GAINS	5,000		22,097	22,097		30,100	30,100
TOTAL	OPERATING INCOME	\$ 953,110		\$ 638,206	\$ 638,206		\$ 891,902	\$ 891,902
INTERFUND TRANSFERS								
10030	INTERFUND TRANSFERS	913,500		913,500	913,500		1,022,000	1,022,000
TOTAL	INTERFUND TRANSFERS	\$ 913,500		\$ 913,500	\$ 913,500		\$ 1,022,000	\$ 1,022,000
TOTAL REVENUES		\$ 1,866,610		\$ 1,551,706	\$ 1,551,706		\$ 1,913,902	\$ 1,913,902
CASH BALANCE FROM PRIOR YEAR								
	OPEN PURCHASE ORDERS	235,314			235,314			433,672
	UNALLOCATED	698,719			698,719			922,111
	TOTAL CASH BALANCE FROM PRIOR YEAR	934,033			934,033			1,355,783
TOTAL INCOME, TRANSFERS & CASH BALANCE		\$ 2,800,643			\$ 2,485,739			\$ 3,269,685

S T O R E S D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
WAREHOUSE EXPENSES							
11101 STORES WAREHOUSE - SALARIES		145,149		145,149	424,800		424,800
11111 SALARIES - WAREHOUSE STAFF	187,000	89,478		89,478			
11112 SALARIES - FULL TIME DISPATCHER	272,000	139,250		139,250			
11113 SALARIES - PART TIME DISPATCHER	8,000	2,013		2,013			
11114 SALARIES - LEAD DISPATCHER							
11115 OPERATING SUPPLIES AND EXPENSES	2,000		713	713		2,000	2,000
11125 MAINTENANCE OF WAREHOUSE EQUIPMENT	500						
11147 PAID LEAVE	75,000	34,804		34,804	64,800		64,800
11150 WAREHOUSE BUILDING OPERATION	500					1,000	1,000
11151 WAREHOUSE BUILDING MAINTENANCE	50,000		197	197		50,000	50,000
11173 MISCELLANEOUS WAREHOUSE EXPENSE	500					1,000	1,000
TOTAL WAREHOUSE EXPENSES	\$ 595,500	\$ 410,694	\$ 910	\$ 411,604	\$ 489,600	\$ 54,000	\$ 543,600

GENERAL AND ADMINISTRATIVE EXPENSES

17101 GENERAL ADMINISTRATIVE SALARIES		3,315		3,315			
17106 ADMINISTRATIVE SERVICES DEPT. EXPENSES	144,600		132,529	132,529		147,700	147,700
17110 COMMUNICATION EXPENSE							
17111 GENERAL OFFICE SUPPLIES AND EXPENSES	1,000					1,000	1,000
17114 GENERAL OFFICE TRANSPORTATION							
17350 UNREALIZED LOSSES	12,000		23	23		30,100	30,100
17360 RESEARCH AND DEVELOPMENT							
17361 PROPERTY INSURANCE	2,590		2,630	2,630		2,740	2,740
17363 GENERAL LIABILITY INSURANCE							
17364 BOILER & MACHINERY INSURANCE	615		326	326		700	700
17365 CYBER AND CRIME LIABILITY INSURANCE	910		986	986		1,040	1,040
17369 IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS	10,000					10,000	10,000
17485 LIFE INSURANCE AND LTD PREMIUMS	1,200		1,361	1,361		1,500	1,500
17486 EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	41,500	9,992	19,969	29,961		40,000	40,000
17487 PENSION COSTS	26,200		21,308	21,308		25,810	25,810
17488 VOCATIONAL TRAINING	1,200		311	311		500	500
17489 HEALTH INSURANCE	107,500		69,427	69,427		76,000	76,000

S T O R E S D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
17490							
17491	500		450	450		1,750	1,750
17541	500					1,000	1,000
17571							
17573	500					1,000	1,000
17575	500		570	570		7	7
17578	500						
17580	2,500		3,640	3,640		3,000	3,000
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES	\$ 354,315	\$ 13,307	\$ 253,530	\$ 266,837	\$	\$ 343,847	\$ 343,847
NON-OPERATING EXPENSES							
18808	820,115		435,435	435,435		750,000	750,000
18811	500					500	500
18822							
18828							
18829							
18831							
TOTAL NON-OPERATING EXPENSES	\$ 820,615	\$	\$ 435,435	\$ 435,435	\$	\$ 750,500	\$ 750,500
INTERFUND TRANSFERS							
18891	15,995		15,995	15,995		30,805	30,805
18893							
18895							
18898	85		85	85		150	150
TOTAL INTERFUND TRANSFERS	\$ 16,080	\$	\$ 16,080	\$ 16,080	\$	\$ 30,955	\$ 30,955
CAPITAL OUTLAY							
19891							

S T O R E S D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
19892	BUILDING CAPITAL PURCHASE	80,000					80,000	80,000
19893	MACHINERY AND EQUIPMENT CAPITAL PURCHASE						250,000	250,000
19894	PLANT CAPITAL PURCHASE							
19895	LAND CAPITAL PURCHASE							
TOTAL CAPITAL OUTLAY		\$ 80,000	\$	\$	\$	\$	\$ 330,000	\$ 330,000
TOTAL EXPENDITURES		\$ 1,866,510	\$ 424,001	\$ 705,955	\$ 1,129,956	\$ 489,600	\$ 1,509,302	\$ 1,998,902
CASH BALANCE TO FOLLOWING YEAR								
OPEN PURCHASE ORDERS					433,672			
UNALLOCATED		934,133			922,111			1,270,783
TOTAL CASH BALANCE TO FOLLOWING YEAR		934,133			1,355,783			1,270,783
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE		\$ 2,800,643			\$ 2,485,739			\$ 3,269,685

M O T O R E Q U I P M E N T D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
81011	VEHICLE EARNINGS - RENTALS	4,177,715	4,441,914	4,441,914		4,803,370	4,803,370
81012	VEHICLE EARNINGS - OTHER	9,000	26,367	26,367		9,000	9,000
81013	SALE OF EQUIPMENT	11,000	69,175	69,175		11,000	11,000
81014	FEDERAL & STATE GRANTS	10,800	234,543	234,543		18,807	18,807
81015	MERCHANDISE & JOBBING						
81017	STATE SALES TAX						
81018	OTHER OPERATING INCOME	30,000	59,012	59,012		30,000	30,000
81019	INTEREST INCOME	141,650	207,616	207,616		150,570	150,570
81028	UNREALIZED GAINS	350,000	205,971	205,971		357,800	357,800
TOTAL	OPERATING INCOME	\$ 4,730,165	\$ 5,244,598	\$ 5,244,598		\$ 5,380,547	\$ 5,380,547
INTERFUND TRANSFERS							
81030	INTERFUND TRANSFERS		540,000	540,000		589,575	589,575
81031	TRANSFERS FROM RICHARD KASHER FIRE TAX FUND	536,255	555,629	555,629		560,975	560,975
TOTAL	INTERFUND TRANSFERS	\$ 536,255	\$ 1,095,629	\$ 1,095,629		\$ 1,150,550	\$ 1,150,550
TOTAL	REVENUES	\$ 5,266,420	\$ 6,340,227	\$ 6,340,227		\$ 6,531,097	\$ 6,531,097
CASH BALANCE FROM PRIOR YEAR							
	OPEN PURCHASE ORDERS	1,844,596		1,844,596			999,567
	UNALLOCATED	9,215,026		9,215,026			10,590,516
TOTAL	CASH BALANCE FROM PRIOR YEAR	11,059,622		11,059,622			11,590,083
TOTAL	INCOME, TRANSFERS & CASH BALANCE	\$16,326,042		\$17,399,849			\$18,121,180

M O T O R E Q U I P M E N T D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
GARAGE OPERATION							
81101	128,300	255,212		255,212	511,170		511,170
81103							
81114							
81121	20,000		14,629	14,629		20,000	20,000
81125	5,000		4,984	4,984		5,000	5,000
81131	1,000		138	138		1,000	1,000
81147	46,000	26,519		26,519	49,400		49,400
81150	17,500		14,264	14,264		17,500	17,500
81151	16,954	223	3,085	3,308		16,654	16,654
81152	3,000		1,138	1,138		26,000	26,000
81153	9,250		2,047	2,047		9,250	9,250
81154			400	400			
TOTAL GARAGE OPERATION	\$ 247,004	\$ 281,954	\$ 40,685	\$ 322,639	\$ 560,570	\$ 95,404	\$ 655,974

MOTOR VEHICLE UPKEEP

81203	238,000	126,445		126,445			
81204	4,500	10,374		10,374			
81211	316,193		313,945	313,945		320,000	320,000
81221	40,000		63,607	63,607		40,000	40,000
81231	188,000		153,587	153,587		188,000	188,000
81232	220,000		178,346	178,346		191,330	191,330
81233	15,000		8,400	8,400		15,000	15,000
81234	10,000		19,405	19,405		10,000	10,000
81241	180,000		205,706	205,706		180,000	180,000
81243	5,000		55,900-	55,900-		5,000	5,000
81251	2,000		7,563	7,563		45,000	45,000
TOTAL MOTOR VEHICLE UPKEEP	\$ 1,218,693	\$ 136,819	\$ 894,659	\$ 1,031,478	\$	\$ 994,330	\$ 994,330

GENERAL AND ADMINISTRATIVE

M O T O R E Q U I P M E N T D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
81701		996		996	3,150		3,150
81705			442	442			
81706	887,400		813,986	813,986		890,040	890,040
81710	2,500		2,738	2,738		2,500	2,500
81711	3,784		5,551	5,551		3,784	3,784
81714	8,425		8,046	8,046		8,425	8,425
81721	1,000		314	314		1,000	1,000
81750	350,000		186	186		357,800	357,800
81760							
81761	2,780		2,837	2,837		2,950	2,950
81763							
81764	660		352	352		800	800
81765	97,790		121,334	121,334		121,870	121,870
81767							
81768	645		704	704		740	740
81769			4,353	4,353			
81771	2,000					2,117	2,117
81775	2,500		722	722		2,500	2,500
81778	5,200	75		75		1,500	1,500
81780			25,480	25,480			
81785	1,000		1,099	1,099		1,000	1,000
81786	32,400	14,077	17,333	31,410		43,150	43,150
81787	19,300		19,327	19,327		21,718	21,718
81788	6,900	1,692	652	2,344		4,000	4,000
81789	129,000		104,975	104,975		149,700	149,700
81790							
81791			3,408	3,408		3,000	3,000
TOTAL GENERAL AND ADMINISTRATIVE	\$ 1,553,284	\$ 16,840	\$ 1,133,839	\$ 1,150,679	\$ 3,150	\$ 1,618,594	\$ 1,621,744
NON-OPERATING EXPENSES							
81811							
81822							
81831							
TOTAL NON-OPERATING EXPENSES	\$	\$	\$	\$	\$	\$	\$

M O T O R E Q U I P M E N T D E P A R T M E N T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
INTERFUND TRANSFERS								
81845	TRANSFERS TO GENERAL FUND	586,255		586,255	586,255		209,430	209,430
81891	TRANSFERS TO WORKER'S COMPENSATION	64,765		64,765	64,765		16,590	16,590
81892	TRANSFERS TO SELF INSURANCE - FLOOD INSURANCE	2,500		2,500	2,500		2,500	2,500
81893	TRANSFERS TO SELF INSURANCE							
81894	TRANSFERS TO GENERAL CAPITAL RESERVE							
81895	TRANSFERS TO OTHER DEPARTMENTS			3,500	3,500			
81898	TRANSFERS TO PUBLIC WORKS CAMPUS FUND	550		550	550		954	954
TOTAL	INTERFUND TRANSFERS	\$ 654,070	\$	\$ 657,570	\$ 657,570	\$	\$ 229,474	\$ 229,474
CAPITAL EXPENSE								
81971	LAND IMPROVEMENT CAPITAL PURCHASE							
81972	BUILDING CAPITAL PURCHASE							
81973	MACHINERY AND EQUIPMENT CAPITAL PURCHASE	3,428,000		2,647,400	2,647,400		1,072,325	1,072,325
81974	PLANT CAPITAL PURCHASE							
81975	LAND CAPITAL PURCHASE							
TOTAL	CAPITAL EXPENSE	\$ 3,428,000	\$	\$ 2,647,400	\$ 2,647,400	\$	\$ 1,072,325	\$ 1,072,325
TOTAL	EXPENDITURES	\$ 7,101,051	\$ 435,613	\$ 5,374,153	\$ 5,809,766	\$ 563,720	\$ 4,010,127	\$ 4,573,847
CASH BALANCE TO FOLLOWING YEAR								
	OPEN PURCHASE ORDERS				999,567			
	UNALLOCATED	9,224,991			10,590,516			13,547,333
	TOTAL CASH BALANCE TO FOLLOWING YEAR	9,224,991			11,590,083			13,547,333
	TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$16,326,042			\$17,399,849			\$18,121,180

E N G I N E E R I N G D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
83008				SALE OF PRINTS AND STREET MAPS			
83009	500		40	REVIEW FEES - STORM WATER MANAGEMENT PLANS		500	500
83011	822,588		335,014	RECEIPTS FROM VARIOUS DEPTS. FOR SERVICES		1,029,500	1,029,500
83012	500		616	CURB & SIDEWALK PERMITS		500	500
83013	17,700		19,384	STATE GRANTS		19,599	19,599
83015			314,302	MERCHANDISE AND JOBBING			
83017				PA SALES AND USE TAX			
83018	7,000		10,763	OTHER OPERATING INCOME		7,000	7,000
83019	1,380		1,680	INTEREST INCOME		1,875	1,875
83028	500		1,841	UNREALIZED GAINS		4,800	4,800
TOTAL OPERATING INCOME	\$ 850,168		\$ 683,640			\$ 1,063,774	\$ 1,063,774
INTERFUND TRANSFERS							
83030			185,000	INTERFUND TRANSFERS			
TOTAL INTERFUND TRANSFERS	\$		\$ 185,000			\$	\$
TOTAL REVENUES	\$ 850,168		\$ 868,640			\$ 1,063,774	\$ 1,063,774
CASH BALANCE FROM PRIOR YEAR							
	25,173			OPEN PURCHASE ORDERS			31,802
	156,181			UNALLOCATED			128,083
TOTAL CASH BALANCE FROM PRIOR YEAR	181,354						159,885
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 1,031,522						\$ 1,223,659

E N G I N E E R I N G D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
FIELD EXPENSES							
83101		156,403	6,439	162,842	191,545		191,545
83106							
83107							
83110	5,000		2,264	2,264		5,000	5,000
83115			6,783	6,783		7,000	7,000
83147	110,600	61,297		61,297	113,900		113,900
TOTAL FIELD EXPENSES	\$ 115,600	\$ 217,700	\$ 15,486	\$ 233,186	\$ 305,445	\$ 12,000	\$ 317,445
GENERAL AND ADMINISTRATIVE							
83701	196,500	161,872	693-	161,179	185,610		185,610
83702	77,000	2,965	55	3,020			
83704							
83705							
83706	42,600		39,331	39,331		47,310	47,310
83707						45,462	45,462
83710	5,250		6,837	6,837		6,000	6,000
83711	11,250		22,208	22,208		15,000	15,000
83714							
83750	500		1	1		4,800	4,800
83760							
83763							
83764							
83765	1,050		840	840		880	880
83769	27,478		59,862	59,862		195,000	195,000
83772			11,652	11,652		100,000	100,000
83775	3,750		813	813		3,750	3,750
83778							
83780			1,820	1,820			
83785	1,800		2,082	2,082		2,100	2,100
83786	30,000	16,063	12,325	28,388		23,000	23,000
83787	47,700		37,915	37,915		41,062	41,062

E N G I N E E R I N G D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
83788	VOCATIONAL TRAINING	7,100	1,561	3,046	4,607	3,000	3,000
83789	HEALTH INSURANCE	164,700		153,432	153,432	214,700	214,700
83790	UNEMPLOYMENT COMPENSATION						
83791	OTHER HEALTH COSTS	1,300		1,967	1,967	2,000	2,000
83793	MISCELLANEOUS GENERAL EXPENSES	24,500		25,468	25,468	24,022	24,022
TOTAL	GENERAL AND ADMINISTRATIVE	\$ 642,478	\$ 182,461	\$ 378,961	\$ 561,422	\$ 185,610	\$ 728,086
NON-OPERATING EXPENSES							
83811	MERCHANDISE & JOBBING WORK EXPENSE	1,700	193	4,918	5,111	1,700	1,700
83822	PA. SALES & USE TAX						
TOTAL	NON-OPERATING EXPENSES	\$ 1,700	\$ 193	\$ 4,918	\$ 5,111	\$ 1,700	\$ 1,700
INTERFUND TRANSFERS							
83845	TRANSFERS TO GENERAL FUND	90,000		90,000	90,000	110,000	110,000
83891	TRANSFERS TO WORKER'S COMPENSATION	350		350	350	10,870	10,870
83893	TRANSFERS TO SELF INSURANCE						
83894	TRANSFERS TO OTHER DEPARTMENTS						
83898	TRANSFERS TO PUBLIC WORKS CAMPUS FUND	40		40	40	63	63
TOTAL	INTERFUND TRANSFERS	\$ 90,390	\$	\$ 90,390	\$ 90,390	\$ 120,933	\$ 120,933
CAPITAL EXPENSE							
83961	LAND IMPROVEMENT CAPITAL PURCHASE						
83962	BUILDING CAPITAL PURCHASE						
83963	MACHINERY AND EQUIPMENT CAPITAL PURCHASE						
83964	PLANT CAPITAL PURCHASE						
83965	LAND CAPITAL PURCHASE						
TOTAL	CAPITAL EXPENSE	\$	\$	\$	\$	\$	\$

E N G I N E E R I N G D E P A R T M E N T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
TOTAL EXPENDITURES	\$ 850,168	\$ 400,354	\$ 489,755	\$ 890,109	\$ 491,055	\$ 862,719	\$ 1,353,774
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS				31,802			
UNALLOCATED	181,354			128,083			130,115-
TOTAL CASH BALANCE TO FOLLOWING YEAR	181,354			159,885			130,115-
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 1,031,522			\$ 1,049,994			\$ 1,223,659

W O R K E R S C O M P E N S A T I O N F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
87028	UNREALIZED GAINS	25,000	10,890	10,890		22,400	22,400
87031	INTEREST INCOME - STORES	280	216	216		260	260
87032	INTEREST INCOME - ELECTRIC	700	15,938	15,938		12,420	12,420
87033	INTEREST INCOME - GAS	990	1,065	1,065		770	770
87034	INTEREST INCOME - WATER	580	445	445		360	360
87035	INTEREST INCOME - SEWER	720	263	263		235	235
87036	INTEREST INCOME - SANITATION	2,930	3,043	3,043		2,240	2,240
87037	INTEREST INCOME - GEN. & ADM.	80	95	95		65	65
87038	INTEREST INCOME - HIGHWAY						
87039	INTEREST INCOME - EMERGENCY SERVICES						
87040	INTEREST INCOME - POLICE						
87041	INTEREST INCOME - RECREATION	10	12	12		10	10
87042	INTEREST INCOME - PLANNING	40	35	35		25	25
87043	INTEREST INCOME - ZONING	40	34	34		25	25
87045	INTEREST INCOME - PROPERTY MAINTENANCE	40					
87052	INTEREST INCOME - MOTOR EQUIPMENT	15	259	259		170	170
87054	INTEREST INCOME - ENGINEERING	120	56	56		65	65
87055	INTEREST INCOME - ADM. SERVICES	1,670	2,222	2,222		1,570	1,570
87056	INTEREST INCOME - PARKING, TRAFFIC & ST. LGTG	230	257	257		185	185
87057	INTEREST INCOME - STORM SEWER		5	5			
87058	INTEREST INCOME - SWIMMING POOL	2,040	2,169	2,169		1,560	1,560
87061	MISCELLANEOUS INCOME - STORES						
87062	MISCELLANEOUS INCOME - ELECTRIC						
87063	MISCELLANEOUS INCOME - GAS						
87064	MISCELLANEOUS INCOME - WATER		225	225			
87065	MISCELLANEOUS INCOME - SEWER						
87066	MISCELLANEOUS INCOME - SANITATION						
87067	MISCELLANEOUS INCOME - GEN & ADM						
87068	MISCELLANEOUS INCOME - HIGHWAY						
87069	MISCELLANEOUS INCOME - EMERGENCY SERVICES						
87070	MISCELLANEOUS INCOME - POLICE		207	207			
87071	MISCELLANEOUS INCOME - RECREATION						
87072	MISCELLANEOUS INCOME - PLANNING						
87073	MISCELLANEOUS INCOME - ZONING						

W O R K E R S C O M P E N S A T I O N F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
87075			32,416	32,416			
87082							
87084							
87085							
87086							
87087							
87088							
TOTAL OPERATING INCOME	\$ 35,485		\$ 69,852	\$ 69,852		\$ 42,360	\$ 42,360
INTERFUND TRANSFERS							
87090	632,185		632,185	632,185		695,705	695,705
TOTAL INTERFUND TRANSFERS	\$ 632,185		\$ 632,185	\$ 632,185		\$ 695,705	\$ 695,705
TOTAL REVENUES	\$ 667,670		\$ 702,037	\$ 702,037		\$ 738,065	\$ 738,065
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS							
UNALLOCATED	397,924			397,924			412,216
TOTAL CASH BALANCE FROM PRIOR YEAR	397,924			397,924			412,216
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 1,065,594			\$ 1,099,961			\$ 1,150,281

WORKERS COMPENSATION FUND

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
CLAIMS AND ADMINISTRATION							
87101		7,616	96,483	104,099		53,990	53,990
87102	65,000	574	85,194	85,768		96,270	96,270
87103	6,000	134	4,321	4,455		4,110	4,110
87104	20,000	2,672	40,605	43,277		46,270	46,270
87105	35,000	1,245	55,595	56,840		30,900	30,900
87106	30,000	980	26,487	27,467		28,630	28,630
87107	1,000		106	106		1,000	1,000
87108	5,000					3,320	3,320
87109	80,000		2,984	2,984		110	110
87110	9,000	232	30,014	30,246		15,980	15,980
87111	10,000		15,911	15,911		8,760	8,760
87112							
87113							
87115	30,000		2,923	2,923		96,990	96,990
87122	45,000		258	258		930	930
87124			27,895	27,895		20,730	20,730
87125	25,000		3,509	3,509		14,470	14,470
87126	100					1,000	1,000
87127						1,000	1,000
87128	450					1,000	1,000
87131							
87132							
87133							
87134							
87135							
87136							
87137							
87138							
87139							
87140							
87141							
87142							
87143							
87144							

W O R K E R S C O M P E N S A T I O N F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
87145							
87146							
87147							
87148							
87149							
87150							
87151	500		679	679		840	840
87152	3,400		2,490	2,490		2,410	2,410
87153	3,000		2,288	2,288		2,160	2,160
87154	1,000		1,276	1,276		1,350	1,350
87155	2,300		1,116	1,116		1,240	1,240
87156	6,400		6,273	6,273		5,980	5,980
87157	250		181	181		170	170
87158	50		164	164		170	170
87159	50		1,142	1,142		1,180	1,180
87160	50		1,374	1,374		1,420	1,420
87161	200		175	175		190	190
87162	150		136	136		140	140
87163	150		134	134		140	140
87165	200		67	67		70	70
87172	250		546	546		380	380
87174	400		366	366		440	440
87175	10,000		21,611	21,611		15,420	15,420
87176	700		489	489		450	450
87177	25		9	9		10	10
87178	4,000		4,506	4,506		4,230	4,230
87201			4,673	4,673		4,690	4,690
87202	25,617		27,445	27,445		27,560	27,560
87203	2,460		5,950	5,950		5,980	5,980
87204			8,744	8,744		8,780	8,780
87205			11,730	11,730		11,780	11,780
87206			8,700	8,700		8,740	8,740
87207							
87208			3,458	3,458		3,470	3,470
87209	32,665		30,081	30,081		30,210	30,210
87210	35,725		36,526	36,526		36,680	36,680
87211			3,225	3,225		3,240	3,240

W O R K E R S C O M P E N S A T I O N F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
87212			1,415	1,415		1,420	1,420
87213			1,415	1,415		1,420	1,420
87215			1,415	1,415		1,420	1,420
87222			2,803	2,803		2,810	2,810
87224			5,037	5,037		5,060	5,060
87225	94,515		76,734	76,734		77,070	77,070
87226							
87227							
87228			7,623	7,623		7,660	7,660
87251							
87252							
87253							
87254							
87255							
87256							
87257							
87258							
87259							
87260							
87261							
87262							
87263							
87265							
87272							
87274							
87275							
87276							
87277							
87278							
87350	25,000		11	11		22,400	22,400
TOTAL CLAIMS AND ADMINISTRATION	\$ 610,607	\$ 13,453	\$ 674,292	\$ 687,745	\$	\$ 724,240	\$ 724,240
TOTAL EXPENDITURES	\$ 610,607	\$ 13,453	\$ 674,292	\$ 687,745	\$	\$ 724,240	\$ 724,240
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS							

W O R K E R S C O M P E N S A T I O N F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
UNALLOCATED	454,987			412,216			426,041
TOTAL CASH BALANCE TO FOLLOWING YEAR	454,987			412,216			426,041
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 1,065,594			\$ 1,099,961			\$ 1,150,281

A D M I N I S T R A T I V E S E R V I C E S D E P T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
88010							
88011	9,318,460		8,550,274	8,550,274		9,653,410	9,653,410
88012	586,985		770,292	770,292		587,400	587,400
88013	143,500		164,475	164,475		176,196	176,196
88014							
88015	70,000		15,218	15,218		4,000	4,000
88016	10,000		14,159	14,159		12,500	12,500
88017	100,000		112,910	112,910		100,000	100,000
88018	40,000		36,154	36,154		30,000	30,000
88019							
88020	2,500		1,560	1,560		2,244	2,244
88021							
88025	350		39	39		250	250
88026							
TOTAL OPERATING INCOME	\$10,271,795		\$ 9,665,081	\$ 9,665,081		\$10,566,000	\$10,566,000
INTERFUND TRANSFERS							
88030							
TOTAL INTERFUND TRANSFERS	\$		\$	\$		\$	\$
TOTAL REVENUES	\$10,271,795		\$ 9,665,081	\$ 9,665,081		\$10,566,000	\$10,566,000
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS	714,225			714,225			338,493
UNALLOCATED	436,602-			436,602-			125,171-
TOTAL CASH BALANCE FROM PRIOR YEAR	277,623			277,623			213,322

A D M I N I S T R A T I V E S E R V I C E S D E P T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$10,549,418			\$ 9,942,704			\$10,779,322

A D M I N I S T R A T I V E S E R V I C E S D E P T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
UTILITY BUILDING							
88101		121,512		121,512			
88150	30,000		59,796	59,796		30,000	30,000
88151	40,000		63,446	63,446		40,000	40,000
88161	16,680		17,135	17,135		17,100	17,100
88193	345,980		346,807	346,807		351,805	351,805
88194	154,325		153,492	153,492		148,495	148,495
TOTAL UTILITY BUILDING	\$ 586,985	\$ 121,512	\$ 640,676	\$ 762,188	\$	\$ 587,400	\$ 587,400
PERSONNEL AND PAYROLL							
88201	289,000	359,108		359,108	564,600		564,600
88205	212,000	113,240	504	113,744			
88211	30,000		59,257	59,257		35,000	35,000
88214	30,000		28,723	28,723		37,180	37,180
88247	45,700	46,366		46,366	86,500		86,500
88278							
88280	140,000		184,554	184,554		150,000	150,000
88285	1,000		1,103	1,103		1,000	1,000
88286	41,900	12,481	25,139	37,620		49,800	49,800
88287	35,800		30,946	30,946		36,206	36,206
88288	19,800	2,851	27,186	30,037		25,000	25,000
88289	122,000		124,299	124,299		136,300	136,300
88290			11,904	11,904			
88291	1,500		1,062	1,062		2,300	2,300
TOTAL PERSONNEL AND PAYROLL	\$ 968,700	\$ 534,046	\$ 494,677	\$ 1,028,723	\$ 651,100	\$ 472,786	\$ 1,123,886
IT							
88301	95,500	361,769		361,769	740,500		740,500
88305	570,000	308,719		308,719			

A D M I N I S T R A T I V E S E R V I C E S D E P T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
88309	MAINTENANCE OF SECURITY CAMERAS	90,150	50	90,862	90,912		80,000	80,000
88310	NETWORK SECURITY	80,000		8,456	8,456		75,000	75,000
88311	COMPUTERS & SOFTWARE FOR BORO WIDE OPERATION	100,000		70,102	70,102		90,000	90,000
88312	PURCHASE & MAINTENANCE OF COMPUTER SYSTEM	200,000		201,934	201,934		200,000	200,000
88313	COMPUTER SUPPLIES	20,000		22,962	22,962		15,000	15,000
88314	OFFICE TRANSPORTATION	11,250		10,782	10,782		17,160	17,160
88347	PAID LEAVE	94,500	58,888		58,888	108,500		108,500
88378	EMPLOYEE RELATIONS EXPENSE							
88380	SALZMANN HUGHES LEGAL FEES	1,000					1,000	1,000
88385	LIFE INSURANCE AND LTD PREMIUMS	1,800		2,070	2,070		2,000	2,000
88386	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	58,300	20,225	32,120	52,345		64,950	64,950
88387	PENSION COSTS	43,000		38,138	38,138		49,937	49,937
88388	CONFERENCE & VOCATIONAL TRAINING	37,500	3,204	12,738	15,942		37,000	37,000
88389	HEALTH INSURANCE	238,000		230,388	230,388		294,800	294,800
88390	UNEMPLOYMENT COMPENSATION							
88391	OTHER HEALTH COSTS	700		790	790		1,780	1,780
TOTAL IT		\$ 1,641,700	\$ 752,855	\$ 721,342	\$ 1,474,197	\$ 849,000	\$ 928,627	\$ 1,777,627
FINANCE AND ACCOUNTING								
88401	SALARIES - SUPERVISORY PERSONNEL	330,000	401,069		401,069	637,800		637,800
88405	SALARIES - ACCOUNTING	417,000	161,376		161,376			
88414	OFFICE TRANSPORTATION	200					200	200
88447	PAID LEAVE	97,000	40,886		40,886	72,000		72,000
88478	EMPLOYEE RELATIONS EXPENSE							
88480	SALZMANN HUGHES LEGAL FEES	30,000		4,167	4,167		7,000	7,000
88485	LIFE INSURANCE AND LTD PREMIUMS	2,400		2,106	2,106		2,100	2,100
88486	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	64,700	16,350	27,138	43,488		54,300	54,300
88487	PENSION COSTS	52,200		191,109	191,109		35,153	35,153
88488	CONFERENCE & VOCATIONAL TRAINING	11,000		3,362	3,362		12,000	12,000
88489	HEALTH INSURANCE	174,000		139,228	139,228		193,300	193,300
88490	UNEMPLOYMENT COMPENSATION							
88491	OTHER HEALTH COSTS	600		1,376	1,376		3,350	3,350
TOTAL FINANCE AND ACCOUNTING		\$ 1,179,100	\$ 619,681	\$ 368,486	\$ 988,167	\$ 709,800	\$ 307,403	\$ 1,017,203

A D M I N I S T R A T I V E S E R V I C E S D E P T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL	
E X P E N D I T U R E S								
CUSTOMER SERVICE & CITY HALL								
88501	SALARIES - SUPERVISORY PERSONNEL	161,300	468,211	468,211	1,126,550		1,126,550	
88502	SALARIES - CUSTOMER COLLECTING & SERVICES	512,000	281,506	281,506				
88503	SALARIES - METER READERS	217,000	130,972	130,972				
88504	SALARIES - CUSTODIANS	213,000	108,566	1,365	109,931			
88505	CASH SHORTAGES	350		450		250	250	
88510	METER READING EXPENSES	93,000		97,592		97,240	97,240	
88514	OFFICE TRANSPORTATION					200	200	
88547	PAID LEAVE	164,000	90,588	90,588	166,400		166,400	
88550	OPERATION OF CITY HALL	75,000		84,314		80,000	80,000	
88551	MAINTENANCE OF CITY HALL	15,000	180	23,796		15,000	15,000	
88561	PROPERTY INSURANCE	10,080		13,277		10,400	10,400	
88564	BOILER AND MACHINERY INSURANCE	6,135		3,298		6,700	6,700	
88578	EMPLOYEE RELATIONS EXPENSE							
88580	SALZMANN HUGHES LEGAL FEES							
88585	LIFE INSURANCE AND LTD PREMIUMS	3,500		3,781		3,600	3,600	
88586	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	97,100	25,201	52,672		98,900	98,900	
88587	PENSION COSTS	78,700		72,080		91,261	91,261	
88588	CONFERENCE & VOCATIONAL TRAINING	2,000		1,482		3,000	3,000	
88589	HEALTH INSURANCE	320,800		333,606		360,000	360,000	
88590	UNEMPLOYMENT COMPENSATION							
88591	OTHER HEALTH COSTS			1,417		4,055	4,055	
TOTAL	CUSTOMER SERVICE & CITY HALL	\$ 1,968,965	\$1,105,224	\$ 689,130	\$ 1,794,354	\$1,292,950	\$ 770,606	\$ 2,063,556
CLERICAL POOL								
88601	SALARIES - SUPERVISORY PERSONNEL		446,814	446,814	1,027,050		1,027,050	
88602	SALARIES - BOROUGH SECRETARY/ASST SECRETARY	145,500	82,471	82,471				
88603	SALARIES - CLERKS	792,000	449,354	449,354				
88614	OFFICE TRANSPORTATION					200	200	
88647	PAID LEAVE	160,000	97,762	97,762	179,500		179,500	
88678	EMPLOYEE RELATIONS EXPENSE							
88680	SALZMANN HUGHES LEGAL FEES							

A D M I N I S T R A T I V E S E R V I C E S D E P T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
88685	LIFE INSURANCE AND LTD PREMIUMS	3,600		3,513	3,513		3,500	3,500
88686	EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	6,400	30,557	47,433	77,990		92,300	92,300
88687	PENSION COSTS	81,000		66,287	66,287		71,450	71,450
88688	CONFERENCE & VOCATIONAL TRAINING	5,000		300	300		4,000	4,000
88689	HEALTH INSURANCE	226,000		186,093	186,093		243,900	243,900
88690	UNEMPLOYMENT COMPENSATION							
88691	OTHER HEALTH COSTS	900		822	822		2,300	2,300
TOTAL	CLERICAL POOL	\$ 1,420,400	\$1,106,958	\$ 304,448	\$ 1,411,406	\$1,206,550	\$ 417,650	\$ 1,624,200

GENERAL & ADMINISTRATIVE

88704	UTILITY BUILDING EXPENSES	58,700		78,529	78,529			
88710	COMMUNICATION EXPENSE	80,000		71,168	71,168		80,000	80,000
88711	OFFICE SUPPLIES AND EXPENSES	485,000		475,999	475,999		495,000	495,000
88721	MAINTENANCE OF OFFICE EQUIPMENT	5,000		531	531		800	800
88760	RESEARCH AND DEVELOPMENT							
88763	GENERAL LIABILITY INSURANCE	6,330		6,478	6,478		7,200	7,200
88765	CYBER AND CRIME LIABILITY INSURANCE	8,640		7,775	7,775		8,000	8,000
88769	IT SOFTWARE/LICENSES/MAINTENANCE AGREEMENTS	40,000	43,314	330,918	374,232		350,000	350,000
88773	TREASURER'S BOND PREMIUM	2,570		2,245	2,245		4,000	4,000
88775	SAFETY EXPENSES	2,500					2,500	2,500
88776	SPECIAL SERVICES	135,000		152,269	152,269		150,000	150,000
88777	MISCELLANEOUS EXPENSES	50,000		47,043	47,043		40,304	40,304
88778	LEASE PAYMENT EXPENSE							
88780	SALZMANN HUGHES LEGAL FEES	15,000					15,000	15,000
88790	EMPLOYER'S SOCIAL SECURITY ADJUSTMENT			1,389	1,389			
TOTAL	GENERAL & ADMINISTRATIVE	\$ 888,740	\$ 43,314	\$ 1,174,344	\$ 1,217,658	\$	\$ 1,152,804	\$ 1,152,804

NON-OPERATING EXPENSES

88822	PENNSYLVANIA SALES AND USE TAX							
88834	MERCHANDISE AND JOBBING WORK EXPENSE	5,000	127	2,182	2,309		5,000	5,000
88835	CREDIT CARD USER FEES PAYMENTS							

A D M I N I S T R A T I V E S E R V I C E S D E P T

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
88836	ADVANCED LIFE SUPPORT PAYMENTS	12,500		15,719	15,719		15,000	15,000
88837	ADVANCED LIFE SUPPORT MEMBERSHIP PAYMENTS	100,000		112,910	112,910		100,000	100,000
TOTAL NON-OPERATING EXPENSES		\$ 117,500	\$ 127	\$ 130,811	\$ 130,938	\$	\$ 120,000	\$ 120,000
INTERFUND TRANSFERS								
88891	TRANSFERS TO WORKER'S COMPENSATION	148,355		148,355	148,355		140,780	140,780
88892	TRANSFERS TO STORES - DISPATCHERS	91,350		91,350	91,350		93,500	93,500
88893	TRANSFERS TO SELF INSURANCE							
88894	TRANSFERS TO GEN. CAP. RESV.-OFFICE EQUIPMENT	10,000		10,000	10,000		10,000	10,000
88895	TRANSFERS TO GEN. CAP. RESV.-CITY HALL IMPROV	30,000		30,000	30,000		30,000	30,000
88896	TRANSFERS TO GEN. CAP. RESV.-COMPUTER IMPROV.	10,000		10,000	10,000		10,000	10,000
88898	TRANSFERS TO OTHER DEPARTMENTS						41,000	41,000
TOTAL INTERFUND TRANSFERS		\$ 289,705	\$	\$ 289,705	\$ 289,705	\$	\$ 325,280	\$ 325,280
CAPITAL EXPENSE								
88991	LAND IMPROVEMENT CAPITAL PURCHASE							
88992	BUILDING CAPITAL PURCHASE	150,000	1,861	11,193	13,054		75,000	75,000
88993	MACHINERY AND EQUIPMENT CAPITAL PURCHASE	100,000	6,143	22,868	29,011			
88994	PLANT CAPITAL PURCHASE							
88995	IT CAPITAL PURCHASE	960,000	28,743	561,238	589,981	46,800	652,244	699,044
TOTAL CAPITAL EXPENSE		\$ 1,210,000	\$ 36,747	\$ 595,299	\$ 632,046	\$ 46,800	\$ 727,244	\$ 774,044
88996	LAND CAPITAL PURCHASE							
TOTAL		\$	\$	\$	\$	\$	\$	\$
TOTAL EXPENDITURES		\$10,271,795	\$4,320,464	\$ 5,408,918	\$ 9,729,382	\$4,756,200	\$ 5,809,800	\$10,566,000
CASH BALANCE TO FOLLOWING YEAR								
OPEN PURCHASE ORDERS					338,493			

A D M I N I S T R A T I V E S E R V I C E S D E P T

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
UNALLOCATED	277,623			125,171-			213,322
TOTAL CASH BALANCE TO FOLLOWING YEAR	277,623			213,322			213,322
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$10,549,418			\$ 9,942,704			\$10,779,322

S E L F I N S U R A N C E F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
OPERATING INCOME							
89001							
89002							
89003							
89004							
89005							
89006							
89007							
89008							
89009							
89010							
89011							
89020							
89022							
89023							
89024							
89025							
89026							
89027							
89028							
89029							
89030							
89031							
89032							
89033							
89034							
89035							
89036							
89040	110,840		146,432	146,432		107,290	107,290
89044							
89045							
89046							
89047							
89048	300,000		145,552	145,552		269,500	269,500
89049							

S E L F I N S U R A N C E F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
89050							
89051							
89052							
89053							
89054							
89055							
89056							
89057							
89058							
89059			1,348	1,348			
89060	250,000		354,690	354,690		784,125	784,125
89061							
89062	455,290		445,657	445,657		424,150	424,150
89063	62,235		68,382	68,382		66,850	66,850
89064	2,600		3,916	3,916		3,000	3,000
TOTAL OPERATING INCOME	\$ 1,180,965		\$ 1,165,977	\$ 1,165,977		\$ 1,654,915	\$ 1,654,915

INTERFUND TRANSFERS

89066	TRANSFERS FROM STORES - GENERAL LIABILITY
89067	TRANSFERS FROM ELECTRIC - GENERAL LIABILITY
89068	TRANSFERS FROM GAS - GENERAL LIABILITY
89069	TRANSFERS FROM WATER - GENERAL LIABILITY
89070	TRANSFERS FROM SEWER - GENERAL LIABILITY
89071	TRANSFERS FROM SANITATION - GENERAL LIABILITY
89072	TRANSFERS FROM GENERAL BOROUGH - GEN. LIAB.
89073	TRANSFERS FROM HIGHWAY - GENERAL LIABILITY
89074	TRANSFERS FROM ES - GENERAL LIABILITY
89075	TRANSFERS FROM POLICE - GENERAL LIABILITY
89076	TRANSFERS FROM RECREATION - GENERAL LIABILITY
89077	TRANSFERS FROM STORM SEWER - GENERAL LIAB.
89078	TRANSFERS FROM MOTOR EQUIPMENT - GENERAL LIAB
89080	TRANSFERS FROM ENGINEERING - GENERAL LIAB.
89081	TRANSFERS FROM PARKING,TRFC,ST- GENERAL LIAB.
89082	TRANSFERS FROM ADMIN. SERVICES - GENERAL LIAB

S E L F I N S U R A N C E F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	REVENUES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
R E V E N U E S							
89083							
89084	92,450		92,450	92,450		143,575	143,575
89085							
89086							
89087	1,250		1,250	1,250		1,250	1,250
89088	1,250		1,250	1,250		1,250	1,250
89089	2,500		2,500	2,500		2,500	2,500
TOTAL INTERFUND TRANSFERS	\$ 97,450		\$ 97,450	\$ 97,450		\$ 148,575	\$ 148,575
TOTAL REVENUES	\$ 1,278,415		\$ 1,263,427	\$ 1,263,427		\$ 1,803,490	\$ 1,803,490
CASH BALANCE FROM PRIOR YEAR							
OPEN PURCHASE ORDERS							
UNALLOCATED	7,608,566			7,608,566			7,296,418
TOTAL CASH BALANCE FROM PRIOR YEAR	7,608,566			7,608,566			7,296,418
TOTAL INCOME, TRANSFERS & CASH BALANCE	\$ 8,886,981			\$ 8,871,993			\$ 9,099,908

S E L F I N S U R A N C E F U N D

ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
OPERATING EXPENSES							
89250 UNREALIZED LOSSES	300,000		132	132		269,500	269,500
TOTAL OPERATING EXPENSES	\$ 300,000	\$	\$ 132	\$ 132	\$	\$ 269,500	\$ 269,500
HEALTH & SAFETY PROGRAM							
89301 SALARIES - HEALTH & SAFETY PROGRAM MANAGER	75,500	75,284		75,284	79,000		79,000
89347 PAID LEAVE	8,700	7,687		7,687	14,300		14,300
89378 EMPLOYEE RELATIONS EXPENSE							
89385 LIFE INSURANCE AND LTD PREMIUMS	235		241	241			
89386 EMPLOYER'S SOCIAL SECURITY CONTRIBUTIONS	6,600	2,249	3,637	5,886		7,100	7,100
89387 PENSION COSTS	4,700		4,737	4,737		4,900	4,900
89388 CONFERENCE & VOCATIONAL TRAINING	1,400		775	775		2,000	2,000
89389 HEALTH INSURANCE	27,500		35,093	35,093			
89390 UNEMPLOYMENT COMPENSATION							
89391 OTHER HEALTH COSTS							
TOTAL HEALTH & SAFETY PROGRAM	\$ 124,635	\$ 85,220	\$ 44,483	\$ 129,703	\$ 93,300	\$ 14,000	\$ 107,300
GENERAL LIABILITY CLAIM PAYMENTS							
89451 CLAIM PAYMENTS/GEN. LIB. - STORES							
89452 CLAIM PAYMENTS/GEN. LIB. - ELECTRIC	1,000		695	695			
89453 CLAIM PAYMENTS/GEN. LIB. - GAS	500						
89454 CLAIM PAYMENTS/GEN. LIB. - WATER	300						
89455 CLAIM PAYMENTS/GEN. LIB. - SEWER	3,500						
89456 CLAIM PAYMENTS/GEN. LIB. - SANITATION	1,000		2,817	2,817			
89457 CLAIM PAYMENTS/GEN. LIB. - GEN. & ADM.	1,000						
89458 CLAIM PAYMENTS/GEN. LIB. - HIGHWAY	10,000		3,221	3,221			
89459 CLAIM PAYMENTS/GEN. LIB. - EMERGENCY SERVICES	10,000						
89460 CLAIM PAYMENTS/GEN. LIB. - POLICE	500		89,806	89,806			
89461 CLAIM PAYMENTS/GEN. LIB. - RECREATION	1,000						

S E L F I N S U R A N C E F U N D

ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
89472	CLAIM PAYMENTS/GEN. LIB. - MOTOR EQUIPMENT	500						
89474	CLAIM PAYMENTS/GEN. LIB. - ENGINEERING							
89475	CLAIM PAYMENTS/GEN. LIB. - ADM. SERVICES	500		1,196	1,196			
89476	CLAIM PAYMENTS/GEN. LIB. - PARKING, TRAF, ST L							
89477	CLAIM PAYMENTS/GEN. LIB. - STORM SEWER							
89478	CLAIM PAYMENTS/GEN. LIB. - SWIMMING POOL	250						
TOTAL GENERAL LIABILITY CLAIM PAYMENTS		\$ 30,050	\$	\$ 97,735	\$ 97,735	\$	\$	\$
GENERAL LIABILITY - LEGAL FEES								
89551	LEGAL FEES/GEN. LIB. - STORES							
89552	LEGAL FEES/GEN. LIB. - ELECTRIC							
89553	LEGAL FEES/GEN. LIB. - GAS							
89554	LEGAL FEES/GEN. LIB. - WATER							
89555	LEGAL FEES/GEN. LIB. - SEWER							
89556	LEGAL FEES/GEN. LIB. - SANITATION							
89557	LEGAL FEES/GEN. LIB. - GEN. & ADM.	5,000		2,646	2,646			
89558	LEGAL FEES/GEN. LIB. - HIGHWAY							
89559	LEGAL FEES/GEN. LIB. - EMERGENCY SERVICES	500						
89560	LEGAL FEES/GEN. LIB. - POLICE	5,000						
89561	LEGAL FEES/GEN. LIB. - RECREATION							
89572	LEGAL FEES/GEN. LIB. - MOTOR EQUIPMENT							
89574	LEGAL FEES/GEN. LIB. - ENGINEERING							
89575	LEGAL FEES/GEN. LIB. - ADMINISTRATIVE SERVICE							
89576	LEGAL FEES/GEN. LIB. - PARKING, TRAFFIC, ST L							
89577	LEGAL FEES/GEN. LIB. - STORM SEWER							
89578	LEGAL FEES/GEN. LIB. - SWIMMING POOL							
TOTAL GENERAL LIABILITY - LEGAL FEES		\$ 10,500	\$	\$ 2,646	\$ 2,646	\$	\$	\$
GENERAL LIABILITY - SPECIAL SERVICES								
89651	SPECIAL SERVICES/GEN. LIB. - STORES	185		195	195		210	210
89652	SPECIAL SERVICES/GEN. LIB. - ELECTRIC	1,515		1,534	1,534		1,660	1,660

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ACCT. NO.		2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S								
89653	SPECIAL SERVICES/GEN. LIB. - GAS	740		720	720		780	780
89654	SPECIAL SERVICES/GEN. LIB. - WATER	4,820		4,559	4,559		4,940	4,940
89655	SPECIAL SERVICES/GEN. LIB. - SEWER	7,745		7,312	7,312		7,920	7,920
89656	SPECIAL SERVICES/GEN. LIB. - SANITATION	2,095		2,003	2,003		2,170	2,170
89657	SPECIAL SERVICES/GEN. LIB. - GEN. & ADM.	490		479	479		520	520
89658	SPECIAL SERVICES/GEN. LIB. - HIGHWAY	790		615	615		670	670
89659	SPECIAL SERVICES/GEN. LIB. - EMERGENCY SRVC	790		724	724		780	780
89660	SPECIAL SERVICES/GEN. LIB. - POLICE	10,485		9,740	9,740		10,550	10,550
89661	SPECIAL SERVICES/GEN. LIB. - RECREATION	490		474	474		510	510
89672	SPECIAL SERVICES/GEN. LIB. - MOTOR EQUIPMENT	10,890		10,210	10,210		11,060	11,060
89674	SPECIAL SERVICES/GEN. LIB. - ENGINEERING	1,110		1,065	1,065		1,150	1,150
89675	SPECIAL SERVICES/GEN. LIB. - ADM. SERVICES	135		421	421		460	460
89676	SPECIAL SERVICES/GEN. LIB - PARKING,TRFC,ST L	1,720		1,610	1,610		1,740	1,740
89677	SPECIAL SERVICES/GEN. LIB. - STORM SEWER	110		99	99		110	110
89678	SPECIAL SERVICES/GEN. LIB. - SWIMMING POOL	1,730		1,661	1,661		1,800	1,800
TOTAL GENERAL LIABILITY - SPECIAL SERVICES		\$ 45,840	\$	\$ 43,421	\$ 43,421	\$	\$ 47,030	\$ 47,030
UNEMPLOYMENT								
89751	CLAIM PAYMENTS FOR UNEMPLOYMENT							
89752	LEGAL FEES FOR UNEMPLOYMENT							
89753	SPECIAL SERVICES FOR UNEMPLOYMENT							
TOTAL UNEMPLOYMENT		\$	\$	\$	\$	\$	\$	\$
LIFE INSURANCE								
89851	CLAIM PAYMENTS FOR LIFE INSURANCE							
89852	LEGAL FEES FOR LIFE INSURANCE							
89853	SPECIAL SERVICES FOR LIFE INSURANCE							
TOTAL LIFE INSURANCE		\$	\$	\$	\$	\$	\$	\$
FLOOD INSURANCE								

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ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
89941 CLAIM PAYMENTS FOR FLOOD INSURANCE							
89942 LEGAL FEES FOR FLOOD INSURANCE							
89943 SPECIAL SERVICES FOR FLOOD INSURANCE							
89944 FLOOD INSURANCE PREMIUM							
TOTAL FLOOD INSURANCE	\$	\$	\$	\$	\$	\$	\$
A U T O I N S U R A N C E							
89951 CLAIM PAYMENTS FOR AUTO INSURANCE							
89952 LEGAL FEES FOR AUTO INSURANCE							
89953 SPECIAL SERVICES FOR AUTO INSURANCE							
TOTAL AUTO INSURANCE	\$	\$	\$	\$	\$	\$	\$
E R R O R S A N D O M M I S S I O N S I N S U R A N C E							
89961 CLAIM PAYMENTS FOR ERRORS & OMISSIONS INS.							
89962 LEGAL FEES FOR ERRORS & OMISSIONS INSURANCE							
89963 SPECIAL SERVICES FOR ERRORS & OMISSIONS INS.							
TOTAL ERRORS AND OMISSIONS INSURANCE	\$	\$	\$	\$	\$	\$	\$
H E A L T H I N S U R A N C E							
89971 CLAIM PAYMENTS FOR HEALTH INSURANCE	2,000		1,569	1,569		2,000	2,000
89972 LEGAL FEES FOR HEALTH INSURANCE							
89973 SPECIAL SERVICES FOR HEALTH INSURANCE	349,439		396,088	396,088		478,800	478,800
89974 PREMIUMS SURPLUS ADJUSTMENT	203,917		251,983	251,983		249,100	249,100
89975 EMPLOYEE HEALTH PREMIUM SHARE	444,347		458,899	458,899		453,650	453,650
89976 DENTAL PREMIUM	169,770		188,025	188,025		185,400	185,400
89977 EMPLOYEE ASSISTANCE PROGRAM	10,707		5,374	5,374		10,710	10,710
TOTAL HEALTH INSURANCE	\$ 1,180,180	\$	\$ 1,301,938	\$ 1,301,938	\$	\$ 1,379,660	\$ 1,379,660

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ACCT. NO.	2025 BUDGET	2025 PAYROLL	ACTUAL OTHER	EXPENDITURES TOTAL	2026 PAYROLL	ANNUAL OTHER	BUDGET TOTAL
E X P E N D I T U R E S							
INTERFUND TRANSFERS							
89992							
TRANSFERS TO GENERAL FUND							
89994							
TRANSFERS TO OTHER DEPARTMENTS							
TOTAL INTERFUND TRANSFERS	\$	\$	\$	\$	\$	\$	\$
TOTAL EXPENDITURES	\$ 1,691,205	\$ 85,220	\$ 1,490,355	\$ 1,575,575	\$ 93,300	\$ 1,710,190	\$ 1,803,490
CASH BALANCE TO FOLLOWING YEAR							
OPEN PURCHASE ORDERS							
UNALLOCATED	7,195,776			7,296,418			7,296,418
TOTAL CASH BALANCE TO FOLLOWING YEAR	7,195,776			7,296,418			7,296,418
TOTAL EXPENDITURES, TRANSFERS & CASH BALANCE	\$ 8,886,981			\$ 8,871,993			\$ 9,099,908