

	B	C	N	O	P	Q
1	2026 BUDGET ADOPTED BY BOROUGH COUNCIL ON DECEMBER 8, 2025					
2						
3						
4	Budget by Dept	DESCRIPTION	2024 Actual Amount	2025 Budgeted Amount	2025 Actual Amount through 9/30/25	2026 Budgeted Amount
5	General Fund (01)					
6	and Fire Fund (03)					
7	REVENUES					
8	<u>Real Estate Taxes</u>					
9	301.100	Real Estate Taxes (7.4 mills) - Current	\$ 552,108.13	\$ 550,195.22	\$ 536,254.73	\$ 549,830.36
10	301.200	Real Estate Taxes - Prior Year	\$ 11,963.25	\$ 11,000.00	\$ 8,963.99	\$ 11,000.00
11	301.300	Real Estate Taxes - Delinquent from Tax Collector	\$ -	\$ -	\$ -	\$ -
12	301.400	Real Estate Taxes - Delinquent from Tax Claim	\$ 9,291.93	\$ -	\$ 8,739.10	\$ -
13	03.301.700	Community Fire Tax (0.65 mills) - Current Year	\$ 48,501.73	\$ 48,327.96	\$ 47,105.03	\$ 48,295.91
14	03.301.710	Community Fire Tax - Prior Year	\$ 1,184.86	\$ -	\$ 787.74	\$ -
15	301.800	Community Ambulance Tax (0.50 mills) - Current Year	\$ 37,307.57	\$ 37,175.35	\$ 36,233.14	\$ 37,150.70
16	301.810	Community Ambulance Tax - Prior Year	\$ 911.41	\$ -	\$ 605.96	\$ -
17		TOTAL	\$ 661,268.88	\$ 646,698.53	\$ 638,689.69	\$ 646,276.97
18						
19	<u>Local Enabling Taxes (ACT 511)</u>					
20	310.010	Per Capita Tax - Current Year (\$5 per person; other \$10 is BHASD)	\$ 5,447.70	\$ 1,500.00	\$ 4,016.00	\$ 5,000.00
21	310.020	Per Capita Tax - Prior Years	\$ 1,000.90	\$ 1,400.00	\$ 1,690.00	\$ 1,000.00
22	310.100	Real Estate/Realty Transfer Tax (0.5 %)	\$ 58,305.83	\$ 13,000.00	\$ 27,368.95	\$ 28,000.00
23	310.210	Earned Income Tax - Current Year (0.5% for resident earnings to Borough and 0.5% is BHASD; 1% for non-res.)	\$ 331,211.73	\$ 350,187.00	\$ 258,804.50	\$ 357,231.00
24	310.220	Earned Income Tax - Prior Years	\$ 4,521.00	\$ 1,500.00	\$ 4,542.00	\$ 4,000.00
25	310.510	Local Services Tax - Current Year (\$47 per resident with earnings; other \$5 is BHASD): <i>25% must be used for Police, EMS, or Fire</i>	\$ 59,332.53	\$ 61,953.00	\$ 50,256.05	\$ 59,814.00
26		TOTAL	\$ 459,819.69	\$ 429,540.00	\$ 346,677.50	\$ 455,045.00
27						
28	<u>Business Licenses and Permits</u>					
29	321.620	Business Solicitation Permit	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
30	321.800	Cable TV Franchise Fee	\$ 19,416.32	\$ 18,000.00	\$ 13,868.10	\$ 18,000.00
31		TOTAL	\$ 19,416.32	\$ 18,000.00	\$ 13,868.10	\$ 18,000.00
32						
33	<u>Non-Business Licenses and Permits</u>					
34	322.100	Moving Permit for Renters (Change Fee from \$2 to \$5)	\$ 200.00	\$ 150.00	\$ 95.00	\$ 125.00
35	322.820	Street Occupancy Permit (Changed Fees in Late 2022)	\$ 3,925.00	\$ 2,000.00	\$ 780.00	\$ 1,040.00
36		TOTAL	\$ 4,125.00	\$ 2,150.00	\$ 875.00	\$ 1,165.00
37						
38						
39	<u>Fines and Forfeits</u>					
40	331.100	District Justice Fines	\$ 850.76	\$ 750.00	\$ 2,276.62	\$ 50.00
41	331.110	Vehicle Code Violations	\$ 1,295.00	\$ 1,000.00	\$ 1,645.00	\$ 50.00
42	331.120	Ordinance Violations	\$ -	\$ -	\$ -	\$ -
43	331.130	State Police Fines	\$ 802.93	\$ 300.00	\$ 353.87	\$ 360.00
44	331.140	Parking Violation Fines	\$ 315.00	\$ 50.00	\$ -	\$ -
45		TOTAL	\$ 3,263.69	\$ 2,100.00	\$ 4,275.49	\$ 460.00

	B	C	N	O	P	Q
46						
47			2024 Actual	2025 Budgeted	2025 Actual	2026 Budgeted
48	01	DESCRIPTION	Amount	Amount	Amount through	Amount
49					9/30/25	
49	<u>Interest, Rents and Royalties</u>					
50	341.000	Interest Earnings (includes Fire)	\$ 5,716.62	\$ 50.00	\$ 20,235.37	\$ 26,980.56
51	342.200	Pavilion Rentals	\$ 1,340.00	\$ 1,200.00	\$ 1,385.00	\$ 1,400.00
52	342.400	Rental - Machinery and Equipment/Snow Removal	\$ -	\$ -	\$ 15.00	\$ -
53		TOTAL	\$ 7,056.62	\$ 1,250.00	\$ 21,635.37	\$ 28,380.56
54	<u>State Capital and Operating Grants</u>					
55	351.140	Coronavirus State & Local Fiscal Recovery Funds (ARPA)	\$ -	\$ -	\$ -	\$ -
56	354.031	Snow Removal on State Roads (1.8 snow lane miles on SR 1010 Weis St.)	\$ 1,952.64	\$ 1,800.00	\$ 343.37	\$ 1,800.00
57	354.070	Recreational Grants (PA DCNR)	\$ -	\$ 247,000.00	\$ -	\$ 247,000.00
58	354.150	Recycling Performance 904 Grant	\$ 4,070.80	\$ 4,000.00	\$ -	\$ 4,000.00
59		TOTAL	\$ 6,023.44	\$ 252,800.00	\$ 343.37	\$ 252,800.00
60						
61	<u>State Shared Revenue & Entitlements</u>					
62	355.010	PURTA (Public Utility Realty Tax)	\$ 964.08	\$ 964.08	\$ -	\$ 964.08
63	355.040	Liquor License Fees	\$ 1,000.00	\$ 800.00	\$ 800.00	\$ 800.00
64	355.050	Pension - State Aid (From PA and Used Toward MMO)	\$ 32,133.64	\$ 32,133.64	\$ 25,909.95	\$ 25,909.95
65	355.070	Firefighter's Relief Fund - State Aid (related to Pass Thru 411.520)	\$ 11,752.90	\$ 11,752.90	\$ 12,574.92	\$ 12,574.92
66		TOTAL	\$ 45,850.62	\$ 45,650.62	\$ 39,284.87	\$ 40,248.95
67						
68	<u>Shared Payments for Contracted Intergovernmental Serv.</u>					
69	358.400	Return of Prior Yr. Insurance Premium (Employee Health PMHIC)	\$ 35,676.65	\$ 50,000.00	\$ -	\$ 80,759.00
70		TOTAL	\$ 35,676.65	\$ 50,000.00	\$ -	\$ 80,759.00
71						
72	<u>Departmental Earnings</u>					
73	361.000	Reimbursement for Professional Services	\$ 1,765.69	\$ -	\$ 6,171.25	\$ -
74	361.310	Planning Commission Fees	\$ 5,800.00	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00
75	361.330	Zoning Permits	\$ 3,224.80	\$ 2,000.00	\$ 4,830.50	\$ 6,000.00
76	361.340	Zoning Hearing Board Fees	\$ -	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00
77	361.500	Zoning Maps and Publications	\$ -	\$ -	\$ -	\$ -
78		TOTAL	\$ 10,790.49	\$ 4,000.00	\$ 15,001.75	\$ 8,000.00
79						
80	<u>Public Safety</u>					
81	362.400	UCC (Uniform Construction Code) Fees (Collected and Paid to PA)	\$ 292.50	\$ 150.00	\$ 220.50	\$ 220.50
82	362.400	Construction Permits (To Cover Engineer Review and Inspections)	\$ 15,410.50	\$ 5,000.00	\$ 13,417.00	\$ 5,000.00
83	362.500	Registration Fee Vacant Property	\$ 200.00	\$ 100.00	\$ -	\$ -
84	354.035	Multimodal Transportation Fund Grant for Traffic Calming on S. Callowhill St.	\$ -	\$ 168,594.00	\$ 52,410.00	\$ -
85		TOTAL	\$ 15,903.00	\$ 173,844.00	\$ 66,047.50	\$ 5,220.50
86	<u>Parks & Recreation</u>					
87	387.000	Parks & Recreation Donations	\$ 1,213.45	\$ -	\$ -	\$ 7,191.00
88	354.071	Park Master Plan from Berks County	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -
89		PA DCNR GRANT FOR 50% OF COST FOR PERENNIAL STREAM	\$ -	\$ -	\$ -	\$ -
90		TOTAL	\$ 1,213.45	\$ 25,000.00	\$ 25,000.00	\$ 7,191.00
91						

	B	C	N	O	P	Q
92						
93			2024 Actual Amount	2025 Budgeted Amount	2025 Actual Amount through 9/30/25	2026 Budgeted Amount
94	01	DESCRIPTION				
94	ACCOUNT CODE					
95	Miscellaneous Revenues					
96	378.999	Finance Charges and/or Penalties	\$ 186.74	\$ 25.00	\$ 202.60	\$ 25.00
97	380.000	Miscellaneous Revenues	\$ 4,403.89	\$ 500.00	\$ 13,920.90	\$ 500.00
98	387.100	Hometown Heroes Banners-Reimbursement to Borough	\$ 5,910.00	\$ -	\$ -	\$ -
99	389.000	Health Insurance Premium - Employees (Deductions from Payroll) Acct. Also Used for Elected Life Ins.	\$ 17,805.54	\$ 15,891.25	\$ 12,624.36	\$ 16,300.00
100	389.010	Life & Health Insurance Premium - Retirees	\$ -	\$ -	\$ -	\$ -
101	389.100	Insurance Claim Proceeds	\$ 33,174.95	\$ -	\$ -	\$ -
102	391.000	Sale of Equipment	\$ -	\$ 1,000.00	\$ -	\$ -
103	393.101	G.O. Bond 2025 Series - Proceeds	\$ -	\$ -	\$ 1,034,312.35	\$ -
104		TOTAL	\$ 61,481.12	\$ 17,416.25	\$ 1,061,060.21	\$ 16,825.00
105	Interfund Transfers					
106		Fund Surplus/Balance (Part of Bank Account Balance)		\$ 85,969.42		\$ -
107		Fund Balance to Reserve		\$ (77,356.40)		\$ (175,225.86)
108		Reimbursement for Toad Creek Phase II - PADEP CEP Grant Funds	\$ 94,639.20	\$ -	\$ -	\$ -
109		Debt Service - 2025 Bond Series - Principal Only (Transfer from Liquid Fuels)			\$ -	\$ 1,000.00
110		Debt Service - 2025 Bond Series - Interest Only (Transfer from Liquid Fuels)			\$ -	\$ 46,731.55
111		Transfer from Park Loan Proceeds Account	\$ 7,500.00	\$ 250,000.00	\$ -	\$ 30,000.00
112		Transfer from Street Loan Proceeds Account (3 years to spend loan)			\$ -	\$ 500,000.00
113		TOTAL	\$ 102,139.20	\$ 258,613.02	\$ -	\$ 402,505.69
114		TOTAL ASSETS & REVENUES	\$ 1,434,028.17	\$ 1,927,062.41	\$ 2,232,758.85	\$ 1,962,877.67
115						
116						
117			2024 Actual Amount	2025 Budgeted Amount	2025 Actual Amount through 9/30/25	2026 Budgeted Amount
118	01	DESCRIPTION				
118	ACCOUNT CODE					
119	EXPENSES					
120	Elected Officials					
121	400.105	Salary - Mayor (per Ordinance 2-2022)	\$ 2,500.08	\$ 2,500.00	\$ 1,875.06	\$ 2,500.00
122	400.106	Salary - Council (2025 budgeted based on maximum allowed by current Borough Ord. 2-2022)	\$ 7,250.00	\$ 13,125.00	\$ 6,143.75	\$ 13,125.00
123	400.192	FICA & Medicare Taxes	\$ 745.88	\$ 1,195.31	\$ 613.45	\$ 1,195.31
124	400.252	IT for Mayor and Council - email/licenses and IT needs	\$ 1,147.20	\$ 3,000.00	\$ 1,028.90	\$ 3,000.00
125	400.352	Public Officials Liability E&O Insurance	\$ 600.00	\$ 642.00	\$ 734.64	\$ 750.00
126	400.420	Association Dues (includes PSAB)	\$ 215.00	\$ 250.00	\$ 145.00	\$ 250.00
127	400.461	Education-Council	\$ -	\$ 1,000.00	\$ -	\$ 2,000.00
128		TOTAL	\$ 12,458.16	\$ 21,712.31	\$ 10,540.80	\$ 22,820.31
129						
130	General Administration					
131	401.110	Salary - Manager	\$ 78,947.96	\$ 80,526.96	\$ 58,853.35	\$ 80,526.96
132	401.111	Salary - Office Admin. Staff	\$ 39,867.90	\$ 39,222.77	\$ 23,276.95	\$ 55,631.26
133	406.150	Hourly - Part-Time Office Staff for Social Media, Events, Misc.	\$ -	\$ -	\$ -	\$ -
134	401.156	Health Insurance (includes PCORI Fee annually)	\$ 42,304.89	\$ 43,666.20	\$ 32,754.07	\$ 44,479.66
135	401.180	Overtime - Office Admin. Staff	\$ 110.32	\$ 1,000.00	\$ 48.21	\$ 500.00
136	401.192	FICA & Medicare Taxes	\$ 9,016.04	\$ 9,160.85	\$ 6,103.71	\$ 10,454.35
137	401.194	Unemployment Compensation	\$ 793.38	\$ 368.82	\$ 506.00	\$ 380.31
138	401.195	Workers Compensation Insurance	\$ 695.00	\$ 715.85	\$ 715.85	\$ 894.81
139	401.197	Employee Pension MMO	\$ 7,677.48	\$ 7,401.61	\$ 6,402.42	\$ 6,402.42

	B	C	N	O	P	Q
140	401.198	Life & Disability Insurance	\$ 474.32	\$ 517.44	\$ 403.20	\$ 550.00
141	402.310	Professional Services - Auditor	\$ 38,000.00	\$ 15,700.00	\$ 15,700.00	\$ 16,665.00
142	404.310	Professional Services - Legal	\$ 17,094.75	\$ 20,000.00	\$ 20,167.00	\$ 26,889.33
143	404.314	Professional Services - Legal for Union	\$ 33,206.25	\$ 20,000.00	\$ 10,630.80	\$ 5,000.00
144	406.210	Office Supplies	\$ 2,201.24	\$ 2,853.48	\$ 1,478.26	\$ 2,500.00
145	406.215	Postage	\$ 83.31	\$ 100.00	\$ 64.15	\$ 100.00
	406.252	Maintenance Agreement, IT, and Document Shredding (Copier, IT, Website, Software, Licenses)	\$ 28,262.28	\$ 18,800.00	\$ 18,838.70	\$ 23,750.00
146						
147	406.420	Association Dues	\$ 1,648.00	\$ 1,500.00	\$ 770.00	\$ 1,750.00
148	406.750	Capital Equipment (office equipment in 2025)	\$ -	\$ 5,500.00	\$ 3,772.01	\$ 2,000.00
149	406.310	Ordinance Codification - Updates	\$ 715.00	\$ 1,500.00	\$ 425.00	\$ 1,500.00
150	406.320	Communications (Telephone, Internet)	\$ 2,771.35	\$ 2,757.33	\$ 2,116.42	\$ 2,821.89
151	406.331	Mileage Reimbursement	\$ 188.56	\$ 250.00	\$ 130.30	\$ 250.00
152	406.341	Advertising (legal, employment, etc)	\$ 1,037.62	\$ 1,500.00	\$ 795.03	\$ 1,500.00
153	406.342	Printing	\$ -	\$ -	\$ -	\$ -
154	406.353	Fidelity Bonds (include \$500,000 coverage) and Cyber Liability Insurance	\$ 6,926.63	\$ 7,500.00	\$ 4,665.10	\$ 8,000.00
155	406.461	Education (office staff only)	\$ 215.00	\$ 1,000.00	\$ 490.00	\$ 1,000.00
156	406.390	Bank Services, Charges, and Fees	\$ 178.00	\$ 200.00	\$ 70.00	\$ 125.00
157	408.313	Professional Services - Engineering (includes Park, PW, Studies)	\$ 58,559.37	\$ 50,000.00	\$ 27,761.62	\$ 35,000.00
158		TOTAL	\$ 370,974.65	\$ 331,741.32	\$ 236,938.15	\$ 328,671.00

	B	C	N	O	P	Q
159						
160			2024 Actual Amount	2025 Budgeted Amount	2025 Actual Amount through 9/30/25	2026 Budgeted Amount
161	01	DESCRIPTION				
161	ACCOUNT CODE					
162	<u>Tax Collection</u>					
163	403.160	Tax Collector Compensation/Commission	\$ 15,055.70	\$ 15,000.00	\$ 14,034.18	\$ 15,000.00
164	403.192	FICA & Medicare Taxes	\$ 1,151.76	\$ 1,147.50	\$ 1,073.62	\$ 1,147.50
165	403.195	Workers Compensation Insurance	\$ -	\$ -	\$ -	\$ -
166	403.210	Office Supplies (includes invoice printing by County for about \$250)	\$ 296.13	\$ 300.00	\$ 294.83	\$ 300.00
167	403.310	Professional Services - Auditor	\$ -	\$ 3,100.00	\$ 3,000.00	\$ 3,295.00
168	403.353	Fidelity Bond (for four-year bond)	\$ -	\$ -	\$ -	\$ 400.00
169		TOTAL	\$ 16,503.59	\$ 19,547.50	\$ 18,402.63	\$ 20,142.50
170						
171	<u>Municipal Buildings</u>					
172	409.115	Salary - Custodian	\$ 2,043.20	\$ 2,030.43	\$ 1,481.32	\$ 3,240.00
173	409.192	FICA & Medicare Taxes	\$ 156.31	\$ 155.33	\$ 113.32	\$ 247.86
174	409.194	Unemployment Compensation	\$ 58.23	\$ 59.29	\$ 42.22	\$ 94.61
175	409.195	Workers Compensation Insurance	\$ 100.00	\$ 100.00	\$ 100.00	\$ 125.00
176	409.226	Cleaning Supplies	\$ 78.03	\$ 100.00	\$ 105.53	\$ 150.00
177	409.260	Minor Equipment (Vacuum, etc.)	\$ -	\$ -	\$ -	\$ 150.00
178	409.351	Property Insurance - Borough Hall	\$ 1,743.00	\$ 1,865.01	\$ 1,495.00	\$ 1,500.00
179	409.361	Electricity - Borough Hall	\$ 1,660.72	\$ 1,646.10	\$ 1,481.03	\$ 1,750.00
180	409.362	Propane Gas - Borough Hall	\$ 1,455.20	\$ 1,591.88	\$ 1,520.40	\$ 1,750.00
181	409.373	Maintenance & Repairs (includes ADA improvements)	\$ 1,360.42	\$ 3,000.00	\$ 1,939.59	\$ 3,000.00
182	409.450	Security - Borough Hall	\$ 656.25	\$ 684.90	\$ 506.16	\$ 674.88
183		TOTAL	\$ 9,311.36	\$ 11,232.93	\$ 8,784.57	\$ 12,682.35
184						
185	<u>Police Protection Services</u>					
186	410.329	Berks County Radio - Police (increase based on CPI)	\$ 17,035.49	\$ 18,739.04	\$ 17,631.73	\$ 19,394.90
187	410.400	Professional Services - Police, CI investigation, etc. (Contract 2023-2025)	\$ 1,430.00	\$ 5,000.00	\$ -	\$ 5,000.00
188	410.450	Professional Services - Police (Contract 2023-2025)	\$ 176,964.00	\$ 196,988.64	\$ 151,491.48	\$ 96,988.64
189		TOTAL	\$ 195,429.49	\$ 220,727.68	\$ 169,123.21	\$ 121,383.54
190	<i>Berks County 911 Center for Police, Fire and Ambulance: \$30,789.70 in 2026</i>					
191	<u>Fire and Ambulance Service</u>					
192	411.195	Workers Compensation Insurance - Shared Fire & Ambulance	\$ 2,512.07	\$ 3,000.00	\$ 2,630.73	\$ 3,000.00
193	411.329	Berks County Radio - Fire (increase based on CPI)	\$ 5,050.24	\$ 5,555.26	\$ 5,227.00	\$ 5,749.70
194	411.520	Contribution - Firefighter's Relief (Pass Thru) from 355.070	\$ 11,752.90	\$ 11,752.90	\$ 12,574.92	\$ 12,574.92
195	03.411.540	Contribution - Fire Tax Fund Expense (refer to 03.301.700 and 710)	\$ 90,000.00	\$ 48,327.96	\$ 40,000.00	\$ 48,295.91
196	412.239	Other Fire Expenses (Borough extinguishers insp. and EMS)	\$ 1,355.92	\$ 2,000.00	\$ 1,199.64	\$ 2,000.00
197	412.329	Berks County Radio - Ambulance (increase based on CPI)	\$ 4,958.37	\$ 5,454.21	\$ 5,131.91	\$ 5,645.10
198	412.540	Contribution - Ambulance Tax Fund Expense (refer to 01-301-800)	\$ 44,744.91	\$ 37,175.35	\$ 10,201.88	\$ 37,150.70
199		TOTAL	\$ 160,374.41	\$ 113,265.68	\$ 76,966.08	\$ 114,416.33
200	<u>Community Development</u>					
201	413.313	Professional Services - Permit & Inspection Fees (includes building, zoning)	\$ 21,939.98	\$ 10,000.00	\$ 12,015.19	\$ 12,000.00
202	413.480	UCC Remittance	\$ 292.50	\$ 200.00	\$ 220.50	\$ 220.50
203	414.310	Planning Commission - Borough Solicitor and Engineer Prof. Serv.	\$ 1,231.50	\$ 2,000.00	\$ 60.00	\$ 2,000.00
204	414.462	Planning Commission - Education/Training	\$ 26.92	\$ 275.00	\$ -	\$ 275.00
205	414.462	Planning Commission Supplies (includes postage) and Advertising	\$ -	\$ 600.00	\$ 21.22	\$ 600.00
206	414.311	Planning Commission - Comprehensive Plan	\$ 889.65	\$ 6,000.00	\$ 2,109.95	\$ -
207	414.463	Zoning Hearing Board - Education/Training	\$ -	\$ -	\$ -	\$ -
208	414.313	Professional Services - Zoning, Code Enforcement, NOV	\$ 4,345.08	\$ 5,000.00	\$ 4,338.51	\$ 5,000.00

	B	C	N	O	P	Q
209	414.314	Professional Services - ZHB Legal	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
210	414.317	Professional Services - Stenographer Fees (ZHB and Council)	\$ -	\$ 500.00	\$ 1,010.50	\$ 1,200.00
211	414.341	Advertising - Zoning Hearing Board Meetings	\$ -	\$ 300.00	\$ 337.55	\$ 350.00
212		TOTAL	\$ 28,725.63	\$ 27,375.00	\$ 20,113.42	\$ 24,145.50

	B	C	N	O	P	Q
213						
214						
215						
216	01		2024 Actual	2025 Budgeted	2025 Actual	2026 Budgeted
	ACCOUNT CODE	DESCRIPTION	Amount	Amount	Amount through	Amount
					9/30/25	
	<u>Health and Human</u>					
217	<u>Services</u>					
218	422.450	Vector Control by Contracted Vendor for Non-Borough Owned Property	\$ 1,026.40	\$ 800.00	\$ 540.00	\$ 800.00
219	422.455	Animal Control (was 01.456.540) (for dogs only)		\$ 0.00	\$ 200.00	\$ 500.00
220		TOTAL	\$ 1,026.40	\$ 800.00	\$ 740.00	\$ 1,300.00
221						
222	<u>Recycling</u>					
223	426.367	Waste Removal for Recycling Event	\$ 830.00	\$ -	\$ -	\$ 1,000.00
224		TOTAL	\$ 830.00	\$ -	\$ -	\$ 1,000.00
225						
226	<u>Public Works</u>					
227	430.112	Salary - Maintenance Crews	\$ 145,201.94	\$ 115,276.97	\$ 115,938.13	\$ 154,584.17
228	430.180	Overtime - Maintenance Crews	\$ 7,008.69	\$ 9,473.28	\$ 9,294.00	\$ 12,392.00
229	430.186	Clothing Allowance	\$ 2,098.41	\$ 1,250.00	\$ 1,194.94	\$ 1,250.00
230	430.192	FICA & Medicare Taxes	\$ 11,033.51	\$ 9,543.39	\$ 4,616.00	\$ 12,773.68
231	430.194	Unemployment Compensation	\$ 882.37	\$ 1,242.33	\$ 548.58	\$ 1,271.88
232	430.195	Workers Compensation Insurance	\$ 11,601.00	\$ 11,949.03	\$ 11,949.03	\$ 14,936.29
233	430.196	Health Insurance	\$ 74,505.10	\$ 54,660.15	\$ 40,995.09	\$ 81,272.52
234	430.197	Employee Pension MMO	\$ 12,750.67	\$ 8,607.77	\$ 7,437.14	\$ 11,521.36
235	430.198	Life & Disability Insurance	\$ 2,028.39	\$ 1,700.00	\$ 2,001.60	\$ 2,668.80
236	430.210	Office Supplies (includes cleaning supplies, water)	\$ 435.31	\$ 1,000.00	\$ 349.81	\$ 1,000.00
237	430.231	Vehicle Fuel (covers water & sewer vehicles through 2022)	\$ 4,000.00	\$ 3,963.38	\$ 2,768.83	\$ 3,691.77
238	430.232	Diesel Fuel (covers water & sewer vehicles through 2022)	\$ 6,442.24	\$ 7,645.55	\$ 3,368.14	\$ 4,490.85
239	430.245	Materials and Supplies	\$ 5,421.54	\$ 5,000.00	\$ 4,414.11	\$ 5,000.00
240	430.300	Maintenance - Pesticide/Herbicide Applications: Property/Streets	\$ 600.00	\$ 1,000.00	\$ 480.00	\$ 1,000.00
241	430.250	Street Repair and Maintenance Materials & Supplies (Non-Liquid Fuels)	\$ 1,058.50	\$ -	\$ 487.51	\$ 10,000.00
242	430.251	Equipment Maintenance & Repair	\$ 13,482.81	\$ 10,000.00	\$ 8,644.73	\$ 10,000.00
243	430.252	Shared Equipment Maintenance and Repair	\$ -	\$ 5,000.00	\$ 65.71	\$ 5,000.00
244	430.260	Small Tools/Minor Equipment Purchase	\$ -	\$ 3,000.00	\$ 633.47	\$ 2,000.00
245	430.470	CDL, Drug & Alcohol Testing and MVR Annual Review	\$ 428.90	\$ 400.00	\$ 109.56	\$ 400.00
246	430.320	Communications (includes radios, FCC license, cell phones)	\$ 376.58	\$ 2,000.00	\$ 309.18	\$ 2,000.00
247	430.351	Property Insurance - Maint. Building	\$ 1,083.00	\$ 1,158.81	\$ 1,203.00	\$ 1,239.09
248	430.352	Equipment Insurance (including shared paver, zipper, truck, trailer)	\$ 2,133.16	\$ 2,282.48	\$ 2,882.08	\$ 2,968.54
249	430.361	Electricity - Maint. Building	\$ 1,630.01	\$ 1,704.39	\$ 1,721.95	\$ 2,295.93
250	430.362	Natural and Propane Gas - Maint. Building	\$ 3,863.08	\$ 4,379.03	\$ 3,562.35	\$ 4,749.80
251	430.367	Trash Disposal	\$ 2,998.08	\$ 3,039.18	\$ 2,436.32	\$ 3,248.43
252	430.373	Maintenance & Repairs - Maint. Building	\$ 7,460.81	\$ 8,000.00	\$ 2,556.27	\$ 5,000.00
253	430.374	Vehicle Insurance	\$ 6,559.00	\$ 6,969.98	\$ 7,230.50	\$ 7,447.42
254	430.384	Rent of Equipment/Machinery (including CO-OP street projects-roller)	\$ -	\$ -	\$ -	\$ 10,000.00
255	430.460	Education	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
256	430.740	Shared Equipment Purchases (\$17,213.12 loan pymt for zipper through 2027)	\$ 17,213.12	\$ 17,213.12	\$ 17,213.12	\$ 17,213.12
257	430.750	Equipment Purchase	\$ 5,263.73	\$ -	\$ -	\$ -
258	432.000	Snow Removal (Salt) Non-Liquid Fuels	\$ -	\$ -	\$ 512.54	\$ 600.00
259	431.000	Street Cleaning	\$ -	\$ -	\$ -	\$ -
260	433.250	Street Sign Maintenance and Purchase (including School Crossings, Spill Response)	\$ 8,180.72	\$ 7,000.00	\$ 3,525.13	\$ 4,000.00
261	433.361	Electricity - Traffic Signal	\$ 387.24	\$ 388.13	\$ 311.21	\$ 414.95

	B	C	N	O	P	Q
262	433.370	Traffic Signal Maint. & Repair	\$ 495.00	\$ 2,000.00	\$ 495.00	\$ 2,000.00
263	434.000	Street Lighting Electric	\$ 43,463.80	\$ 43,492.44	\$ 32,592.61	\$ 43,456.81
264	434.250	Street Lighting Repair and Maintenance Supplies		\$ 5,000.00	\$ 2,033.35	\$ 5,000.00
265	436.250	Storm Sewers and Drains Repairs and Maint.: Materials and Supplies			\$ 14,115.04	\$ 15,000.00
266	437.374	Vehicle Maint.	\$ 1,918.96	\$ 4,000.00	\$ 3,521.73	\$ 4,000.00
267	438.000	Road Repair/Maintenance-Street Overlays 2025-2028			\$ -	\$ 500,000.00
268	439.000	Capital Improvements - Salt Shed in 2026	\$ 117,646.00	\$ 168,594.00	\$ 35,551.35	\$ 20,000.00
269	461.310	Perennial Stream - Engineering, Surveying, Design, Bidding	\$ -	\$ -	\$ -	\$ 100,000.00
270	446.420	Stormwater Management/Environ. Dues, Subscriptions, Memberships	\$ 950.00	\$ 1,000.00	\$ 900.00	\$ 1,000.00
271	430.420	Public Works Dues, Subscriptions, Memberships	\$ 235.00	\$ 250.00	\$ 125.00	\$ 250.00
272	471.111	Debt Service - Street Overlay Project Loan Principal Only			\$ -	\$ 1,000.00
273	472.111	Debt Service - Street Overlay Project Loan Interest Only			\$ 8,701.35	\$ 46,731.55
274		TOTAL	\$ 530,872.62	\$ 530,183.38	\$ 356,795.46	\$ 1,135,868.96

	B	C	N	O	P	Q
275						
276			2024 Actual Amount	2025 Budgeted Amount	2025 Actual Amount through 9/30/25	2026 Budgeted Amount
277	01	DESCRIPTION				
277	ACCOUNT CODE	DESCRIPTION				
278	<u>Parks & Recreation</u>					
279	451.100	Salary - Special Events Coordinator (7 hours per week)	\$ -	\$ -	\$ -	\$ -
280	452.100	Salary - Seasonal Parks Maint. (30 hours per week; Apr-Oct)	\$ -	\$ -	\$ -	\$ -
281	452.200	Park Activities (includes special events and 150TH ANNIV.)	\$ 8,300.00	\$ -	\$ 1,350.00	\$ 5,000.00
282	453.310	TCOC Halloween Parade	\$ 1,185.23	\$ 2,000.00	\$ -	\$ 2,000.00
283	452.192	FICA & Medicare Taxes	\$ -	\$ -	\$ -	\$ -
284	452.194	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -
285	452.195	Workers Compensation Insurance	\$ -	\$ -	\$ -	\$ -
286	452.200	Park Pavilion Rental - Deposit Return	\$ 475.00	\$ 500.00	\$ 370.00	\$ 500.00
287	452.210	Park Pavilion and Bathrooms - Supplies (includes cleaning, paper products)	\$ 429.92	\$ 500.00	\$ 77.81	\$ 500.00
288	454.000	Materials & Equipment (includes park sign and AED in 2026)	\$ 2,985.77	\$ 10,000.00	\$ 1,454.67	\$ 10,000.00
289	454.100	Tree Maintenance and Restoration (including Holiday Tree near park sign)	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
290	454.221	Snow Removal - Salt (Non-Liquid Fuels)	\$ 576.00	\$ 1,000.00	\$ -	\$ 1,000.00
291	454.371	Lawn Maintenance, Pesticide and Herbicide Applications: Park	\$ 2,835.00	\$ 2,482.50	\$ 2,540.00	\$ 3,000.00
292	454.310	Toad Creek and Perennial Stream Maint. of Banks and Buffer Areas	\$ -	\$ -	\$ -	\$ 5,000.00
293	454.350	Insurance - Parks	\$ 837.00	\$ 895.59	\$ 716.00	\$ 737.48
294	454.361	Electricity - Parks	\$ 1,534.71	\$ 1,606.88	\$ 1,307.17	\$ 1,742.89
295	454.600	Capital Improvements to Park (2026: Pool Demo)	\$ 41,472.46	\$ 250,530.00	\$ 190,653.88	\$ 20,000.00
296	454.370	Security Cameras Maintenance and Repairs	\$ 490.86	\$ 500.00	\$ 376.38	\$ 501.84
297	454.373	Parks Buildings Maint. & Repairs	\$ 2,646.49	\$ 1,000.00	\$ 175.00	\$ 1,000.00
298	454.520	Contribution - Museum	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,000.00
299	456.530	Contribution - Library	\$ 15,000.00	\$ 5,122.91	\$ 5,122.91	\$ 5,122.91
300	456.540	Misc. Contributions (Safety Net Sanctuary/Animal Control now 422.455)	\$ 2,000.00	\$ -	\$ -	\$ -
301	419.540	Other Public Safety - Contribution to Crime Alert Berks County	\$ -	\$ -	\$ -	\$ -
302	465.317	Hometown Heroes Banners	\$ 2,442.69	\$ -	\$ 3,428.98	\$ -
303	471.100	Debt Service - Park Project Loan Principal Only	\$ 109,000.00	\$ 110,000.00	\$ 110,000.00	\$ 111,000.00
304	472.100	Debt Service - Park Project Loan Interest Only	\$ 7,312.55	\$ 6,009.50	\$ 3,332.00	\$ 4,694.55
305		Apply Remaining Park Loan Proceeds to Park Loan	\$ -	\$ -	\$ -	\$ -
306		TOTAL	\$ 200,023.68	\$ 394,647.38	\$ 321,404.80	\$ 174,799.67
307						
308	<u>Other Expenditures</u>					
309	480.000	Miscellaneous - 2022 FORWARD	\$ 11,571.10	\$ 500.00	\$ 4,346.63	\$ 3,102.31
310	486.100	General Liability Insurance	\$ 2,000.00	\$ 2,140.00	\$ 2,140.00	\$ 2,204.20
311	487.156	Health Insurance - Retirees	\$ -	\$ -	\$ -	\$ -
312	489.100	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -
313	491.100	Bank Card Points-Refund of Prior Expenses	\$ (281.51)	\$ (350.00)	\$ (124.24)	\$ (350.00)
314	492.040	Transfer to Pool Account (need insurance coverage until demolished)	\$ 806.00	\$ 862.42	\$ 691.00	\$ 691.00
315	492.060	Transfer to Water Fund (from ARPA funds)	\$ -	\$ -	\$ -	\$ -
316	492.080	Transfer to Sewer Fund	\$ -	\$ 250,000.00	\$ -	\$ -
317		Transfer to Water of \$? and Sewer of \$? from Fund Balance	\$ -	\$ 2,676.80	\$ -	\$ -
318		TOTAL	\$ 14,095.59	\$ 255,829.22	\$ 7,053.39	\$ 5,647.51
319						
320		TOTAL EXPENDITURES	\$ 1,540,625.58	\$ 1,927,062.40	\$ 1,226,862.51	\$ 1,962,877.68
321		TOTAL ASSETS & REVENUES	\$ 1,434,028.17	\$ 1,927,062.41	\$ 2,232,758.85	\$ 1,962,877.67
322		DIFFERENCE	\$ (106,597.41)	\$ 0.00	\$ -	\$ (0.00)
323						
324						

	B	C	N	O	P	Q
325	<u>Water Fund</u>		2024 Actual	2025 Budgeted	2025 Actual	2026 Budgeted
	06		Amount	Amount	Amount through	Amount
326	ACCOUNT CODE	DESCRIPTION			9/30/25	
327	<u>Revenues</u>					
328	341.000	Interest Earnings	\$ 1,966.60	\$ 50.00	\$ 12,412.35	\$ 16,549.80
329	361.900	Credit Card Fees		\$ 1,000.00	\$ -	\$ 1,000.00
330	378.110	Residential Rents with 5% increase for over 4,000 gallons	\$ 282,527.09	\$ 270,186.61	\$ 215,221.53	\$ 292,134.52
331	378.120	Commercial Rents with 5% increase for over 4,000 gallons	\$ 63,485.68	\$ 52,850.73	\$ 54,110.12	\$ 74,864.67
332	378.130	Industrial Rents with 5% increase for over 4,000 gallons	\$ 18,097.81	\$ 16,995.75	\$ 13,937.67	\$ 19,229.63
333	378.150	Connection Fees	\$ -	\$ -	\$ -	\$ -
334	378.999	Finance Charges/Penalties	\$ 4,037.33	\$ 3,163.56	\$ 3,482.06	\$ 4,642.75
335	379.010	Water Meter/Certification Fees	\$ 435.00	\$ 250.00	\$ 230.00	\$ 250.00
336	380.000	Miscellaneous Revenues	\$ 3,549.14	\$ -	\$ 17,754.62	\$ -
337	361.000	Reimbursement for Services and Equipment	\$ 1,303.81	\$ -	\$ -	\$ -
338	391.100	Sale Proceeds - Timber Harvest (Forestor receives \$17,130; Borough receives \$97,070)				\$ 97,070.00
339	392.010	Transfer from General Fund	\$ -	\$ 1,216.05	\$ -	\$ -
340	393.101	G.O. Note 2025 Series - Loan for Water Main Projects			\$ 725,430.56	\$ 725,430.56
341		PA Small Water and Sewer Grant for East Barkley Street (spend by Sep. 2026)	\$ -	\$ 185,000.00	\$ -	\$ 185,000.00
342		Capital Reserve Funds	\$ -	\$ -	\$ -	\$ 175,000.00
343		Fund Surplus/Balance (Part of Bank Account Balance)		\$ 186,735.37		\$ 22,677.69
344		TOTAL	\$ 375,402.46	\$ 717,448.07	\$ 1,042,578.91	\$ 1,613,849.61
345						
346	<u>Expenditures</u>	DESCRIPTION				
347	<u>EXPENSES</u>					
348	<u>Administration</u>					
349	401.110	Salary - Manager (1/3 through 2021; Allocated by Cost in 2022)	\$ 7,017.66	\$ 7,157.95	\$ 5,225.53	\$ 7,157.95
350	401.111	Salary - Office Admin. Staff (1/3 through 2021; Allocated by Cost in 2022)	\$ 13,109.26	\$ 19,611.38	\$ 9,759.97	\$ 13,775.63
351	401.156	Health Insurance	\$ 3,756.66	\$ 3,877.44	\$ 2,908.08	\$ 3,949.75
352	401.192	FICA & Medicare Taxes	\$ 1,518.14	\$ 2,047.85	\$ 1,130.26	\$ 1,601.42
353	401.194	Unemployment Compensation	\$ 93.95	\$ 303.74	\$ 93.46	\$ 299.65
354	401.195	Workers Compensation Insurance	\$ 45.00	\$ 46.35	\$ 46.35	\$ 57.94
355	401.197	Employee Pension MMO	\$ 1,450.66	\$ 1,416.52	\$ 1,227.38	\$ 962.35
356	401.198	Life & Disability Insurance	\$ 111.76	\$ 121.92	\$ 95.03	\$ 126.71
357	406.210	Office Supplies (includes envelopes with postage for invoices)	\$ 2,405.36	\$ 2,500.00	\$ 1,368.85	\$ 1,500.00
358	406.215	Postage	\$ 5.58	\$ 25.00	\$ -	\$ 25.00
359	406.252	Maint. Agreement/IT (Software and Assistance from RIO and Billing Software)	\$ 20,306.01	\$ 15,850.00	\$ 7,359.54	\$ 13,500.00
360	406.390	NSF and Credit Card Fees	\$ 3,106.50	\$ 1,000.00	\$ 2,674.25	\$ 2,700.00
361	406.420	Association Dues, Licenses, Permits, Fees	\$ 8,008.00	\$ 5,500.00	\$ 5,492.00	\$ 5,500.00
362	406.460	Education	\$ 960.00	\$ 2,000.00	\$ 447.50	\$ 2,000.00
363	408.313	Professional Services - Engineering (not including new well initial tasks)	\$ 9,035.89	\$ 22,000.00	\$ 3,588.50	\$ 10,000.00
364	408.313	Professional Services - Engineering New Well and New Well	\$ -	\$ 130,000.00	\$ -	\$ 130,000.00
365	419.317	PA One Call System	\$ 35.55	\$ 25.00	\$ -	\$ 50.00
366	486.100	General Liability/E&O Insurance	\$ 4,224.00	\$ 4,519.68	\$ 4,519.68	\$ 4,655.27
367	471.111	Debt Service - 2025 Series for Water Main Projects Principal Only			\$ -	\$ 48,000.00
368	472.111	Debt Service - 2025 Series for Water Main Projects Interest Only			\$ 6,214.42	\$ 32,318.10
369	401.390	Bank Fees		\$ 2,000.00	\$ -	\$ -
370	480.000	Miscellaneous Expenses: 2023 FORWARD	\$ 11.77	\$ 200.00	\$ 1,778.83	\$ 2,319.04
371		TOTAL	\$ 75,201.75	\$ 220,202.84	\$ 53,929.63	\$ 280,498.80

	B	C	N	O	P	Q
372						
373						
	06		2024 Actual	2025 Budgeted	2025 Actual	2026 Budgeted
374	ACCOUNT CODE	DESCRIPTION	Amount	Amount	Amount through	Amount
375	<u>Water Department</u>				9/30/25	
376	448.115	Salaries - WTP Operator and PW	\$ 43,679.75	\$ 43,661.58	\$ 22,913.92	\$ 30,551.89
377	448.156	Health Insurance	\$ 34,939.30	\$ 36,053.13	\$ 27,039.87	\$ 37,028.88
378	448.180	Overtime - WTP Operator and PW	\$ 21,003.91	\$ 18,667.37	\$ 11,690.38	\$ 15,587.17
379	448.186	Clothing Allowance	\$ 478.05	\$ 500.00	\$ 255.05	\$ 500.00
380	448.192	FICA & Medicare Taxes	\$ 4,704.77	\$ 4,768.16	\$ 2,517.04	\$ 3,529.64
381	448.194	Workers Compensation Insurance	\$ 3,431.00	\$ 7,223.93	\$ 6,531.24	\$ 8,164.05
382	448.195	Unemployment Compensation	\$ 291.48	\$ 328.63	\$ 24.15	\$ 317.30
383	448.197	Employee Pension MMO	\$ 6,199.88	\$ 4,300.70	\$ 3,715.80	\$ 3,183.60
384	448.198	Life & Disability Insurance	\$ 254.10	\$ 277.20	\$ 216.00	\$ 288.00
385	428.221	Weed Control-Chemicals	\$ 1,107.62	\$ 1,661.43	\$ 1,209.98	\$ 1,613.31
386	448.222	Chemicals (for drinking water treatment)	\$ 15,352.21	\$ 19,778.06	\$ 11,268.65	\$ 15,024.87
387	448.231	Vehicle Fuel (for regular and diesel fuel from PW)	\$ 307.67	\$ 500.00	\$ -	\$ 500.00
388	448.245	Materials & Supplies (includes lab supplies)	\$ 6,228.66	\$ 8,089.37	\$ 3,483.49	\$ 5,000.00
389	448.250	Equipment Repair and Maintenance (includes Hach and Generator service agrmts)	\$ 25,663.53	\$ 22,877.36	\$ 4,499.91	\$ 20,000.00
390	448.251	Media - Filters (Replacement)	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
391	448.260	Minor Equipment Purchases	\$ 4,421.89	\$ 5,000.00	\$ 5,346.33	\$ 5,000.00
392	448.316	Professional Services - Water Analysis	\$ 6,859.40	\$ 7,836.90	\$ 7,050.55	\$ 9,400.73
393	448.320	Communications (SEC, PTD, T-MOBILE) and Service Line Mailings, etc.	\$ 1,390.40	\$ 1,500.00	\$ 1,266.17	\$ 2,000.00
394	448.351	Property and Equipment Insurance	\$ 1,249.16	\$ 1,336.60	\$ 1,688.33	\$ 1,738.98
395	448.361	Electricity	\$ 14,448.21	\$ 13,818.08	\$ 14,019.96	\$ 18,693.28
396	448.362	Propane Gas	\$ 1,422.42	\$ 1,873.64	\$ 929.01	\$ 1,238.68
397	448.373	Plant Maint.-System, Hydrants, and Springs (includes hydrants, valve head, valves)	\$ 13,918.64	\$ 26,358.24	\$ 12,385.64	\$ 20,000.00
398	448.374	Vehicle Maintenance	\$ 98.50	\$ 500.00	\$ 357.50	\$ 500.00
399	448.451	Contract Services including ARRO	\$ 14,502.71	\$ -	\$ -	\$ -
400	448.455	Alarm System (includes alert system)	\$ 1,831.24	\$ 2,483.34	\$ 1,701.86	\$ 2,000.00
401	448.720	Capital Improvements (includes purchase of meters and well, when capable)	\$ 20,381.29	\$ 10,000.00	\$ 415.00	\$ 15,000.00
402		Capital Projects and Purchase Account - Deposit Funds Annually	\$ -	\$ -	\$ -	\$ 175,000.00
403	448.721	Water Main Replacement	\$ 8,121.07	\$ 227,972.00	\$ 1,940.54	\$ 910,430.56
404	448.750	Equipment Purchase	\$ 12,500.00	\$ 9,000.00	\$ 8,535.53	\$ 10,000.00
405	486.374	Vehicle Insurance	\$ 822.00	\$ 879.54	\$ 1,029.00	\$ 1,059.87
406		TOTAL	\$ 265,608.86	\$ 497,245.23	\$ 152,030.90	\$ 1,333,350.80
407		TOTAL ASSETS & REVENUES	\$ 375,402.46	\$ 717,448.08	\$ 1,042,578.91	\$ 1,613,849.61
408		TOTAL EXPENDITURES	\$ 340,810.61	\$ 717,448.08	\$ 205,960.53	\$ 1,613,849.61
409		DIFFERENCE	\$ 34,591.85	\$ (0.00)		\$ 0.00
410						
411						
412	Sewer Fund		2024 Actual	2025 Budgeted	2025 Actual	2026 Budgeted
	08		Amount	Amount	Amount through	Amount
413	ACCOUNT CODE	DESCRIPTION			9/30/25	
414	<u>Revenues</u>					
415	341.000	Interest Earnings	\$ 1,525.78	\$ 50.00	\$ 5,633.82	\$ 8,380.43
416	361.000	Reimbursement of Prof. Services	\$ 300.00	\$ -	\$ -	\$ -
417	362.470	Sewer Connection Inspection Fees			\$ 375.00	\$ 300.00
418	364.110	Residential Rents with 5% increase for over 4,000 gallons	\$ 501,374.28	\$ 479,378.33	\$ 383,843.16	\$ 521,982.78
419	364.120	Commercial Rents with 5% increase for over 4,000 gallons	\$ 109,274.71	\$ 102,502.37	\$ 102,543.52	\$ 141,712.01
420	364.130	Industrial Rents with 5% increase for over 4,000 gallons	\$ 23,674.44	\$ 24,385.12	\$ 14,035.68	\$ 19,393.68

	B	C	N	O	P	Q
421	364.140	Bulk Sales (Lutheran Home)	\$ 133,481.53	\$ 95,228.12	\$ 107,604.01	\$ 143,472.01
422	364.150	Connection Fees	\$ -	\$ -	\$ -	\$ -
423	364.999	Finance Charges & Penalties	\$ 6,279.50	\$ 5,592.00	\$ 5,352.15	\$ 5,500.00
424	380.000	Miscellaneous Revenues	\$ -	\$ -	\$ 349.86	\$ -
425	383.170	Fixed Cost Payment (Lutheran Home)	\$ 43,531.00	\$ 43,531.00	\$ 43,531.00	\$ 43,531.00
426	392.010	Transfer from General Fund (INCLUDES Park Loan Proceeds for Pump Station)	\$ -	\$ 251,460.75	\$ -	\$ -
427	392.080	Transfer from Sewer Improvement Fund	\$ -	\$ -	\$ -	\$ -
428	354.040	LSA Grant for Washington Street Pump Station	\$ -	\$ 189,225.00	\$ -	\$ 189,225.00
429	393.101	G.O. Note 2025 Series - Loan for WS Pump Station Project, Truck, etc.	\$ -	\$ -	\$ 313,516.13	\$ 313,516.13
430	354.041	LSA for Chlorination Tank Rehabilitation	\$ -	\$ 57,295.00	\$ -	\$ 66,050.00
431		Fund Surplus/Balance (Part of Bank Account Balance)	\$ -	\$ 111,248.67	\$ -	\$ 50,000.00
432		TOTAL	\$ 819,441.24	\$ 1,359,896.37	\$ 976,784.33	\$ 1,503,063.05
433						
434						
435	Expenditures	DESCRIPTION				
436	EXPENSES					
437	Administration					
438	401.110	Salary - Manager (1/3 through 2021; Allocated by Cost in 2022)	\$ 1,754.74	\$ 1,789.49	\$ 1,306.38	\$ 1,789.49
439	401.111	Salary - Office Admin. Staff (1/3 through 2021; Allocated by Cost in 2022)	\$ 13,108.68	\$ 19,611.38	\$ 9,759.28	\$ 13,775.63
440	401.156	Health Insurance	\$ 939.23	\$ 969.36	\$ 727.02	\$ 987.44
441	401.192	FICA & Medicare Taxes	\$ 2,003.48	\$ 1,637.17	\$ 842.38	\$ 1,190.73
442	401.194	Unemployment Compensation	\$ 356.67	\$ 299.98	\$ 76.47	\$ 295.90
443	401.195	Workers Compensation Insurance	\$ 45.00	\$ 46.35	\$ 46.35	\$ 57.94
444	401.197	Employee Pension MMO	\$ 1,066.44	\$ 1,046.10	\$ 907.33	\$ 1,046.31
445	401.198	Life & Disability Insurance	\$ 91.52	\$ 99.84	\$ 77.77	\$ 103.69
446	406.210	Office Supplies (includes envelopes with postage for invoices)	\$ 2,979.93	\$ 2,500.00	\$ 1,331.20	\$ 2,500.00
447	406.215	Postage	\$ 2.54	\$ 10.00	\$ 5.05	\$ 10.00
448	406.252	Maint. Agreement/IT (Software and Assistance from RIO and Billing Software)	\$ 15,334.38	\$ 14,000.00	\$ 7,523.00	\$ 13,750.00
449	406.331	Mileage	\$ -	\$ -	\$ 31.50	\$ 50.00
450	406.420	Association Dues, Licenses, Permits, Fees	\$ 2,132.00	\$ 2,500.00	\$ 4,766.00	\$ 5,000.00
451	406.460	Education	\$ 300.00	\$ 2,000.00	\$ 307.50	\$ 2,000.00
452	408.313	Professional Services - Engineering	\$ 22,605.80	\$ 16,000.00	\$ 34,389.84	\$ 20,000.00
453	409.351	Property and Equipment Insurance	\$ 6,000.68	\$ 6,420.73	\$ 5,203.34	\$ 5,370.43
454	486.100	General Liability Insurance/E&O	\$ 4,224.00	\$ 4,519.68	\$ 4,519.68	\$ 4,655.27
455	480.000	Miscellaneous Expenses: 2023 FORWARD	\$ 12.72	\$ 100.00	\$ 349.86	\$ 3,355.57
456		TOTAL	\$ 72,957.81	\$ 73,550.08	\$ 72,169.95	\$ 75,938.39
457	Infrastructure					
458	430.361	Electricity (Pump Houses)	\$ 2,204.55	\$ 2,197.82	\$ 2,162.61	\$ 2,883.48
459	430.373	Maintenance & Repairs (Pump Houses)	\$ 4,641.68	\$ 5,000.00	\$ 7,349.36	\$ 7,500.00
460	430.380	Equipment Rental including National Pump	\$ 9,880.40	\$ -	\$ -	\$ -
461	430.455	Alarm System (Pump Houses)	\$ 487.21	\$ 486.32	\$ 370.13	\$ 500.00
462	430.610	Capital Improvements (includes Washington Street Pump Station and Contact Tank)	\$ 6,906.86	\$ 519,755.00	\$ 4,562.70	\$ 693,659.47
463	430.750	Minor Machinery/Equipment Capital Purchase	\$ -	\$ 12,448.05	\$ 8,485.00	\$ 92,500.00
464	471.100	Debt Service - Sewer Rehabilitation Loan Principal Only	\$ 254,000.00	\$ 257,000.00	\$ 257,000.00	\$ -
465	471.111	Debt Service- 2025 Bond Series for WS Pump Station, etc. Principal Only	\$ -	\$ -	\$ -	\$ 110,000.00
466	472.100	Debt Service - Sewer Rehabilitation Loan Interest Only	\$ 6,188.00	\$ 3,147.55	\$ 2,338.35	\$ -
467	472.111	Debt Service- 2025 Bond Series for WS Pump Station, etc. Interest Only	\$ -	\$ -	\$ 3,023.73	\$ 13,480.40
468		TOTAL	\$ 284,308.70	\$ 800,034.73	\$ 285,291.88	\$ 920,523.35
469						
470						

	B	C	N	O	P	Q
471						
472						
473	08		2024 Actual Amount	2025 Budgeted Amount	2025 Actual Amount through 9/30/25	2026 Budgeted Amount
474	ACCOUNT CODE	DESCRIPTION				
475	<u>Sewer Department</u>					
476	429.115	Salaries - Operators and PW	\$ 86,019.27	\$ 112,196.03	\$ 59,279.45	\$ 79,039.27
477	429.156	Health Insurance	\$ 48,978.41	\$ 72,702.00	\$ 54,526.50	\$ 49,371.84
478	429.180	Overtime - Operators and PW	\$ 15,265.17	\$ 15,000.00	\$ 10,386.13	\$ 13,848.17
479	429.186	Clothing Allowance	\$ 981.80	\$ 750.00	\$ 388.62	\$ 750.00
480	429.192	FICA & Medicare Taxes	\$ 6,563.60	\$ 9,730.50	\$ 5,081.47	\$ 7,105.89
481	429.194	Unemployment Compensation	\$ 341.84	\$ 474.04	\$ 282.27	\$ 450.02
482	429.195	Workers Compensation Insurance	\$ 3,431.00	\$ 3,533.93	\$ 3,646.18	\$ 4,557.73
483	429.197	Employee Pension Contribution-MMO	\$ 7,549.06	\$ 8,776.53	\$ 7,582.93	\$ 6,409.23
484	429.198	Life & Disability Insurance	\$ 525.09	\$ 600.00	\$ 432.00	\$ 593.28
485	429.215	Postage	\$ -	\$ -	\$ -	\$ -
486	428.221	Weed Control - Chemicals	\$ 1,107.62	\$ 1,661.43	\$ 1,209.97	\$ 2,000.00
487	429.222	Chemicals	\$ 71,290.32	\$ 115,000.00	\$ 50,499.08	\$ 100,000.00
488	429.231	Vehicle Fuel (for unleaded fuel used at plant and diesel and unleaded at PW)	\$ 934.58	\$ 750.00	\$ 357.78	\$ 500.00
489	429.245	Materials & Supplies (includes lab supplies)	\$ 8,214.61	\$ 9,000.00	\$ 3,301.41	\$ 9,000.00
490	429.250	Equipment Maint./Repair (includes pumps)	\$ 12,173.43	\$ 12,000.00	\$ 5,484.58	\$ 12,000.00
491	429.260	Minor Equipment Purchase	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
492	429.316	Professional Services - Sludge Analysis	\$ 12,070.45	\$ 12,500.00	\$ 10,866.10	\$ 12,500.00
493	429.320	Communications	\$ 1,267.88	\$ 1,204.94	\$ 1,128.07	\$ 1,236.00
494	429.333	Sludge Hauling	\$ 30,843.50	\$ 32,542.50	\$ 25,331.00	\$ 34,000.00
495	429.355	Vehicle Insurance	\$ 2,234.00	\$ 2,390.38	\$ 2,572.50	\$ 2,649.68
496	429.361	Electricity	\$ 45,972.91	\$ 45,863.73	\$ 37,251.07	\$ 51,158.14
497	429.362	Propane Gas	\$ 2,464.32	\$ 1,369.10	\$ 1,742.96	\$ 2,393.67
498	429.367	Trash Disposal	\$ 1,266.48	\$ 1,266.48	\$ 928.80	\$ 1,238.40
499	429.373	Plant Maintenance	\$ 9,319.05	\$ 20,000.00	\$ 7,028.91	\$ 10,000.00
500	429.374	Vehicle Maintenance	\$ 18,407.90	\$ 5,000.00	\$ 394.00	\$ 1,000.00
501	429.450	Cleaning of Reed Beds - including Escrow Deposit	\$ -	\$ -	\$ -	\$ 50,000.00
502	429.451	Contracted Services including ARRO	\$ 13,468.47	\$ -	\$ -	\$ 52,800.00
503		TOTAL	\$ 400,690.76	\$ 486,311.56	\$ 289,701.78	\$ 506,601.30
504		TOTAL ASSETS & REVENUES	\$ 819,441.24	\$ 1,359,896.37	\$ 976,784.33	\$ 1,503,063.04
505		TOTAL EXPENDITURES	\$ 757,957.27	\$ 1,359,896.37	\$ 647,163.61	\$ 1,503,063.05
506		DIFFERENCE	\$ 61,483.97	\$ (0.00)		\$ (0.00)
507						
508	Liquid Fuels		2024 Actual Amount	2025 Budgeted Amount	2025 Actual Amount through 9/30/25	2026 Budgeted Amount
509	35					
510	ACCOUNT CODE	DESCRIPTION				
511	341.000	Beginning Bank Account Balance				
512	354.020	Interest Earnings	\$ 2,501.45	\$ 200.00	\$ 1,517.10	\$ 2,022.80
513	354.030	State Turnback Funds	\$ 4,280.00	\$ 4,280.00	\$ 4,280.00	\$ 4,280.00
514	380.000	State Liquid Fuels Grant	\$ 61,790.42	\$ 61,790.42	\$ 61,876.45	\$ 59,596.76
515		Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
516		Total Revenues	\$ 68,571.87	\$ 66,270.42	\$ 67,673.55	\$ 65,899.56
517		Total Assets & Revenues	\$ 68,571.87	\$ 66,270.42	\$ 67,673.55	\$ 65,899.56
518						
519	Expenditures	DESCRIPTION				

	B	C	N	O	P	Q
520						
521	430.740	Major Equipment (20% of Shared Paver)	\$ -	\$ -		
522	431.000	Street Cleaning	\$ -	\$ -		
523	432.000	Snow & Ice Removal (Salt)	\$ 12,326.36	\$ 20,000.00	\$ 18,336.43	\$ 20,000.00
524	433.000	Street Signs, Markings & Signals	\$ -	\$ -		
525	434.000	Street Lighting	\$ -	\$ -		
526	436.000	Storm Sewers and Drains	\$ -	\$ -		
527	437.000	Repair - Tools & Machinery	\$ -	\$ -		
528	438.000	Streets, Roads, & Alleys - Repair	\$ -	\$ -		
529	439.000	Street & Road Projects	\$ -	\$ -		
530	471.100	Debt Service - 2025 Series for Street Overlays Principal Only	\$ -	\$ -		\$ 1,000.00
531	472.000	Debt Service - 2025 Series for Street Overlays Interest Only	\$ -	\$ -	\$ 8,701.35	\$ 46,731.55
532		TOTAL	\$ 12,326.36	\$ 20,000.00	\$ 27,037.78	\$ 67,731.55
533						
534						
535						
536	POOL		2024 Actual	2025 Budgeted	2025 Actual	2026 Budgeted
537	09		Amount	Amount	Amount through	Amount
538	ACCOUNT CODE	DESCRIPTION			9/30/25	
539	Revenues					
540	341.000	Interest Earnings	\$ -	\$ -		
541		Fund Surplus/Balance (Part of Bank Account Balance)	\$ -	\$ -		
542		Total Assets & Revenues	\$ -	\$ -		
543						
544	Expenditures	DESCRIPTION				
545	452.110	Swim Team Contribution	\$ -	\$ -		
546	452.342	Printing				
547	452.351	Property Insurance	\$ 806.00	\$ 862.42	\$ 691.00	\$ 691.00
548	452.352	Liability Insurance		\$ -		
549	452.372	Maintenance & Repairs - Pool		\$ -		
550	452.374	Maintenance & Repairs - Pool Bldg.		\$ -		
551	489.100	Miscellaneous Expenses		\$ -		
552		TOTAL	\$ 806.00	\$ 862.42	\$ 691.00	\$ 691.00
553						
554		Total Expenditures	\$ 806.00	\$ 862.42	\$ 691.00	\$ 691.00
555		Total Assets & Revenues	\$ -	\$ -	\$ -	\$ -
556		Difference	\$ (806.00)	\$ (862.42)	\$ (691.00)	\$ (691.00)
557						