



the

2024 Carroll Valley Borough

budget

Advertised—November 14, 2023



# BOROUGH OF CARROLL VALLEY

Office of the Borough Manager

November 14, 2023

Attn: Borough Council; Mayor; Finance Committee  
Carroll Valley Borough  
5685 Fairfield Road  
Carroll Valley, PA 17320

Subject: **2024 Budget Message**

Dear Members:

As required by Chapter 1, Section 316.2.d of the Borough of Carroll Valley Code of Ordinances, the proposed Fiscal Year 2024 Budget is respectfully submitted for review and recommendation. This is the 19th budget in a series that represents the continuous evolution of the document in an ongoing effort to create the best policy document possible for the citizens of the Borough. Over the last 18+ years, the Borough has made several significant advancements within budget creation and spending practices, none as significant as breaking the pattern of supporting the cost of ongoing operating expenses with one-time sources of revenue. Changes like this represent the shift in theory necessary to budget efficiently and economically.

Formatting for this budget document was created to better serve as a policy document, an operations guide, a financial plan, and a communications medium. There have been ongoing modifications to this document's format to increase government transparency and encourage public participation. The greatest benefit to the citizens is that the format presents a clear picture of the operations and the financial plan that is embodied in the 2024 budget.

This message is intended to supplement the numbers and statistical analysis of the proposed budget with a narrative that describes budgetary recommendations and public policy considerations that comprise the budget. Responsible municipal budgets fairly and accurately provide for the required basic services as well as the desired services by the citizens. This plan accomplishes that goal. The Borough's highest priority is good quality service to the public. Our public expects streets to be swept, police to respond quickly, snow to be plowed, and services, in general, to be delivered efficiently and effectively.

Carroll Valley has continued to move forward during the past year. This administration continues to manage our way through challenging times. To the credit of many contributors to Carroll Valley's local government, the Borough has remained in an enviable position where we continue to provide quality services to residents while finding ways to cope with inconsistent revenues and record rates of inflation.

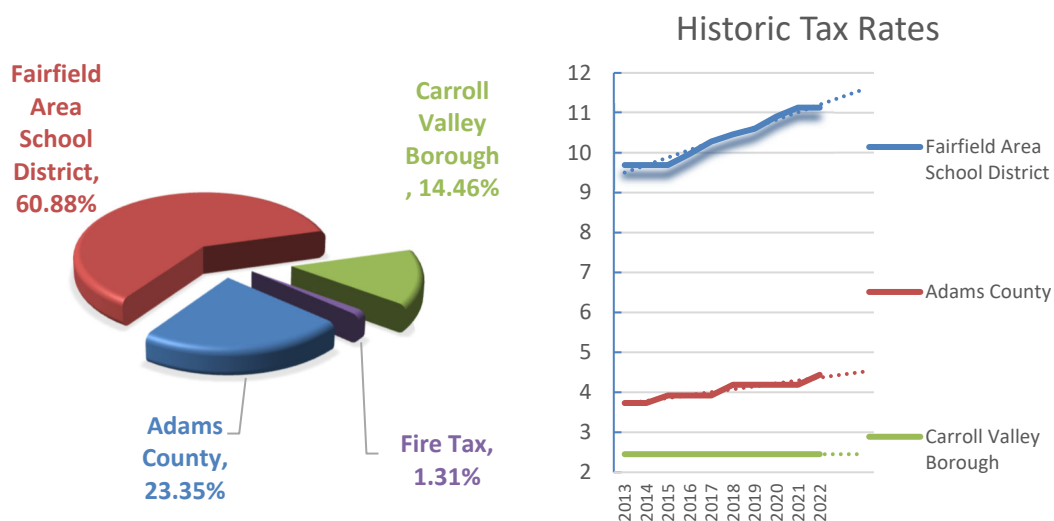
Tough decisions must continue to be made to fulfill our obligation to the Borough's 4,000+ residents. Many of the decisions that lie ahead may not always be popular. Still, they may be necessary to secure a solid fiscal foundation for the Borough of Carroll Valley in the 21st century.

I present this document, the Borough's Proposed Budget for the Fiscal Year 2024, knowing that it addresses our citizens' fundamental needs while preserving the important financial reforms that will sustain the integrity of our Borough as we continue to confront our challenges. I have worked successfully with Borough staff to develop a spending plan that safeguards services and maintains current reserve balances. As in years past, the Borough Staff approached this next year's budget

with the same cautious, fiscally conservative, and “business smart” approach that a municipal government of limited means must pursue in good, or bad times. This cautious and prudent approach will involve the following actions:

## Revenues

- One major revenue source is the *Real Estate Property Tax*. Since 2012 this rate has held steady at 2.45 mills, or .00245 of the assessed value of land and buildings. For 2024 this budget proposes a slight **INCREASE** of .30 mills, meaning the property tax rate is proposed to increase to 2.75 mills. The Borough Council has made the decision to increase the Real Estate Tax for the first time since 2012 to increase our Police Department staffing from 3 to 4 Full-time officers and to help with the skyrocketing costs of police officer compensation packages. This increase will cost the average homeowner an additional \$75 annually. Please note, however, that the Borough portion of a property tax bill is only a small portion of the total property taxes paid by our residents each year. Please see the breakdown below:



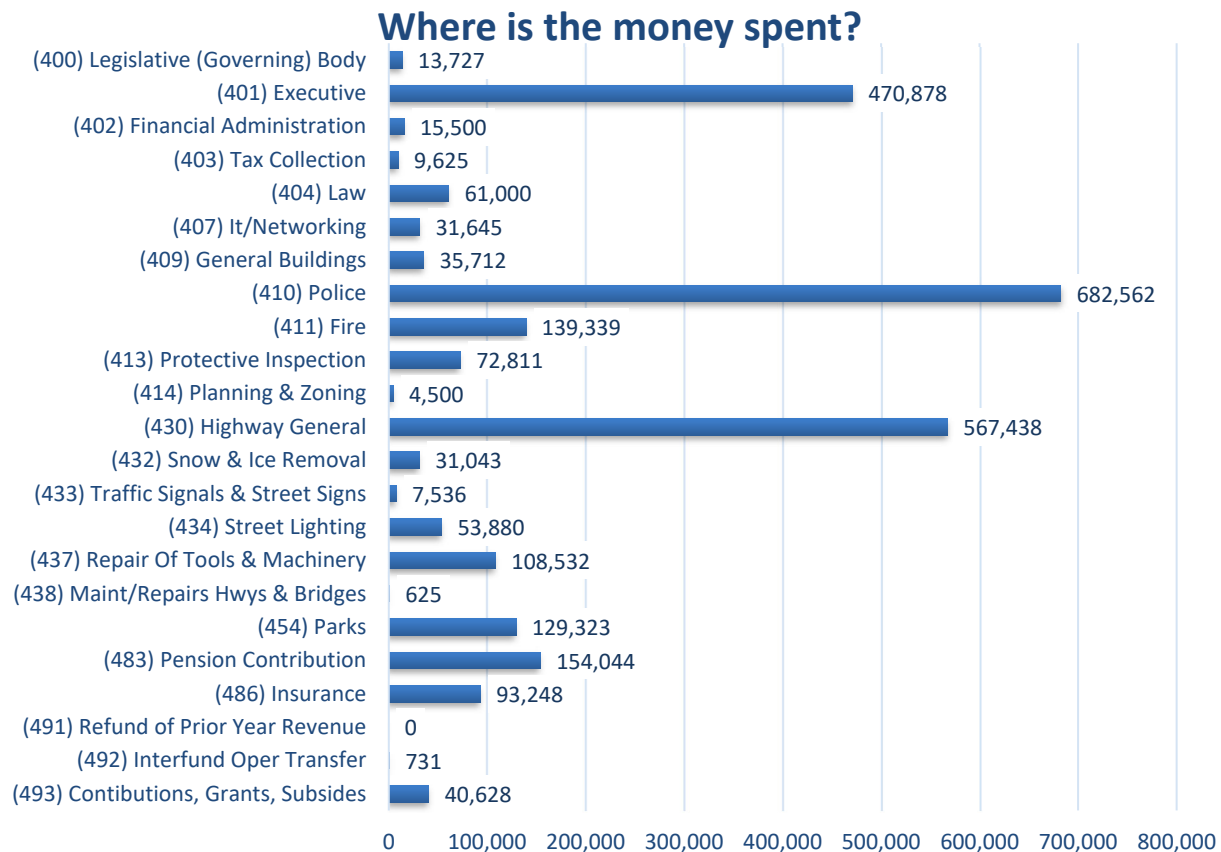
**Figure 1.** Distribution of total tax paid by the resident. For every \$1 of taxes paid, about 14.5¢ is paid to Carroll Valley Borough for operations. Since 2012, while other tax authorities continued to raise taxes, Carroll Valley held its tax rate steady.

Our property tax rate continues to be a great value when compared to the other areas of Adams County when factoring in services provided. Of the 40 taxing districts in Adams County, Carroll Valley ranks 15<sup>th</sup> in total millage assessed, indicating that our taxes are on par with the residents of Adams County as a whole. Of the 13 Boroughs in Adams County, Carroll Valley ranks 4<sup>th</sup> in total millage assessed, indicating that Carroll Valley is one of the least expensive Boroughs to live in Adams County. Further, of the taxing districts that provide Police Services, Carroll Valley ranks 9<sup>th</sup> lowest of 11 communities. Also, Carroll Valley provides services to 53 miles of roads, further indicating the service level being provided.

- Diligent collection efforts by the YATB have helped to push *Earned Income Tax* revenue to its highest level ever, and this revenue source has become more consistent. The national economy is struggling with inflation on goods and services, and commensurately so have salaries. Projections for 2023 show continued increases. We anticipate resuming the slightly upward trend in 2024 but have budgeted conservatively.

- **REAL ESTATE TRANSFER TAX** revenues fluctuate from year to year, depending upon the national housing market. In 2021, the Borough collected its highest-ever one-year total of \$146,030, buoyed by the post-pandemic housing boom. 2022 showed a decrease but still stronger than average revenues. We are projecting this revenue to hold steady in 2024, with a slight downward trend.

## Expenditures



- In 2024, the Borough will continue to fund services such as Police, Road Maintenance, Parks and Recreation, and events such as the July 4th Celebration and Movies in the Park.
- Normal **ROAD MAINTENANCE** functions such as snow removal, line striping, highway mowing, and pothole repairs will continue as seen in previous years. The Borough has included using a “flexible base” seal in 2023 to raving reviews, so at this time we plan to expand the use of this technology. Our office has received many complaints about the utilization of a chip seal program. This method has been highly scrutinized for several years now. Through our evaluation process, we have learned that for every \$1 spent on the chip seal application, taxpayers would have to pay \$9.30 for asphalt overlay. Or, to say it differently, doing an asphalt overlay application to the streets would cost almost ten times more than the chip seal method. A lane mile of chip seal application costs \$12,000 compared to \$112,000 per lane mile for asphalt overlay. An asphalt overlay lasts about ten years, while the chip seal application lasts approximately six years before needing to be re-applied. Without proper maintenance, the streets would crumble, and potholes would form, compromising the base of the street and requiring a complete reconstruction of the street. The cost to reconstruct a street lane mile is about \$1.5 million. Utilizing the Chip Seal Street Preservation Program permits almost ten times the number of roads to be maintained yearly, helping avoid costly street reconstruction. We plan to keep streets well maintained and preserved with the best methods available, so they will not need to be reconstructed, including using the most cost-effective solutions available.

The cost-effectiveness of the Chip Seal Program provides a maintenance program that will be funded mostly with Liquid Fuel Tax revenue that is received from the Commonwealth.

- In 2024, the **POLICE DEPARTMENT** budget proposes to increase the active patrol staffing to serve the community with four full-time officers (an increase of 1) supplemented with part-time officer hours. Also, the contracting arrangement with Fairfield Borough will continue for 2024.
- The **BUILDING AND ZONING DEPARTMENT** has seen a leveling in new home construction permits, remodel permits, sewer permits, and inspections. So far in 2023, new home sales have continued to decrease slightly, but the median sale prices have continued to inch upward. This typically indicates that demand is present, but consumer uncertainty about the national economy exists. Home sale trends are a good indicator of the desirability of living in a particular community. The more these numbers increase, the more we can expect to see increases in new home permits/remodels/etc.
- **PERSONNEL COSTS**. This budget proposes a 3.2 % Cost of Living Increase. Benefit costs are projected to increase by as much as 15% and continue to grow, which is a product of our national crisis of overinflated healthcare and prescription costs. Staff is continuing to search for creative ways to keep these costs low.
- **CAPITAL RESERVE EXPENDITURES** are previously funded and planned for 2024. The Borough plans to complete the Cortner Pavilion Renovations and purchase/install new equipment to help with the algae issues in Lake Kay.
- The **SANITARY SEWER BUDGET**, as presented, includes a significant rate adjustment for all classes of sewer customers. Construction on a new Sewer Treatment Plant is slated to begin in December 2023, and at a cost of \$5.3 million, significant rate adjustments were unavoidable. These rates will be reviewed again at the conclusion of the construction project,

## Summary

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The Borough continues to take steps to get the most out of existing services. Opportunities are emerging during challenging fiscal periods to make our government more efficient. These challenging times have caused this administration to no longer accept the “same old practice” as the norm and challenge people to ask the simple question- Why? The question “why” takes on new meaning when we examine how we operate various Borough functions.

The citizens of Carroll Valley moved here for a higher quality of life. As local leaders, our decisions have a profound effect on that goal. By providing a safe, clean community with cultural and recreational opportunities, we can do our part to help re-energize and stabilize our local economy.

In closing, Carroll Valley Borough continues to be very vigilant in providing services on the basis of what is affordable to the citizens today and will not become a burden to them in the future. The Borough will continue to follow this policy, as it must commit to consider where the Borough is, to consider where the Borough must be in the future, and to be willing to accept and promote the changes that are necessary to be ready for the future.

Very truly yours,



David A. Hazlett  
Borough Manager



# General Fund Revenue/Expenditure Summary

|  | 2022             | 2023             | 2024             | difference     |               |
|--|------------------|------------------|------------------|----------------|---------------|
|  | Budget           | Budget           | Proposed         | \$             | %             |
| (301) Real Property Taxes              | 1,040,689        | 1,052,848        | 1,217,676        | 164,828        | 15.66%        |
| (310) Local Tax Enabling Act           | 838,195          | 920,326          | 1,007,676        | 87,350         | 9.49%         |
| (321) Business License & Permits       | 61,900           | 63,400           | 61,368           | (2,032)        | -3.20%        |
| (331) Fines                            | 23,050           | 23,120           | 15,120           | (8,000)        | -34.60%       |
| (341) Interest Earnings                | 3,713            | 3,670            | 45,000           | 41,330         | 1126.16%      |
| (350) Intergovernmental Revenues       | 600              | 1,000            | 1,000            | 0              | 0.00%         |
| (355) State Shared Rev & Entitlement   | 105,996          | 104,409          | 110,157          | 5,748          | 5.50%         |
| (361) General Government               | 8,000            | 8,000            | 8,250            | 250            | 3.13%         |
| (362) Public Safety                    | 117,644          | 120,601          | 130,905          | 10,304         | 8.54%         |
| (367) Culture - Recreation             | 11,000           | 11,000           | 14,000           | 3,000          | 27.27%        |
| (380) Miscellaneous Revenue            | 3,700            | 1,000            | 1,000            | 0              | 0.00%         |
| (391) Fixed Asset Disposition          | 200              | 200              | 200              | 0              | 0.00%         |
| (392) Interfund Operating Transfers    | 161,691          | 163,437          | 111,224          | (52,213)       | -31.95%       |
| <b>Total Revenues</b>                  | <b>2,377,128</b> | <b>2,473,761</b> | <b>2,724,327</b> | <b>250,566</b> | <b>10.13%</b> |
| (400) Legislative (Governing) Body     | 7,031            | 13,727           | 13,727           | 0              | 0.00%         |
| (401) Executive                        | 346,134          | 444,367          | 470,878          | 26,511         | 5.97%         |
| (402) Financial Administration         | 14,700           | 15,000           | 15,500           | 500            | 3.33%         |
| (403) Tax Collection                   | 11,849           | 11,199           | 9,625            | (1,574)        | -14.05%       |
| (404) Law                              | 61,000           | 56,000           | 61,000           | 5,000          | 8.93%         |
| (407) It/Networking                    | 29,359           | 30,264           | 31,645           | 1,381          | 4.56%         |
| (409) General Buildings                | 89,991           | 47,730           | 35,712           | (12,018)       | -25.18%       |
| (410) Police                           | 502,425          | 490,912          | 682,562          | 191,649        | 39.04%        |
| (411) Fire                             | 131,159          | 140,408          | 139,339          | (1,069)        | -0.76%        |
| (413) Protective Inspection            | 44,820           | 45,245           | 72,811           | 27,566         | 60.93%        |
| (414) Planning & Zoning                | 4,500            | 4,500            | 4,500            | 0              | 0.00%         |
| (430) Highway General                  | 526,579          | 556,059          | 567,438          | 11,379         | 2.05%         |
| (432) Snow & Ice Removal               | 44,235           | 41,023           | 31,043           | (9,980)        | -24.33%       |
| (433) Traffic Signals & Street Signs   | 5,530            | 6,504            | 7,536            | 1,032          | 15.87%        |
| (434) Street Lighting                  | 44,200           | 49,065           | 53,880           | 4,815          | 9.81%         |
| (437) Repair Of Tools & Machinery      | 109,151          | 98,769           | 108,532          | 9,764          | 9.89%         |
| (438) Maint/Repairs Hwys & Bridges     | 386              | 322              | 625              | 303            | 94.22%        |
| (454) Parks                            | 118,322          | 133,479          | 129,323          | (4,156)        | -3.11%        |
| (483) Pension Contribution             | 164,474          | 164,474          | 154,044          | (10,430)       | -6.34%        |
| (486) Insurance                        | 73,848           | 78,399           | 93,248           | 14,849         | 18.94%        |
| (491) Refund of Prior Year Revenue     | 0                | 0                | 0                | 0              | #DIV/0!       |
| (492) Interfund Oper Transfer          | 26,309           | 5,686            | 731              | (4,955)        | -87.14%       |
| (493) Contributions, Grants, Subsidies | 21,128           | 40,628           | 40,628           | 0              | 0.00%         |
| <b>Total Expenditures</b>              | <b>2,377,128</b> | <b>2,473,761</b> | <b>2,724,327</b> | <b>250,566</b> | <b>10.13%</b> |
| <b>Net</b>                             | <b>0</b>         | <b>0</b>         | <b>0</b>         |                |               |

| Account #                             | Description                    | 2022             |                  |                | 2023             |                  |                  | 2024             |          |                |                 |
|---------------------------------------|--------------------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|----------|----------------|-----------------|
|                                       |                                | Budget           | Actual           | remaining      | Budget           | YTD 10/3         | remaining        | Staff            | Council  | 2023 Diff      | % Change        |
| <b>Real Property Taxes</b>            |                                |                  |                  |                |                  |                  |                  |                  |          |                |                 |
| 01-301-100                            | Real Estate Taxes - Current Yr | 1,015,689        | 1,039,878        | 24,189         | 1,027,848        | 1,043,787        | 15,939           | 1,194,676        |          | 166,828        | 16.23%          |
| 01-301-200                            | Real Estate Taxes - Prior Year | 11,000           | 10,664           | (336)          | 11,000           | 5,429            | (5,571)          | 6,000            | ▶        | (5,000)        | -45.45%         |
| 01-301-300                            | Real Estate Taxes - Delinquent | 14,000           | 105,555          | 91,555         | 14,000           | 17,178           | 3,178            | 17,000           |          | 3,000          | 21.43%          |
| <b>Subtotal</b>                       |                                | <b>1,040,689</b> | <b>1,156,097</b> | <b>115,408</b> | <b>1,052,848</b> | <b>1,066,393</b> | <b>13,545</b>    | <b>1,217,676</b> | <b>0</b> | <b>164,828</b> | <b>-100.00%</b> |
| <b>Local Tax Enabling Act</b>         |                                |                  |                  |                |                  |                  |                  |                  |          |                |                 |
| 01-310-100                            | Real Estate Transfer Taxes     | 90,000           | 133,843          | 43,843         | 95,000           | 65,590           | (29,410)         | 85,000           | ▶        | (10,000)       | -10.53%         |
| 01-310-210                            | Earned Income Taxes - Current  | 608,131          | 683,055          | 74,924         | 691,790          | 584,491          | (107,298)        | 770,069          |          | 78,279         | 11.32%          |
| 01-310-310                            | Hotel Tax Allocation           | 25,000           | 30,134           | 5,134          | 20,000           | 21,317           | 1,317            | 30,000           |          | 10,000         | 50.00%          |
| 01-310-510                            | Fire Tax                       | 103,064          | 107,202          | 4,138          | 104,536          | 107,065          | 2,529            | 108,607          |          | 4,071          | 3.89%           |
| 01-310-610                            | Admissions Taxes - Current Yr  | 12,000           | 13,348           | 1,348          | 9,000            | 11,382           | 2,382            | 14,000           |          | 5,000          | 55.56%          |
| <b>Subtotal</b>                       |                                | <b>838,195</b>   | <b>967,582</b>   | <b>129,387</b> | <b>920,326</b>   | <b>789,845</b>   | <b>(130,481)</b> | <b>1,007,676</b> | <b>0</b> | <b>87,350</b>  | <b>9.49%</b>    |
| <b>Business License &amp; Permits</b> |                                |                  |                  |                |                  |                  |                  |                  |          |                |                 |
| 01-321-610                            | Trans. Retail/Home Occupation  | 200              | 550              | 350            | 400              | 1,050            | 650              | 750              |          | 350            | 87.50%          |
| 01-321-800                            | Cable Television Franchise     | 61,700           | 62,832           | 1,132          | 63,000           | 45,528           | (17,472)         | 60,618           | ▶        | (2,382)        | -3.78%          |
| <b>Subtotal</b>                       |                                | <b>61,900</b>    | <b>63,382</b>    | <b>1,482</b>   | <b>63,400</b>    | <b>46,578</b>    | <b>(16,822)</b>  | <b>61,368</b>    | <b>0</b> | <b>2,032</b>   | <b>-3.20%</b>   |
| <b>Fines</b>                          |                                |                  |                  |                |                  |                  |                  |                  |          |                |                 |
| 01-331-100                            | Borough Collections            | 50               | 200              | 150            | 120              | 75               | (45)             | 120              |          | 0              | 0.00%           |
| 01-331-110                            | State & County Collections     | 13,000           | 9,886            | (3,114)        | 13,000           | 6,037            | (6,963)          | 10,000           | ▶        | (3,000)        | -23.08%         |
| 01-331-120                            | District Magistrate Collection | 10,000           | 5,415            | (4,585)        | 10,000           | 2,526            | (7,474)          | 5,000            | ▶        | (5,000)        | -50.00%         |
| 01-331-413                            | Fines:Zoning & Code Enforcemnt | 0                | 0                | 0              | 0                | 0                | 0                | 0                |          | 0              | #DIV/0!         |
| <b>Subtotal</b>                       |                                | <b>23,050</b>    | <b>15,501</b>    | <b>(7,549)</b> | <b>23,120</b>    | <b>8,638</b>     | <b>(14,482)</b>  | <b>15,120</b>    | <b>0</b> | <b>8,000</b>   | <b>-34.60%</b>  |
| <b>Interest Earnings</b>              |                                |                  |                  |                |                  |                  |                  |                  |          |                |                 |
| 01-341-000                            | Interest Earnings              | 3,713            | 12,126           | 8,413          | 3,670            | 43,903           | 40,233           | 45,000           |          | 41,330         | 1126.16%        |
| <b>Subtotal</b>                       |                                | <b>3,713</b>     | <b>12,126</b>    | <b>8,413</b>   | <b>3,670</b>     | <b>43,903</b>    | <b>40,233</b>    | <b>45,000</b>    | <b>0</b> | <b>41,330</b>  | <b>1126.16%</b> |

| Account #                                     | Description                    | 2022           |                |                | 2023           |                |                 | 2024           |          |               |              |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------|---------------|--------------|
|   |                                | Budget         | Actual         | remaining      | Budget         | YTD 10/3       | remaining       | Staff          | Council  | 2023 Diff     | % Change     |
| <b>Intergovernmental Revenues</b>             |                                |                |                |                |                |                |                 |                |          |               |              |
| 01-350-010                                    | Shared Expense/Hamiltonban     | 600            | 1,044          | 444            | 1,000          | 274            | (726)           | 1,000          |          | 0             | 0.00%        |
| <b>Subtotal</b>                               |                                | <b>600</b>     | <b>1,044</b>   | <b>444</b>     | <b>1,000</b>   | <b>274</b>     | <b>(726)</b>    | <b>1,000</b>   | <b>0</b> | <b>0</b>      | <b>0.00%</b> |
| <b>State Shared Revenues and Entitlements</b> |                                |                |                |                |                |                |                 |                |          |               |              |
| 01-355-010                                    | Public Utility Realty Tax      | 1,842          | 1,864          | 22             | 1,850          |                | (1,850)         | 1,850          |          | 0             | 0.00%        |
| 01-355-080                                    | Alcoholic Beverages Taxes      | 600            | 600            | 0              | 600            | 600            | 0               | 600            |          | 0             | 0.00%        |
| 01-355-130                                    | Foreign Fire Insurance Premium | 22,000         | 26,772         | 4,772          | 30,000         | 26,631         | (3,369)         | 30,000         |          | 0             | 0.00%        |
| 01-355-131                                    | Pension Aid Police             | 28,784         | 28,784         | 0              | 19,189         | 19,189         | (0)             | 20,722         |          | 1,533         | 7.99%        |
| 01-355-132                                    | Pension Aid Nonuniform         | 52,770         | 59,284         | 6,514          | 52,770         | 68,229         | 15,459          | 56,985         |          | 4,215         | 7.99%        |
| 01-355-133                                    | Disaster Assistance            | 0              | 238,702        | 238,702        | 0              |                | 0               | 0              |          | 0             |              |
| <b>Subtotal</b>                               |                                | <b>105,996</b> | <b>356,006</b> | <b>250,010</b> | <b>104,409</b> | <b>114,649</b> | <b>10,240</b>   | <b>110,157</b> | <b>0</b> | <b>5,748</b>  | <b>5.50%</b> |
| <b>General Government</b>                     |                                |                |                |                |                |                |                 |                |          |               |              |
| 01-361-330                                    | Zoning Permits                 | 8,000          | 7,725          | (275)          | 8,000          | 4,975          | (3,025)         | 7,750          |          | (250)         | -3.13%       |
| 01-361-340                                    | Hearing Fees                   | 0              | 0              | 0              | 0              | 500            | 500             | 500            |          | 500           |              |
| <b>Subtotal</b>                               |                                | <b>8,000</b>   | <b>7,725</b>   | <b>(275)</b>   | <b>8,000</b>   | <b>0</b>       | <b>(2,525)</b>  | <b>8,250</b>   | <b>0</b> | <b>250</b>    | <b>3.13%</b> |
| <b>Public Safety</b>                          |                                |                |                |                |                |                |                 |                |          |               |              |
| 01-362-100                                    | Special Police Services        | 120            | 192            | 72             | 50             | 24             | (26)            | 50             |          | 0             | 0.00%        |
| 01-362-101                                    | Drug Task Force Reimbursement  | 8,000          | 9,510          | 1,510          | 8,000          | 3,093          | (4,907)         | 8,000          |          | 0             | 0.00%        |
| 01-362-110                                    | Sale Of Copies Of Police Rep   | 300            | 195            | (105)          | 150            | 130            | (20)            | 150            |          | 0             | 0.00%        |
| 01-362-130                                    | Vehicle Impoundment Fee        | 4,000          | 2,755          | (1,245)        | 4,000          | (410)          | (4,410)         | 4,000          |          | 0             | 0.00%        |
| 01-362-140                                    | Police Services-Fairfield      | 79,424         | 72,805         | (6,619)        | 82,601         | 61,951         | (20,651)        | 85,905         |          | 3,304         | 4.00%        |
| 01-362-410                                    | Building Permits               | 0              | 3,050          | 3,050          | 0              | 1,200          | 1,200           | 0              |          | 0             | #DIV/0!      |
| 01-362-411                                    | Stormwater Permits             | 4,000          | 9,250          | 5,250          | 4,000          | 4,500          | 500             | 6,000          |          | 2,000         | 50.00%       |
| 01-362-440                                    | Sewage Permits/On-Site         | 20,000         | 30,425         | 10,425         | 20,000         | 17,910         | (2,090)         | 25,000         |          | 5,000         | 25.00%       |
| 01-362-442                                    | On-Site Septic Inspections     | 1,800          | 3,820          | 2,020          | 1,800          | 2,660          | 860             | 1,800          |          | 0             | 0.00%        |
| 01-362-470                                    | Sewage Permits/Connections     | 0              | 0              | 0              | 0              |                | 0               | 0              |          | 0             | #DIV/0!      |
| <b>Subtotal</b>                               |                                | <b>117,644</b> | <b>132,002</b> | <b>14,358</b>  | <b>120,601</b> | <b>91,057</b>  | <b>(29,544)</b> | <b>130,905</b> | <b>0</b> | <b>10,304</b> | <b>8.54%</b> |



| Account #                            | Description                    | 2022             |                  |                | 2023             |                  |                  | 2024             |          |                 |                |
|--------------------------------------|--------------------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|----------|-----------------|----------------|
|                                      |                                | Budget           | Actual           | remaining      | Budget           | YTD 10/3         | remaining        | Staff            | Council  | 2023 Diff       | % Change       |
| <b>Highway and Streets</b>           |                                |                  |                  |                |                  |                  |                  |                  |          |                 |                |
| 01-363-500                           | Contracted Highway And Street  | 750              |                  | (750)          | 750              | 525              | (225)            | 750              |          | 0               | 0.00%          |
| <b>Subtotal</b>                      |                                | <b>750</b>       | <b>0</b>         | <b>(750)</b>   | <b>750</b>       | <b>0</b>         | <b>(225)</b>     | <b>750</b>       | <b>0</b> | <b>0</b>        | <b>0.00%</b>   |
| <b>Culture - Recreation</b>          |                                |                  |                  |                |                  |                  |                  |                  |          |                 |                |
| 01-367-800                           | Park Pavilion Use Fees         | 11,000           | 12,885           | 1,885          | 11,000           | 15,090           | 4,090            | 14,000           |          | 3,000           | 27.27%         |
| 01-367-803                           | Recreation Program Fees        | 0                |                  | 0              | 0                |                  | 0                | 0                |          | 0               |                |
| 01-367-804                           | Fishing Derby Donations        | 0                |                  | 0              | 0                |                  | 0                | 0                |          | 0               |                |
| <b>Subtotal</b>                      |                                | <b>11,000</b>    | <b>12,885</b>    | <b>1,885</b>   | <b>11,000</b>    | <b>0</b>         | <b>4,090</b>     | <b>14,000</b>    | <b>0</b> | <b>3,000</b>    | <b>27.27%</b>  |
| <b>Miscellaneous Revenue</b>         |                                |                  |                  |                |                  |                  |                  |                  |          |                 |                |
| 01-380-100                           | Miscellaneous                  | 1,700            | 5,930            | 4,230          | 1,000            | 1,360            | 360              | 1,000            |          | 0               | 0.00%          |
| 01-380-152                           | Insurance Dividends/Refunds    | 2,000            | 6,404            | 4,404          | 0                | 77               | 77               | 0                |          | 0               |                |
| <b>Subtotal</b>                      |                                | <b>3,700</b>     | <b>12,334</b>    | <b>8,634</b>   | <b>1,000</b>     | <b>1,437</b>     | <b>437</b>       | <b>1,000</b>     | <b>0</b> | <b>0</b>        | <b>0.00%</b>   |
| <b>Fixed Asset Disposition</b>       |                                |                  |                  |                |                  |                  |                  |                  |          |                 |                |
| 01-391-101                           | Sale Of Gfa-General Govt       | 0                | 621              | 621            | 0                |                  | 0                | 0                |          | 0               |                |
| 01-391-200                           | Compensation For Loss Of Gfa   | 200              | 200              | 0              | 200              | 585              | 385              | 200              |          | 0               | 0.00%          |
| <b>Subtotal</b>                      |                                | <b>200</b>       | <b>821</b>       | <b>621</b>     | <b>200</b>       | <b>0</b>         | <b>385</b>       | <b>200</b>       | <b>0</b> | <b>0</b>        | <b>0.00%</b>   |
| <b>Interfund Operating Transfers</b> |                                |                  |                  |                |                  |                  |                  |                  |          |                 |                |
| 01-392-080                           | From Sanitary Sewer Fund To Ss | 161,691          | 161,691          | 0              | 163,437          | 164,198          | 761              | 111,224          |          | (52,213)        | -31.95%        |
| <b>Subtotal</b>                      |                                | <b>161,691</b>   | <b>161,691</b>   | <b>0</b>       | <b>163,437</b>   | <b>164,198</b>   | <b>761</b>       | <b>111,224</b>   | <b>0</b> | <b>(52,213)</b> | <b>-31.95%</b> |
| <b>Revenues Total</b>                |                                | <b>2,377,128</b> | <b>2,899,196</b> | <b>522,068</b> | <b>2,473,761</b> | <b>2,326,972</b> | <b>(125,114)</b> | <b>2,724,327</b> | <b>0</b> | <b>250,566</b>  | <b>10.13%</b>  |

| Account #             | Description                    | 2022          |               |                 | 2023          |               |              | 2024          |         |              |              |
|-----------------------|--------------------------------|---------------|---------------|-----------------|---------------|---------------|--------------|---------------|---------|--------------|--------------|
|                       |                                | Budget        | Actual        | remaining       | Budget        | YTD           | remaining    | Staff         | Council | Diff         | % Change     |
| <b>Governing Body</b> |                                |               |               |                 |               |               |              |               |         |              |              |
| 01-400-112            | Mayor                          | 2100          | 2100          | 0               | 2100          | 1050          | 1050         | 2100          |         | 0            | 0.00%        |
| 01-400-113            | Council                        | 0             |               | 0               | 5700          | 0             | 5700         | 5700          |         | 0            | 0.00%        |
| 01-400-192            | Social Security (Fica)         | 130           | 130           | 0               | 484           | 65            | 419          | 484           |         | 0            | 0.00%        |
| 01-400-193            | Medicare                       | 30            | 30            | (0)             | 113           | 45            | 68           | 113           |         | 0            | 0.00%        |
| 01-400-330            | Community Media Contract       | 2400          | 2620          | (220)           | 2400          | 1880          | 520          | 2400          |         | 0            | 0.00%        |
| 01-400-420            | Dues/Subscriptions/Memberships | 1345          | 918           | 427             | 1405          | 868           | 537          | 1405          |         | 0            | 0.00%        |
| 01-400-460            | Continuing Education/Conf.     | 1025          | 1653          | (628)           | 1525          | 1400          | 125          | 1525          |         | 0            | 0.00%        |
| <b>Subtotal</b>       |                                | <b>7031</b>   | <b>7451</b>   | <b>(421)</b>    | <b>13727</b>  | <b>5308</b>   | <b>8418</b>  | <b>13727</b>  |         | <b>0</b>     | <b>0.00%</b> |
| <b>Executive</b>      |                                |               |               |                 |               |               |              |               |         |              |              |
| 01-401-120            | Administration Wages           | 210280        | 359374        | (149094)        | 273793        | 216324        | 57470        | 282555        |         | 8761         | 3.20%        |
| 01-401-192            | Social Security (Fica)         | 13037         | 21410         | (8372)          | 16975         | 13454         | 3521         | 17518         |         | 543          | 3.20%        |
| 01-401-193            | Medicare                       | 3049          | 5238          | (2189)          | 3970          | 3146          | 824          | 4097          |         | 127          | 3.20%        |
| 01-401-194            | Unemployment                   | 1140          | 1291          | (151)           | 1140          | 963           | 177          | 1140          |         | 0            | 0.00%        |
| 01-401-195            | Medical Deductible Reimb       | 0             |               | 0               | 0             |               | 0            | 0             |         | 0            |              |
| 01-401-196            | Major Medical Insurance        | 89024         | 88345         | 679             | 104670        | 87225         | 17445        | 119901        |         | 15231        | 14.55%       |
| 01-401-197            | Life/Disability Insurance      | 791           | 908           | (117)           | 989           | 2496          | (1507)       | 989           |         | 0            | 0.00%        |
| 01-401-198            | Dental/Vision Insurance        | 2911          | 2957          | (46)            | 3429          | 2472          | 957          | 3943          |         | 514          | 15.00%       |
| 01-401-199            | Employee Ind. Drop Return      | 0             | 1862          | (1862)          | 8729          | 1008          | 7721         | 9975          |         | 1246         | 14.27%       |
| 01-401-201            | Bank Service Charges           | 125           | 228           | (103)           | 125           |               | 125          | 125           |         | 0            | 0.00%        |
| 01-401-210            | Office Supplies-General        | 874           | 640           | 234             | 895           | 287           | 608          | 1338          |         | 443          | 49.47%       |
| 01-401-220            | Copier Supplies                | 824           | 450           | 373             | 1425          | 600           | 825          | 1296          |         | (129)        | -9.04%       |
| 01-401-300            | Other Services And Charges     | 45            | 564           | (519)           | 55            | 155           | (100)        | 110           |         | 55           | 100.00%      |
| 01-401-313            | Engineering Services-Genl      | 1000          |               | 1000            | 1000          |               | 1000         | 1000          |         | 0            | 0.00%        |
| 01-401-321            | Telephone Ser & Instaln        | 4836          | 4863          | (27)            | 6126          | 3779          | 2347         | 6126          |         | 0            | 0.00%        |
| 01-401-325            | Postal Serv & Postage-Gen      | 2711          | 3070          | (359)           | 3217          | 241           | 2976         | 5297          |         | 2081         | 64.68%       |
| 01-401-331            | Travel Reimbursement           | 500           |               | 500             | 500           | 92            | 408          | 300           |         | (200)        | -40.00%      |
| 01-401-341            | Advertising-General            | 1965          | 7272          | (5307)          | 5350          | 4276          | 1074         | 4075          |         | (1275)       | -23.83%      |
| 01-401-342            | Printing & Binding-Gen         | 440           |               | 440             | 650           | 309           | 341          | 730           |         | 80           | 12.31%       |
| 01-401-375            | Equipment Lease                | 4800          | 4754          | 46              | 4800          | 3878          | 922          | 4800          |         | 0            | 0.00%        |
| 01-401-420            | Dues, Subscrip. & Memberships  | 225           | 209           | 16              | 275           | 212           | 63           | 275           |         | 0            | 0.00%        |
| 01-401-460            | Continuing Education/Seminars  | 1120          | 370           | 750             | 1620          | 300           | 1320         | 1620          |         | 0            | 0.00%        |
| 01-401-841            | Dep Exp-Equipment              | 6438          | 6438          | (0)             | 4633          | 4633          | 0            | 3667          |         | (967)        | -20.86%      |
| <b>Subtotal</b>       |                                | <b>346134</b> | <b>510242</b> | <b>(164108)</b> | <b>444367</b> | <b>345848</b> | <b>98519</b> | <b>470878</b> |         | <b>26511</b> | <b>5.97%</b> |

| Account #                       | Description                   | 2022         |              |             | 2023         |              |               | 2024         |         |               |                |
|---------------------------------|-------------------------------|--------------|--------------|-------------|--------------|--------------|---------------|--------------|---------|---------------|----------------|
|                                 |                               | Budget       | Actual       | remaining   | Budget       | YTD          | remaining     | Staff        | Council | Diff          | % Change       |
| <b>Financial Administration</b> |                               |              |              |             |              |              |               |              |         |               |                |
| 01-402-311                      | Accounting & Auditing Serv.   | 14700        | 14500        | 200         | 15000        | 16000        | (1000)        | 15500        |         | 500           | 3.33%          |
| <b>Subtotal</b>                 |                               | <b>14700</b> | <b>14500</b> | <b>200</b>  | <b>15000</b> | <b>16000</b> | <b>(1000)</b> | <b>15500</b> |         | <b>500</b>    | <b>3.33%</b>   |
| <b>Tax Collection</b>           |                               |              |              |             |              |              |               |              |         |               |                |
| 01-403-114                      | Salary-Tax Collector          | 7826         | 6400         | 1426        | 7826         | 6818         | 1008          | 7826         |         | 0             | 0.00%          |
| 01-403-192                      | Social Security (Fica)        | 485          | 397          | 88          | 485          | 423          | 62            | 485          |         | 0             | 0.00%          |
| 01-403-193                      | Medicare                      | 114          | 93           | 21          | 114          | 99           | 15            | 114          |         | 0             | 0.00%          |
| 01-403-325                      | Tax Duplicate                 | 1700         |              | 1700        | 1700         |              | 1700          | 0            |         | (1700)        | -100.00%       |
| 01-403-342                      | Printing Tax Bills & Postage  | 1074         | 1975         | (901)       | 1074         |              | 1074          | 1200         |         | 126           | 11.73%         |
| 01-403-353                      | Bond-Tax Collector            | 650          | 667          | (17)        | 0            |              | 0             | 0            |         | 0             |                |
| <b>Subtotal</b>                 |                               | <b>11849</b> | <b>9532</b>  | <b>2317</b> | <b>11199</b> | <b>7340</b>  | <b>3859</b>   | <b>9625</b>  |         | <b>(1574)</b> | <b>-14.05%</b> |
| <b>Law</b>                      |                               |              |              |             |              |              |               |              |         |               |                |
| 01-404-130                      | Solicitor Fees                | 25000        | 21577        | 3423        | 20000        | 26774        | (6774)        | 25000        |         | 5000          | 25.00%         |
| 01-404-131                      | Professional Services- Grants | 36000        | 36000        | 0           | 36000        | 27000        | 9000          | 36000        |         | 0             | 0.00%          |
| <b>Subtotal</b>                 |                               | <b>61000</b> | <b>57577</b> | <b>3423</b> | <b>56000</b> | <b>53774</b> | <b>2226</b>   | <b>61000</b> |         | <b>5000</b>   | <b>8.93%</b>   |
| <b>IT/Networking</b>            |                               |              |              |             |              |              |               |              |         |               |                |
| 01-407-213                      | Computer Supplies             | 400          | 230          | 170         | 1440         | 800          | 640           | 1440         |         | 0             | 0.00%          |
| 01-407-260                      | Minor Equip Pur-Software      | 125          | 508          | (383)       | 150          | 84           | 66            | 0            |         | (150)         | -100.00%       |
| 01-407-321                      | Internet/Web Site Charges     | 18834        | 21789        | (2955)      | 18674        | 26088        | (7414)        | 14845        |         | (3829)        | -20.50%        |
| 01-407-374                      | Maint Services-Software       | 10000        | 6819         | 3181        | 10000        | 3156         | 6844          | 15360        |         | 5360          | 53.60%         |
| <b>Subtotal</b>                 |                               | <b>29359</b> | <b>29347</b> | <b>12</b>   | <b>30264</b> | <b>30128</b> | <b>136</b>    | <b>31645</b> |         | <b>1381</b>   | <b>4.56%</b>   |
| <b>General Buildings</b>        |                               |              |              |             |              |              |               |              |         |               |                |
| 01-409-220                      | Operating Supplies            | 943          | 87           | 855         | 712          |              | 712           | 859          |         | 147           | 20.67%         |
| 01-409-250                      | Repair & Maint Supplies       | 2280         | 2993         | (713)       | 2280         | 584          | 1696          | 2280         |         | 0             | 0.00%          |
| 01-409-361                      | Electricity/Heat              | 12900        | 12065        | 835         | 13200        | 10175        | 3025          | 14040        |         | 840           | 6.36%          |
| 01-409-363                      | Propane Gas Heat              | 6000         | 4563         | 1437        | 0            |              | 0             | 0            |         | 0             |                |
| 01-409-365                      | Water                         | 1060         | 1030         | 30          | 1180         | 955          | 225           | 1300         |         | 120           | 10.17%         |
| 01-409-373                      | Repairs/Main Ser-Bldgs/Grnds  | 200          | 567          | (367)       | 200          |              | 200           | 200          |         | 0             | 0.00%          |

| Account #       | Description               | 2022         |              |               | 2023         |              |              | 2024         |         |                |                |
|-----------------|---------------------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|---------|----------------|----------------|
|                 |                           | Budget       | Actual       | remaining     | Budget       | YTD          | remaining    | Staff        | Council | Diff           | % Change       |
| 01-409-374      | Maint Services-Equipment  | 8392         | 18002        | (9610)        | 21942        | 7232         | 14710        | 8817         |         | (13125)        | -59.82%        |
| 01-409-450      | Contracted Sers-Custodian | 8216         | 7742         | 474           | 8216         | 6354         | 1862         | 8216         |         | 0              | 0.00%          |
| 01-409-849      | Dep Exp-Blg/Equip         | 50000        | 50000        | 0             | 0            |              | 0            | 0            |         | 0              |                |
| <b>Subtotal</b> |                           | <b>89991</b> | <b>97048</b> | <b>(7058)</b> | <b>47730</b> | <b>25300</b> | <b>22430</b> | <b>35712</b> |         | <b>(12018)</b> | <b>-25.18%</b> |

## Police Department

|            |                                |        |        |         |        |        |         |        |  |         |          |
|------------|--------------------------------|--------|--------|---------|--------|--------|---------|--------|--|---------|----------|
| 01-410-120 | Wages                          | 294322 | 343387 | (49065) | 279239 | 202562 | 76676   | 350728 |  | 71490   | 25.60%   |
| 01-410-121 | Salary-Police Chief            | 87432  | 151644 | (64212) | 94214  | 106299 | (12085) | 97228  |  | 3015    | 3.20%    |
| 01-410-122 | Wages-Police Secretary         | 45377  | 29910  | 15467   | 0      |        | 0       | 70000  |  | 70000   |          |
| 01-410-131 | Wages-Patrolman                | 0      | 32129  | (32129) | 81525  | 31924  | 49601   | 70000  |  | (11525) | -14.14%  |
| 01-410-132 | Wages-Police Officer F/T       | 0      | 0      | 0       | 70000  | 54451  | 15549   | 80000  |  | 10000   | 14.29%   |
| 01-410-133 | Wages-Corporal                 | 76667  | 117076 | (40409) | 0      |        | 0       | 0      |  | 0       |          |
| 01-410-134 | Wages-Police Officer Drug Task | 8000   | 7974   | 26      | 8000   | 3707   | 4293    | 8000   |  | 0       | 0.00%    |
| 01-410-135 | Wages-P/T Police               | 25500  | 4653   | 20847   | 25500  | 6182   | 19318   | 25500  |  | 0       | 0.00%    |
| 01-410-136 | Detective Stipend              |        | 0      | 0       |        |        | 0       |        |  | 0       |          |
| 01-410-181 | Holiday Hours Worked           | 10800  | 10993  | (193)   | 10800  | 8221   | 2579    | 10800  |  | 0       | 0.00%    |
| 01-410-182 | Straight-Pay Overtime          | 4000   | 969    | 3031    | 4000   | 153    | 3847    | 4000   |  | 0       | 0.00%    |
| 01-410-183 | P.S. Overtime Pay              | 2640   | 274    | 2366    | 2640   | 7645   | (5005)  | 2640   |  | 0       | 0.00%    |
| 01-410-192 | Social Security (Fica)         | 18833  | 21316  | (2483)  | 17898  | 13582  | 4316    | 22330  |  | 4432    | 24.76%   |
| 01-410-193 | Medicare                       | 4405   | 5157   | (752)   | 4186   | 3177   | 1009    | 5222   |  | 1037    | 24.76%   |
| 01-410-194 | Unemployment                   | 2535   | 1877   | 658     | 2250   | 1223   | 1027    | 2070   |  | (180)   | -7.98%   |
| 01-410-195 | Medical Deductible Reimb.      | 0      | 0      | 0       | 0      |        | 0       | 0      |  | 0       |          |
| 01-410-196 | Major Medical Insurance        | 103930 | 75356  | 28574   | 104670 | 59616  | 45054   | 199903 |  | 95233   | 90.98%   |
| 01-410-197 | Life/Disability Insurance      | 1176   | 917    | 259     | 802    | 1760   | (958)   | 1076   |  | 274     | 34.11%   |
| 01-410-198 | Dental/Vision Insurance        | 3319   | 2495   | 823     | 3429   | 1618   | 1811    | 6776   |  | 3347    | 97.60%   |
| 01-410-199 | Employee Ind. Drop Return      | 0      | 0      | 0       | 0      |        | 0       | 0      |  | 0       |          |
| 01-410-210 | Office Supplies                | 196    | 2      | 193     | 81     |        | 81      | 212    |  | 131     | 161.33%  |
| 01-410-213 | Computer Supplies              | 158    | 85     | 73      | 127    |        | 127     | 0      |  | (127)   | -100.00% |
| 01-410-220 | Operating Supplies-General     | 517    |        | 517     | 535    |        | 535     | 309    |  | (226)   | -42.21%  |
| 01-410-231 | Fuel                           | 8000   | 7567   | 433     | 10650  | 7046   | 3604    | 10438  |  | (213)   | -2.00%   |
| 01-410-238 | Uniforms & Accessories         | 2584   | 510    | 2074    | 3460   |        | 3460    | 6388   |  | 2928    | 84.62%   |
| 01-410-241 | Reference Book, Manuals        | 139    |        | 139     | 208    |        | 208     | 292    |  | 84      | 40.44%   |
| 01-410-242 | Guns And Ammunition            | 1431   |        | 1431    | 1431   |        | 1431    | 1959   |  | 528     | 36.88%   |
| 01-410-250 | Vehicle/Equipment Maint        | 2000   | 2043   | (43)    | 2000   | 15     | 1985    | 1875   |  | (125)   | -6.25%   |
| 01-410-255 | Tires & Tubes                  | 1164   |        | 1164    | 1173   |        | 1173    | 631    |  | (542)   | -46.23%  |
| 01-410-260 | Manual/Hand Tools              | 40     |        | 40      | 33     |        | 33      | 0      |  | (33)    | -100.00% |
| 01-410-300 | Other Services And Charges     | 233    | 12     | 221     | 50     |        | 50      | 50     |  | 0       | 0.00%    |

| Account #       | Description                     | 2022          |               |                | 2023          |               |               | 2024          |         |               |               |
|-----------------|---------------------------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------|---------------|---------------|
|                 |                                 | Budget        | Actual        | remaining      | Budget        | YTD           | remaining     | Staff         | Council | Diff          | % Change      |
| 01-410-321      | Communications                  | 5508          | 4738          | 770            | 5508          | 3414          | 2094          | 6252          |         | 744           | 13.51%        |
| 01-410-360      | Equipment Repair                | 250           | 0             | 250            | 250           | 0             | 250           | 150           |         | (100)         | -40.00%       |
| 01-410-365      | Vehicle Repair                  | 2500          | 1725          | 775            | 3000          | 1241          | 1759          | 2000          |         | (1000)        | -33.33%       |
| 01-410-420      | Dues,Subscrip & Memberships     | 250           | 83            | 167            | 250           | 100           | 150           | 340           |         | 90            | 36.00%        |
| 01-410-450      | Contracted Services - Equipment | 6997          | 3090          | 3908           | 7513          | 1594          | 5919          | 8273          |         | 760           | 10.12%        |
| 01-410-460      | Continuing Education/Conf.      | 2075          | 570           | 1505           | 1789          | 75            | 1714          | 1839          |         | 50            | 2.79%         |
| 01-410-840      | Dep Exp Veh/Equip               | 22425         | 22425         | 0              | 22940         | 22940         | 0             | 36007         |         | 13067         | 56.96%        |
| <b>Subtotal</b> |                                 | <b>502425</b> | <b>505589</b> | <b>(54510)</b> | <b>490912</b> | <b>335984</b> | <b>154929</b> | <b>682562</b> |         | <b>191649</b> | <b>39.04%</b> |

## Fire

|                 |                                |               |               |                |               |             |               |               |  |               |               |
|-----------------|--------------------------------|---------------|---------------|----------------|---------------|-------------|---------------|---------------|--|---------------|---------------|
| 01-411-350      | Insurance-Workers Comp         | 4595          | 4245          | 349            | 4373          | 1055        | 3318          | 4233          |  | (140)         | -3.20%        |
| 01-411-374      | Maint Services-Equip           | 1500          | 1251          | 249            | 1500          | 979         | 521           | 1500          |  | 0             | 0.00%         |
| 01-411-500      | Contributions, Grants, And Sub | 22000         | 26772         | (4772)         | 30000         |             | 30000         | 25000         |  | (5000)        | -16.67%       |
| 01-411-540      | Fire Tax - Fairfield Fire Co   | 77298         | 85037         | (7739)         | 78402         | 3832        | 74570         | 81455         |  | 3053          | 3.89%         |
| 01-411-541      | Fire Tax - Fountaindale        | 25766         | 28346         | (2580)         | 26134         | 1277        | 24857         | 27152         |  | 1018          | 3.89%         |
| <b>Subtotal</b> |                                | <b>131159</b> | <b>145651</b> | <b>(14492)</b> | <b>140408</b> | <b>7143</b> | <b>133265</b> | <b>139339</b> |  | <b>(1069)</b> | <b>-0.76%</b> |

## Protective Inspection

|            |                                |       |       |         |       |       |        |       |  |      |        |
|------------|--------------------------------|-------|-------|---------|-------|-------|--------|-------|--|------|--------|
| 01-413-131 | Wages                          | 20000 |       | 20000   | 20000 |       | 20000  | 20000 |  | 0    | 0.00%  |
| 01-413-192 | Social Security (Fica)         | 1240  |       | 1240    | 1240  |       | 1240   | 1240  |  | 0    | 0.00%  |
| 01-413-193 | Medicare                       | 290   |       | 290     | 290   |       | 290    | 290   |  | 0    | 0.00%  |
| 01-413-194 | Unemployment                   | 285   |       | 285     | 285   |       | 285    | 285   |  | 0    | 0.00%  |
| 01-413-210 | Office Supplies                | 0     |       | 0       | 0     |       | 0      | 0     |  | 0    |        |
| 01-413-220 | Operating Supplies             | 0     | 175   | (175)   | 190   | 462   | (272)  | 190   |  | 0    | 0.00%  |
| 01-413-231 | Fuel                           | 400   | 511   | (111)   | 400   | 249   | 151    | 400   |  | 0    | 0.00%  |
| 01-413-254 | Vehicle - Preventative Maint   | 50    | 47    | 3       | 50    | 59    | (9)    | 50    |  | 0    | 0.00%  |
| 01-413-300 | Other Services And Charges     | 30    | 21    | 9       | 30    |       | 30     | 30    |  | 0    | 0.00%  |
| 01-413-321 | Communications                 | 0     | 564   | (564)   | 0     | 376   | (376)  | 0     |  | 0    |        |
| 01-413-325 | Postage                        | 125   |       | 125     | 125   |       | 125    | 125   |  | 0    | 0.00%  |
| 01-413-331 | GPS                            | 0     | 254   | (254)   | 235   | 212   | 23     | 235   |  | 0    | 0.00%  |
| 01-413-384 | Contracted Services-Bldg. Insp | 0     | 450   | (450)   | 0     |       | 0      | 0     |  | 0    |        |
| 01-413-420 | Dues, Subscrip & Memberships   | 0     |       | 0       | 0     |       | 0      | 0     |  | 0    |        |
| 01-413-440 | Contracted Services-Geo        | 20000 | 43439 | (23439) | 20000 | 27275 | (7275) | 25000 |  | 5000 | 25.00% |
| 01-413-847 | Dep Veh/Equip                  | 2400  | 2400  | 0       | 2400  | 2400  | 0      | 2400  |  | 0    | 0.00%  |

| Account #       | Description | 2022         |              |               | 2023         |              |              | 2024         |         |              |               |
|-----------------|-------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|---------|--------------|---------------|
|                 |             | Budget       | Actual       | remaining     | Budget       | YTD          | remaining    | Staff        | Council | Diff         | % Change      |
| <b>Subtotal</b> |             | <b>44820</b> | <b>47861</b> | <b>(3041)</b> | <b>45245</b> | <b>31033</b> | <b>14212</b> | <b>72811</b> |         | <b>27566</b> | <b>60.93%</b> |

### Planning and Zoning

|                 |                            |             |            |             |             |             |               |             |  |          |              |
|-----------------|----------------------------|-------------|------------|-------------|-------------|-------------|---------------|-------------|--|----------|--------------|
| 01-414-313      | Engineering Services       | 1000        |            | 1000        | 1000        | 7913        | (6913)        | 1000        |  | 0        | 0.00%        |
| 01-414-314      | Special Legal Services     | 1000        | 396        | 604         | 1000        |             | 1000          | 1000        |  | 0        | 0.00%        |
| 01-414-343      | Codes Revision/Preparation | 2500        |            | 2500        | 2500        |             | 2500          | 2500        |  | 0        | 0.00%        |
| <b>Subtotal</b> |                            | <b>4500</b> | <b>396</b> | <b>4104</b> | <b>4500</b> | <b>7913</b> | <b>(3413)</b> | <b>4500</b> |  | <b>0</b> | <b>0.00%</b> |

### Emergency Management

|                 |                            |          |          |          |          |          |          |          |  |          |  |
|-----------------|----------------------------|----------|----------|----------|----------|----------|----------|----------|--|----------|--|
| 01-415-300      | Other Services And Charges | 0        |          | 0        | 0        | 238      | (238)    | 0        |  | 0        |  |
| <b>Subtotal</b> |                            | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |  | <b>0</b> |  |

### Highway General

|            |                                |         |        |         |        |        |        |        |  |        |         |
|------------|--------------------------------|---------|--------|---------|--------|--------|--------|--------|--|--------|---------|
| 01-430-120 | Wages                          | 246597  | 266251 | (19654) | 264053 | 207027 | 57025  | 272422 |  | 8370   | 3.17%   |
| 01-430-183 | P.W. Overtime Pay              | 17000   | 6903   | 10097   | 17000  | 2300   | 14700  | 17000  |  | 0      | 0.00%   |
| 01-430-192 | Social Security (Fica)         | 16343   | 17564  | (1221)  | 17425  | 13020  | 4405   | 17944  |  | 519    | 2.98%   |
| 01-430-193 | Medicare                       | 3822    | 4108   | (286)   | 4075   | 3045   | 1030   | 4197   |  | 121    | 2.98%   |
| 01-430-194 | Unemployment                   | 1781    | 2244   | (463)   | 1781   | 1425   | 356    | 1781   |  | 0      | 0.00%   |
| 01-430-195 | Medical Deductible Reimb.      | 0       | 507    | (507)   | 0      |        | 0      | 0      |  | 0      |         |
| 01-430-196 | Major Medical Insurance        | 163,141 | 125847 | 37294   | 148276 | 123563 | 24713  | 169877 |  | 21601  | 14.57%  |
| 01-430-197 | Life/Disability Insurance      | 1276    | 1786   | (509)   | 1276   | 3036   | (1759) | 1276   |  | 0      | 0.00%   |
| 01-430-198 | Dental/Vision Insurance        | 5407    | 4255   | 1151    | 6294   | 3534   | 2760   | 5637   |  | (657)  | -10.43% |
| 01-430-199 | Employee Ind. Drop Return      | 0       | 10130  | (10130) | 8729   | 1008   | 7721   | 9975   |  | 1246   | 14.27%  |
| 01-430-210 | Office Supplies                | 68      | 36     | 32      | 60     | 30     | 30     | 62     |  | 2      | 2.67%   |
| 01-430-213 | Computer Supplies              | 164     |        | 164     | 174    | 46     | 128    | 100    |  | (74)   | -42.49% |
| 01-430-220 | Operating Supplies-General     | 2175    | 1093   | 1082    | 2079   | 472    | 1607   | 1096   |  | (983)  | -47.29% |
| 01-430-231 | Fuel                           | 21480   | 27882  | (6402)  | 32661  | 9182   | 23479  | 23521  |  | (9140) | -27.98% |
| 01-430-236 | Building Maintenance Supplies  | 471     | 809    | (338)   | 422    | 33     | 389    | 420    |  | (2)    | -0.47%  |
| 01-430-238 | Clothing Allowance             | 1233    | 903    | 330     | 1168   | 395    | 773    | 1178   |  | 10     | 0.89%   |
| 01-430-251 | Equip Parts - Periodic Replac  | 5575    | 5928   | (352)   | 5616   | 3521   | 2095   | 4177   |  | (1439) | -25.62% |
| 01-430-252 | Vehicle Parts-Periodic Replace | 7507    | 1793   | 5713    | 6205   | 631    | 5575   | 3224   |  | (2981) | -48.04% |
| 01-430-253 | Equip - Preventative Maint     | 1955    | 0      | 1955    | 2131   | 1274   | 856    | 2252   |  | 122    | 5.71%   |
| 01-430-254 | Vehicle - Preventative Maint   | 2842    | 338    | 2504    | 2777   | 1403   | 1374   | 1920   |  | (857)  | -30.88% |
| 01-430-255 | Tires & Tubes                  | 7265    | 3836   | 3429    | 7963   | 1542   | 6421   | 5456   |  | (2507) | -31.48% |



| Account #       | Description                 | 2022          |               |              | 2023          |               |               | 2024          |         |              |              |
|-----------------|-----------------------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------|--------------|--------------|
|                 |                             | Budget        | Actual        | remaining    | Budget        | YTD           | remaining     | Staff         | Council | Diff         | % Change     |
| 01-430-256      | Shop Supplies               | 6757          | 5050          | 1707         | 6952          | 830           | 6122          | 5022          |         | (1929)       | -27.75%      |
| 01-430-260      | Manual/Hand Tools           | 253           | 178           | 74           | 202           |               | 202           | 275           |         | 73           | 36.06%       |
| 01-430-261      | Power Tools                 | 837           | 760           | 78           | 140           |               | 140           | 110           |         | (30)         | -21.42%      |
| 01-430-266      | Minor Equip Pur-Small Tools | 145           | 109           | 36           | 169           |               | 169           | 48            |         | (121)        | -71.78%      |
| 01-430-300      | Other Services And Charges  | 60            |               | 60           | 60            |               | 60            | 60            |         | 0            | 0.00%        |
| 01-430-301      | Pesticide License/Training  | 180           | 55            | 125          | 305           | 226           | 79            | 340           |         | 35           | 11.48%       |
| 01-430-302      | Commercial Licenses         | 560           | 410           | 150          | 690           | 437           | 253           | 690           |         | 0            | 0.00%        |
| 01-430-303      | Medical Services            | 200           | 177           | 24           | 200           | 13            | 188           | 200           |         | 0            | 0.00%        |
| 01-430-321      | Communications              | 2760          | 3558          | (798)        | 2760          | 1389          | 1371          | 2760          |         | 0            | 0.00%        |
| 01-430-331      | Travel Gps                  | 2800          | 2505          | 296          | 2585          | 2609          | (25)          | 2585          |         | 0            | 0.00%        |
| 01-430-361      | Electricity                 | 5325          | 5374          | (49)         | 5233          | 4179          | 1054          | 5233          |         | 0            | 0.00%        |
| 01-430-363      | Propane Gas                 |               |               |              | 6000          | 3387          | 2613          | 6000          |         | 0            | 0.00%        |
| 01-430-460      | Continuing Education/Conf   | 600           | 250           | 350          | 600           |               | 600           | 600           |         | 0            | 0.00%        |
| <b>Subtotal</b> |                             | <b>526579</b> | <b>500637</b> | <b>25942</b> | <b>556059</b> | <b>389556</b> | <b>166503</b> | <b>567438</b> |         | <b>11379</b> | <b>2.05%</b> |

### Snow and Ice Removal

|                 |                              |              |              |              |              |              |       |              |  |               |                |
|-----------------|------------------------------|--------------|--------------|--------------|--------------|--------------|-------|--------------|--|---------------|----------------|
| 01-432-245      | Anti-Skid / Chemicals        | 38198        | 28169        | 10028        | 34991        | 19691        | 15300 | 26408        |  | (8583)        | -24.53%        |
| 01-432-374      | Snow Removal Equipment/Parts | 6037         | 712          | 5325         | 6033         | 979          | 5054  | 4636         |  | (1397)        | -23.16%        |
| <b>Subtotal</b> |                              | <b>44235</b> | <b>28881</b> | <b>15353</b> | <b>41023</b> | <b>20669</b> |       | <b>31043</b> |  | <b>(9980)</b> | <b>-24.33%</b> |

### Traffic Signals and Street Signs

|                 |                              |             |             |             |             |             |             |             |  |             |               |
|-----------------|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|-------------|---------------|
| 01-433-245      | Highway Supplies & Materials | 2185        |             | 2185        | 2097        | 1745        | 352         | 3129        |  | 1032        | 49.21%        |
| 01-433-374      | Highway Services/Signals     | 3344        | 1375        | 1969        | 4407        | 412         | 3994        | 4407        |  | 0           | 0.00%         |
| <b>Subtotal</b> |                              | <b>5530</b> | <b>1375</b> | <b>4155</b> | <b>6504</b> | <b>2158</b> | <b>4346</b> | <b>7536</b> |  | <b>1032</b> | <b>15.87%</b> |

### Street Lighting

|                 |             |              |              |               |              |              |              |              |  |             |              |
|-----------------|-------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--|-------------|--------------|
| 01-434-361      | Electricity | 44200        | 47331        | (3131)        | 49065        | 37596        | 11469        | 53880        |  | 4815        | 9.81%        |
| <b>Subtotal</b> |             | <b>44200</b> | <b>47331</b> | <b>(3131)</b> | <b>49065</b> | <b>37596</b> | <b>11469</b> | <b>53880</b> |  | <b>4815</b> | <b>9.81%</b> |

### Storm Sewers and Drains

|            |                              |   |  |   |   |  |   |   |  |   |  |
|------------|------------------------------|---|--|---|---|--|---|---|--|---|--|
| 01-436-245 | Highway Supplies & Materials | 0 |  | 0 | 0 |  | 0 | 0 |  | 0 |  |
| 01-436-246 | Highway Guide Rails          | 0 |  | 0 | 0 |  | 0 | 0 |  | 0 |  |

| Account #       | Description | 2022     |          |           | 2023     |          |           | 2024     |         |          |          |
|-----------------|-------------|----------|----------|-----------|----------|----------|-----------|----------|---------|----------|----------|
|                 |             | Budget   | Actual   | remaining | Budget   | YTD      | remaining | Staff    | Council | Diff     | % Change |
| <b>Subtotal</b> |             | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |         | <b>0</b> |          |

### Repair of Tools and Machinery

|                 |                                |               |               |              |              |              |             |               |  |             |              |
|-----------------|--------------------------------|---------------|---------------|--------------|--------------|--------------|-------------|---------------|--|-------------|--------------|
| 01-437-264      | Minor Equip Pur-Veh/Equip      | 345           | 0             | 345          | 336          | 0            | 336         | 0             |  | (336)       | -100.00%     |
| 01-437-326      | In-House Radio Equip Repair    | 450           | 0             | 450          | 228          | 0            | 228         | 0             |  | (228)       | -100.00%     |
| 01-437-327      | Out-Source Radio Equip Rpr     | 0             |               | 0            | 0            |              | 0           | 0             |  | 0           |              |
| 01-437-374      | Out-Source Repair - Vehicle    | 4595          | 1301          | 3294         | 3564         | 1291         | 2273        | 3115          |  | (450)       | -12.62%      |
| 01-437-375      | Out-Source Repair - Equip      | 500           | 0             | 500          | 1000         | 0            | 1000        | 500           |  | (500)       | -50.00%      |
| 01-437-376      | In-House Unexpect Repair - Veh | 250           | 120           | 130          | 250          | 0            | 250         | 500           |  | 250         | 100.00%      |
| 01-437-377      | In-House Unexpect Repair-Equip | 200           | 0             | 200          | 200          | 92           | 108         | 200           |  | 0           | 0.00%        |
| 01-437-378      | Out-Source Unexpect Repair-Veh | 1500          | 6794          | (5294)       | 2000         | 5229         | (3229)      | 4000          |  | 2000        | 100.00%      |
| 01-437-379      | Out-Srce Unexpect Repair-Equip | 1500          | 2055          | (555)        | 2000         | 0            | 2000        | 2000          |  | 0           | 0.00%        |
| 01-437-847      | Dep Exp Veh/Equip              | 99810         | 99810         | 0            | 89190        | 88690        | 500         | 98218         |  | 9028        | 10.12%       |
| <b>Subtotal</b> |                                | <b>109151</b> | <b>110079</b> | <b>(928)</b> | <b>98769</b> | <b>95301</b> | <b>3467</b> | <b>108532</b> |  | <b>9764</b> | <b>9.89%</b> |

### Maintenance/Repairs of Highways & Bridges

|                 |                                |            |            |            |            |          |            |            |  |            |               |
|-----------------|--------------------------------|------------|------------|------------|------------|----------|------------|------------|--|------------|---------------|
| 01-438-222      | Chemicals/ Pesticides          | 386        |            | 386        | 322        |          | 322        | 625        |  | 303        | 94.22%        |
| 01-438-241      | Highway Sup/Mat: Patching      | 0          |            | 0          | 0          |          | 0          | 0          |  | 0          |               |
| 01-438-242      | Highway Sup/Mat: Stabil & Dust | 0          |            | 0          | 0          |          | 0          | 0          |  | 0          |               |
| 01-438-243      | Highway Sup/Mat: Pancake/New B | 0          |            | 0          | 0          |          | 0          | 0          |  | 0          | 0.00%         |
| 01-438-245      | Highway Sup/Mat: Surface Treat | 0          |            | 0          | 0          |          | 0          | 0          |  | 0          |               |
| 01-438-246      | Highway Sup/Mat: Miscellaneous | 0          |            | 0          | 0          |          | 0          | 0          |  | 0          |               |
| 01-438-254      | Clearing Of Row'S              | 0          |            | 0          | 0          |          | 0          | 0          |  | 0          |               |
| 01-438-255      | Bridge Repairs                 | 0          |            | 0          | 0          |          | 0          | 0          |  | 0          |               |
| 01-438-256      | Line Painting                  | 0          |            | 0          | 0          |          | 0          | 0          |  | 0          |               |
| 01-438-384      | Rent Of Vehicles/Equipment     | 0          | 232        | (232)      | 0          |          | 0          | 0          |  | 0          |               |
| 01-438-450      | Contracted Services            | 0          |            | 0          | 0          |          | 0          | 0          |  | 0          |               |
| <b>Subtotal</b> |                                | <b>386</b> | <b>232</b> | <b>154</b> | <b>322</b> | <b>0</b> | <b>322</b> | <b>625</b> |  | <b>303</b> | <b>94.22%</b> |

### Highway Construction

|                 |                              |          |          |          |          |          |          |          |  |          |  |
|-----------------|------------------------------|----------|----------|----------|----------|----------|----------|----------|--|----------|--|
| 01-439-245      | Highway Supplies & Materials | 0        |          | 0        | 0        |          | 0        | 0        |  | 0        |  |
| 01-439-384      | Rent Of Vehicles & Equipment | 0        |          | 0        | 0        |          | 0        | 0        |  | 0        |  |
| 01-446-000      | Stormwater Management        | 0        |          | 0        | 0        |          | 0        | 0        |  | 0        |  |
| <b>Subtotal</b> |                              | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |  | <b>0</b> |  |

| Account #                   | Description                    | 2022   |        |           | 2023   |       |           | 2024  |         |        |          |
|-----------------------------|--------------------------------|--------|--------|-----------|--------|-------|-----------|-------|---------|--------|----------|
|                             |                                | Budget | Actual | remaining | Budget | YTD   | remaining | Staff | Council | Diff   | % Change |
| <b>Parks and Recreation</b> |                                |        |        |           |        |       |           |       |         |        |          |
| 01-454-132                  | Wages - Park Maintenance       | 40977  | 41413  | (436)     | 45016  | 40336 | 4680      | 46456 |         | 1441   | 3.20%    |
| 01-454-183                  | Park Maint - Overtime          | 1000   |        | 1000      | 1000   |       | 1000      | 1000  |         | 0      | 0.00%    |
| 01-454-192                  | Social Security (Fica)         | 2603   | 3149   | (546)     | 2853   | 2543  | 310       | 2942  |         | 89     | 3.13%    |
| 01-454-193                  | Medicare                       | 609    | 737    | (128)     | 667    | 595   | 73        | 688   |         | 21     | 3.13%    |
| 01-454-194                  | Unemployment                   | 239    | 394    | (155)     | 239    | 285   | (46)      | 314   |         | 75     | 31.17%   |
| 01-454-195                  | Medical Deductible             | 0      | 257    | (257)     | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-196                  | Major Medical Insurance        | 0      |        | 0         | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-197                  | Life/Disability Insurance      | 239    |        | 239       | 239    |       | 239       | 239   |         | 0      | 0.00%    |
| 01-454-198                  | Dental/Vision Insurance        | 0      |        | 0         | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-199                  | Employee Ind. Drop Return      | 7453   | 7446   | 7         | 8729   | 1008  | 7721      | 9975  |         | 1246   | 14.27%   |
| 01-454-210                  | Office Supplies                | 0      |        | 0         | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-213                  | Computer Supplies              | 0      |        | 0         | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-220                  | Operating Supplies-General     | 2081   | 933    | 1148      | 3069   | 2484  | 585       | 2482  |         | (588)  | -19.15%  |
| 01-454-222                  | Chemicals/Pesticides           | 0      |        | 0         | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-231                  | Fuel                           | 1238   | 738    | 500       | 1762   | 397   | 1366      | 1873  |         | 110    | 6.26%    |
| 01-454-236                  | Building/Grounds Supplies      | 5976   | 4636   | 1340      | 7680   | 2061  | 5619      | 8445  |         | 765    | 9.96%    |
| 01-454-247                  | Recreation Program Supplies    | 1000   | 2076   | (1076)    | 1000   | 210   | 790       | 1000  |         | 0      | 0.00%    |
| 01-454-251                  | Equip Parts - Periodic Replac  | 1929   | 774    | 1155      | 1925   | 358   | 1567      | 1774  |         | (151)  | -7.83%   |
| 01-454-252                  | Vehicle Parts- Periodic Replac | 0      |        | 0         | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-253                  | Equip - Preventative Maint     | 646    |        | 646       | 288    | 32    | 256       | 332   |         | 44     | 15.18%   |
| 01-454-254                  | Vehicle - Preventative Maint   | 272    |        | 272       | 357    | 51    | 307       | 0     |         | (357)  | -100.00% |
| 01-454-255                  | Tires & Tubes                  | 657    |        | 657       | 500    |       | 500       | 325   |         | (175)  | -34.93%  |
| 01-454-256                  | Shop Supplies                  | 0      |        | 0         | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-257                  | Ms Project Supplies            | 548    | 167    | 381       | 780    |       | 780       | 611   |         | (169)  | -21.67%  |
| 01-454-258                  | Lake/Dam Preventative Maint    | 22000  | 13731  | 8269      | 22000  | 15049 | 6951      | 17000 |         | (5000) | -22.73%  |
| 01-454-259                  | Lake/Dam Unexpectd Repair      | 2500   |        | 2500      | 3500   |       | 3500      | 3500  |         | 0      | 0.00%    |
| 01-454-260                  | Manual/Hand Tools              | 108    | 61     | 47        | 265    |       | 265       | 197   |         | (68)   | -25.78%  |
| 01-454-261                  | Power Tools                    | 643    | 334    | 309       | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-301                  | Pavilion Fee Refund            | 0      | 600    | (600)     | 0      | 470   | (470)     | 0     |         | 0      |          |
| 01-454-321                  | Communications                 | 0      |        | 0         | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-361                  | Utility Service-Electricity    | 4100   | 3931   | 169       | 4100   | 3522  | 578       | 4100  |         | 0      | 0.00%    |
| 01-454-373                  | Maint Services-Bldgs/Grnds     | 0      |        | 0         | 6181   |       | 6181      | 1520  |         | (4661) | -75.42%  |
| 01-454-374                  | Maint Services-Equipment       | 100    |        | 100       | 250    |       | 250       | 750   |         | 500    | 200.00%  |
| 01-454-375                  | Out-Source Repair - Equipment  | 350    |        | 350       | 350    | 32    | 318       | 500   |         | 150    | 42.86%   |
| 01-454-460                  | Training/Continuing Education  | 0      |        | 0         | 0      |       | 0         | 0     |         | 0      |          |
| 01-454-844                  | Dep Exp-Bldgs/Equip            | 21054  | 21054  | 0         | 20727  | 20727 | 0         | 23301 |         | 2573   | 12.42%   |

| Account #                                 | Description                  | 2022           |                |                  | 2023           |                |                | 2024           |         |                |                |
|---|------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|---------|----------------|----------------|
|   |                              | Budget         | Actual         | remaining        | Budget         | YTD            | remaining      | Staff          | Council | Diff           | % Change       |
| <b>Subtotal</b>                           |                              | <b>118322</b>  | <b>102431</b>  | <b>15891</b>     | <b>133479</b>  | <b>90160</b>   | <b>43319</b>   | <b>129323</b>  |         | <b>(4156)</b>  | <b>-3.11%</b>  |
| <b>Pension</b>                            |                              |                |                |                  |                |                |                |                |         |                |                |
| 01-483-100                                | Pension Contribution         | 164474         | 164513         | (39)             | 164474         | 20             | 164454         | 154044         |         | (10430)        | -6.34%         |
| <b>Subtotal</b>                           |                              | <b>164474</b>  | <b>164513</b>  | <b>(39)</b>      | <b>164474</b>  | <b>20</b>      | <b>164454</b>  | <b>154044</b>  |         | <b>(10430)</b> | <b>-6.34%</b>  |
| <b>Insurance</b>                          |                              |                |                |                  |                |                |                |                |         |                |                |
| 01-486-151                                | Workers Comp-Cur Year        | 22583          | 22857          | (274)            | 23716          | 27372          | (3656)         | 28741          |         | 5024           | 21.18%         |
| 01-486-154                                | Affordable Care Act Taxes    | 2340           | 0              | 2340             | 2340           |                | 2340           | 2340           |         | 0              | 0.00%          |
| 01-486-352                                | Property Ins/Computer Equip  | 47000          | 47758          | (758)            | 50146          | 57058          | (6912)         | 59911          |         | 9765           | 19.47%         |
| 01-486-353                                | Surety & Fidelity Bond/Blank | 1000           | 1000           | 0                | 1150           | 500            | 650            | 1000           |         | (150)          | -13.04%        |
| 01-486-355                                | Flood                        | 925            | 997            | (72)             | 1047           | 1121           | (74)           | 1181           |         | 134            | 12.84%         |
| 01-486-400                                | ACT PCOR Fees                | 0              | 75             | (75)             |                | 63             | (63)           | 75             |         |                |                |
| <b>Subtotal</b>                           |                              | <b>73848</b>   | <b>72687</b>   | <b>1161</b>      | <b>78399</b>   | <b>86114</b>   | <b>(7715)</b>  | <b>93248</b>   |         | <b>14849</b>   | <b>18.9%</b>   |
| <b>Refund of Prior Year Revenue</b>       |                              |                |                |                  |                |                |                |                |         |                |                |
| 01-491-100                                | Refund: Tax Re-Assessment    | 0              | 27             | (27)             | 0              | 43             | (43)           | 0              |         | 0              |                |
| <b>Subtotal</b>                           |                              | <b>0</b>       | <b>27</b>      | <b>(27)</b>      | <b>0</b>       | <b>43</b>      | <b>(43)</b>    | <b>0</b>       |         | <b>0</b>       |                |
| <b>Interfund Operating Transfer</b>       |                              |                |                |                  |                |                |                |                |         |                |                |
| 01-492-300                                | Transfer To Cap Res Fund     | 26309          | 1431590        | (1405281)        | 5686           | 36273          | (30587)        | 731            |         | (4955)         | -87.14%        |
| <b>Subtotal</b>                           |                              | <b>26309</b>   | <b>1431590</b> | <b>(1405281)</b> | <b>5686</b>    | <b>36273</b>   | <b>(30587)</b> | <b>731</b>     |         | <b>(4955)</b>  | <b>-87.14%</b> |
| <b>Subsidies, Grants, and Fundraisers</b> |                              |                |                |                  |                |                |                |                |         |                |                |
| 01-493-541                                | Fairfield Fire Company       | 0              | 10000          | (10000)          | 0              |                | 0              | 0              |         | 0              |                |
| 01-493-547                                | July 4Th Committee           | 15000          | 15000          | 0                | 35000          | 35000          | 0              | 35000          |         | 0              | 0.00%          |
| 01-493-548                                | Adams County Library         | 5628           | 5628           | 0                | 5628           | 5628           | 0              | 5628           |         | 0              | 0.00%          |
| 01-493-549                                | TNR Program                  | 0              | 0              | 0                | 0              |                | 0              | 0              |         | 0              |                |
| 01-493-550                                | National Night Out           | 500            | 303            | 197              | 0              |                | 0              | 0              |         | 0              |                |
| <b>Subtotal</b>                           |                              | <b>21128</b>   | <b>30931</b>   | <b>(9803)</b>    | <b>40628</b>   | <b>40628</b>   | <b>0</b>       | <b>40628</b>   |         | <b>0</b>       | <b>0.00%</b>   |
| <b>Expenditure Total</b>                  |                              | <b>2377128</b> | <b>3915908</b> | <b>(1590126)</b> | <b>2473761</b> | <b>1664288</b> | <b>789119</b>  | <b>2724327</b> |         | <b>250566</b>  | <b>10.13%</b>  |

# 2024-2033 Capital Reserve Plan

| Eg. # | Department/Item       | Replacement Cost | Replacement Cycle | Yearly Depreciation | Previous Deposited | 2024    | 2025    | 2026    | 2027    | 2028    | 2029    | 2030    | 2031    | 2032    | 2033    |
|-------|-----------------------|------------------|-------------------|---------------------|--------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|       | Beginning Balance (A) |                  |                   |                     | 1107215            | 590,680 | 727,525 | 566,314 | 641,032 | 602,060 | 523,325 | 605,023 | 804,715 | 745,428 | 961,137 |

## Revenues

### Miscellaneous

|                           |  |  |  |  |  |       |       |       |       |       |       |       |       |       |       |
|---------------------------|--|--|--|--|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Interest Earnings         |  |  |  |  |  | 8860  | 10913 | 8495  | 9615  | 9031  | 7850  | 9075  | 12071 | 11181 | 14417 |
| Lake Kay Agreement        |  |  |  |  |  | 30875 | 31338 | 31809 | 32286 | 32770 | 33262 | 33760 | 34267 | 34781 | 35303 |
| Lake May Agreement        |  |  |  |  |  | 27807 | 28224 | 28648 | 29077 | 29513 | 29956 | 30405 | 30862 | 31324 | 31794 |
| Sale of GFA               |  |  |  |  |  |       |       |       |       |       |       |       |       |       |       |
| Building Rental - Library |  |  |  |  |  | 12000 | 12000 | 12000 | 12000 | 12000 | 12000 | 12000 | 12000 | 12000 | 12000 |
| Transfer from GF          |  |  |  |  |  |       |       |       |       |       |       |       |       |       |       |

|                 |  |  |  |  |  |              |              |              |              |              |              |              |              |              |              |
|-----------------|--|--|--|--|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Subtotal</b> |  |  |  |  |  | <b>79543</b> | <b>82476</b> | <b>80951</b> | <b>82978</b> | <b>83314</b> | <b>83068</b> | <b>85241</b> | <b>89199</b> | <b>89287</b> | <b>93514</b> |
|-----------------|--|--|--|--|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|

### Administration

|                                  |        |    |       |      |  |      |      |      |      |      |      |      |      |      |      |
|----------------------------------|--------|----|-------|------|--|------|------|------|------|------|------|------|------|------|------|
| Secretary Computer               | 2,000  | 3  | 667   | 0    |  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  |
| Accounting Software              | 47,390 | 0  | -     | 0    |  | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| Asst. Secretary Computer         | 2,000  | 3  | 667   | 0    |  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  |
| Manager Computer                 | 2,000  | 3  | 667   | 0    |  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  |
| Admin. Assistant Computer        | 2,000  | 3  | 667   | 0    |  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  | 667  |
| Building AV/Networking Equipment | 10,000 | 10 | 1,000 | 6000 |  | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 |

|                              |  |  |  |  |  |              |              |              |              |              |              |              |              |              |              |
|------------------------------|--|--|--|--|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <i>Annual Purchase Total</i> |  |  |  |  |  | <i>47390</i> | <i>47390</i> | <i>47390</i> | <i>65390</i> | <i>47390</i> | <i>47390</i> | <i>47390</i> | <i>65390</i> | <i>47390</i> | <i>47390</i> |
|------------------------------|--|--|--|--|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|

|                 |  |  |  |  |  |             |             |             |             |             |             |             |             |             |             |
|-----------------|--|--|--|--|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Subtotal</b> |  |  |  |  |  | <b>3667</b> | <b>3667</b> | <b>3667</b> | <b>3667</b> | <b>3667</b> | <b>3667</b> | <b>3667</b> | <b>3667</b> | <b>3667</b> | <b>3667</b> |
|-----------------|--|--|--|--|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|

### Code Enforcement

|                   |        |    |       |       |  |      |      |      |      |      |      |      |      |      |      |
|-------------------|--------|----|-------|-------|--|------|------|------|------|------|------|------|------|------|------|
| CE 1 Code Vehicle | 24,000 | 10 | 2,400 | 12000 |  | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 | 2400 |
| Code Computer     | -      | 3  | -     | 0     |  | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |

|                              |  |  |  |  |  |          |          |          |          |          |          |              |          |          |          |
|------------------------------|--|--|--|--|--|----------|----------|----------|----------|----------|----------|--------------|----------|----------|----------|
| <i>Annual Purchase Total</i> |  |  |  |  |  | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>24000</i> | <i>0</i> | <i>0</i> | <i>0</i> |
|------------------------------|--|--|--|--|--|----------|----------|----------|----------|----------|----------|--------------|----------|----------|----------|

|                 |  |  |  |  |  |             |             |             |             |             |             |             |             |             |             |
|-----------------|--|--|--|--|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Subtotal</b> |  |  |  |  |  | <b>2400</b> | <b>2400</b> | <b>2400</b> | <b>2400</b> | <b>2400</b> | <b>2400</b> | <b>2400</b> | <b>2400</b> | <b>2400</b> | <b>2400</b> |
|-----------------|--|--|--|--|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|

| Eq. #                        | Department/Item                    | Replacement Cost | Replacement Cycle | Yearly Depreciation | Previous Deposited | 2024         | 2025          | 2026         | 2027         | 2028         | 2029          | 2030         | 2031          | 2032         | 2033         |
|------------------------------|------------------------------------|------------------|-------------------|---------------------|--------------------|--------------|---------------|--------------|--------------|--------------|---------------|--------------|---------------|--------------|--------------|
|                              |                                    |                  |                   |                     |                    |              |               |              |              |              |               |              |               |              |              |
| <b>Police</b>                |                                    |                  |                   |                     |                    |              |               |              |              |              |               |              |               |              |              |
| PL 3                         | 2017 Dodge Charger (unmarked)      | 66,068           | 6                 | 11,011              | 51000              | 4057         | 11011         | 11011        | 11011        | 11011        | 11011         | 11011        | 11011         | 11011        | 11011        |
| PL 4                         | 2023 Dodge Durango (marked)        | 66,068           | 6                 | 11,011              | 0                  | 11011        | 11011         | 11011        | 11011        | 11011        | 11011         | 11011        | 11011         | 11011        | 11011        |
| PL 5                         | 2023 Dodge Durango (marked)        | 66,068           | 6                 | 11,011              | 0                  | 11011        | 11011         | 11011        | 11011        | 11011        | 11011         | 11011        | 11011         | 11011        | 11011        |
| PL 6                         | 2017 Dodge Charger (marked)        | 66,068           | 6                 | 11,011              | 51000              | 4057         | 11011         | 11011        | 11011        | 11011        | 11011         | 11011        | 11011         | 11011        | 11011        |
|                              | Squadroom Computer + CPL           | 2,000            | 3                 | 667                 | 600                | 667          | 667           | 667          | 667          | 667          | 667           | 667          | 667           | 667          | 667          |
|                              | Chief Computer                     | 2,000            | 3                 | 667                 | 600                | 667          | 667           | 667          | 667          | 667          | 667           | 667          | 667           | 667          | 667          |
|                              | Mobile Data Centers                | 10,000           | 5                 | 2,000               | 0                  | 2000         | 2000          | 2000         | 2000         | 2000         | 2000          | 2000         | 2000          | 2000         | 2000         |
|                              | Body Armor 3 sets                  | 4,200            | 5                 | 840                 | 2960               | 840          | 840           | 840          | 840          | 840          | 840           | 840          | 840           | 840          | 840          |
|                              | Tasers                             | 5,600            | 7                 | 800                 | 1600               | 800          | 800           | 800          | 800          | 800          | 800           | 800          | 800           | 800          | 800          |
|                              | Intox/PBT                          | 2,000            | 10                | 200                 | 1400               | 200          | 200           | 200          | 200          | 200          | 200           | 200          | 200           | 200          | 200          |
|                              | Police Pistols                     | 2,000            | 6                 | 333                 | 1100               | 333          | 333           | 333          | 333          | 333          | 333           | 333          | 333           | 333          | 333          |
|                              | Police Rifles                      | 4,000            | 11                | 364                 | 4000               | 364          | 364           | 364          | 364          | 364          | 364           | 364          | 364           | 364          | 364          |
| <i>Annual Purchase Total</i> |                                    |                  |                   |                     |                    | <i>0</i>     | <i>138336</i> | <i>0</i>     | <i>19600</i> | <i>0</i>     | <i>132136</i> | <i>6200</i>  | <i>146136</i> | <i>0</i>     | <i>0</i>     |
| <b>Subtotal</b>              |                                    |                  |                   |                     |                    | <b>36007</b> | <b>49915</b>  | <b>49916</b> | <b>49916</b> | <b>49916</b> | <b>49916</b>  | <b>49916</b> | <b>49916</b>  | <b>49916</b> | <b>49916</b> |
| <b>Municipal Services</b>    |                                    |                  |                   |                     |                    |              |               |              |              |              |               |              |               |              |              |
|                              | Computers                          | 4,000            | 4                 | 1,000               | 0                  | 1000         | 1000          | 1000         | 1000         | 1000         | 1000          | 1000         | 1000          | 1000         | 1000         |
|                              | Fuel System Software               | 4,000            | 5                 | 800                 | 0                  | 800          | 800           | 800          | 800          | 800          | 800           | 800          | 800           | 800          | 800          |
| MS 1                         | 2016 Ford f550 Dump                | 125,000          | 15                | 8,333               | 67027              | 8333         | 8333          | 8333         | 8333         | 8333         | 8333          | 8333         | 8333          | 8333         | 8333         |
| MS 2                         | 2012 Ford F550 DT                  | 125,000          | 15                | 8,333               | 83693              | 8333         | 8333          | 8333         | 8333         | 8333         | 8333          | 8333         | 8333          | 8333         | 8333         |
| MS 3                         | 2010 Ford F-550 DT                 | 125,000          | 15                | 8,333               | 108693             | 8333         | 8333          | 8333         | 8333         | 8333         | 8333          | 8333         | 8333          | 8333         | 8333         |
| MS 4                         | 2001 GMC Bucket truck              | 60,000           | 10                | 6,000               | 6000               | 6000         | 6000          | 6000         | 6000         | 6000         | 6000          | 6000         | 6000          | 6000         | 6000         |
| MS 5                         | 2007 Johnston Street Sweeper       | 225,000          | 20                | 11,250              | 236250             | 0            | 11250         | 11250        | 11250        | 11250        | 11250         | 11250        | 11250         | 11250        | 11250        |
| MS 6                         | 2012 Int 7400 S/A DT moving to 550 | 125,000          | 15                | 8,333               | 125000             | 8333         | 8333          | 8333         | 8333         | 8333         | 8333          | 8333         | 8333          | 8333         | 8333         |
| MS 8                         | 2015 Mack S/A DT                   | 170,000          | 15                | 11,333              | 93500              | 11333        | 11333         | 11333        | 11333        | 11333        | 11333         | 11333        | 11333         | 11333        | 11333        |
| MS 9                         | 2021 S/A DT                        | 170,000          | 15                | 11,333              | 22666              | 11333        | 11333         | 11333        | 11333        | 11333        | 11333         | 11333        | 11333         | 11333        | 11333        |
| EQ 1                         | 2018 JCB Backhoe                   | 128,000          | 15                | 8,533               | 32067              | 8533         | 8533          | 8533         | 8533         | 8533         | 8533          | 8533         | 8533          | 8533         | 8533         |
| EQ 2                         | 2006 Bobcat S250                   | 77,000           | 20                | 3,850               | 65450              | 3850         | 3850          | 3850         | 3850         | 3850         | 3850          | 3850         | 3850          | 3850         | 3850         |
| EQ 3                         | 2021 Volvo Wheel Loader            | 124,000          | 15                | 8,267               | 16534              | 8267         | 8267          | 8267         | 8267         | 8267         | 8267          | 8267         | 8267          | 8267         | 8267         |



| Eg. #  | Department/Item                   | Replacement Cost | Replacement Cycle | Yearly Depreciation | Previous Deposited | 2024           | 2025             | 2026           | 2027           | 2028           | 2029           | 2030           | 2031             | 2032             | 2033             |
|--|-----------------------------------|------------------|-------------------|---------------------|--------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|
| EQ 5   | 2017 JD 6310 4WD Tractor          | 170,000          | 15                | 11,333              | 43109              | 11333          | 11333            | 11333          | 11333          | 11333          | 11333          | 11333          | 11333            | 11333            | 11333            |
| EQ 6   | 2007 Bandit 95 XP Wood chipper    | 40,000           | 20                | 2,000               | 4000               | 2000           | 2000             | 2000           | 2000           | 2000           | 2000           | 2000           | 2000             | 2000             | 2000             |
|  | Tampers (2)                       | 4,345            | 10                | 435                 | 4345               | 435            | 435              | 435            | 435            | 435            | 435            | 435            | 435              | 435              | 435              |
| <i>Annual Expenditure Total</i>              |                                   |                  |                   |                     |                    | <i>0</i>       | <i>250000</i>    | <i>137000</i>  | <i>229000</i>  | <i>299000</i>  | <i>0</i>       | <i>0</i>       | <i>129000</i>    | <i>4345</i>      | <i>0</i>         |
| <b>Subtotal</b>                              |                                   |                  |                   |                     |                    | <b>98218</b>   | <b>109468</b>    | <b>109468</b>  | <b>109468</b>  | <b>109468</b>  | <b>109468</b>  | <b>109468</b>  | <b>109468</b>    | <b>109468</b>    | <b>109468</b>    |
| <b>Parks and Recreation</b>                  |                                   |                  |                   |                     |                    |                |                  |                |                |                |                |                |                  |                  |                  |
| PK 1   | 2015 Scag                         | 13,883           | 6                 | 2,314               | 0                  | 2314           | 2314             | 2314           | 2314           | 2314           | 2314           | 2314           | 2314             | 2314             | 2314             |
| PK 2   | 2018 Simplicity Mower             | 13,883           | 6                 | 2,314               | 8368               | 2314           | 2314             | 2314           | 2314           | 2314           | 2314           | 2314           | 2314             | 2314             | 2314             |
| PK 3   | 1981 JDeere 301 Tractor           | 24,065           | 20                | 1,203               | 24065              | 0              | 1203             | 1203           | 1203           | 1203           | 1203           | 1203           | 1203             | 1203             | 1203             |
| PK 5   | 2005 Land Pride Mower             | 14,788           | 15                | 986                 | 14788              | 0              | 986              | 986            | 986            | 986            | 986            | 986            | 986              | 986              | 986              |
|  | 2020 Carroll Commons Pavilion     | 40,000           | 20                | 2,000               | 4000               | 2000           | 2000             | 2000           | 2000           | 2000           | 2000           | 2000           | 2000             | 2000             | 2000             |
|  | Cortner Pavilion Remodel/Roof     | 80,000           | 20                | 4,000               | 8000               | 4000           | 4000             | 4000           | 4000           | 4000           | 4000           | 4000           | 4000             | 4000             | 4000             |
|  | Lake Carroll Inlet/Outlet Repairs | 125,000          | 20                | 6,250               | 6250               | 6250           | 6250             | 6250           | 6250           | 6250           | 6250           | 6250           | 6250             | 6250             | 6250             |
|  | JD Gator                          | 18,463           | 20                | 923                 | 923                | 923            | 923              | 923            | 923            | 923            | 923            | 923            | 923              | 923              | 923              |
|  | Lake May Emergency Outlet Valve   | 75,000           | 30                | 2,500               | 12000              | 2500           | 2500             | 2500           | 2500           | 2500           | 2500           | 2500           | 2500             | 2500             | 2500             |
|  | Ultrasonic Algae Control Equip    | 60,000           | 20                | 3,000               | 0                  | 3000           | 3000             | 3000           | 3000           | 3000           | 3000           | 3000           | 3000             | 3000             | 3000             |
| <i>Annual Expenditure Total</i>              |                                   |                  |                   |                     |                    | <i>60000</i>   | <i>0</i>         | <i>13883</i>   | <i>0</i>       | <i>0</i>       | <i>13883</i>   | <i>0</i>       | <i>0</i>         | <i>13883</i>     | <i>0</i>         |
| <b>Subtotal</b>                              |                                   |                  |                   |                     |                    | <b>23301</b>   | <b>25490</b>     | <b>25490</b>   | <b>25490</b>   | <b>25490</b>   | <b>25490</b>   | <b>25490</b>   | <b>25490</b>     | <b>25490</b>     | <b>25490</b>     |
| <b>Facilities</b>                            |                                   |                  |                   |                     |                    |                |                  |                |                |                |                |                |                  |                  |                  |
|  | Outside Projector                 | 7,700            | 7                 | 1,100               | 2200               | 1100           | 1100             | 1100           | 1100           | 1100           | 1100           | 1100           | 1100             | 1100             | 1100             |
|  | Municipal Building                | -                | -                 | -                   | 0                  | 0              | 0                | 0              | 0              | 0              | 0              | 0              | 0                | 0                | 0                |
| <i>Annual Expenditure Total (facilities)</i> |                                   |                  |                   |                     |                    | <i>7700</i>    |                  |                |                |                |                |                |                  |                  |                  |
| <b>Revenue Total (B)</b>                     |                                   |                  |                   |                     |                    | <b>244,235</b> | <b>274,515</b>   | <b>272,991</b> | <b>275,018</b> | <b>275,354</b> | <b>275,108</b> | <b>277,281</b> | <b>281,239</b>   | <b>281,327</b>   | <b>285,554</b>   |
| <b>Total Assets (A+B)</b>                    |                                   |                  |                   |                     |                    | <b>834,915</b> | <b>1,002,040</b> | <b>839,305</b> | <b>916,050</b> | <b>877,415</b> | <b>798,432</b> | <b>882,305</b> | <b>1,085,954</b> | <b>1,026,755</b> | <b>1,246,691</b> |

| Eq. #               | Department/Item                 | Replacement Cost | Replacement Cycle | Yearly Depreciation | Previous Deposited | 2024           | 2025           | 2026           | 2027           | 2028           | 2029           | 2030           | 2031           | 2032           | 2033             |
|---------------------|---------------------------------|------------------|-------------------|---------------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
|                     |                                 |                  |                   |                     |                    |                |                |                |                |                |                |                |                |                |                  |
| <b>Expenditures</b> |                                 |                  |                   |                     |                    |                |                |                |                |                |                |                |                |                |                  |
|                     | Administration                  |                  |                   |                     |                    | 47,390         | 47,390         | 47,390         | 65,390         | 47,390         | 47,390         | 47,390         | 65,390         | 47,390         | 47,390           |
|                     | Code Enforcement                |                  |                   |                     |                    | 0              | 0              | 0              | 0              | 0              | 0              | 24,000         | 0              | 0              | 0                |
|                     | Police                          |                  |                   |                     |                    | 0              | 138,336        | 0              | 19,600         | 0              | 132,136        | 6,200          | 146,136        | 0              | 0                |
|                     | Municipal Services              |                  |                   |                     |                    | 0              | 250,000        | 137,000        | 229,000        | 299,000        | 0              | 0              | 129,000        | 4,345          | 0                |
|                     | Parks and Recreation            |                  |                   |                     |                    | 60,000         | 0              | 13,883         | 0              | 0              | 13,883         | 0              | 0              | 13,883         | 0                |
|                     | Facilities                      |                  |                   |                     |                    | 0              | 0              | 0              | 0              | 7,700          | 0              | 0              | 0              | 0              | 0                |
|                     | <b>Expenditures Total (C)</b>   |                  |                   |                     |                    | <b>107,390</b> | <b>435,726</b> | <b>198,273</b> | <b>313,990</b> | <b>354,090</b> | <b>193,409</b> | <b>77,590</b>  | <b>340,526</b> | <b>65,618</b>  | <b>47,390</b>    |
|                     | <b>Ending Balance (A+B) - C</b> |                  |                   |                     |                    | <b>727,525</b> | <b>566,314</b> | <b>641,032</b> | <b>602,060</b> | <b>523,325</b> | <b>605,023</b> | <b>804,715</b> | <b>745,428</b> | <b>961,137</b> | <b>1,199,301</b> |

# BOROUGH OF CARROLL VALLEY TAX ANALYSIS

## REAL ESTATE TAXES

|   | 2021             | 2022             | 2023             | 2024                    |
|---|------------------|------------------|------------------|-------------------------|
| Adams County Assessment                 | \$431,682,200.00 | \$438,148,800.00 | \$443,712,300.00 | <b>\$449,768,405.61</b> |
| Percentage Change                       | 0.54%            | 1.48%            | 1.25%            | <b>1.36%</b>            |
| Tax MILS                                | 2.45             | 2.45             | 2.45             | <b>2.75</b>             |
| Millage Multiplier                      | 0.00245          | 0.00245          | 0.00245          | <b>0.00275</b>          |
| Mun. R.E. Tax Available                 | \$1,057,621.39   | \$1,073,464.56   | \$1,087,095.14   | <b>\$1,236,863.12</b>   |
| Actual Collections Amount per year      | \$955,572.36     | \$1,039,878.05   | \$1,046,950.72   | <b>\$1,194,676.12</b>   |
| Percentage Collected of Available Taxes | 90.351%          | 96.871%          | 96.307%          | <b>96.589%</b>          |

## EARNED INCOME TAX

|                   |              |              |              |                     |
|-------------------|--------------|--------------|--------------|---------------------|
| Actual            | \$647,904.12 | \$683,055.01 | \$725,000.00 | <b>\$770,069.17</b> |
| Percentage Change | 7.78%        | 5.15%        | 5.72%        | <b>6.22%</b>        |

| SPECIAL EVENTS FUND - 04 |        |        |         |        |     |     |       |         |     |
|--------------------------|--------|--------|---------|--------|-----|-----|-------|---------|-----|
| ACCOUNT DESCRIPTION      | 2022   |        |         | 2023   |     |     | 2024  |         |     |
|                          | Budget | actual | Initial | budget | ytd | +/- | Staff | Council | +/- |

|                  |  |       |  |  |       |  |  |   |  |
|------------------|--|-------|--|--|-------|--|--|---|--|
| Starting Balance |  | 5,536 |  |  | -3164 |  |  | 0 |  |
|------------------|--|-------|--|--|-------|--|--|---|--|

## Revenues

### Interest Earnings

|                 |                   |          |          |          |          |          |          |          |          |
|-----------------|-------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| 341 . 000       | Interest Earnings | -        | -        | -        | -        | -        | -        | -        | -        |
| <b>Subtotal</b> |                   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

### Intergovernmental Revenues

|                 |                                |            |            |          |            |          |            |            |              |
|-----------------|--------------------------------|------------|------------|----------|------------|----------|------------|------------|--------------|
| 350 . 040       | Donations:Other Municipalities | 200        | 200        | -        | 200        | -        | 200        | 200        | (200)        |
| <b>Subtotal</b> |                                | <b>200</b> | <b>200</b> | <b>-</b> | <b>200</b> | <b>-</b> | <b>200</b> | <b>200</b> | <b>(200)</b> |

### Culture -Recreation

|                 |                                 |               |              |              |               |               |                |               |            |
|-----------------|---------------------------------|---------------|--------------|--------------|---------------|---------------|----------------|---------------|------------|
| 367 . 200       | July 4Th Sponsorship            |               |              | -            |               |               |                |               |            |
| 367 . 201       | Fireworks Sponsorship           | 6,250         | -            | 6,250        | 6,250         | 6,279         | (29)           | 6,404         | (125)      |
| 367 . 203       | Daddy Daughter Dance            | 4,000         | 3,167        | 833          | 4,000         | 5,730         | (1,730)        | 5,000         | 730        |
| 367 . 205       | Fish Derby Sponsorship/Donation |               | 1,000        | (1,000)      |               | 100           | (100)          |               | 100        |
| 367 . 206       | J4 - Rides & Games Sponsorship  |               |              | -            |               |               |                |               |            |
| 367 . 207       | Egg Hunt Donations              |               | 350          | (350)        |               |               |                |               |            |
| 367 . 208       | Santa Breakfast Donations       | 500           |              | 500          |               |               | (500)          |               |            |
| 367 . 209       | Mother/Son Event                |               |              |              | 3,000         |               |                |               |            |
| 367 . 210       | Movies-In-The-Park              | 2,400         | 2,100        | 300          | 2,000         | 1,580         | 820            | 1,600         | (20)       |
| 367 . 211       | Yard Sale                       | 300           | 440          | (140)        | 300           | 70            | 230            |               | 70         |
| 367 . 411       | Community Outreach Donation     |               | 710          | (710)        |               |               |                |               |            |
| <b>Subtotal</b> |                                 | <b>13,450</b> | <b>7,767</b> | <b>5,683</b> | <b>15,550</b> | <b>13,759</b> | <b>(1,309)</b> | <b>13,004</b> | <b>755</b> |

### Misc Revenue

|                 |                              |          |          |          |            |          |          |          |          |
|-----------------|------------------------------|----------|----------|----------|------------|----------|----------|----------|----------|
| 380 . 100       | Misc. Donations/Proceeds     |          |          |          |            | 200      |          |          |          |
| 380 . 200       | Un-Designated Event Donation |          |          |          |            |          |          |          |          |
| <b>Subtotal</b> |                              | <b>-</b> | <b>-</b> | <b>-</b> | <b>200</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

### Interfund Operating Trans

|           |           |        |        |        |        |        |        |        |       |
|-----------|-----------|--------|--------|--------|--------|--------|--------|--------|-------|
| 392 . 100 | GF to SEF | 15,000 | 15,000 | 15,000 | 35,000 | 35,000 | 20,000 | 35,500 | (500) |
|-----------|-----------|--------|--------|--------|--------|--------|--------|--------|-------|

| SPECIAL EVENTS FUND - 04 |               |               |               |               |               |               |               |          |              |
|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|--------------|
| ACCOUNT DESCRIPTION      | 2022          |               |               | 2023          |               |               | 2024          |          |              |
|                          | Budget        | actual        | Initial       | budget        | ytd           | +/-           | Staff         | Council  | +/-          |
| <b>Subtotal</b>          | <b>15,000</b> | <b>15,000</b> | <b>15,000</b> | <b>35,000</b> | <b>35,000</b> | <b>20,000</b> | <b>35,500</b> | <b>-</b> | <b>(500)</b> |
| <b>TOTAL</b>             | <b>28,650</b> | <b>28,503</b> | <b>20,683</b> | <b>50,750</b> | <b>45,795</b> | <b>18,891</b> | <b>48,704</b> | <b>-</b> | <b>55</b>    |

## Expenditures

### Executive

|                 |                        |            |            |           |              |              |              |              |          |            |
|-----------------|------------------------|------------|------------|-----------|--------------|--------------|--------------|--------------|----------|------------|
| 401 . 238       | All-Event Staff Shirts |            | 98         | (98)      | 300          | 0            | -            | 300          | 300      |            |
| 401 . 336       | Auto/Bus Rental        |            |            | -         | 2,000        | 2,030        | 2,030        | 2,000        | (30)     |            |
| 401 . 341       | Advertising            | 100        |            | 100       | 100          | 0            | (100)        | 200          | 200      |            |
| 401 . 380       | Misc. Event Expenses   | 100        | 62         | 38        | 100          | 100          | -            | 246          | 146      |            |
|                 |                        |            |            |           |              |              |              |              | -        |            |
| <b>Subtotal</b> |                        | <b>200</b> | <b>160</b> | <b>40</b> | <b>2,500</b> | <b>2,130</b> | <b>1,930</b> | <b>2,746</b> | <b>0</b> | <b>616</b> |

### Public Safety

|                 |                     |              |              |             |              |              |            |              |          |            |
|-----------------|---------------------|--------------|--------------|-------------|--------------|--------------|------------|--------------|----------|------------|
| 419 . 384       | Rent Of Machinery   | 750          | 1,244        | (494)       | 1,250        | 1,063        | 313        | 1,250        | 187      |            |
| 419 . 450       | Contracted Services | 500          | 964          | (464)       | 750          | 613          | 113        | 750          | 137      |            |
| <b>Subtotal</b> |                     | <b>1,250</b> | <b>2,208</b> | <b>-958</b> | <b>2,000</b> | <b>1,676</b> | <b>426</b> | <b>2,000</b> | <b>0</b> | <b>324</b> |

### Parks

|                 |                       |            |          |            |            |          |             |          |          |          |
|-----------------|-----------------------|------------|----------|------------|------------|----------|-------------|----------|----------|----------|
| 454 . 221       | Agricultural Supplies | 150        | -        | 150        | 100        | 0        | (150)       | -        | -        |          |
| <b>Subtotal</b> |                       | <b>150</b> | <b>0</b> | <b>150</b> | <b>100</b> | <b>0</b> | <b>-150</b> | <b>0</b> | <b>0</b> | <b>0</b> |

### Community Events

|                 |                          |            |              |               |              |              |              |              |          |            |
|-----------------|--------------------------|------------|--------------|---------------|--------------|--------------|--------------|--------------|----------|------------|
| 495 . 210       | Egg Hunt                 | 300        | 1,019        | (719)         | 500          | 476          | 176          | 500          | 24       |            |
| 495 . 211       | Yard Sale                |            |              | -             | -            | 10           | 10           | -            | (10)     |            |
| 495 . 300       | Fish Derby               |            | 2,495        | (2,495)       | 2,500        | 500          | 500          | 500          | 0        |            |
| 495 . 400       | Movie-In-The-Park        |            | 403          | (403)         | 1,500        | 1,580        | 1,580        | 1,600        | 20       |            |
| 495 . 500       | Holiday Event            |            |              | -             | 250          | 56           | 56           | 250          | 194      |            |
| 495 . 600       | National Night Out (NNO) |            |              | -             | 500          | 500          | 500          | 500          | -        |            |
| 495 . 900       | Concept Events           |            |              | -             |              |              |              | 400          | 400      |            |
|                 |                          |            |              |               |              |              |              |              | -        |            |
| <b>Subtotal</b> |                          | <b>300</b> | <b>3,917</b> | <b>-3,617</b> | <b>5,250</b> | <b>3,121</b> | <b>2,821</b> | <b>3,750</b> | <b>0</b> | <b>629</b> |

| <i>SPECIAL EVENTS FUND - 04</i> |                             |               | 2022           |               |               | 2023          |              |                | 2024       |               |  |
|---------------------------------|-----------------------------|---------------|----------------|---------------|---------------|---------------|--------------|----------------|------------|---------------|--|
| <i>ACCOUNT DESCRIPTION</i>      | <i>Budget</i>               | <i>actual</i> | <i>Initial</i> | <i>budget</i> | <i>ytd</i>    | <i>+/-</i>    | <i>Staff</i> | <i>Council</i> | <i>+/-</i> |               |  |
| <b>Fundraising Events</b>       |                             |               |                |               |               |               |              |                |            |               |  |
| 496 . 210                       | Daddy/Daughter Dance        | 2,000         | 2,410          | (410)         | 2,500         | 3,200         | 1,200        | 6,500          |            | 3,300         |  |
| 496 . 211                       | Mother/Son Event            |               |                | -             | 2,000         |               | -            | -              |            | -             |  |
| 496 . 300                       | Concept Events              |               |                | -             |               |               | -            |                |            | -             |  |
| <b>Subtotal</b>                 |                             | <b>2,000</b>  | <b>2,410</b>   | <b>-410</b>   | <b>4,500</b>  | <b>3,200</b>  | <b>1,200</b> | <b>6,500</b>   | <b>0</b>   | <b>3,300</b>  |  |
| <b>Community Outreach</b>       |                             |               |                |               |               |               |              |                |            |               |  |
| 498 . 100                       | Community Outreach Expenses | -             | 417            | (417)         | 400           | 92            | 92           | 400            |            | 308           |  |
| <b>Subtotal</b>                 |                             | <b>0</b>      | <b>417</b>     | <b>-417</b>   | <b>400</b>    | <b>92</b>     | <b>92</b>    | <b>400</b>     | <b>0</b>   | <b>308</b>    |  |
| <b>July 4th Entertainment</b>   |                             |               |                |               |               |               |              |                |            |               |  |
| 500 . 241                       | General Materials           |               | 172            | (172)         | 200           |               | -            | 5,000          |            | 5,000         |  |
| 500 . 247                       | Decorations/Signs           |               |                | -             |               |               | -            |                |            | -             |  |
| 500 . 341                       | Advertising                 |               |                | -             |               |               | -            |                |            | -             |  |
| 500 . 491                       | Contracted Services         | 2,500         |                | 2,500         | 5,000         | 684           | (1,816)      | 5,000          |            | 4,316         |  |
| 500 . 492                       | Bands/Musicians             | 10,000        | 10,000         | -             | 10,000        | 10,250        | 250          | 10,500         |            | 250           |  |
| 500 . 495                       | Fireworks                   | 11,960        | 12,384         | (424)         | 13,000        | 12,683        | 723          | 12,808         |            | 125           |  |
| <b>Subtotal</b>                 |                             | <b>24,460</b> | <b>22,556</b>  | <b>1,904</b>  | <b>28,200</b> | <b>23,617</b> | <b>-843</b>  | <b>33,308</b>  | <b>0</b>   | <b>9,691</b>  |  |
| <b>Total Expenditures</b>       |                             | <b>28,360</b> | <b>31,668</b>  | <b>-3,308</b> | <b>42,950</b> | <b>33,836</b> | <b>5,476</b> | <b>48,704</b>  | <b>0</b>   | <b>14,868</b> |  |



# Sanitary Sewer Fund Administrative Transfer To General Fund

(Transfer from 08.492.010 To 01.392.080)

|   | ACTUAL<br>GENERAL FUND | DUE FROM<br>SAN SEWER FUND |
|---|------------------------|----------------------------|
| <b><u>GENERAL GOVERNMENT ADMINISTRATION</u></b>           |                        |                            |
| 401.121 Mgr/Treas (7.5%)                                  | 166,279.28             | 12,470.95                  |
| 401.122 Boro Sec/Asst Treas (20%)                         | 110,346.33             | 22,069.27                  |
| 401.131 Salary - Secretarial Asst (30%)                   | 111,526.87             | 33,458.06                  |
| 401.131 Admin Secretary (20%)                             | 62,420.71              | 12,484.14                  |
| 401.321 Telephone Service (25% of non-capital)            | 6,126.00               | 1,531.50                   |
| 402.000 Financial Administration (20% of total)           | 15,500.00              | 3,100.00                   |
| 407.000 Data Processing (25% of non-capital)              | 31,645.00              | 7,911.25                   |
| 409.000 Gen Govt Buildings (10%)                          | 47,730.00              | 4,773.00                   |
| <br><b><u>INSURANCE (SEWAGE PLANT &amp; OPERATOR)</u></b> |                        |                            |
| 486.151 Worker's Compensation (25% of Total)              | 28,740.60              | 7,185.15                   |
| 486.352 Multi-Peril Property (10% of total)               | 59,910.90              | 5,991.09                   |

**Total Reimbursement**

**111,224.41**

| SANITARY SEWER FUND - 08 |        |        |           |        |          |      |       |         |      |   |
|--------------------------|--------|--------|-----------|--------|----------|------|-------|---------|------|---|
| ACCOUNT DESCRIPTION      | 2022   |        |           | 2023   |          |      | 2024  |         |      |   |
|                          | Budget | Actual | remaining | Budget | YTD 10/3 | diff | Staff | Council | diff | % |

|          |  |  |  |  |  |  |  |  |  |  |
|----------|--|--|--|--|--|--|--|--|--|--|
| Revenues |  |  |  |  |  |  |  |  |  |  |
|----------|--|--|--|--|--|--|--|--|--|--|

|                   |                   |              |            |              |              |       |              |              |              |             |
|-------------------|-------------------|--------------|------------|--------------|--------------|-------|--------------|--------------|--------------|-------------|
| Interest Earnings |                   |              |            |              |              |       |              |              |              |             |
| 341 . 000         | Interest Earnings | 1,000        | 644        | (356)        | 1,000        | 3,168 | 2,168        | 3,400        | 2,400        | 240%        |
| <b>Subtotal</b>   |                   | <b>1,000</b> | <b>644</b> | <b>(356)</b> | <b>1,000</b> |       | <b>2,168</b> | <b>3,400</b> | <b>2,400</b> | <b>240%</b> |

|                 |                                    |                |                |                |                |                |                  |                |                |               |
|-----------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|---------------|
| Sanitation      |                                    |                |                |                |                |                |                  |                |                |               |
| 364 . 101       | Res Sewer Charges-Cur Yr           | 285,120        | 282,365        | (2,755)        | 280,390        | 224,463        | (60,657)         | 384,134        | 103,744        | 37%           |
| 364 . 103       | Holding Tank Charges               |                |                |                |                |                |                  | 124,349        | 124,349        |               |
| 364 . 104       | Holding Tank Plant Charges-Cur Yr  | 46,200         | 42,210         | (3,990)        | 41,542         | 15,822         | (30,378)         | -              | (41,542)       | -100%         |
| 364 . 106       | Holding Tank Pumping Charge-Cur Yr | 50,000         | 49,160         | (840)          | 49,224         | 18,911         | (31,089)         | -              | (49,224)       | -100%         |
| 364 . 108       | Comm Charges-Cur Yr                | 132,000        | 130,943        | (1,057)        | 149,773        | 76,183         | (55,817)         | 123,300        | (26,473)       | -18%          |
| <b>Subtotal</b> |                                    | <b>513,320</b> | <b>504,678</b> | <b>(8,642)</b> | <b>520,929</b> | <b>335,378</b> | <b>(177,942)</b> | <b>631,784</b> | <b>296,406</b> | <b>88.38%</b> |

|                           |                      |          |  |  |          |  |  |          |  |  |
|---------------------------|----------------------|----------|--|--|----------|--|--|----------|--|--|
| Interfund Operating Trans |                      |          |  |  |          |  |  |          |  |  |
| 392 . 300                 | From Capital Reserve | -        |  |  | -        |  |  | -        |  |  |
| <b>Subtotal</b>           |                      | <b>-</b> |  |  | <b>-</b> |  |  | <b>-</b> |  |  |

|              |  |                |                |                |                |                |                  |                |                |               |
|--------------|--|----------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|---------------|
| <b>TOTAL</b> |  | <b>514,320</b> | <b>505,322</b> | <b>(8,998)</b> | <b>521,929</b> | <b>335,378</b> | <b>(175,774)</b> | <b>635,184</b> | <b>298,806</b> | <b>89.39%</b> |
|--------------|--|----------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|---------------|

|              |  |  |  |  |  |  |  |  |  |  |
|--------------|--|--|--|--|--|--|--|--|--|--|
| EXPENDITURES |  |  |  |  |  |  |  |  |  |  |
|--------------|--|--|--|--|--|--|--|--|--|--|

|                                     |                            |        |        |        |        |        |         |        |         |         |
|-------------------------------------|----------------------------|--------|--------|--------|--------|--------|---------|--------|---------|---------|
| Wastewater Collection and Treatment |                            |        |        |        |        |        |         |        |         |         |
| 429 . 121                           | WAGES-SEWER PLANT OPERATOR | 55,824 | 63,436 | -7,612 | 60,680 | 46,905 | -8,919  | 72,800 | 12,120  | 55.21%  |
| 429 . 141                           | WAGES - ASST. STP OPERATOR | 5,000  | 2,400  | 2,600  | 5,000  | 2,000  | -3,000  | 5,000  | 0       | 150.00% |
| 429 . 183                           | WAGES-OVERTIME/VACATION    | 300    | 282    | 18     | 300    | 248    | -52     | 300    | 0       | 20.99%  |
| 429 . 192                           | SOCIAL SECURITY (FICA)     | 3,957  | 4,099  | -142   | 4,258  | 3,047  | -910    | 5,010  | 751     | 64.39%  |
| 429 . 193                           | MEDICARE                   | 925    | 959    | -34    | 996    | 713    | -212    | 1,172  | 176     | 64.38%  |
| 429 . 194                           | UNEMPLOYMENT               | 579    | 462    | 117    | 579    | 342    | -237    | 579    | 0       | 69.17%  |
| 429 . 195                           | MEDICAL DEDUCTIBLE REIMB.  | 0      |        | 0      | 0      |        | 0       | 0      | 0       |         |
| 429 . 196                           | MAJOR MEDICAL INSURANCE    | 37,059 | 36,971 | 88     | 43,606 | 14,549 | -22,510 | 19,950 | -23,656 | 37.12%  |
| 429 . 197                           | LIFE/DISABILITY INSURANCE  | 283    | 289    | -6     | 283    | 590    | 307     | 283    | 0       | -52.09% |
| 429 . 198                           | DENTAL/VISION INSURANCE    | 1,251  | 1,273  | -22    | 1,473  | 1,062  | -189    | 555    | -918    | -47.70% |
| 429 . 199                           | EMPLOYEE IND. DROP RETURN  | 0      |        | 0      | 0      |        | 0       | 0      | 0       |         |

**SANITARY SEWER FUND - 08**

| ACCOUNT DESCRIPTION                        | 2022   |        |           | 2023   |          |        | 2024   |         |        |          |
|--|--------|--------|-----------|--------|----------|--------|--------|---------|--------|----------|
|  | Budget | Actual | remaining | Budget | YTD 10/3 | diff   | Staff  | Council | diff   | %        |
| 429 . 210 OFFICE SUPPLIES                  | 467    | 237    | 230       | 667    | 107      | -360   | 807    |         | 140    | 657.43%  |
| 429 . 213 COMPUTER SUPPLIES                | 0      | 21     | -21       | 0      |          | 0      | 0      |         | 0      |          |
| 429 . 220 OPERATING SUPPLIES-GENERAL       | 1,210  | 1,347  | -137      | 1,280  | 680      | -530   | 938    |         | -342   | 37.87%   |
| 429 . 221 LABORATORY SUPPLIES              | 1,153  | 1,025  | 128       | 1,596  | 841      | -312   | 1,074  |         | -521   | 27.79%   |
| 429 . 222 OPERATING SUPPLIES-CHEMICALS     | 7,472  | 4,541  | 2,931     | 9,169  | 3,506    | -3,966 | 9,463  |         | 295    | 169.93%  |
| 429 . 231 FUEL,                            | 582    | 643    | -61       | 1,079  | 274      | -308   | 969    |         | -110   | 253.75%  |
| 429 . 232 MAINT SUPPLIES/SERVICES-VEHICL   | 18     |        | 18        | 52     |          | -18    | 52     |         | 0      |          |
| 429 . 236 BUILDING MAINTENANCE SUPPLIES    | 4,534  |        | 4,534     | 4,546  | 1,664    | -2,870 | 174    |         | -4,371 | -89.52%  |
| 429 . 251 EQUIP PARTS - PERIODIC REPLAC    | 277    |        | 277       | 298    |          | -277   | 70     |         | -228   |          |
| 429 . 252 VEHICLE PARTS-PERIODIC REPLACE   | 47     | 20     | 27        | 41     |          | -47    | 17     |         | -24    |          |
| 429 . 253 EQUIP - PREVENTATIVE MAINT       | 1,465  | 740    | 725       | 1,728  | 846      | -619   | 2,028  |         | 300    | 139.75%  |
| 429 . 254 VEHICLE - PREVENTATIVE MAINT     | 93     | 65     | 28        | 1,154  | 1,108    | 1,015  | 46     |         | -1,108 | -95.85%  |
| 429 . 255 TIRES & TUBES                    | 0      |        | 0         | 0      |          | 0      | 0      |         | 0      |          |
| 429 . 256 SHOP SUPPLIES                    | 91     |        | 91        | 106    |          | -91    | 106    |         | 0      |          |
| 429 . 257 MS PROJECT SUPPLIES              | 0      |        | 0         | 0      |          | 0      | 0      |         | 0      |          |
| 429 . 260 MANUAL/HAND TOOLS                | 347    | 25     | 322       | 94     |          | -347   | 0      |         | -94    |          |
| 429 . 261 POWER TOOLS                      | 795    | 709    | 86        | 300    | 256      | -539   | 0      |         | -300   | -100.00% |
| 429 . 262 HOLDING TANK EQUIPMENT           | 0      |        | 0         | 0      |          | 0      | 0      |         | 0      |          |
| 429 . 280 Pump Stations, New Equipment     | 0      | 5,194  | -5,194    | 1,504  |          | 0      | 0      |         | -1,504 |          |
| 429 . 281 Pump Stations, Maintenance       | 49     | 456    | -407      | 3,900  | 2,232    | 2,183  | 3,900  |         | 0      | 74.71%   |
| 429 . 282 Pump Stations, Repairs           | 0      | 590    | -590      | 500    |          | 0      | 500    |         | 0      |          |
| 429 . 283 Collection System, New Equipment | 0      | 3,903  | -3,903    | 4,275  | 3,658    | 3,658  | 0      |         | -4,275 | -100.00% |
| 429 . 284 Collection System, Maintenance   | 1,254  | 1,500  | -246      | 916    |          | -1,254 | 1,476  |         | 560    |          |
| 429 . 285 Collection System, Repairs       | 2,433  | 2,592  | -159      | 2,280  | 4,201    | 1,768  | 4,408  |         | 2,128  | 4.93%    |
| 429 . 300 OTHER SERVICES AND CHARGES       | 682    | 753    | -71       | 682    | 1,850    | 1,168  | 767    |         | 85     | -58.53%  |
| 429 301 Licenses                           | 0      |        | 0         | 0      |          | 0      |        |         | 0      |          |
| 429 . 310 TRAINING                         | 0      |        | 0         | 0      |          | 0      | 0      |         | 0      |          |
| 429 . 313 ENGINEERING SERVICES-SEWER       | 2,000  | 882    | 1,118     | 2,000  | 1,391    | -609   | 2,000  |         | 0      | 43.76%   |
| 429 . 314 LEGAL SERVICES-SEWER             | 1,000  | -336   | 1,336     | 1,000  | 172      | -828   | 1,000  |         | 0      | 482.07%  |
| 429 . 315 SLUDGE DISPOSAL PERMIT           | 75     | 50     | 25        | 50     |          | -75    | 50     |         | 0      |          |
| 429 . 316 CONTRACT.SERVCS-LABORATORY       | 4,954  | 3,465  | 1,489     | 5,510  | 2,686    | -2,268 | 6,748  |         | 1,238  | 151.23%  |
| 429 . 317 CONTRACT.SERVCS-LAB/SLUDGE       | 12,550 | 16,858 | -4,308    | 27,175 | 19,070   | 6,520  | 27,750 |         | 575    | 45.52%   |
| 429 . 318 CONTRACT SERVICES-LINE FLUSH &   | 4,620  | 1,175  | 3,445     | 0      |          | -4,620 | 0      |         | 0      |          |

| SANITARY SEWER FUND - 08                    |                |                |                |                |                |                |                |         |                |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|----------------|----------------|
| ACCOUNT DESCRIPTION                         | 2022           |                |                | 2023           |                |                | 2024           |         |                |                |
|   | Budget         | Actual         | remaining      | Budget         | YTD 10/3       | diff           | Staff          | Council | diff           | %              |
| 429 . 321 TELEPHONE SRVCS & INSTALLATN      | 3,636          | 3,461          | 175            | 2,112          | 2,325          | -1,311         | 2,112          |         | 0              | -9.15%         |
| 429 . 325 POSTAGE                           | 0              |                | 0              | 1,880          | 1,000          | 1,000          | 1,568          |         | -312           | 56.77%         |
| 429 . 326 RADIO EQUIPMENT                   | 0              |                | 0              | 0              |                | 0              | 0              |         | 0              |                |
| 429 . 331 TRAVEL REIMBURSEMENT              | 0              | 273            | -273           | 231            | 212            | 212            | 231            |         | 0              | 9.09%          |
| 429 . 361 UTILITY SERVICE-ELECTRICITY       | 21,434         | 21,970         | -536           | 22,176         | 19,915         | -1,519         | 26,400         |         | 4,224          | 32.57%         |
| 429 . 372 Plant, Maintenance                | 2,200          | 7,798          | -5,598         | 900            | 5,325          | 3,125          | 795            |         | -105           | -85.07%        |
| 429 . 373 SLUDGE REMOVAL SERVICES           | 9,600          | 4,925          | 4,675          | 5,225          |                | -9,600         | 0              |         | -5,225         |                |
| 429 . 374 Out-Source Repair/Service-Veh     | 55             |                | 55             | 68             | 71             | 16             | 68             |         | 0              | -3.71%         |
| 429 . 375 OUT-SOURCE REPAIR - EQUIPMENT     | 600            | 1,063          | -463           | 1,200          |                | -600           | 1,200          |         | 0              |                |
| 429 . 376 IN-HOUSE UNEXPECT REPAIR-VEH      |                |                | 0              |                |                | 0              | 0              |         | 0              |                |
| 429 . 377 IN-HOUSE UNEXPECT REPAIR-EQUIP    |                |                | 0              |                |                | 0              | 0              |         | 0              |                |
| 429 . 378 OUT-SOURCE UNEXPECT REPAIR-VEH    |                |                | 0              |                |                | 0              | 0              |         | 0              |                |
| 429 . 379 OUT-SRCE UNEXPECT REPAIR-EQUIP    |                |                | 0              |                | 2,382          | 2,382          | 0              |         | 0              | -100.00%       |
| 429 . 385 SEWER & WATER AUTH RENTAL         | 50,000         |                | 50,000         | 0              |                | -50,000        | 0              |         | 0              |                |
| 429 . 420 DUES, SUBSCRIP, MEMBERSHIPS       | 1,050          | 1,440          | -390           | 1,050          | 1,462          | 412            | 1,050          |         | 0              | -28.18%        |
| 429 . 460 CONTINUING EDUCATION/CONF.        | 225            |                | 225            | 470            | 135            | -90            | 470            |         | 0              | 248.15%        |
| 429 . 601 Capital Construction Pump Station | 0              | 48,286         | -48,286        | 0              |                | 0              | 0              |         | 0              |                |
| 429 . 602 Capital Construction Project 2    | 0              | 11,992         | -11,992        | 0              | 48,179         | 48,179         | 0              |         | 0              | -100.00%       |
| 429 . 800 DEPRECIATION EXPENSE-EQUIPMENT    | 27,190         | 27,190         | 0              | 30,460         | 30,460         | 3,270          | 25,235         |         | -5,226         | -17.15%        |
| <b>Subtotal</b>                             | <b>269,336</b> | <b>285,022</b> | <b>-15,686</b> | <b>254,847</b> | <b>225,461</b> | <b>-43,875</b> | <b>229,121</b> |         | <b>-25,726</b> | <b>1.62%</b>   |
| <b>Holding Tank</b>                         |                |                |                |                |                |                |                |         |                |                |
| 464 . 450 HT Contractor-Cur Yr              | 50,000         | 48,662         | 1,338          | 52,800         | 36,328         | (13,672)       | 50,004         |         | 13,676         | 37.65%         |
| <b>Subtotal</b>                             | <b>50,000</b>  | <b>48,662</b>  | <b>1,338</b>   | <b>52,800</b>  | <b>36,328</b>  | <b>-13,672</b> | <b>50,004</b>  |         | <b>13,676</b>  | <b>37.65%</b>  |
| <b>Interfund Operating Transers</b>         |                |                |                |                |                |                |                |         |                |                |
| 492 . 010 General Fund                      | 161,691        | 161,691        | 0              | 163,437        | 161,378        | (313)          | 111,224        |         | (50,153)       | -31.08%        |
| 492 . 090 Transfer to Sinking Fund          | 8,000          | 8,175          | -175           | 8,000          | (839)          | (8,839)        | 219,600        |         | 220,439        | -26261.54%     |
| 492 . 300 Transfer to Cap Res Fund          | 26,371         |                | 26,371         | 30,035         | -              | (26,371)       | 25,235         |         | 25,235         |                |
| <b>Subtotal</b>                             | <b>196,062</b> | <b>169,866</b> | <b>26,196</b>  | <b>201,472</b> | <b>160,538</b> | <b>-35,524</b> | <b>356,059</b> |         | <b>195,521</b> | <b>121.79%</b> |
| <b>Total Expenditures</b>                   | <b>515,398</b> | <b>503,551</b> | <b>11,847</b>  | <b>509,119</b> | <b>422,328</b> | <b>-93,070</b> | <b>635,184</b> |         | <b>183,471</b> | <b>50.40%</b>  |

# 2024-2033 Sanitary Sewer Capital Reserve Plan

| Eq. #                        | Department/Item         | Replacement Cost | Replacement Cycle | Yearly Depreciation | 2024           | 2025           | 2026           | 2027           | 2028           | 2029           | 2030           | 2031           | 2032           | 2033           |
|------------------------------|-------------------------|------------------|-------------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                              |                         |                  |                   |                     |                |                |                |                |                |                |                |                |                |                |
| <b>Beginning Balance (A)</b> |                         |                  |                   |                     | <b>130,145</b> | <b>150,705</b> | <b>139,466</b> | <b>156,450</b> | <b>174,075</b> | <b>190,545</b> | <b>208,956</b> | <b>240,014</b> | <b>260,848</b> | <b>281,735</b> |
| <b>Revenues</b>              |                         |                  |                   |                     |                |                |                |                |                |                |                |                |                |                |
|                              | Interest Earnings       |                  |                   |                     | 325            | 377            | 349            | 391            | 435            | 476            | 522            | 600            | 652            | 704            |
|                              | Sale of GFA             |                  |                   |                     | 0              | 0              | 0              | 0              | 0              | 0              | 12000          | 0              | 0              | 0              |
| <b>Subtotal</b>              |                         |                  |                   |                     | <b>325</b>     | <b>377</b>     | <b>349</b>     | <b>391</b>     | <b>435</b>     | <b>476</b>     | <b>12522</b>   | <b>600</b>     | <b>652</b>     | <b>704</b>     |
| <b>Expenditures</b>          |                         |                  |                   |                     |                |                |                |                |                |                |                |                |                |                |
| <b>Administration</b>        |                         |                  |                   |                     |                |                |                |                |                |                |                |                |                |                |
|                              | Computer                | 2,000            | 3                 | 667                 | 667            | 667            | 667            | 667            | 667            | 667            | 667            | 667            | 667            | 667            |
|                              | Billing Software        | -                | 3                 | -                   | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| <i>Annual Purchase Total</i> |                         |                  |                   |                     | <i>5000</i>    | <i>5000</i>    | <i>6400</i>    | <i>5000</i>    | <i>5000</i>    | <i>6400</i>    | <i>5000</i>    | <i>5000</i>    | <i>5000</i>    | <i>5000</i>    |
| <b>Subtotal</b>              |                         |                  |                   |                     | <b>667</b>     | <b>667</b>     | <b>667</b>     | <b>667</b>     | <b>667</b>     | <b>667</b>     | <b>667</b>     | <b>667</b>     | <b>667</b>     | <b>667</b>     |
| <b>Vehicles</b>              |                         |                  |                   |                     |                |                |                |                |                |                |                |                |                |                |
|                              | 19 Chevy w/utility body | 55,000           | 15                | 3,667               | 3667           | 3667           | 3667           | 3667           | 3667           | 3667           | 3667           | 3667           | 3667           | 3667           |
|                              | Sewage Pump Truck       | 165,000          | 20                | 5,750               | 5750           | 5750           | 5750           | 5750           | 5750           | 5750           | 5750           | 5750           | 5750           | 5750           |
| <i>Annual Purchase Total</i> |                         |                  |                   |                     | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       | <i>0</i>       |
| <b>Subtotal</b>              |                         |                  |                   |                     | <b>9417</b>    | <b>9417</b>    | <b>9417</b>    | <b>9417</b>    | <b>9417</b>    | <b>9417</b>    | <b>9417</b>    | <b>9417</b>    | <b>9417</b>    | <b>9417</b>    |

## Equipment

|                                |        |    |       |      |      |      |      |      |      |      |      |      |      |      |
|--------------------------------|--------|----|-------|------|------|------|------|------|------|------|------|------|------|------|
| Sludge Return Pump 1           | 3,000  | 5  | 600   | 600  | 600  | 600  | 600  | 600  | 600  | 600  | 600  | 600  | 600  | 600  |
| Sludge Return Pump 2           | 3,000  | 5  | 600   | 600  | 600  | 600  | 600  | 600  | 600  | 600  | 600  | 600  | 600  | 600  |
| Sanders Station Pumps          | 31,500 | 30 | 1,050 | 1050 | 1050 | 1050 | 1050 | 1050 | 1050 | 1050 | 1050 | 1050 | 1050 | 1050 |
| Sanders Station motors         | 6,000  | 30 | 200   | 200  | 200  | 200  | 200  | 200  | 200  | 200  | 200  | 200  | 200  | 200  |
| Liberty Station Pump 1         | 10,250 | 10 | 1,025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 |
| Liberty Station Pump 2         | 10,250 | 10 | 1,025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 | 1025 |
| Liberty Station Transducer     | 900    | 4  | 225   | 225  | 225  | 225  | 225  | 225  | 225  | 225  | 225  | 225  | 225  | 225  |
| General Typhoon Jetter         | 28,500 | 20 | 1,425 | 1425 | 1425 | 1425 | 1425 | 1425 | 1425 | 1425 | 1425 | 1425 | 1425 | 1425 |
| 4 inch Trash Pump              | 5,500  | 10 | 550   | 550  | 550  | 550  | 550  | 550  | 550  | 550  | 550  | 550  | 550  | 550  |
| UG tank pump                   | 700    | 5  | 140   | 140  | 140  | 140  | 140  | 140  | 140  | 140  | 140  | 140  | 140  | 140  |
| Chemical Feed Pump             | 600    | 2  | 300   | 300  | 300  | 300  | 300  | 300  | 300  | 300  | 300  | 300  | 300  | 300  |
| Borough Office Liberty grinde: | 3,300  | 5  | 660   | 660  | 660  | 660  | 660  | 660  | 660  | 660  | 660  | 660  | 660  | 660  |
| Aeration Line and Diffusers    | 4,000  | 10 | 400   | 400  | 400  | 400  | 400  | 400  | 400  | 400  | 400  | 400  | 400  | 400  |
| Mainline Camera                | 41,000 | 25 | 1,640 | 1640 | 1640 | 1640 | 1640 | 1640 | 1640 | 1640 | 1640 | 1640 | 1640 | 1640 |
| Blower 1 and 2                 | 10,000 | 12 | 833   | 833  | 833  | 833  | 833  | 833  | 833  | 833  | 833  | 833  | 833  | 833  |
| Blower 3 and 4                 | 6,000  | 12 | 500   | 500  | 500  | 500  | 500  | 500  | 500  | 500  | 500  | 500  | 500  | 500  |
| Clarifiers                     | 20,000 | 20 | 1,000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 |
| Emergency Generator            | 30,000 | 20 | 1,500 | 1500 | 1500 | 1500 | 1500 | 1500 | 1500 | 1500 | 1500 | 1500 | 1500 | 1500 |
| EQ Pumps                       | 4,200  | 5  | 840   | 840  | 840  | 840  | 840  | 840  | 840  | 840  | 840  | 840  | 840  | 840  |
| Dewatering Pumps               | 1,600  | 5  | 320   | 320  | 320  | 320  | 320  | 320  | 320  | 320  | 320  | 320  | 320  | 320  |

Annual Purchase Total 0 30900 2200 3000 4200 900 0 0 0 0

**Subtotal 14833 14833 14833 14833 14833 14833 14833 14833 14833 14833**

## Laboratory Equipment

|                |       |   |     |     |     |     |     |     |     |     |     |     |     |     |
|----------------|-------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Centrifuge     | 20    | - | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| DO Meter       | 1,000 | 8 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 |
| Ph Meter       | 950   | 9 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 | 106 |
| Chlorine Meter | 700   | 8 | 88  | 88  | 88  | 88  | 88  | 88  | 88  | 88  | 88  | 88  | 88  | 88  |

Annual Expenditure Total 0 950 0 0 0 0 1700 0 0 0

**Subtotal 318 318 318 318 318 318 318 318 318 318**

**Revenue Total (B) 25,560 25,611 25,583 25,626 25,670 25,711 37,757 25,835 25,887 25,939**

**Total Assets (A+B) 155,705 176,316 165,050 182,075 199,745 216,256 246,714 265,848 286,735 307,674**

**Expenditures**

|                                 |                |                |                |                |                |                |                |                |                |                |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Administration                  | 5,000          | 5,000          | 6,400          | 5,000          | 5,000          | 6,400          | 5,000          | 5,000          | 5,000          | 5,000          |
| Vehicles                        | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| Equipment                       | 0              | 30,900         | 2,200          | 3,000          | 4,200          | 900            | 0              | 0              | 0              | 0              |
| Laboratory Equipment            | 0              | 950            | 0              | 0              | 0              | 0              | 1,700          | 0              | 0              | 0              |
| <b>Expenditures Total (C)</b>   | <b>5,000</b>   | <b>36,850</b>  | <b>8,600</b>   | <b>8,000</b>   | <b>9,200</b>   | <b>7,300</b>   | <b>6,700</b>   | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   |
| <b>Ending Balance (A+B) - C</b> | <b>150,705</b> | <b>139,466</b> | <b>156,450</b> | <b>174,075</b> | <b>190,545</b> | <b>208,956</b> | <b>240,014</b> | <b>260,848</b> | <b>281,735</b> | <b>302,674</b> |



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