LOWER MAKEFIELD TOWNSHIP

2026 BUDGET

Adopted December 17, 2025

Fund Balance

Fund	2022	2023	2024 Preliminary	2025 Budget	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget
General Fund	4,755,747	3,548,630	3,525,154	4,351,394	2,411,300	2,343,604	(1,131,497)	(5,637,252)	(11,217,198)
Street Light Fund	156,570	184,007	215,554	198,757	220,497	219,397	224,897	238,897	252,397
Fire Protection Fund	125,609	99,071	170,248	158,831	207,062	225,422	232,114	225,441	203,357
Hydrant Fund	40,052	47,334	38,029	23,963	19,607	23,538	29,091	26,759	16,080
Parks and Recreation Fund	(279,202)	(139,718)	(261,680)	292,835	36,766	55,856	44,667	(30,954)	(172,287)
Parks and Recreation Fee in Lieu Fund	549,459	838,641	798,558	646,141	154,400	373,485	399,485	423,485	445,485
Parks and Recreation Capital Fund	208,295	(226,537)	203,222	38,158	249,700	261,700	272,700	282,700	291,700
Traffic Impact Fund	201,409	207,799	212,699	384,363	219,709	0	0	0	0
American Rescue Fund	(297,935)	200,510	0	261,727	0	0	0	0	0
LMT Sewer Trust Fund	23,948,054	25,317,880	26,607,522	26,947,828	29,324,814	31,631,064	33,937,314	36,243,564	38,549,814
Golf Bond Repayment Fund	0	75,109	156,087	233,309	241,087	386,806	395,806	404,306	412,306
Golf Capital Fund	0	75,000	306,639	533,200	551,044	532,044	533,044	534,044	535,044
Bond Fund	4,288,784	4,460,235	4,166,023	533,948	1,809,551	1,293,729	1,293,729	1,293,729	1,293,729
Special Projects Fund	157,205	(415,327)	(362,154)	1,827,209	149,450	471,031	476,031	481,031	486,031
Debt Service Fund	57,057	(82,648)	92,194	154,681	107,718	776,787	1,455,818	2,140,696	3,032,906
Regency Bridge Fund	661,017	431,632	155,086	0	160,136	0	0	0	0
Capital Fund	808,315	235,684	39,390	0	0	0	0	0	0
Pool Capital Fund	2,713	3,617	4,772	17,276	5,819	6,619	7,219	7,719	8,119
Tree Bank Fund	70,292	268,806	321,662	259,968	236,710	209,710	182,210	154,210	125,710
Stormwater Utility Fund	0	0	0	0	0	487,374	218,585	(58,433)	99,458
Liquid Fuels Fund	96,793	199,326	683,420	355,670	570,681	80,348	48,489	(21,718)	(75,988)
Road Machinery Fund	15,966	18,243	110,157	135,231	140,103	79,083	87,957	124,366	214,719
Sidewalk Fee In Lieu of Fund	50,751	64,162	81,646	12,550	89,302	96,302	102,302	107,302	111,302
Garden of Reflection Fund	19,868	16,856	(2,823)	9,506	0	0	0	0	0
Garden of Refelction Capital Fund	5,014	5,136	10,548	27,406	12,765	14,265	15,265	15,765	16,165
Road Improvement Fund	0	0	235,564	119,544	521,416	698,910	2,895,658	5,111,874	7,347,773
Patterson Farm Fund	93,642	(98,219)	3,876	16,682	527,555	57,010	77,010	87,010	87,010
Ambulance/Rescue Fund	1,772	6,718	14,378	16,976	18,378	10,178	9,978	7,778	2,578
TOTAL	**35,737,249**	**35,341,949**	**37,525,770**	**37,557,155**	**37,985,571**	**40,334,263**	**41,807,873**	**42,162,318**	**42,066,210**

Net Position

Fund	2022	2023	2024 Preliminary	2025 Budget	2025 Projection	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Sewer Fund	5,646,802	3,347,464	3,372,433	2,347,464	2,406,166	0	0	0	0
Pool Fund	783,961	357,914	457,048	239	263,386	336,406	95,387	(187,995)	(517,808)
Golf Fund	14,063,022	13,613,656	13,240,215	11,640,515	13,438,787	12,978,831	13,703,279	14,412,967	15,119,371
TOTAL	**20,493,785**	**17,319,034**	**17,069,696**	**13,988,217**	**16,108,339**	**13,315,238**	**13,798,666**	**14,224,972**	**14,601,563**

GENERAL FUND SUMMARY

FUND 01

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**1,532,563**	**4,755,747**	**3,548,630**	**5,220,596**	**3,525,154**	**2,411,300**	**2,343,604**	**(1,131,497)**	**(5,637,252)**
	REVENUES									
301	REAL PROPERTY TAXES	7,462,104	7,435,120	7,567,367	7,615,554	7,455,463	7,504,217	7,578,709	7,653,947	7,729,936
310	LOCAL ACT 511 TAXES	2,906,186	2,791,164	2,050,560	2,108,200	2,139,500	2,639,500	2,639,700	2,640,000	2,640,500
321	BUSINESS LICENSES AND PERMITS	741,208	717,350	692,071	682,350	680,350	670,350	660,350	650,350	640,350
322	NON-BUSINESS LICENSES AND PERMITS	30,289	119,985	81,321	50,100	72,100	72,100	72,100	72,100	72,100
331	FINES & FORFEITS	56,962	69,397	71,399	56,200	58,500	56,500	56,500	56,500	56,500
341	INTEREST EARNINGS	22,867	145,982	462,531	390,000	390,000	350,000	300,000	200,000	100,000
342	RENTS AND ROYALTIES	321,574	339,432	308,078	320,000	315,000	315,000	315,000	315,000	315,000
351	FEDERAL GRANTS	0	18,245	26,744	4,000	500	0	0	0	0
354	STATE GRANTS	151,561	157,440	234,797	231,458	212,003	95,000	95,000	95,000	95,000
355	STATE SHARED REVENUES	583,157	700,978	750,878	786,918	767,521	740,969	805,347	805,347	805,347
357	LOCAL GRANTS	0	0	0	0	0	0	0	0	0
361	CHARGES FOR SERVICES	138,702	148,547	187,425	155,150	204,000	190,000	190,000	190,000	190,000
362	PUBLIC SAFETY	1,423,638	957,173	941,636	1,005,256	961,177	990,177	995,404	1,000,704	1,006,078
383	SPECIAL ASSESSMENT	645,113	653,675	875,503	860,962	870,162	878,838	887,601	896,453	905,392
389	MISCELLANEOUS	1,012,707	322,154	436,661	227,500	170,000	170,000	170,000	170,000	170,000
391	FIXED ASSET DISPOSITION	0	12,000	22,915	2,500	10,100	2,500	2,500	2,500	2,500
	TOTAL OPERATING REVENUES	**15,496,068**	**14,588,643**	**14,709,885**	**14,496,148**	**14,306,375**	**14,675,151**	**14,768,212**	**14,747,901**	**14,728,703**
392	INTERFUND OPERATING TRANSFERS	4,418,588	655,000	1,925,082	2,630,000	2,670,000	4,502,916	1,653,070	1,599,843	1,612,087
395	REBATE FROM PRIOR YEAR	49,944	25,522	37,494	38,000	0	0	0	0	0
	TOTAL REVENUES	**19,964,599**	**15,269,165**	**16,672,461**	**17,164,148**	**16,976,375**	**19,178,067**	**16,421,282**	**16,347,743**	**16,340,790**
	EXPENDITURES									
400	LEGISLATIVE BODY	12,761	20,235	23,151	21,875	21,875	30,119	30,119	30,119	30,119
401	EXECUTIVE	346,866	375,177	398,287	537,519	550,509	628,302	656,425	687,329	721,459
402	FINANCIAL ADMINISTRATION	351,986	338,552	448,828	529,120	561,897	658,777	690,318	725,398	764,616
403	TAX COLLECTION	41,191	35,540	35,716	36,500	34,028	67,933	67,933	67,933	67,933
404	LEGAL SERVICES	328,797	398,902	319,918	247,500	188,000	240,000	240,000	240,000	240,000
407	INFORMATION TECHNOLOGY	586,683	630,596	520,070	427,740	352,132	375,192	350,000	350,000	350,000
408	ENGINEERING SERVICES	393,050	600,874	382,822	357,500	273,000	423,224	290,000	290,000	290,000
409	BUILDINGS	222,077	241,410	204,403	332,650	295,914	414,461	368,245	386,312	396,239
410	POLICE	5,712,640	5,993,937	6,555,504	6,712,730	7,078,999	9,228,956	9,689,142	10,155,198	10,750,634
414	PLANNING & ZONING	824,689	809,430	741,708	805,078	791,226	1,026,573	1,063,976	1,106,184	1,094,053
419	SCHOOL CROSSING GUARDS	173,860	179,027	181,934	192,296	192,990	216,733	221,038	225,429	229,907
426	RECYCLING COLLECTION AND DISPOSAL	25,185	27,074	27,944	38,294	38,000	43,309	46,082	46,885	49,721
427	LEAF COLLECTION AND DISPOSAL	377,699	357,203	441,549	509,510	480,907	535,871	556,216	578,164	599,731
430	HIGHWAYS ROADS AND STREETS	1,245,310	1,303,514	1,267,541	1,333,284	1,367,178	2,124,943	2,244,878	2,398,516	2,571,111
432	WINTER MAINTENANCE	51,492	0	88,534	28,000	23,000	18,500	18,500	24,500	26,500
436	STORM SEWER AND DRAINS	95,577	97,544	73,410	157,300	140,877	153,817	146,390	150,665	156,152
461	BOARDS AND COMMISSIONS	4,970	2,992	9,673	46,750	116,483	13,900	13,900	13,900	13,900
481	EMPLOYER PAID BENEFITS AND WITHOLDING	2,884,304	3,152,030	3,012,982	3,353,718	3,152,328	638,991	706,176	785,503	879,120
482	JUDGEMENTS AND LOSSES	368,521	0	0	0	0	0	0	0	0
486	INSURANCE	206,951	239,784	336,821	361,515	361,247	360,000	370,800	381,924	393,382
489	MISCELLANEOUS	97,023	95,226	45,779	26,000	40,000	40,000	40,000	40,000	40,000
491	REFUND OF PRIOR YEAR REVENUES	6,345	3,881	4,559	4,000	1,000	4,000	4,000	4,000	4,000
	TOTAL OPERATING EXPENDITURES	**14,357,978**	**14,902,930**	**15,121,130**	**16,058,879**	**16,061,588**	**17,243,602**	**17,814,136**	**18,687,961**	**19,668,577**
492	INTERFUND OPERATING TRANSFERS	2,383,438	1,573,351	1,574,807	1,974,471	2,028,641	2,002,161	2,082,247	2,165,537	2,252,159
	TOTAL EXPENDITURES	**16,741,415**	**16,476,281**	**16,695,937**	**18,033,350**	**18,090,229**	**19,245,763**	**19,896,384**	**20,853,498**	**21,920,735**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**3,223,184**	**(1,207,116)**	**(23,476)**	**(869,202)**	**(1,113,854)**	**(67,696)**	**(3,475,101)**	**(4,505,755)**	**(5,579,945)**
	ENDING FUND BALANCE	**4,755,747**	**3,548,630**	**3,525,154**	**4,351,394**	**2,411,300**	**2,343,604**	**(1,131,497)**	**(5,637,252)**	**(11,217,198)**

GENERAL FUND REVENUES

FUND 01

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
301	**REAL PROPERTY TAXES**	13.88 mills	13.88 mills	13.88 mills	13.88 mills	13.88 mills	13.88 mills	13.88 mills	13.88 mills	13.88 mills
	100 - Real Estate - Current Year	7,417,296	7,387,368	7,455,586	7,560,554	7,375,463	7,449,217	7,523,709	7,598,947	7,674,936
	300 - Real Estate - Delinquent	44,808	47,752	111,782	55,000	80,000	55,000	55,000	55,000	55,000
		7,462,104	7,435,120	7,567,367	7,615,554	7,455,463	7,504,217	7,578,709	7,653,947	7,729,936
310	**LOCAL ACT 511 TAXES**									
	001 - Per Capita - Current Year	204,808	207,781	208,562	207,000	208,000	208,000	208,200	208,500	209,000
	003 - Per Capita - Delinquent	899	1,484	2,206	1,200	1,500	1,500	1,500	1,500	1,500
	101 - Real Estate Transfer	2,301,477	2,161,748	1,399,789	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	500 - Local Service	392,458	420,152	440,003	395,000	430,000	430,000	430,000	430,000	430,000
	600 - Amusement Tax	0	0	0	0	0	500,000	500,000	500,000	500,000
	900 - Act 319 & 515	6,544	0	0	5,000	0	0	0	0	0
		2,906,186	2,791,164	2,050,560	2,108,200	2,139,500	2,639,500	2,639,700	2,640,000	2,640,500
321	**BUSINESS LICENSES AND PERMITS**									
	610 - Solicitor Permits	4,820	8,495	7,005	7,000	5,000	5,000	5,000	5,000	5,000
	800 - Cable TV Franchise Fee	735,943	708,405	684,716	675,000	675,000	665,000	655,000	645,000	635,000
	901 - Sign Permits	350	450	350	350	350	350	350	350	350
	902 - Plumber Licenses	95	0	0	0	0	0	0	0	0
		741,208	717,350	692,071	682,350	680,350	670,350	660,350	650,350	640,350
322	**NON-BUSINESS LICENSES AND PERMITS**									
	400 - Garage Sale Permits	80	510	75	100	100	100	100	100	100
	820 - Road Encroachment Permits	30,209	119,475	81,246	50,000	72,000	72,000	72,000	72,000	72,000
		30,289	119,985	81,321	50,100	72,100	72,100	72,100	72,100	72,100
331	**FINES & FORFEITS**									
	120 - Violations of Ordinances	1,428	142	1,250	1,200	2,500	1,000	1,000	1,000	1,000
	130 - State Police Fines	55,129	68,830	69,674	55,000	55,000	55,000	55,000	55,000	55,000
	140 - Parking Violation Fines	405	425	475	0	1,000	500	500	500	500
		56,962	69,397	71,399	56,200	58,500	56,500	56,500	56,500	56,500
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	22,867	145,982	462,531	390,000	390,000	350,000	300,000	200,000	100,000
		22,867	145,982	462,531	390,000	390,000	350,000	300,000	200,000	100,000
342	**RENTS AND ROYALTIES**									
	200 - Rent	321,574	339,432	308,078	320,000	315,000	315,000	315,000	315,000	315,000
		321,574	339,432	308,078	320,000	315,000	315,000	315,000	315,000	315,000
351	**FEDERAL GRANTS**									
	020 - Public Safety	0	18,245	26,744	4,000	500	0	0	0	0
		0	18,245	26,744	4,000	500	0	0	0	0
354	**STATE GRANTS**									
	011 - General Government	0	0	0	35,950	35,950	0	0	0	0
	020 - Public Safety	38,883	53,882	126,181	28,516	20,503	0	0	0	0
	030 - Highways and Streets	8,198	10,998	11,217	11,442	0	0			
	121 - Emergency Disaster Relief	0	0	0	0	0	0			
	150 - Recycling/Act 101	104,480	92,365	97,398	97,300	97,300	95,000	95,000	95,000	95,000
	160 - Preservation	0	195	0	58,250	58,250	0	0	0	0
		151,561	157,440	234,797	231,458	212,003	95,000	95,000	95,000	95,000
355	**STATE SHARED REVENUE**									
	014 - PURTA	13,308	11,788	13,266	12,500	12,500	12,000	12,000	12,000	12,000
	040 - Alcoholic Beverage Licenses	0	1,500	1,500	1,500	1,800	1,500	1,500	1,500	1,500
	050 - Pension System State Aid	569,850	687,691	736,112	772,918	753,221	727,469	791,847	791,847	791,847
		583,157	700,978	750,878	786,918	767,521	740,969	805,347	805,347	805,347
354	**LOCAL GRANTS**									
	011 - General Government	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
361	**CHARGE FOR SERVICES**									
	301 - Zoning/Subdivision/Land Development Fees	5,400	4,050	4,225	4,150	12,000	5,000	5,000	5,000	5,000
	321 - Site Inspection of Subdivision and Land	200	31,100	45,050	42,000	42,000	45,000	45,000	45,000	45,000
	330 - Zoning/Subdivision/Land Development Peri	47,359	44,632	49,531	38,500	80,000	60,000	60,000	60,000	60,000
	340 - Zoning Hearing Board Fees	38,210	39,310	34,004	30,000	30,000	35,000	35,000	35,000	35,000
	401 - Plan Review Fees	47,533	29,455	54,615	40,500	40,000	45,000	45,000	45,000	45,000
		138,702	148,547	187,425	155,150	204,000	190,000	190,000	190,000	190,000
362	**PUBLIC SAFETY**									
	102 - Special Police Services	64,171	31,233	76,447	66,000	100,000	100,000	100,000	100,000	100,000
	122 - Security Alarm Installation Fee	670	935	520	800	800	800	800	800	800
	131 - Security Alarm Monitoring Fee	2,250	5,025	1,725	2,500	11,000	3,000	3,000	3,000	3,000
	141 - School Crossing Guards	96,278	99,087	99,451	100,956	101,377	101,377	103,404	105,472	107,582
	151 - Special Events Fee	0	0	6,700	5,000	10,000	15,000	15,000	15,000	15,000
	411 - Building Permits	621,781	471,712	446,942	480,000	400,000	450,000	450,000	450,000	450,000
	421 - Electrical Permits	172,628	119,013	87,547	100,000	100,000	95,000	95,950	96,910	97,879
	431 - Plumbing Permits	135,625	43,661	38,510	100,000	38,000	50,000	50,500	51,005	51,515
	471 - Mechanical Permits	330,236	186,508	183,794	150,000	200,000	175,000	176,750	178,518	180,303
		1,423,638	957,173	941,636	1,005,256	961,177	990,177	995,404	1,000,704	1,006,078
	TOTAL REVENUES	**13,838,248**	**13,600,814**	**13,374,807**	**13,405,186**	**13,256,113**	**13,623,813**	**13,708,111**	**13,678,948**	**13,650,811**

GENERAL FUND REVENUES

FUND 01

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
383	**SPECIAL ASSESSMENT**									
	201 - Leaf Assessment-Current	643,496	644,434	873,050	857,917	867,662	876,338	885,101	893,953	902,892
	202 - Leaf Assessment-Delinquent	847	8,471	2,453	2,000	2,500	2,500	2,500	2,500	2,500
	203 - Leaf Collection Reimbursement	770	770	0	1,045	0	0	0	0	0
		645,113	653,675	875,503	860,962	870,162	878,838	887,601	896,453	905,392
389	**MISCELLANEOUS**									
	389 - Miscellaneous Revenue	1,012,707	322,154	436,661	227,500	170,000	170,000	170,000	170,000	170,000
		1,012,707	322,154	436,661	227,500	170,000	170,000	170,000	170,000	170,000
391	**FIXED ASSET DISPOSITION**									
	103 - Sale of Fixed Assets	0	12,000	22,915	2,500	10,100	2,500	2,500	2,500	2,500
		0	12,000	22,915	2,500	10,100	2,500	2,500	2,500	2,500
392	**INTERFUND OPERATING TRANSFERS**									
	012 - Sewer	100,000	0	0	1,000,000	1,000,000	2,406,166	0	0	0
	016 - American Rescue Plan	786,692	200,000	184,916	0	0	0	0	0	0
	017 - Lower Makefield Sewer Trust	3,000,000	0	1,285,166	1,175,000	1,175,000	1,293,750	1,293,750	1,293,750	1,293,750
	021 - Golf Course	531,896	455,000	455,000	455,000	455,000	455,000	0	0	0
	040 - Garden of Reflection	0	0	0	0	40,000	0	0	0	0
	091 - Stormwater Utility	0	0	0	0	0	348,000	359,320	306,093	318,337
		4,418,588	655,000	1,925,082	2,630,000	2,670,000	4,502,916	1,653,070	1,599,843	1,612,087
395	**REBATE FROM PRIOR YEAR**									
	018 - Casualty Insurance	23,473	9,978	8,789	20,000	0	0	0	0	0
	022 - Workmens Compensation	26,471	15,544	28,705	18,000	0	0	0	0	0
		49,944	25,522	37,494	38,000	0	0	0	0	0
	GRAND TOTAL REVENUES	**19,964,599**	**15,269,165**	**16,672,461**	**17,164,148**	**16,976,375**	**19,178,067**	**16,421,282**	**16,347,743**	**16,340,790**

GENERAL FUND EXPENDITURES

FUND 01

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
400	**LEGISLATIVE BODY**									
	105 - Salaries and Wages	12,761	20,235	23,151	21,875	21,875	21,875	21,875	21,875	21,875
	192 - FICA	0	0	0	0	0	2,986	2,986	2,986	2,986
	198 - Other Group Benefits	0	0	0	0	0	258	258	258	258
	210 - Office Supplies	0	0	0	0	0	500	500	500	500
	420 - Dues, Subscriptions, and Memberships	0	0	0	0	0	3,000	3,000	3,000	3,000
	460 - Trainings and Meetings	0	0	0	0	0	1,500	1,500	1,500	1,500
		12,761	20,235	23,151	21,875	21,875	30,119	30,119	30,119	30,119
401	**EXECUTIVE**									
	112 - Salaries and Wages	208,572	285,254	328,100	385,089	388,779	430,513	446,863	463,867	481,550
	192 - FICA	0	0	0	0	0	35,426	36,843	38,317	39,849
	196 - Health Insurance	0	0	0	0	0	71,889	82,245	94,673	109,585
	198 - Other Group Benefits	0	0	0	0	0	2,974	2,974	2,974	2,974
	210 - Office Supplies	9,148	3,648	8,946	9,000	6,671	10,000	10,000	10,000	10,000
	215 - Postage	11,359	10,349	10,606	13,000	11,000	11,000	11,000	11,000	11,000
	231 - Vehicle Fuel	0	8,849	(20,780)	6,000	8,000	8,000	8,000	8,000	8,000
	260 - Minor Equipment	284	0	0	500	0	0	0	0	0
	320 - Communication	17,959	22,528	18,324	16,800	16,100	15,000	15,000	15,000	15,000
	337 - Auto Allowance	2,800	4,400	4,800	4,800	4,800	0	0	0	0
	341 - Advertising & Printing	20,086	12,694	25,322	16,000	17,500	17,500	17,500	17,500	17,500
	420 - Dues, Subscriptions, and Memberships	11,185	8,874	11,808	10,000	10,000	10,000	10,000	10,000	10,000
	450 - Contracted Services	65,474	14,909	7,524	72,330	79,659	8,000	8,000	8,000	8,000
	460 - Trainings and Meetings	0	3,672	3,636	4,000	8,000	8,000	8,000	8,000	8,000
		346,866	375,177	398,287	537,519	550,509	628,302	656,425	687,329	721,459
402	**FINANCIAL ADMINSTRATION**									
	112 - Salaries and Wages	262,218	256,667	381,378	447,284	435,561	405,617	421,569	438,160	455,415
	192 - FICA	0	0	0	0	0	33,760	35,111	36,515	37,976
	196 - Health Insurance	0	0	0	0	0	90,922	105,160	122,245	142,748
	198 - Other Group Benefits	0	0	0	0	0	3,842	3,842	3,842	3,842
	210 - Office Supplies	6,708	3,970	3,807	5,000	5,000	5,000	5,000	5,000	5,000
	260 - Minor Equipment	1,118	2,492	1,445	2,500	2,500	2,500	2,500	2,500	2,500
	310 - Professional Services	58,000	72,321	56,093	64,200	105,000	105,000	105,000	105,000	105,000
	320 - Communication	0	0	0	0	0	1,000	1,000	1,000	1,000
	420 - Dues, Subscriptions, and Memberships	0	75	300	1,500	1,200	1,000	1,000	1,000	1,000
	450 - Contracted Services	23,944	3,027	2,312	2,636	2,636	2,636	2,636	2,636	2,636
	460 - Trainings and Meetings	0	0	3,493	6,000	10,000	7,500	7,500	7,500	7,500
		351,986	338,552	448,828	529,120	561,897	658,777	690,318	725,398	764,616
403	**TAX COLLECTION**									
	105 - Salaries and Wages	33,162	29,062	31,007	31,000	27,028	55,284	55,284	55,284	55,284
	192 - FICA	0	0	0	0	0	4,649	4,649	4,649	4,649
	210 - Office Supplies	8,030	6,479	4,709	5,500	7,000	8,000	8,000	8,000	8,000
		41,191	35,540	35,716	36,500	34,028	67,933	67,933	67,933	67,933
404	**LEGAL SERVICES**									
	302 - General Legal Services	244,248	209,353	188,252	137,500	138,000	140,000	140,000	140,000	140,000
	314 - Special Legal Services	84,548	189,549	131,667	110,000	50,000	100,000	100,000	100,000	100,000
		328,797	398,902	319,918	247,500	188,000	240,000	240,000	240,000	240,000
407	**INFORMATION TECHNOLOGY**									
	210 - Office Supplies	1,322	0	0	2,000	0	0	0	0	0
	260 - Minor Equipment	1,400	12,761	0	25,000	2,132	25,192	0	0	0
	374 - Equipment Maintenance	8,890	37,339	39,206	0	0	0	0	0	0
	420 - Dues, Subscriptions, and Memberships	840	1,371	0	1,500	0	0	0	0	0
	450 - Contracted Services	574,231	579,125	480,864	399,240	350,000	350,000	350,000	350,000	350,000
		586,683	630,596	520,070	427,740	352,132	375,192	350,000	350,000	350,000
408	**ENGINEERING SERVICES**									
	313 - General Engineering	356,693	540,896	357,810	317,500	250,000	383,224	250,000	250,000	250,000
	317 - Traffic Engineering	36,357	59,978	25,011	40,000	23,000	40,000	40,000	40,000	40,000
		393,050	600,874	382,822	357,500	273,000	423,224	290,000	290,000	290,000
409	**BUILDINGS**									
	112 - Salaries and Wages	62,408	67,082	63,148	78,000	30,517	40,318	41,931	43,608	45,352
	115 - Part Time	0	0	0	12,000	0	0	0	0	0
	180 - Overtime	7,028	5,741	5,240	6,000	7,086	5,769	6,000	6,240	6,490
	192 - FICA	0	0	0	0	0	3,909	4,066	4,228	4,397
	220 - Operating Supplies	0	0	0	0	0	6,700	7,500	8,200	9,000
	260 - Minor Equipment	0	0	0	0	0	0	0	0	0
	360 - Utilities	55,396	61,000	54,184	61,000	61,000	65,000	68,000	70,000	72,000
	370 - Repairs and Maintenance	34,814	41,772	19,475	30,000	19,000	23,300	25,000	27,500	29,000
	450 - Contracted Services	62,430	65,815	62,355	145,650	178,311	269,465	215,749	226,536	230,000
		222,077	241,410	204,403	332,650	295,914	414,461	368,245	386,312	396,239
	TOTAL EXPENDITURES	**2,283,411**	**2,641,287**	**2,333,195**	**2,490,404**	**2,277,354**	**2,838,009**	**2,693,040**	**2,777,093**	**2,860,366**

FUND 01

GENERAL FUND EXPENDITURES

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
410	**POLICE**									
	112 - Salaries and Wages	4,651,427	4,945,394	5,405,172	5,306,015	5,410,922	5,972,450	6,207,568	6,452,090	6,706,394
	179 - Longevity	109,089	116,479	126,811	139,608	132,350	110,211	116,824	123,834	131,264
	180 - Overtime	274,835	359,512	363,122	296,250	460,480	481,180	500,427	520,444	541,262
	181 - Court Overtime	93,092	39,043	53,507	47,000	54,750	55,750	57,980	60,299	62,711
	187 - Retirement	0	37,002	0	195,000	349,396	0	0	0	0
	191 - Uniform Maintenance Allowance	73,669	50,179	56,986	109,050	109,050	85,000	87,550	90,177	92,882
	192 - FICA	0	0	0	0	0	532,801	554,113	576,277	599,328
	196 - Health Insurance	0	0	0	0	0	1,164,486	1,377,770	1,633,710	1,940,839
	198 - Other Group Benefits	0	0	0	0	0	43,983	43,983	43,983	43,983
	210 - Office Supplies	41,926	38,141	33,301	31,000	31,000	31,930	32,888	33,875	34,891
	231 - Vehicle Fuel	86,324	70,824	68,055	80,000	60,000	70,000	72,100	74,263	76,491
	251 - Vehicle Parts	38,182	18,668	25,549	30,000	30,000	30,900	31,827	32,782	33,765
	260 - Minor Equipment	29,142	46,691	25,843	27,700	20,000	29,600	30,488	31,403	32,345
	320 - Communication	42,257	44,763	34,979	37,040	37,000	38,110	39,253	40,431	41,644
	327 - Radio Equipment Maintenance	3,563	0	3,116	12,000	180	12,000	12,360	12,731	13,113
	351 - Lease Rental Payment	0	0	181,795	186,709	193,871	229,871	196,641	94,570	58,336
	360 - Utilities	6,280	5,866	5,809	6,000	0	0	0	0	0
	370 - Repairs and Maintenance	88,915	44,985	35,635	22,500	19,000	22,500	23,175	23,870	24,586
	420 - Dues, Subscriptions, and Memberships	7,098	13,988	5,879	9,747	7,000	9,000	9,270	9,548	9,835
	450 - Contracted Service	127,839	118,976	110,796	145,611	145,000	154,580	171,421	176,480	181,580
	460 - Trainings and Meetings	39,004	43,428	19,150	31,500	19,000	30,000	30,900	31,827	32,782
	700 - Capital Purchases	0	0	0	0	0	124,604	92,604	92,604	92,604
		5,712,640	5,993,937	6,555,504	6,712,730	7,078,999	9,228,956	9,689,142	10,155,198	10,750,634
414	**PLANNING & ZONING**									
	112 - Salaries and Wages	378,513	422,383	392,038	377,078	371,676	392,971	408,418	424,483	441,190
	192 - FICA	0	0	0	0	0	31,742	33,012	34,332	35,706
	196 - Health Insurance	0	0	0	0	0	118,430	139,116	163,940	193,728
	198 - Other Group Benefits	0	0	0	0	0	3,879	3,879	3,879	3,879
	210 - Office Supplies	10,606	7,592	7,141	7,500	2,000	2,000	2,000	2,000	2,000
	231 - Vehicle Fuel	0	0	1,905	5,000	2,000	2,000	2,000	2,000	2,000
	251 - Vehicle Parts	0	0	0	0	500	500	500	500	500
	260 - Minor Equipment	2,477	7,195	425	5,000	4,000	4,000	4,000	4,000	4,000
	318 - Zoning Hearing Board Charges	73,132	62,322	54,736	60,000	60,000	60,000	60,000	60,000	60,000
	320 - Communication	0	0	0	0	550	550	550	550	550
	420 - Dues, Subscriptions, and Memberships	0	0	0	1,500	1,500	1,500	1,500	1,500	1,500
	450 - Contracted Services	359,961	309,938	285,438	346,000	346,000	406,000	406,000	406,000	346,000
	460 - Trainings and Meetings	0	0	25	3,000	3,000	3,000	3,000	3,000	3,000
		824,689	809,430	741,708	805,078	791,226	1,026,573	1,063,976	1,106,184	1,094,053
419	**SCHOOL CROSSING GUARDS**									
	112 - Salaries and Wages	173,860	179,027	181,934	192,296	192,990	192,990	196,849	200,786	204,802
	191 - Uniform Maintenance Allowance	0	0	0	0	0	1,500	1,500	1,500	1,500
	192 - FICA	0	0	0	0	0	22,244	22,688	23,142	23,605
		173,860	179,027	181,934	192,296	192,990	216,733	221,038	225,429	229,907
426	**RECYCLING COLLECTION AND DISPOSAL**									
	180 - Overtime	8,008	9,522	9,411	14,000	14,000	14,423	15,000	15,600	16,224
	192 - FICA	0	0	0	0	0	4,886	5,082	5,285	5,497
	450 - Contracted Services	17,176	17,553	18,532	24,294	24,000	24,000	26,000	26,000	28,000
		25,185	27,074	27,944	38,294	38,000	43,309	46,082	46,885	49,721
427	**LEAF COLLECTION AND DISPOSAL**									
	112 - Salaries and Wages	140,486	117,867	185,686	173,840	177,565	181,430	188,687	196,235	204,084
	115 - Part Time	0	5,817	0	19,520	0	0	0	0	0
	180 - Overtime	12,468	4,192	7,646	23,000	10,192	23,077	24,000	24,960	25,958
	192 - FICA	0	0	0	0	0	16,614	17,279	17,970	18,689
	220 - Operating Supplies	3,368	18,026	6,664	20,000	20,000	22,500	24,000	24,000	26,000
	450 - Contracted Services	221,378	211,302	241,553	273,150	273,150	292,250	302,250	315,000	325,000
		377,699	357,203	441,549	509,510	480,907	535,871	556,216	578,164	599,731
430	**HIGHWAYS ROADS AND STREETS**									
	112 - Salaries and Wages	745,967	875,665	728,507	858,218	927,284	978,357	1,016,256	1,055,670	1,096,662
	179 - Longevity	28,666	32,144	35,236	36,294	29,879	25,449	26,467	27,526	28,627
	180 - Overtime	71,561	30,017	44,782	50,000	30,000	129,807	134,999	140,399	146,015
	191 - Uniform Maintenance Allowance	0	0	0	16,000	16,000	28,800	30,000	31,500	32,500
	192 - FICA	0	0	0	0	0	89,911	93,508	97,248	101,138
	196 - Health Insurance	0	0	0	0	0	445,995	520,090	609,004	715,701
	198 - Other Group Benefits	0	0	0	0	0	12,818	12,818	12,818	12,818
	220 - Operating Supplies	23,277	23,828	20,738	28,000	15,000	22,000	24,000	28,000	30,000
	231 - Vehicle Fuel	79,372	62,455	52,646	64,000	64,000	64,000	66,000	70,000	72,500
	245 - Highway Supplies	43,200	34,209	29,054	20,000	25,000	20,000	25,000	25,000	25,000
	246 - Other Service Supplies	24,868	27,730	24,448	10,000	1,500	0	0	0	0
	251 - Vehicle Parts	37,808	34,198	34,304	15,000	15,000	15,000	15,000	15,000	15,000
	260 - Minor Equipment	15,799	38,313	84,137	17,500	15,000	17,500	18,500	18,500	19,000
	320 - Communications	0	0	0	9,759	7,500	9,455	7,200	7,350	7,500
	341 - Advertising & Printing	0	0	0	1,300	2,700	2,700	2,850	3,000	3,150
	370 - Repairs & Maintenance	0	343	0	1,000	0	0	0	0	0
	420 - Dues, Subscriptions, and Memberships	0	0	0	3,000	3,000	3,000	3,000	3,000	3,000
	450 - Contracted Services	170,503	143,088	207,157	197,713	208,815	234,650	241,690	245,000	253,000
	460 - Trainings and Meetings	4,290	1,523	6,533	5,500	6,500	25,500	7,500	9,500	9,500
		1,245,310	1,303,514	1,267,541	1,333,284	1,367,178	2,124,943	2,244,878	2,398,516	2,571,111
432	**WINTER MAINTENANCE**									
	115 - Part Time	0	0	6,996	5,000	0	0	0	0	0
	220 - Operating Supplies	1,857	0	2,900	3,000	3,000	3,500	3,500	4,500	4,500
	450 - Contracted Services	49,634	0	78,638	20,000	20,000	15,000	15,000	20,000	22,000
		51,492	0	88,534	28,000	23,000	18,500	18,500	24,500	26,500
	TOTAL EXPENDITURES	**8,410,875**	**8,670,186**	**9,304,712**	**9,619,192**	**9,972,299**	**13,194,885**	**13,839,830**	**14,534,876**	**15,321,656**

FUND 01

GENERAL FUND EXPENDITURES

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	YTD OCTOBER 2025	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
436	**STORMS SEWERS AND DRAINS**										
	115 - Part Time	79,711	85,443	56,033	130,800	77,682	118,377	120,953	125,792	130,823	136,056
	192 - FICA	0	0	0	0	0	0	5,864	6,098	6,342	6,596
	220 - Operating Supplies	15,865	11,847	15,377	24,000	15,139	20,000	11,500	11,500	11,500	11,500
	260 - Minor Equipment	0	0	0	0	1,206	1,500	2,000	2,000	1,000	1,000
	450 - Contracted Services	0	255	2,000	2,500	785	1,000	1,000	1,000	1,000	1,000
	700 - Capital Purchases	0	0	0	0	0	0	12,500	0	0	0
		95,577	97,544	73,410	157,300	94,812	140,877	153,817	146,390	150,665	156,152
465	**BOARDS AND COMMISSIONS**										
	248 - Environmental Council	4,838	2,394	2,516	4,000	1,429	4,000	5,000	5,000	5,000	5,000
	249 - Historic Review Board	0	0	0	500	0	500	500	500	500	500
	250 - Historical Commission	0	461	6,808	41,250	71,983	111,983	8,000	8,000	8,000	8,000
	450 - Contracted Services	131	138	348	1,000	0	0	400	400	400	400
		4,970	2,992	9,673	46,750	73,412	116,483	13,900	13,900	13,900	13,900
481	**EMPLOYER PAID BENEFITS AND WITHOLDING**										
	192 - FICA	596,427	641,201	665,552	647,571	598,282	788,633	0	0	0	0
	194 - Unemployment Compensation	0	0	2,605	10,000	28,394	41,550	40,000	40,000	40,000	40,000
	195 - Workers Compensation	155,747	200,116	298,252	305,697	185,851	252,949	300,000	309,000	318,270	327,818
	196 - Health Insurance	1,941,026	2,098,708	1,833,158	2,159,950	1,489,480	1,835,434	291,906	350,288	420,345	504,414
	197 - Pension	116,716	135,240	135,531	150,500	142,168	161,559	0	0	0	0
	198 - Other Group Benefits	74,388	76,765	77,886	80,000	59,362	72,202	7,085	6,888	6,888	6,888
		2,884,304	3,152,030	3,012,982	3,353,718	2,503,538	3,152,328	638,991	706,176	785,503	879,120
482	**JUDGEMENTS AND LOSSES**										
	410 - Judgements and Damages	368,521	0	0	0	0	0	0	0	0	0
		368,521	0	0	0	0	0	0	0	0	0
486	**INSURANCE**										
	350 - Property and Liability Insurance	206,951	239,784	336,821	361,515	267,172	361,247	360,000	370,800	381,924	393,382
		206,951	239,784	336,821	361,515	267,172	361,247	360,000	370,800	381,924	393,382
489	**MISCELLANEOUS**										
	489 - Miscellaneous Expenditures	97,023	95,226	45,779	26,000	37,734	40,000	40,000	40,000	40,000	40,000
		97,023	95,226	45,779	26,000	37,734	40,000	40,000	40,000	40,000	40,000
491	**REFUND OF PRIOR YEAR REVENUES**										
	430 - Taxes	6,345	3,881	4,559	4,000	(904)	1,000	4,000	4,000	4,000	4,000
		6,345	3,881	4,559	4,000	(904)	1,000	4,000	4,000	4,000	4,000
492	**INTERFUND OPERATING TRANSFERS**										
	049 - Parks and Recreation Capital	0	0	0	0	0	0	0	0	0	0
	051 - Sewer	0	0	0	0	0	0	0	0	0	0
	057 - Golf Course	0	0	0	0	0	0	0	0	0	0
	061 - Special Projects	125,000	0	0	0	0	0	0	0	0	0
	062 - Debt Service	500	0	0	0	0	0	0	0	0	0
	064 - Capital Projects	734,108	0	0	0	0	0	0	0	0	0
	070 - GOR	58,000	40,000	51,150	0	39,242	40,000	0	0	0	0
	071 - GOR Capital Reserve	5,000	0	5,000	0	0	0	0	0	0	0
	078 - DC Non-Uniform Pension	71,578	85,566	91,557	98,500	97,268	112,670	133,733	139,082	144,645	150,431
	080 - DB Non-Uniform Pension	335,459	377,262	392,405	362,155	362,154	362,155	341,520	355,181	369,388	384,164
	082 - DB Police Pension	1,053,793	1,070,523	1,034,695	1,513,816	1,513,816	1,513,816	1,526,908	1,587,984	1,651,504	1,717,564
		2,383,438	1,573,351	1,574,807	1,974,471	2,012,480	2,028,641	2,002,161	2,082,247	2,165,537	2,252,159
	GRAND TOTAL EXPENDITURES	**16,741,415**	**16,476,281**	**16,695,937**	**18,033,350**	**14,225,500**	**18,090,229**	**19,245,763**	**19,896,384**	**20,853,498**	**21,920,735**

STREET LIGHT FUND SUMMARY

FUND 02

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**132,321**	**156,570**	**184,007**	**195,257**	**215,554**	**220,497**	**219,397**	**224,897**	**238,897**
	REVENUES									
341	INTEREST EARNINGS	955	5,240	15,977	12,000	15,943	15,400	15,000	14,500	14,000
383	SPECIAL ASSESSMENT	71,173	73,812	68,968	70,500	74,000	70,500	70,500	70,500	70,500
	TOTAL OPERATING REVENUES	**72,127**	**79,053**	**84,945**	**82,500**	**89,943**	**85,900**	**85,500**	**85,000**	**84,500**
	EXPENDITURES									
434	STREET LIGHTING	47,879	51,615	53,399	79,000	85,000	87,000	80,000	71,000	71,000
	TOTAL OPERATING EXPENDITURES	**47,879**	**51,615**	**53,399**	**79,000**	**85,000**	**87,000**	**80,000**	**71,000**	**71,000**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**24,249**	**27,438**	**31,546**	**3,500**	**4,943**	**(1,100)**	**5,500**	**14,000**	**13,500**
	ENDING FUND BALANCE	**156,570**	**184,007**	**215,554**	**198,757**	**220,497**	**219,397**	**224,897**	**238,897**	**252,397**

STREET LIGHT FUND REVENUES

FUND 02

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	955	5,240	15,977	12,000	15,943	15,400	15,000	14,500	14,000
		955	5,240	15,977	12,000	15,943	15,400	15,000	14,500	14,000
383	**SPECIAL ASSESSMENT**									
	303 - Light Assessment-Current	70,843	69,977	68,506	69,000	69,000	69,000	69,000	69,000	69,000
	304 - Light Assessment-Delinquent	330	3,836	462	1,500	5,000	1,500	1,500	1,500	1,500
		71,173	73,812	68,968	70,500	74,000	70,500	70,500	70,500	70,500
	GRAND TOTAL REVENUES	**72,127**	**79,053**	**84,945**	**82,500**	**89,943**	**85,900**	**85,500**	**85,000**	**84,500**

STREET LIGHT FUND EXPENDITURES

FUND 02

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
434	**STREET LIGHTING**									
	360 - Utilities	33,938	33,036	37,801	34,000	40,000	42,000	45,000	46,000	46,000
	370 - Repairs and Maintenance	13,941	18,579	15,598	45,000	45,000	45,000	35,000	25,000	25,000
		47,879	51,615	53,399	79,000	85,000	87,000	80,000	71,000	71,000
	GRAND TOTAL EXPENDITURES	**47,879**	**51,615**	**53,399**	**79,000**	**85,000**	**87,000**	**80,000**	**71,000**	**71,000**

FIRE FUND SUMMARY

FUND 03

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**98,711**	**125,609**	**99,071**	**159,800**	**170,248**	**207,062**	**225,422**	**232,114**	**225,441**
	REVENUES									
301	REAL PROPERTY TAXES	590,575	587,776	598,981	602,448	586,311	592,156	598,059	604,022	610,044
341	INTEREST EARNINGS	768	9,551	22,132	18,000	25,000	22,000	20,000	18,000	16,000
355	STATE SHARED REVENUE	316,535	311,798	316,960	320,000	335,749	330,000	330,000	330,000	330,000
362	PUBLIC SAFETY	38,206	75,461	88,895	71,500	89,200	89,000	89,000	89,000	89,000
395	REBATE FROM PRIOR YEAR	237	261	402	250	200	0	0	0	0
	TOTAL OPERATING REVENUES	**946,321**	**984,848**	**1,027,370**	**1,012,198**	**1,036,460**	**1,033,156**	**1,037,059**	**1,041,022**	**1,045,044**
	EXPENDITURES									
411	FIRE PROTECTION	872,456	1,005,082	949,700	1,005,167	992,915	1,007,803	1,023,094	1,040,131	1,059,262
	TOTAL OPERATING EXPENDITURES	**872,456**	**1,005,082**	**949,700**	**1,005,167**	**992,915**	**1,007,803**	**1,023,094**	**1,040,131**	**1,059,262**
492	INTERFUND OPERATING TRANSFERS	46,967	6,304	6,493	8,000	6,731	6,993	7,273	7,564	7,866
	TOTAL EXPENDITURES	**919,423**	**1,011,386**	**956,193**	**1,013,167**	**999,646**	**1,014,796**	**1,030,367**	**1,047,695**	**1,067,129**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**26,898**	**(26,538)**	**71,177**	**(969)**	**36,814**	**18,360**	**6,692**	**(6,673)**	**(22,084)**
	ENDING FUND BALANCE	**125,609**	**99,071**	**170,248**	**158,831**	**207,062**	**225,422**	**232,114**	**225,441**	**203,357**

FIRE FUND REVENUES

FUND 03

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
301	**REAL PROPERTY TAXES**	1.1 mills	1.1 mills	1.1 mills	1.1 mills	1.1 mills	1.1 mills	1.1 mills	1.1 mills	1.1 mills
	100 - Real Estate - Current Year	587,896	585,472	590,860	599,198	584,511	590,356	596,259	602,222	608,244
	300 - Real Estate - Delinquent	2,679	2,304	8,121	3,250	1,800	1,800	1,800	1,800	1,800
		590,575	587,776	598,981	602,448	586,311	592,156	598,059	604,022	610,044
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	768	9,551	22,132	18,000	25,000	22,000	20,000	18,000	16,000
		768	9,551	22,132	18,000	25,000	22,000	20,000	18,000	16,000
355	**STATE SHARED REVENUE**									
	083 - Foreign Fire Insurance Premium Tax	316,535	311,798	316,960	320,000	335,749	330,000	330,000	330,000	330,000
		316,535	311,798	316,960	320,000	335,749	330,000	330,000	330,000	330,000
362	**PUBLIC SAFETY**									
	204 - Fire Permits	0	21,466	24,210	15,000	24,000	24,000	24,000	24,000	24,000
	205 - Special Fire Protection Fees	38,206	53,150	64,635	56,500	65,000	65,000	65,000	65,000	65,000
	211 - Fire Reports	0	845	50	0	200	0	0	0	0
		38,206	75,461	88,895	71,500	89,200	89,000	89,000	89,000	89,000
395	**REBATE FROM PRIOR YEAR**									
	022 - Workmens Compensation	237	261	402	250	200	0	0	0	0
		237	261	402	250	200	0	0	0	0
	GRAND TOTAL REVENUES	**946,321**	**984,848**	**1,027,370**	**1,012,198**	**1,036,460**	**1,033,156**	**1,037,059**	**1,041,022**	**1,045,044**

FIRE FUND EXPENDITURES

FUND 03

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
411	**FIRE PROTECTION**									
	112 - Salaries and Wages	108,519	144,954	148,048	167,300	150,166	155,890	161,990	168,333	174,931
	191 - Uniform Maintenance Allowance	0	3,245	2,169	2,200	3,000	3,000	3,000	3,000	3,000
	192 - FICA	8,142	11,158	11,354	12,278	12,748	13,186	13,713	14,262	14,832
	195 - Workers Compensation	50,325	39,277	38,039	45,000	38,500	44,545	45,881	47,257	48,675
	196 - Health Insurance	17,326	26,867	25,333	30,000	29,702	41,891	49,070	57,683	68,020
	198 - Other Group Benefits	0	0	0	0	991	991	991	991	1,041
	210 - Office Supplies	2,876	1,100	2,424	2,000	1,500	2,000	2,000	2,000	2,000
	231 - Vehicle Fuel	0	3,669	13,416	21,000	13,000	15,000	15,000	15,000	15,000
	251 - Vehicle Parts	0	0	0	0	2,000	2,000	2,000	2,000	2,000
	260 - Minor Equipment	336	1,986	1,864	2,000	2,000	2,000	2,000	2,000	2,000
	320 - Communication	0	9,829	693	5,000	5,000	8,000	8,000	8,000	8,000
	341 - Advertising and Printing	0	17,884	10,236	12,100	12,100	10,000	10,000	10,000	10,000
	350 - Property and Liability Insurance	0	3,896	4,640	4,989	4,859	5,000	5,150	5,305	5,464
	420 - Dues, Subscriptions, and Membership	0	2,161	2,269	2,000	2,000	2,000	2,000	2,000	2,000
	450 - Contracted Services	2,396	400	0	800	800	800	800	800	800
	460 - Trainings and Meetings	0	250	255	1,500	1,800	1,500	1,500	1,500	1,500
	540 - Contributions	682,535	683,798	688,960	697,000	712,749	700,000	700,000	700,000	700,000
	700 - Capital Purchases	0	54,608	0	0	0	0	0	0	0
		872,456	1,005,082	949,700	1,005,167	992,915	1,007,803	1,023,094	1,040,131	1,059,262
492	**INTERFUND OPERATING TRANSFERS**									
	062 - Debt Service	43,064	0	0	0	0	0	0	0	0
	078 - DC Non-Uniform Pension	3,903	6,304	6,493	8,000	6,731	6,993	7,273	7,564	7,866
		46,967	6,304	6,493	8,000	6,731	6,993	7,273	7,564	7,866
	GRAND TOTAL EXPENDITURES	**919,423**	**1,011,386**	**956,193**	**1,013,167**	**999,646**	**1,014,796**	**1,030,367**	**1,047,695**	**1,067,129**

HYDRANT FUND SUMMARY

FUND 04

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**29,544**	**40,052**	**47,334**	**33,204**	**38,029**	**19,607**	**23,538**	**29,091**	**26,759**
	REVENUES									
301	REAL PROPERTY TAXES	168,065	169,435	172,576	180,759	170,800	192,952	194,873	196,814	198,774
341	INTEREST EARNINGS	441	2,581	6,726	4,500	4,500	3,500	3,200	3,000	2,800
	TOTAL OPERATING REVENUES	**168,506**	**172,016**	**179,302**	**185,259**	**175,300**	**196,452**	**198,073**	**199,814**	**201,574**
	EXPENDITURES									
448	HYDRANT SYSTEM	157,998	164,735	188,607	194,500	193,722	192,520	192,520	202,146	212,253
	TOTAL OPERATING EXPENDITURES	**157,998**	**164,735**	**188,607**	**194,500**	**193,722**	**192,520**	**192,520**	**202,146**	**212,253**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**10,508**	**7,282**	**(9,305)**	**(9,241)**	**(18,422)**	**3,932**	**5,553**	**(2,332)**	**(10,679)**
	ENDING FUND BALANCE	**40,052**	**47,334**	**38,029**	**23,963**	**19,607**	**23,538**	**29,091**	**26,759**	**16,080**

HYDRANT FUND REVENUES

FUND 04

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
301	**REAL PROPERTY TAXES**	.33 mills	.33 mills	.33 mills	.33 mills	.33 mills	.373 mills	.373 mills	.373 mills	.373 mills
	100 - Real Estate - Current Year	167,080	168,753	170,203	179,659	170,000	192,152	194,073	196,014	197,974
	300 - Real Estate - Delinquent	985	683	2,373	1,100	800	800	800	800	800
		168,065	169,435	172,576	180,759	170,800	192,952	194,873	196,814	198,774
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	441	2,581	6,726	4,500	4,500	3,500	3,200	3,000	2,800
		441	2,581	6,726	4,500	4,500	3,500	3,200	3,000	2,800
	GRAND TOTAL REVENUES	**168,506**	**172,016**	**179,302**	**185,259**	**175,300**	**196,452**	**198,073**	**199,814**	**201,574**

HYDRANT FUND EXPENDITURES

FUND 04

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
448	**HYDRANT SYSTEM**									
	363 -Hydrant Service	157,998	164,735	188,607	194,500	193,722	192,520	192,520	202,146	212,253
		157,998	164,735	188,607	194,500	193,722	192,520	192,520	202,146	212,253
	GRAND TOTAL EXPENDITURES	**157,998**	**164,735**	**188,607**	**194,500**	**193,722**	**192,520**	**192,520**	**202,146**	**212,253**

PARK AND RECREATION FUND SUMMARY

FUND 05

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**282,305**	**(279,202)**	**(139,718)**	**299,756**	**(261,680)**	**36,766**	**55,856**	**44,667**	**(30,954)**
	REVENUES									
301	REAL PROPERTY TAXES	1,305,625	1,298,342	1,322,965	1,333,265	1,296,237	1,309,150	1,322,191	1,335,363	1,351,160
341	INTEREST EARNINGS	1,601	725	11,338	10,000	23,769	22,000	20,000	18,000	16,000
342	RENTS AND ROYALTIES	81,776	50,642	18,078	20,000	100,000	100,000	100,000	100,000	100,000
354	STATE GRANTS	0	10,000	0	0	10,000	0	0	0	0
367	RECREATION PROGRAM FEES	364,051	452,575	737,129	654,000	735,000	755,000	755,000	770,000	770,000
389	MISCELLANEOUS	26,811	44,298	96,658	119,000	0	0	0	0	0
391	FIXED ASSET DISPOSITION	0	0	7,555	0	0	0	0	0	0
	TOTAL OPERATING REVENUES	**1,779,865**	**1,856,583**	**2,193,722**	**2,136,265**	**2,165,006**	**2,186,150**	**2,197,191**	**2,223,363**	**2,237,160**
392	INTERFUND OPERATING TRANSFERS	0	172,000	226,359	0	0	41,200	42,436	43,709	45,020
395	REBATE FROM PRIOR YEAR	1,969	2,511	2,501	2,500	0	0	0	0	0
	TOTAL REVENUES	**1,781,834**	**2,031,094**	**2,422,583**	**2,138,765**	**2,165,006**	**2,227,350**	**2,239,627**	**2,267,072**	**2,282,180**
	EXPENDITURES									
404	LEGAL SERVICES	8,693	12,868	39,573	30,000	8,000	8,000	8,000	8,000	8,000
408	ENGINEERING SERVICES	238,190	28,108	7,995	0	0	0	0	0	0
409	BUILDINGS	107,996	71,896	114,977	75,000	40,000	58,000	49,000	49,500	50,000
451	RECREATION ADMINISTRATION	666,256	727,603	867,164	994,771	824,653	395,323	419,195	446,559	478,062
452	PARTICIPANT RECREATION	167,628	238,974	299,277	334,600	344,720	503,595	521,525	541,330	563,313
454	PARKS RECREATION	604,070	383,377	590,618	191,133	211,430	966,619	979,080	1,018,508	1,062,572
457	CIVIL CELEBRATIONS	78,663	83,131	15,105	34,000	6,000	20,000	6,000	6,000	6,000
470	DEBT SERVICE	13,058	0	0	73,200	77,141	92,222	99,722	99,722	78,428
481	EMPLOYER PAID BENEFITS AND WITHOLDING	224,919	269,972	234,713	262,037	266,565	25,454	26,218	27,004	27,814
486	INSURANCE	4,665	35,067	27,452	29,518	29,518	29,016	29,886	30,783	31,706
	TOTAL OPERATING EXPENDITURES	**2,114,138**	**1,850,996**	**2,196,874**	**2,024,259**	**1,808,027**	**2,098,228**	**2,138,626**	**2,227,406**	**2,305,896**
492	INTERFUND OPERATING TRANSFERS	229,203	40,613	347,671	121,427	58,532	110,032	112,190	115,287	117,617
	TOTAL EXPENDITURES	**2,343,341**	**1,891,609**	**2,544,545**	**2,145,686**	**1,866,559**	**2,208,260**	**2,250,816**	**2,342,693**	**2,423,513**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**(561,507)**	**139,484**	**(121,963)**	**(6,921)**	**298,447**	**19,090**	**(11,189)**	**(75,621)**	**(141,333)**
	ENDING FUND BALANCE	**(279,202)**	**(139,718)**	**(261,680)**	**292,835**	**36,766**	**55,856**	**44,667**	**(30,954)**	**(172,287)**

PARK AND RECREATION FUND REVENUES

FUND 05

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
301	**REAL PROPERTY TAXES**	2.43 mills	2.43 mills	2.43 mills	2.43 mills	2.43 mills	2.43 mills	2.43 mills	2.43 mills	2.43 mills
	100 - Real Estate - Current Year	1,298,536	1,293,308	1,305,204	1,324,765	1,291,237	1,304,150	1,317,191	1,330,363	1,346,160
	300 - Real Estate - Delinquent	7,089	5,034	17,761	8,500	5,000	5,000	5,000	5,000	5,000
		1,305,625	1,298,342	1,322,965	1,333,265	1,296,237	1,309,150	1,322,191	1,335,363	1,351,160
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	1,601	725	11,338	10,000	23,769	22,000	20,000	18,000	16,000
		1,601	725	11,338	10,000	23,769	22,000	20,000	18,000	16,000
342	**RENTS & ROYALTIES**									
	200 - Rent	81,776	50,642	18,078	20,000	100,000	100,000	100,000	100,000	100,000
		81,776	50,642	18,078	20,000	100,000	100,000	100,000	100,000	100,000
354	**STATE GRANTS**									
	011 - General Government	0	10,000	0	0	10,000	0	0	0	0
		0	10,000	0	0	10,000	0	0	0	0
367	**RECREATION PROGRAM FEES**									
	206 - Program Fees	360,803	447,173	728,845	648,000	730,000	750,000	750,000	765,000	765,000
	207 - Discount Ticket Sales	3,248	5,403	8,283	6,000	5,000	5,000	5,000	5,000	5,000
		364,051	452,575	737,129	654,000	735,000	755,000	755,000	770,000	770,000
389	**MISCELLANEOUS**									
	389 - Miscellaneous Revenue	26,811	44,298	96,658	119,000	0	0	0	0	0
		26,811	44,298	96,658	119,000	0	0	0	0	0
391	**FIXED ASSET DISPOSITION**									
	103 - Sale of Fixed Assets	0	0	7,555	0	0	0	0	0	0
		0	0	7,555	0	0	0	0	0	0
392	**INTERFUND OPERATING TRANSFERS**									
	002 - General Fund	0	0	5,921	0	0	0	0	0	0
	017 - Lower Makefield Sewer Trust	0	172,000	84,885	0	0	0	0	0	0
	024 - Bond Proceeds	0	0	135,554	0	0	0	0	0	0
	028 - Capital Projects	0	0	0	0	0	0	0	0	0
	035 - Garden of Reflection	0	0	0	0	0	41,200	42,436	43,709	45,020
		0	172,000	226,359	0	0	41,200	42,436	43,709	45,020
395	**REBATE FROM PRIOR YEAR**									
	018 - Casualty Insurance	545	166	123	500	0	0	0	0	0
	022 - Workmens Compensation	1,424	2,345	2,378	2,000	0	0	0	0	0
		1,969	2,511	2,501	2,500	0	0	0	0	0
	GRAND TOTAL REVENUES	**1,781,834**	**2,031,094**	**2,422,583**	**2,138,765**	**2,165,006**	**2,227,350**	**2,239,627**	**2,267,072**	**2,282,180**

PARK AND RECREATION FUND EXPENDITURES

FUND 05

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
404	**LEGAL SERVICES**									
	302 - General Legal Services	8,693	12,868	39,573	30,000	8,000	8,000	8,000	8,000	8,000
		8,693	12,868	39,573	30,000	8,000	8,000	8,000	8,000	8,000
408	**ENGINEERING SERVICES**									
	313 - General Engineering	238,190	28,108	7,995	0	0	0	0	0	0
		238,190	28,108	7,995	0	0	0	0	0	0
409	**BUILDINGS**									
	260 - Minor Equipment	123	0	0	0	1,000	1,000	1,000	1,000	1,000
	360 - Utilities	52,017	47,435	114,977	75,000	30,000	24,000	25,000	25,500	26,000
	370 - Repairs and Maintenance	1,202	626	0	0	1,000	15,000	5,000	5,000	5,000
	450 - Contracted Service	25,314	23,835	0	0	8,000	18,000	18,000	18,000	18,000
	700 - Capital Purchases	29,340	0	0	0	0	0	0	0	0
		107,996	71,896	114,977	75,000	40,000	58,000	49,000	49,500	50,000
451	**RECREATION ADMINISTRATION**									
	112 - Salaries and Wages	406,512	455,402	565,848	627,901	604,653	188,353	195,728	203,397	211,373
	180 - Overtime	0	0	0	0	0	250	260	270	281
	192 - FICA	0	0	0	0	0	15,835	16,469	17,127	17,812
	196 - Health Insurance	0	0	0	0	0	85,124	100,978	120,004	142,835
	198 - Other Group Benefits	0	0	0	0	0	2,161	2,161	2,161	2,161
	210 - Office Supplies	38,945	25,457	25,467	25,000	20,000	20,000	20,000	20,000	20,000
	247 - Recreation Supplies	40,905	51,623	92,187	64,500	35,000	35,000	35,000	35,000	35,000
	260 - Minor Equipment	1,078	1,618	688	2,500	0	0	0	0	0
	320 - Communication	0	0	0	0	0	1,600	1,600	1,600	1,600
	370 - Repairs and Maintenance	38,502	2,890	2,052	50,000	0	0	0	0	0
	390 - Fees	0	47,734	27,199	50,000	35,000	35,000	35,000	35,000	35,000
	450 - Contracted Service	131,533	131,782	145,587	162,870	120,000	4,000	4,000	4,000	4,000
	460 - Trainings and Meetings	8,782	11,099	8,137	12,000	10,000	8,000	8,000	8,000	8,000
		666,256	727,603	867,164	994,771	824,653	395,323	419,195	446,559	478,062
452	**PARTICIPANT RECREATION**									
	112 - Salaries and Wages	71,416	98,744	142,245	165,000	159,720	247,811	257,655	267,894	278,541
	180 - Overtime	0	0	0	0	0	1,200	1,248	1,298	1,350
	192 - FICA	0	0	0	0	0	20,309	21,122	21,967	22,845
	196 - Health Insurance	0	0	0	0	0	42,130	49,356	58,027	68,433
	198 - Other Group Benefits	0	0	0	0	0	944	944	944	944
	210 - Office Supplies	0	0	0	0	0	0	0	0	0
	247 - Recreation Supplies	43,034	61,057	76,109	106,600	100,000	100,000	100,000	100,000	100,000
	306 - Program Instructor Fees	53,179	79,174	80,923	63,000	85,000	85,000	85,000	85,000	85,000
	320 - Communication	0	0	0	0	0	2,200	2,200	2,200	2,200
	460 - Trainings and Meetings	0	0	0	0	0	4,000	4,000	4,000	4,000
		167,628	238,974	299,277	334,600	344,720	503,595	521,525	541,330	563,313
454	**PARKS RECREATION**									
	112 - Salaries and Wages	10,608	15,778	0	0	0	435,993	453,167	471,028	489,603
	179 - Longevity	4,470	4,605	4,983	5,133	6,430	5,476	5,586	5,698	5,812
	180 - Overtime	39,196	34,372	19,337	30,000	12,000	23,077	24,000	24,960	25,958
	183 - Overtime - Reimbursed	975	1,847	0	2,000	1,000	2,000	2,000	2,000	2,000
	191 - Uniform Maintenance Allowance	2,827	2,395	1,112	4,000	2,000	1,500	1,500	1,500	1,500
	192 - FICA	0	0	0	0	0	32,741	34,050	35,412	36,829
	196 - Health Insurance	0	0	0	0	0	95,974	111,918	131,052	154,012
	198 - Other Group Benefits	0	0	0	0	0	2,758	2,758	2,758	2,758
	231 - Vehicle Fuel	18,874	17,169	13,857	20,000	16,000	16,000	16,000	16,000	16,000
	247 - Recreation Supplies	35,498	25,382	0	0	20,000	20,000	20,000	20,000	20,000
	251 - Vehicle Parts	15,355	7,646	7,247	8,000	8,000	8,000	8,000	8,000	8,000
	260 - Minor Equipment	431	8,995	8,661	2,000	500	2,000	2,000	2,000	2,000
	320 - Communication	0	0	0	0	0	2,600	2,600	2,600	2,600
	360 - Utilities	79,484	65,547	0	0	80,000	144,000	144,000	144,000	144,000
	370 - Repairs and Maintenance	105,603	23,837	0	120,000	35,000	35,000	35,000	35,000	35,000
	450 - Contracted Service	64,539	88,612	0	0	30,000	116,000	116,000	116,000	116,000
	460 - Trainings and Meetings	0	0	0	0	500	500	500	500	500
	700 - Capital Purchases	226,209	87,193	535,420	0	0	23,000	0	0	0
		604,070	383,377	590,618	191,133	211,430	966,619	979,080	1,018,508	1,062,572
	TOTAL EXPENDITURES	**1,792,834**	**1,462,826**	**1,919,604**	**1,625,504**	**1,428,803**	**1,931,536**	**1,976,800**	**2,063,897**	**2,161,947**

PARK AND RECREATION FUND EXPENDITURES

FUND 05

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
457	**CIVIL CELEBRATIONS**									
	247 - Recreation Supplies	78,663	83,131	15,105	34,000	6,000	20,000	6,000	6,000	6,000
		78,663	83,131	15,105	34,000	6,000	20,000	6,000	6,000	6,000
470	**DEBT SERVICE**									
	351 - Lease Rental Payment	13,058	0	0	73,200	77,141	92,222	99,722	99,722	78,428
		13,058	0	0	73,200	77,141	92,222	99,722	99,722	78,428
481	**EMPLOYER PAID BENEFITS AND WITHOLDING**									
	192 - FICA	42,960	47,672	59,131	63,411	59,856	0	0	0	0
	195 - Workers Compensation	15,074	25,171	20,404	25,326	24,316	25,454	26,218	27,004	27,814
	196 - Health Insurance	152,952	178,909	135,823	153,400	162,857	0	0	0	0
	197 - Pension	7,066	9,982	11,023	12,400	12,036	0	0	0	0
	198 - Other Group Benefits	6,867	8,238	8,331	7,500	7,500	0	0	0	0
		224,919	269,972	234,713	262,037	266,565	25,454	26,218	27,004	27,814
486	**INSURANCE**									
	350 - Property and Liability Insurance	4,665	35,067	27,452	29,518	29,518	29,016	29,886	30,783	31,706
		4,665	35,067	27,452	29,518	29,518	29,016	29,886	30,783	31,706
492	**INTERFUND OPERATING TRANSFERS**									
	049 - Park and Recreation Capital	0	0	114,000	0	0	0	0	0	0
	052 - Pool	0	0	200,000	50,000	0	0	0	0	0
	061 - Special Projects	14,750	0	0	0	0	0	0	0	0
	062 - Debt Service	173,757	0	0	0	0	0	0	0	0
	070 - GOR	0	0	0	15,000	15,000	66,785	67,213	68,511	68,970
	071 - GOR Capital Reserve	0	0	0	5,000	0	0	0	0	0
	078 - DC Non-Uniform Pension	23,999	25,613	28,962	30,533	22,638	23,543	24,485	25,464	26,483
	080 - DB Non-Uniform Pension	16,697	15,000	4,709	20,894	20,894	19,704	20,492	21,311	22,164
		229,203	40,613	347,671	121,427	58,532	110,032	112,190	115,287	117,617
	GRAND TOTAL EXPENDITURES	**2,343,341**	**1,891,609**	**2,544,545**	**2,145,686**	**1,866,559**	**2,208,260**	**2,250,816**	**2,342,693**	**2,423,513**

PARK AND RECREATION FIL FUND SUMMARY

FUND 06

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**328,200**	**549,459**	**838,641**	**990,641**	**798,558**	**154,400**	**373,485**	**399,485**	**423,485**
	REVENUES									
341	INTEREST EARNINGS	2,613	22,055	62,383	50,000	29,647	28,000	26,000	24,000	22,000
354	STATE GRANTS	0	250,000	0	900,000	(250,000)	900,000	0	0	0
387	CONTRIBUTIONS AND DONATIONS	218,646	50,620	81,384	645,500	270,050	375,450	0	0	0
	TOTAL OPERATING REVENUES	**221,259**	**322,675**	**143,767**	**1,595,500**	**49,697**	**1,303,450**	**26,000**	**24,000**	**22,000**
	EXPENDITURES									
454	PARKS RECREATION	0	33,494	183,850	1,940,000	693,855	1,084,365	0	0	0
	TOTAL OPERATING EXPENDITURES	**0**	**33,494**	**183,850**	**1,940,000**	**693,855**	**1,084,365**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**221,259**	**289,182**	**(40,084)**	**(344,500)**	**(644,158)**	**219,085**	**26,000**	**24,000**	**22,000**
	ENDING FUND BALANCE	**549,459**	**838,641**	**798,558**	**646,141**	**154,400**	**373,485**	**399,485**	**423,485**	**445,485**

PARK AND RECREATION FIL FUND REVENUES

FUND 06

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	2,613	22,055	62,383	50,000	29,647	28,000	26,000	24,000	22,000
		2,613	22,055	62,383	50,000	29,647	28,000	26,000	24,000	22,000
354	**STATE GRANTS**									
	011 - General Government	0	250,000	0	900,000	(250,000)	900,000	0	0	0
		0	250,000	0	900,000	(250,000)	900,000	0	0	0
387	**CONTRIBUTIONS AND DONATIONS**									
	060 - Contributions and Donations	218,646	50,620	81,384	645,500	270,050	375,450	0	0	0
		218,646	50,620	81,384	645,500	270,050	375,450	0	0	0
	GRAND TOTAL REVENUES	**221,259**	**322,675**	**143,767**	**1,595,500**	**49,697**	**1,303,450**	**26,000**	**24,000**	**22,000**

PARK AND RECREATION FIL FUND EXPENDITURES

FUND 06

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
454	**PARKS RECREATION**									
	700 - Capital Purchases	0	33,494	183,850	1,940,000	693,855	1,084,365	0	0	0
		0	33,494	183,850	1,940,000	693,855	1,084,365	0	0	0
	GRAND TOTAL EXPENDITURES	**0**	**33,494**	**183,850**	**1,940,000**	**693,855**	**1,084,365**	**0**	**0**	**0**

PARK AND RECREATION CAPITAL FUND SUMMARY

FUND 07

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**12,950**	**208,295**	**(226,537)**	**858**	**203,222**	**249,700**	**261,700**	**272,700**	**282,700**
	REVENUES									
341	INTEREST EARNINGS	96	3,833	5,135	2,000	12,945	12,000	11,000	10,000	9,000
354	STATE GRANTS	0	52,000	317,700	35,300	35,300	0	0	0	0
	TOTAL OPERATING REVENUES	**96**	**55,833**	**322,835**	**37,300**	**48,245**	**12,000**	**11,000**	**10,000**	**9,000**
392	INTERFUND OPERATING TRANSFERS	205,000	435,399	132,550	0	0	0	0	0	0
	TOTAL REVENUES	**205,096**	**491,232**	**455,386**	**37,300**	**48,245**	**12,000**	**11,000**	**10,000**	**9,000**
	EXPENDITURES									
454	PARKS RECREATION	9,750	926,065	25,627	0	1,767	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**9,750**	**926,065**	**25,627**	**0**	**1,767**	**0**	**0**	**0**	**0**
492	INTERFUND OPERATING TRANSFERS	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**9,750**	**926,065**	**25,627**	**0**	**1,767**	**0**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**195,346**	**(434,832)**	**429,759**	**37,300**	**46,478**	**12,000**	**11,000**	**10,000**	**9,000**
	ENDING FUND BALANCE	**208,295**	**(226,537)**	**203,222**	**38,158**	**249,700**	**261,700**	**272,700**	**282,700**	**291,700**

PARK AND RECREATION CAPITAL FUND REVENUES

FUND 07

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	96	3,833	5,135	2,000	12,945	12,000	11,000	10,000	9,000
		96	3,833	5,135	2,000	12,945	12,000	11,000	10,000	9,000
354	**STATE GRANTS**									
	011 - General Government	0	52,000	317,700	35,300	35,300	0	0	0	0
		0	52,000	317,700	35,300	35,300	0	0	0	0
392	**INTERFUND OPERATING TRANSFERS**									
	002 - General Fund	0	0	0	0	0	0	0	0	0
	007 - Parks and Recreation	0	0	114,000	0	0	0	0	0	0
	016 - American Rescue Plan	0	0	18,550	0	0	0	0	0	0
	017 - Lower Makefield Sewer Trust	0	285,399	0	0	0	0	0	0	0
	021 - Golf Course	205,000	150,000	0	0	0	0	0	0	0
		205,000	435,399	132,550	0	0	0	0	0	0
	GRAND TOTAL REVENUES	**205,096**	**491,232**	**455,386**	**37,300**	**48,245**	**12,000**	**11,000**	**10,000**	**9,000**

PARK AND RECREATION CAPITAL FUND EXPENDITURES

FUND 07

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
454	**PARKS RECREATION**									
	313 - General Engineering	0	61,835	24,734	0	1,767	0	0	0	0
	700 - Capital Purchases	9,750	864,230	893	0	0	0	0	0	0
		9,750	926,065	25,627	0	1,767	0	0	0	0
492	**INTERFUND OPERATING TRANSFERS**									
	047 - Park and Recreation	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
	GRAND TOTAL EXPENDITURES	**9,750**	**926,065**	**25,627**	**0**	**1,767**	**0**	**0**	**0**	**0**

SEWER FUND SUMMARY

FUND 08/18

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING NET POSITION	**13,419,852**	**5,646,802**	**3,347,464**	**3,347,464**	**3,372,433**	**2,406,166**	**0**	**0**	**0**
	REVENUES									
341	INTEREST EARNINGS	17,448	317,755	24,241	0	21,305	0	0	0	0
354	STATE GRANTS	408,481	0	0	0	0	0	0	0	0
364	SANITATION	2,366,042	0	0	0	125	0	0	0	0
391	FIXED ASSET DISPOSITION	35,315,806	0	0	0	0	0	0	0	0
	TOTAL OPERATING REVENUES	**38,107,777**	**317,755**	**24,241**	**0**	**21,430**	**0**	**0**	**0**	**0**
392	INTERFUND OPERATING TRANSFERS	11,274,450	0	0	0	0	0	0	0	0
395	REBATE FROM PRIOR YEAR	7,668	1,506	728	0	0	0	0	0	0
	TOTAL REVENUES	**49,389,894**	**319,261**	**24,969**	**0**	**21,430**	**0**	**0**	**0**	**0**
	EXPENDITURES									
429	WASTEWATER COLLECTION AND TREATMENT	4,381,194	2,618,599	0	0	(12,303)	0	0	0	0
472	DEBT INTEREST	111,163	0	0	0	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**4,492,357**	**2,618,599**	**0**	**0**	**(12,303)**	**0**	**0**	**0**	**0**
492	INTERFUND OPERATING TRANSFERS	52,670,587	0	0	1,000,000	1,000,000	2,406,166	0	0	0
	TOTAL EXPENDITURES	**57,162,944**	**2,618,599**	**0**	**1,000,000**	**987,697**	**2,406,166**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**(7,773,050)**	**(2,299,339)**	**24,969**	**(1,000,000)**	**(966,267)**	**(2,406,166)**	**0**	**0**	**0**
	ENDING NET POSITION	**5,646,802**	**3,347,464**	**3,372,433**	**2,347,464**	**2,406,166**	**0**	**0**	**0**	**0**

SEWER FUND REVENUES

FUND 08/18

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	17,448	317,755	24,241	0	21,305	0	0	0	0
		17,448	317,755	24,241	0	21,305	0	0	0	0
354	**STATE GRANTS**									
	011 - General Government	408,481	0	0	0	0	0	0	0	0
		408,481	0	0	0	0	0	0	0	0
364	**SANITATION**									
	108 - Sewage Charges	2,366,042	0	0	0	125	0	0	0	0
		2,366,042	0	0	0	125	0	0	0	0
391	**FIXED ASSET DISPOSITION**									
	103 - Sale of Fixed Assets	35,315,806	0	0	0	0	0	0	0	0
		35,315,806	0	0	0	0	0	0	0	0
392	**INTERFUND OPERATING TRANSFERS**									
	002 - General Fund	0	0	0	0	0	0	0	0	0
	017 - Lower Makefield Sewer Trust	11,093,659	0	0	0	0	0	0	0	0
	026 - Debt	180,791	0	0	0	0	0	0	0	0
	085 - Sewer Capital	0	0	0	0	0	0	0	0	0
		11,274,450	0	0	0	0	0	0	0	0
395	**REBATE FROM PRIOR YEAR**									
	018 - Casualty Insurance	6,482	1,506	728	0	0	0	0	0	0
	022 - Workmens Compensation	1,186	0	0	0	0	0	0	0	0
		7,668	1,506	728	0	0	0	0	0	0
	GRAND TOTAL REVENUES	**49,389,894**	**319,261**	**24,969**	**0**	**21,430**	**0**	**0**	**0**	**0**

SEWER FUND EXPENDITURES

FUND 08/18

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
429	**WASTEWATER COLLECTION AND TREATMENT**									
	112 - Salaries and Wages	55,113	0	0	0	0	0	0	0	0
	179 - Longevity	0	0	0	0	0	0	0	0	0
	180 - Overtime	2,116	0	0	0	0	0	0	0	0
	191 - Uniform Maintenance Allowance	0	0	0	0	0	0	0	0	0
	192 - FICA	7,048	0	0	0	0	0	0	0	0
	195 - Workers Compensation	12,562	0	0	0	0	0	0	0	0
	196 - Health Insurance	51,533	0	0	0	0	0	0	0	0
	197 - Pension	7,163	0	0	0	0	0	0	0	0
	198 - Other Group Benefits	2,779	0	0	0	0	0	0	0	0
	210 - Office Supplies	715	0	0	0	0	0	0	0	0
	231 - Vehicle Fuel	1,705	0	0	0	0	0	0	0	0
	251 - Vehicle Parts	179	0	0	0	0	0	0	0	0
	260 - Minor Equipment	301	0	0	0	0	0	0	0	0
	302 - General Legal Services	133,622	82,667	0	0	0	0	0	0	0
	310 - Professional Services	2,500	0	0	0	0	0	0	0	0
	313 - General Engineering	228,817	10,330	0	0	0	0	0	0	0
	320 - Communication	424	0	0	0	0	0	0	0	0
	350 - Property and Liability Insurance	55,556	0	0	0	0	0	0	0	0
	360 - Utilities	19,968	0	0	0	0	0	0	0	0
	364 - Sewer	3,545,226	2,410,265	0	0	(12,473)	0	0	0	0
	450 - Contracted Services	21,798	0	0	0	170	0	0	0	0
	460 - Trainings and Meetings	0	0	0	0	0	0	0	0	0
	700 - Capital Purchases	14,838	115,338	0	0	0	0	0	0	0
	830 - Depreciation Expense	217,230	0	0	0	0	0	0	0	0
		4,381,194	2,618,599	0	0	(12,303)	0	0	0	0
472	**DEBT INTEREST**									
	107 - Debt Interest	111,163	0	0	0					
		111,163	0	0	0	0	0	0	0	0
492	**INTERFUND OPERATING TRANSFERS**									
	043 - General Fund	100,000	0	0	1,000,000	1,000,000	2,406,166	0	0	0
	051 - Sewer	0	0	0	0	0	0	0	0	0
	055 - Lower Makefield Sewer Trust	52,429,983	0	0	0	0	0	0	0	0
	062 - Debt Service	91,881	0	0	0	0	0	0	0	0
	078 - DC Non-Uniform Pension	936	0	0	0	0	0	0	0	0
	080 - DB Non-Uniform Pension	47,787	0	0	0	0	0	0	0	0
		52,670,587	0	0	1,000,000	1,000,000	2,406,166	0	0	0
	GRAND TOTAL EXPENDITURES	**57,162,944**	**2,618,599**	**0**	**1,000,000**	**987,697**	**2,406,166**	**0**	**0**	**0**

POOL FUND SUMMARY

FUND 09

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING CASH BALANCE	**(662)**	**(222)**	**(366,305)**	**N/A**	**(139,359)**	**(203,020)**	**0**	**(111,019)**	**(264,401)**
	BEGINNING NET POSITION	**727,252**	**783,961**	**357,914**	**5,281**	**457,048**	**263,386**	**336,406**	**95,387**	**(187,995)**
	REVENUES									
341	INTEREST EARNINGS	1,308	14,031	4,374	3,000	7,106	6,000	5,000	4,000	3,000
357	LOCAL GRANT	0	0	0	0	5,762	0	0	0	0
367	RECREATION PROGRAM FEES	1,036,961	1,095,500	1,127,322	1,160,986	1,093,776	1,093,776	1,093,776	1,093,776	1,093,776
	TOTAL OPERATING REVENUES	**1,038,269**	**1,109,531**	**1,131,696**	**1,163,986**	**1,106,645**	**1,099,776**	**1,098,776**	**1,097,776**	**1,096,776**
392	INTERFUND OPERATING TRANSFERS	200,367	0	200,000	50,000	0	289,279	0	0	0
395	REBATE FROM PRIOR YEAR	4,072	5,563	2,625	4,500	0	0	0	0	0
	TOTAL REVENUES	**1,242,708**	**1,115,094**	**1,334,321**	**1,218,486**	**1,106,645**	**1,389,055**	**1,098,776**	**1,097,776**	**1,096,776**
	EXPENDITURES									
452	PARTICIPANT RECREATION	1,037,326	1,386,857	1,093,375	1,208,138	1,153,130	1,169,329	1,192,422	1,233,090	1,277,798
	TOTAL OPERATING EXPENDITURES	**1,037,326**	**1,386,857**	**1,093,375**	**1,208,138**	**1,153,130**	**1,169,329**	**1,192,422**	**1,233,090**	**1,277,798**
492	INTERFUND OPERATING TRANSFERS	24,016	25,328	12,855	15,390	17,176	16,706	17,374	18,069	18,791
	TOTAL EXPENDITURES	**1,061,342**	**1,412,185**	**1,106,230**	**1,223,528**	**1,170,306**	**1,186,035**	**1,209,795**	**1,251,158**	**1,296,590**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**181,366**	**(297,091)**	**228,091**	**(5,042)**	**(63,662)**	**203,020**	**(111,019)**	**(153,382)**	**(199,814)**
493	**DEPRECIATION EXPENSE**	**124,657**	**128,957**	**128,957**	**0**	**130,000**	**130,000**	**130,000**	**130,000**	**130,000**
	ENDING CASH BALANCE	**(222)**	**(366,305)**	**(139,359)**	**N/A**	**(203,020)**	**0**	**(111,019)**	**(264,401)**	**(464,215)**
	ENDING NET POSITION	**783,961**	**357,914**	**457,048**	**239**	**263,386**	**336,406**	**95,387**	**(187,995)**	**(517,808)**

POOL FUND REVENUES

FUND 09

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	1,308	14,031	4,374	3,000	7,106	6,000	5,000	4,000	3,000
		1,308	14,031	4,374	3,000	7,106	6,000	5,000	4,000	3,000
357	**LOCAL GRANT**									
	011 - General Government	0	0	0	0	5,762	0	0	0	0
		0	0	0	0	5,762	0	0	0	0
367	**RECREATION PROGRAM FEES**									
	110 - Swimming Pool Fees	1,036,961	1,095,500	1,127,322	1,160,986	1,093,776	1,093,776	1,093,776	1,093,776	1,093,776
		1,036,961	1,095,500	1,127,322	1,160,986	1,093,776	1,093,776	1,093,776	1,093,776	1,093,776
392	**INTERFUND OPERATING TRANSFERS**									
	007 - Parks and Recreation	0	0	200,000	50,000	0	0	0	0	0
	016 - American Rescue Plan	200,367	0	0	0	0	0	0	0	0
	021 - Golf Course	0	0	0	0	0	289,279	0	0	0
	029 - Pool Capital	0	0	0	0	0	0	0	0	0
		200,367	0	200,000	50,000	0	289,279	0	0	0
395	**REBATE FROM PRIOR YEAR**									
	018 - Casualty Insurance	1,700	2,175	615	2,000	0	0	0	0	0
	022 - Workmens Compensation	2,372	3,388	2,010	2,500	0	0	0	0	0
		4,072	5,563	2,625	4,500	0	0	0	0	0
	GRAND TOTAL REVENUES	**1,242,708**	**1,115,094**	**1,334,321**	**1,218,486**	**1,100,883**	**1,389,055**	**1,098,776**	**1,097,776**	**1,096,776**

POOL FUND EXPENDITURES

FUND 09

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
452	**PARTICIPANT RECREATION**									
	112 - Salaries and Wages	541,751	581,442	518,566	553,564	555,858	544,201	565,794	588,251	611,607
	179 - Longevity	0	0	0	0	1,513	1,289	1,314	1,341	1,367
	180 - Overtime	34,358	22,127	12,912	11,000	10,072	14,904	15,500	16,120	16,765
	191 - Uniform Maintenance Allowance	5,663	8,278	9,318	8,000	7,118	8,000	8,000	8,000	8,000
	192 - FICA	46,713	48,548	43,030	42,807	44,472	43,775	45,526	47,347	49,241
	195 - Workers Compensation	25,123	36,359	17,243	21,402	19,171	19,898	20,495	21,110	21,743
	196 - Health Insurance	87,689	102,528	52,942	81,420	65,345	70,010	82,618	97,746	115,901
	198 - Other Group Benefits	2,701	23,818	4,604	4,000	2,460	2,154	2,154	2,154	2,154
	210 - Office Supplies	29,414	3,165	2,218	3,500	2,500	3,500	3,500	3,500	3,500
	247 - Recreation Supplies	57,036	86,325	95,936	85,500	75,000	95,000	95,000	95,000	95,000
	260 - Minor Equipment	674	11,422	0	10,000	0	14,078	0	0	0
	341 - Advertising & Printing	2,701	1,347	1,086	3,000	3,817	5,000	5,000	5,000	5,000
	350 - Property and Liability Insurance	14,572	50,652	23,199	24,945	24,945	24,520	24,520	24,520	24,520
	360 - Utilities	75,184	97,291	104,079	100,000	100,000	100,000	100,000	100,000	100,000
	370 - Repairs and Maintenance	41,263	154,597	104,339	110,000	100,000	100,000	100,000	100,000	100,000
	390 - Fees	0	0	17,808	30,000	17,500	18,000	18,000	18,000	18,000
	450 - Contracted Service	71,167	124,051	84,590	100,000	100,000	100,000	100,000	100,000	100,000
	460 - Trainings and Meetings	1,319	3,643	1,504	5,000	3,598	5,000	5,000	5,000	5,000
	700 - Capital Purchases	0	31,263	0	14,000	19,762	0	0	0	0
		1,037,326	1,386,857	1,093,375	1,208,138	1,153,130	1,169,329	1,192,422	1,233,090	1,277,798
492	**INTERFUND OPERATING TRANSFERS**									
	078 - DC Non-Uniform Pension	12,884	14,328	9,716	8,425	10,211	10,137	10,543	10,965	11,403
	080 - DB Non-Uniform Pension	11,132	11,000	3,139	6,965	6,965	6,568	6,831	7,104	7,388
		24,016	25,328	12,855	15,390	17,176	16,706	17,374	18,069	18,791
	GRAND TOTAL EXPENDITURES	**1,061,342**	**1,412,185**	**1,106,230**	**1,223,528**	**1,170,306**	**1,186,035**	**1,209,795**	**1,251,158**	**1,296,590**
493	**DEPRECIATION EXPENSE**									
	830 - Depreciation Expense	124,657	128,957	128,957	0	130,000	130,000	130,000	130,000	130,000
		124,657	128,957	128,957	0	130,000	130,000	130,000	130,000	130,000

TRAFFIC IMPACT FUND SUMMARY

FUND 11

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**197,986**	**201,409**	**207,799**	**222,363**	**212,699**	**219,709**	**0**	**0**	**0**
	REVENUES									
341	INTEREST EARNINGS	1,186	5,592	16,058	12,000	1,900	12,000	0	0	0
387	CONTRIBUTIONS AND DONATIONS	2,237	798	33,664	150,000	17,531	132,469	0	0	0
	TOTAL OPERATING REVENUES	**3,423**	**6,390**	**49,722**	**162,000**	**19,431**	**144,469**	**0**	**0**	**0**
	EXPENDITURES									
439	HIGHWAY CONSTRUCTION	0	0	44,823	0	12,421	364,178	0	0	0
	TOTAL OPERATING EXPENDITURES	**0**	**0**	**44,823**	**0**	**12,421**	**364,178**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**3,423**	**6,390**	**4,899**	**162,000**	**7,010**	**(219,709)**	**0**	**0**	**0**
	ENDING FUND BALANCE	**201,409**	**207,799**	**212,699**	**384,363**	**219,709**	**0**	**0**	**0**	**0**

TRAFFIC IMPACT FUND REVENUES

FUND 11

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	1,186	5,592	16,058	12,000	1,900	12,000	0	0	0
		1,186	5,592	16,058	12,000	1,900	12,000	0	0	0
387	**CONTRIBUTIONS AND DONATIONS**									
	060 - Contributions and Donations	2,237	798	33,664	150,000	17,531	132,469	0	0	0
		2,237	798	33,664	150,000	17,531	132,469	0	0	0
	GRAND TOTAL REVENUES	**3,423**	**6,390**	**49,722**	**162,000**	**19,431**	**144,469**	**0**	**0**	**0**

TRAFFIC IMPACT FUND EXPENDITURES

FUND 11

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
439	**HIGHWAY CONSTRUCTION**									
	313 - General Engineering	0	0	44,823	0	12,421	0	0	0	0
	700 - Capital Purchases	0	0	0	0	0	364,178	0	0	0
		0	0	44,823	0	12,421	364,178	0	0	0
	GRAND TOTAL EXPENDITURES	**0**	**0**	**44,823**	**0**	**12,421**	**364,178**	**0**	**0**	**0**

AMERICAN RESCUE PLAN FUND SUMMARY

FUND 12

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**2,527**	**(297,935)**	**200,510**	**255,727**	**0**	**0**	**0**	**0**	**0**
	REVENUES									
341	INTEREST EARNINGS	3,301	32,021	8,877	6,000	0	0	0	0	0
351	FEDERAL GRANTS	1,939,576	1,504,639	0	0	0	0	0	0	0
	TOTAL OPERATING REVENUES	**1,942,878**	**1,536,660**	**8,877**	**6,000**	**0**	**0**	**0**	**0**	**0**
	EXPENDITURES									
411	FIRE PROTECTION	0	253,640	0	0	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**0**	**253,640**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
492	INTERFUND OPERATING TRANSFERS	2,243,340	784,575	209,387	0	0	0	0	0	0
	TOTAL EXPENDITURES	**2,243,340**	**1,038,215**	**209,387**	**0**	**0**	**0**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**(300,463)**	**498,445**	**(200,510)**	**6,000**	**0**	**0**	**0**	**0**	**0**
	ENDING FUND BALANCE	**(297,935)**	**200,510**	**0**	**261,727**	**0**	**0**	**0**	**0**	**0**

AMERICAN RESCUE PLAN FUND REVENUES

FUND 12

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	3,301	32,021	8,877	6,000	0	0	0	0	0
		3,301	32,021	8,877	6,000	0	0	0	0	0
351	**FEDERAL GRANTS**									
	011 - General Government	1,939,576	1,504,639	0	0	0	0	0	0	0
		1,939,576	1,504,639	0	0	0	0	0	0	0
	GRAND TOTAL REVENUES	**1,942,878**	**1,536,660**	**8,877**	**6,000**	**0**	**0**	**0**	**0**	**0**

AMERICAN RESCUE PLAN FUND EXPENDITURES

FUND 12

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
411	**FIRE PROTECTION**									
	700 - Capital Purchases	0	253,640	0	0	0	0	0	0	0
		0	253,640	0	0	0	0	0	0	0
492	**INTERFUND OPERATING TRANSFERS**									
	043 - General Fund	786,692	200,000	184,916	0	0	0	0	0	0
	047 - Park and Recreation	0	0	5,921	0	0	0	0	0	0
	049 - Parks and Recreation Capital	0	0	18,550	0	0	0	0	0	0
	052 - Pool	200,367	0	0	0	0	0	0	0	0
	061 - Special Projects	237,750	0	0	0	0	0	0	0	0
	064 - Capital Projects	1,018,532	564,575	0	0	0	0	0	0	0
	036 - Road Machinery	0	20,000	0	0	0	0	0	0	0
		2,243,340	784,575	209,387	0	0	0	0	0	0
	GRAND TOTAL EXPENDITURES	**2,243,340**	**1,038,215**	**209,387**	**0**	**0**	**0**	**0**	**0**	**0**

LMT SEWER TRUST FUND FUND SUMMARY

FUND 13

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**0**	**23,948,054**	**25,317,880**	**26,947,828**	**26,607,522**	**29,324,814**	**31,631,064**	**33,937,314**	**36,243,564**
	REVENUES									
341	INTEREST EARNINGS	123,246	1,827,225	2,659,694	1,175,000	3,892,291	3,600,000	3,600,000	3,600,000	3,600,000
	TOTAL OPERATING REVENUES	**123,246**	**1,827,225**	**2,659,694**	**1,175,000**	**3,892,291**	**3,600,000**	**3,600,000**	**3,600,000**	**3,600,000**
392	INTERFUND OPERATING TRANSFERS	52,429,983	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**52,553,229**	**1,827,225**	**2,659,694**	**1,175,000**	**3,892,291**	**3,600,000**	**3,600,000**	**3,600,000**	**3,600,000**
	EXPENDITURES									
492	INTERFUND OPERATING TRANSFERS	28,605,175	457,399	1,370,051	1,175,000	1,175,000	1,293,750	1,293,750	1,293,750	1,293,750
	TOTAL EXPENDITURES	**28,605,175**	**457,399**	**1,370,051**	**1,175,000**	**1,175,000**	**1,293,750**	**1,293,750**	**1,293,750**	**1,293,750**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**23,948,054**	**1,369,826**	**1,289,643**	**0**	**2,717,291**	**2,306,250**	**2,306,250**	**2,306,250**	**2,306,250**
	ENDING FUND BALANCE	**23,948,054**	**25,317,880**	**26,607,522**	**26,947,828**	**29,324,814**	**31,631,064**	**33,937,314**	**36,243,564**	**38,549,814**

LMT SEWER TRUST FUND FUND REVENUES

FUND 13

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	123,246	1,827,225	2,659,694	1,175,000	3,892,291	3,600,000	3,600,000	3,600,000	3,600,000
		123,246	1,827,225	2,659,694	1,175,000	3,892,291	3,600,000	3,600,000	3,600,000	3,600,000
392	**INTERFUND OPERATING TRANSFERS**									
	012 - Sewer	52,429,983	0	0	0	0	0	0	0	0
		52,429,983	0	0	0	0	0	0	0	0
	GRAND TOTAL REVENUES	**52,553,229**	**1,827,225**	**2,659,694**	**1,175,000**	**3,892,291**	**3,600,000**	**3,600,000**	**3,600,000**	**3,600,000**

LMT SEWER TRUST FUND FUND EXPENDITURES

FUND 13

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
492	**INTERFUND OPERATING TRANSFERS**									
	043 - General Fund	3,000,001	0	1,285,166	1,175,000	1,175,000	1,293,750	1,293,750	1,293,750	1,293,750
	047 - Park and Recreation	0	172,000	84,885	0	0	0	0	0	0
	049 - Parks and Recreation Capital	0	285,399	0	0	0	0	0	0	0
	051 - Sewer	11,093,659	0	0	0	0	0	0	0	0
	057 - Golf	14,511,516	0	0	0	0	0	0	0	0
		28,605,175	457,399	1,370,051	1,175,000	1,175,000	1,293,750	1,293,750	1,293,750	1,293,750
	GRAND TOTAL EXPENDITURES	**28,605,175**	**457,399**	**1,370,051**	**1,175,000**	**1,175,000**	**1,293,750**	**1,293,750**	**1,293,750**	**1,293,750**

GOLF BOND REPAYMENT FUND SUMMARY

FUND 14

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**0**	**0**	**75,109**	**155,309**	**156,087**	**241,087**	**386,806**	**395,806**	**404,306**
	REVENUES									
341	INTEREST EARNINGS	0	109	5,978	3,000	10,000	9,500	9,000	8,500	8,000
	TOTAL OPERATING REVENUES	**0**	**109**	**5,978**	**3,000**	**10,000**	**9,500**	**9,000**	**8,500**	**8,000**
392	INTERFUND OPERATING TRANSFERS	0	75,000	75,000	75,000	75,000	136,219	0	0	0
	TOTAL REVENUES	**0**	**75,109**	**80,978**	**78,000**	**85,000**	**145,719**	**9,000**	**8,500**	**8,000**
	EXPENDITURES									
	TOTAL OPERATING EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**0**	**75,109**	**80,978**	**78,000**	**85,000**	**145,719**	**9,000**	**8,500**	**8,000**
	ENDING FUND BALANCE	**0**	**75,109**	**156,087**	**233,309**	**241,087**	**386,806**	**395,806**	**404,306**	**412,306**

GOLF BOND REPAYMENT FUND REVENUES

FUND 14

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	0	109	5,978	3,000	10,000	9,500	9,000	8,500	8,000
		0	109	5,978	3,000	10,000	9,500	9,000	8,500	8,000
392	**INTERFUND OPERATING TRANSFERS**									
	021 - Golf Fund	0	75,000	75,000	75,000	75,000	136,219	0	0	0
		0	75,000	75,000	75,000	75,000	136,219	0	0	0
	GRAND TOTAL REVENUES	**0**	**75,109**	**80,978**	**78,000**	**85,000**	**145,719**	**9,000**	**8,500**	**8,000**

GOLF BOND REPAYMENT FUND EXPENDITURES

FUND 14

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	GRAND TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

GOLF FUND SUMMARY

FUND 15

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING CASH BALANCE	**492,521**	**670,074**	**146,578**	**N/A**	**990,096**	**1,648,624**	**1,648,624**	**2,833,028**	**4,002,672**
	BEGINNING NET POSITION	**2,096,016**	**14,063,022**	**13,613,656**	**11,499,214**	**13,240,215**	**13,438,787**	**12,978,831**	**13,703,279**	**14,412,967**
	REVENUES									
341	INTEREST EARNINGS	18,021	22,928	35,462	10,500	23,325	10,500	10,000	8,000	7,000
367	GOLF FEES	3,767,762	4,046,519	4,401,103	4,158,835	4,211,608	4,420,261	4,472,170	4,485,650	4,566,092
391	FIXED ASSET DISPOSITION	(1,410,947)	0	0	0	0	0	0	0	0
	TOTAL OPERATING REVENUES	**2,374,837**	**4,069,446**	**4,436,564**	**4,169,335**	**4,234,933**	**4,430,761**	**4,482,170**	**4,493,650**	**4,573,092**
392	INTERFUND OPERATING TRANSFERS	14,692,466	0	0	0	361,688	250,000	0	0	0
	TOTAL REVENUES	**17,067,302**	**4,069,446**	**4,436,564**	**4,169,335**	**4,596,620**	**4,680,761**	**4,482,170**	**4,493,650**	**4,573,092**
	EXPENDITURES									
452	GOLF RECREATION	2,634,094	3,066,503	3,589,362	3,273,034	3,183,092	3,575,263	3,297,766	3,324,006	3,406,732
472	DEBT INTEREST	32,624	11,000	5,688	0	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**2,666,718**	**3,077,503**	**3,595,050**	**3,273,034**	**3,183,092**	**3,575,263**	**3,297,766**	**3,324,006**	**3,406,732**
492	INTERFUND OPERATING TRANSFERS	1,967,143	755,000	755,000	755,000	755,000	1,105,498	0	0	0
	TOTAL EXPENDITURES	**4,633,861**	**3,832,503**	**4,350,050**	**4,028,034**	**3,938,092**	**4,680,761**	**3,297,766**	**3,324,006**	**3,406,732**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**12,433,442**	**236,943**	**86,515**	**141,301**	**658,528**	**0**	**1,184,404**	**1,169,644**	**1,166,360**
493	**DEPRECIATION EXPENSE**	**466,436**	**459,956**	**459,956**	**0**	**459,956**	**459,956**	**459,956**	**459,956**	**459,956**
	ENDING CASH BALANCE	**670,074**	**146,578**	**990,096**	**N/A**	**1,648,624**	**1,648,624**	**2,833,028**	**4,002,672**	**5,169,032**
	ENDING NET POSITION	**14,063,022**	**13,613,656**	**13,240,215**	**11,640,515**	**13,438,787**	**12,978,831**	**13,703,279**	**14,412,967**	**15,119,371**

GOLF FUND REVENUES

FUND 15

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	18,021	22,928	35,462	10,500	23,325	10,500	10,000	8,000	7,000
		18,021	22,928	35,462	10,500	23,325	10,500	10,000	8,000	7,000
367	**GOLF FEES**									
	111 - Golf Fees	3,767,762	4,046,519	4,401,103	4,158,835	4,211,608	4,420,261	4,472,170	4,485,650	4,566,092
		3,767,762	4,046,519	4,401,103	4,158,835	4,211,608	4,420,261	4,472,170	4,485,650	4,566,092
391	**FIXED ASSET DISPOSITION**									
	103 - Sale of Fixed Assets	(1,410,947)	0	0	0	0	0	0	0	0
		(1,410,947)	0	0	0	0	0	0	0	0
392	**INTERFUND OPERATING TRANSFERS**									
	002 - General Fund	0	0	0	0	0	0	0	0	0
	017 - Lower Makefield Sewer Trust	14,511,516	0	0	0	0	0	0	0	0
	023 - Golf Capital	0	0	0	0	0	250,000	0	0	0
	026 - Debt	180,950	0	0	0	361,688	0	0	0	0
		14,692,466	0	0	0	361,688	250,000	0	0	0
	GRAND TOTAL REVENUES	**17,067,302**	**4,069,446**	**4,436,564**	**4,169,335**	**4,596,620**	**4,680,761**	**4,482,170**	**4,493,650**	**4,573,092**

GOLF FUND EXPENDITURES

FUND 15

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
452	**GOLF RECREATION**									
	112 - Salaries and Wages	1,162,379	1,095,022	1,315,457	1,190,890	1,224,614	1,269,704	1,295,041	1,320,883	1,346,843
	192 - FICA	112,062	119,790	128,740	89,756	117,596	94,247	96,133	98,054	100,015
	194 - Unemployment Compensation	0	0	0	37,252	15,394	34,812	35,508	36,218	36,943
	195 - Workers Compensation	28,707	39,027	28,907	29,126	26,288	30,050	30,652	31,264	31,889
	196 - Health Insurance	50,054	111,527	54,486	66,360	62,004	73,560	77,238	80,328	83,540
	210 - Office Supplies	5,251	15,019	11,619	7,500	7,312	7,500	7,500	7,700	7,700
	215 - Postage	799	4,238	1,566	1,200	1,825	1,200	1,200	1,250	1,250
	220 - Operating Supplies	768,594	898,596	920,150	847,127	814,703	875,595	896,362	890,442	919,686
	260 - Minor Equipment	1,794	714	12,295	1,900	9,688	1,900	2,200	2,200	2,250
	302 - General Legal Services	0	0	0	8,000	0	8,000	8,000	0	8,000
	320 - Communication	8,042	8,849	6,181	9,297	8,788	9,297	9,414	9,414	9,512
	341 - Advertising & Printing	34,520	41,981	45,760	48,500	44,606	48,500	49,500	49,500	49,650
	351 - Lease Rental Payment	18,552	23,218	85,103	180,350	162,434	239,726	240,176	240,676	241,176
	360 - Utilities	105,777	118,988	365,773	157,050	123,156	177,050	116,535	117,035	119,350
	370 - Repairs and Maintenance	64,158	96,891	70,760	87,250	71,667	85,250	86,250	89,400	92,650
	390 - Fees	96,366	119,434	103,761	100,000	90,576	92,400	94,745	97,097	99,026
	420 - Dues, Subscriptions, and Membershi	5,158	19,710	27,893	14,070	24,590	23,820	24,750	24,750	25,300
	450 - Contracted Services	169,744	169,345	196,035	201,956	188,537	232,202	206,112	207,095	211,202
	460 - Trainings and Meetings	2,138	13,606	4,841	20,450	9,314	20,450	20,450	20,700	20,750
	700 - Capital Purchases	(0)	170,549	210,035	175,000	180,000	250,000	0	0	0
		2,634,094	3,066,503	3,589,362	3,273,034	3,183,092	3,575,263	3,297,766	3,324,006	3,406,732
472	**DEBT INTEREST**									
	107 - Debt Interest	32,624	11,000	5,688	0	0	0	0	0	0
		32,624	11,000	5,688	0	0	0	0	0	0
492	**INTERFUND OPERATING TRANSFERS**									
	043 - General Fund	531,896	455,000	455,000	455,000	455,000	455,000	0	0	0
	049 - Parks and Recreation Capital	205,000	150,000	0	0	0	0	0	0	0
	056 - Golf Bond Repayment	0	75,000	75,000	75,000	75,000	136,219	0	0	0
	058 - Golf Capital	0	75,000	225,000	225,000	225,000	225,000	0	0	0
	052 - Pool	0	0	0	0	0	289,279	0	0	0
	062 - Debt	1,230,247	0	0	0	0	0	0	0	0
		1,967,143	755,000	755,000	755,000	755,000	1,105,498	0	0	0
	GRAND TOTAL EXPENDITURES	**4,633,861**	**3,832,503**	**4,350,050**	**4,028,034**	**3,938,092**	**4,680,761**	**3,297,766**	**3,324,006**	**3,406,732**
493	**DEPRECIATION EXPENSE**									
	830 - Depreciation Expense	466,436	459,956	459,956	0	459,956	459,956	459,956	459,956	459,956
		466,436	459,956	459,956	0	459,956	459,956	459,956	459,956	459,956

GOLF CAPITAL FUND SUMMARY

FUND 16

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**0**	**0**	**75,000**	**305,200**	**306,639**	**551,044**	**532,044**	**533,044**	**534,044**
	REVENUES									
341	INTEREST EARNINGS	0	0	6,639	3,000	19,406	6,000	1,000	1,000	1,000
	TOTAL OPERATING REVENUES	**0**	**0**	**6,639**	**3,000**	**19,406**	**6,000**	**1,000**	**1,000**	**1,000**
392	INTERFUND OPERATING TRANSFERS	0	75,000	225,000	225,000	225,000	225,000	0	0	0
	TOTAL REVENUES	**0**	**75,000**	**231,639**	**228,000**	**244,406**	**231,000**	**1,000**	**1,000**	**1,000**
	EXPENDITURES									
	TOTAL OPERATING EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
492	INTERFUND OPERATING TRANSFERS	0	0	0	0	0	250,000	0	0	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**250,000**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**0**	**75,000**	**231,639**	**228,000**	**244,406**	**(19,000)**	**1,000**	**1,000**	**1,000**
	ENDING FUND BALANCE	**0**	**75,000**	**306,639**	**533,200**	**551,044**	**532,044**	**533,044**	**534,044**	**535,044**

GOLF CAPITAL FUND REVENUES

FUND 16

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	0	0	6,639	3,000	19,406	6,000	1,000	1,000	1,000
		0	0	6,639	3,000	19,406	6,000	1,000	1,000	1,000
392	**INTERFUND OPERATING TRANSFERS**									
	021 - Golf Fund	0	75,000	225,000	225,000	225,000	225,000	0	0	0
		0	75,000	225,000	225,000	225,000	225,000	0	0	0
	GRAND TOTAL REVENUES	**0**	**75,000**	**231,639**	**228,000**	**244,406**	**231,000**	**1,000**	**1,000**	**1,000**

GOLF CAPITAL FUND EXPENDITURES

FUND 16

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
492	**INTERFUND OPERATING TRANSFERS**									
	057 - Golf Course	0	0	0	0	0	250,000	0	0	0
		0	0	0	0	0	250,000	0	0	0
	GRAND TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**250,000**	**0**	**0**	**0**

BOND FUND SUMMARY

FUND 17

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**4,277,792**	**4,288,784**	**4,460,235**	**4,155,308**	**4,166,023**	**1,809,551**	**1,293,729**	**1,293,729**	**1,293,729**
	REVENUES									
341	INTEREST EARNINGS	10,992	171,451	240,715	200,000	108,528	50,000	0	0	0
	TOTAL OPERATING REVENUES	**10,992**	**171,451**	**240,715**	**200,000**	**108,528**	**50,000**	**0**	**0**	**0**
	EXPENDITURES									
492	INTERFUND OPERATING TRANSFERS	0	0	534,927	3,821,360	2,465,000	565,822	0	0	0
	TOTAL EXPENDITURES	**0**	**0**	**534,927**	**3,821,360**	**2,465,000**	**565,822**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**10,992**	**171,451**	**(294,212)**	**(3,621,360)**	**(2,356,472)**	**(515,822)**	**0**	**0**	**0**
	ENDING FUND BALANCE	**4,288,784**	**4,460,235**	**4,166,023**	**533,948**	**1,809,551**	**1,293,729**	**1,293,729**	**1,293,729**	**1,293,729**

BOND FUND REVENUES

FUND 17

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	10,992	171,451	240,715	200,000	108,528	50,000	0	0	0
		10,992	171,451	240,715	200,000	108,528	50,000	0	0	0
	GRAND TOTAL REVENUES	**10,992**	**171,451**	**240,715**	**200,000**					

BOND FUND EXPENDITURES

FUND 17

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
492	**INTERFUND OPERATING TRANSFERS**									
	047 - Park and Recreation	0	0	135,554	0	0	0	0	0	0
	061 - Special Projects	0	0	299,373	3,121,360	1,765,000	565,822	0	0	0
	073 - Patterson Farm	0	0	100,000	700,000	700,000	0	0	0	0
		0	0	534,927	3,821,360	2,465,000	565,822	0	0	0
	GRAND TOTAL EXPENDITURES	**0**	**0**	**534,927**	**3,821,360**	**2,465,000**	**565,822**	**0**	**0**	**0**

SPECIAL PROJECTS FUND SUMMARY

FUND 19

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**(13,973)**	**157,205**	**(415,327)**	**17,341**	**(362,154)**	**149,450**	**471,031**	**476,031**	**481,031**
	REVENUES									
341	INTEREST EARNINGS	0	1,854	0	2,500	22,706	5,000	5,000	5,000	5,000
354	STATE GRANTS	0	38,925	0	3,216,308	1,280,172	2,763,526	0	0	0
357	LOCAL GRANTS	548,341	392,818	205	0	0	0	0	0	0
387	CONTRIBUTIONS AND DONATIONS	8,250	1,077	0	0	0	56,581	0	0	0
	TOTAL OPERATING REVENUES	**556,591**	**434,674**	**205**	**3,218,808**	**1,302,878**	**2,825,107**	**5,000**	**5,000**	**5,000**
392	INTERFUND OPERATING TRANSFERS	377,500	0	322,162	3,121,360	1,804,389	1,215,822	0	0	0
	TOTAL REVENUES	**934,091**	**434,674**	**322,367**	**6,340,168**	**3,107,267**	**4,040,929**	**5,000**	**5,000**	**5,000**
	EXPENDITURES									
407	INFORMATION TECHNOLOGY	73,080	0	0	0	74,240	0	0	0	0
410	POLICE	0	0	0	0					
430	HIGHWAYS ROADS AND STREETS	34,882	510,470	59,511	3,580,300	1,421,722	3,219,348	0	0	0
436	STORM SEWERS AND DRAINS	65,037	92,306	107,322	950,000	1,100,000	500,000	0	0	0
454	PARKS RECREATION	589,914	404,430	205	0	(300)	0	0	0	0
461	CONSERVATION OF NATURAL RESOURCES	0	0	102,157	0	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**762,913**	**1,007,206**	**269,195**	**4,530,300**	**2,595,663**	**3,719,348**	**0**	**0**	**0**
492	INTERFUND OPERATING TRANSFERS	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**762,913**	**1,007,206**	**269,195**	**4,530,300**	**2,595,663**	**3,719,348**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**171,178**	**(572,532)**	**53,172**	**1,809,868**	**511,604**	**321,581**	**5,000**	**5,000**	**5,000**
	ENDING FUND BALANCE	**157,205**	**(415,327)**	**(362,154)**	**1,827,209**	**149,450**	**471,031**	**476,031**	**481,031**	**486,031**

SPECIAL PROJECTS FUND REVENUES

FUND 19

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	0	1,854	0	2,500	22,706	5,000	5,000	5,000	5,000
		0	1,854	0	2,500	22,706	5,000	5,000	5,000	5,000
354	**STATE GRANTS**									
	011 - General Government	0	0	0	0					
	020 - Public Safety	0	0	0	0					
	030 - Highways and Streets	0	38,925	0	3,216,308	1,280,172	2,763,526	0	0	0
		0	38,925	0	3,216,308	1,280,172	2,763,526	0	0	0
357	**LOCAL GRANTS**									
	011 - General Government	548,341	392,818	205	0	0	0	0	0	0
		548,341	392,818	205	0	0	0	0	0	0
387	**CONTRIBUTIONS AND DONATIONS**									
	060 - Contributions and Donations	8,250	1,077	0	0	0	56,581	0	0	0
		8,250	1,077	0	0	0	56,581	0	0	0
392	**INTERFUND OPERATING TRANSFERS**									
	002 - General Fund	125,000	0	0	0	0	0	0	0	0
	007 - Parks and Recreation	14,750	0	0	0	0	0	0	0	0
	016 - American Rescue Plan	237,750	0	0	0	0	0	0	0	0
	024 - Bond Proceeds	0	0	299,373	3,121,360	1,765,000	1,215,822	0	0	0
	028 - Capital Projects	0	0	22,789	0	39,389	0	0	0	0
		377,500	0	322,162	3,121,360	1,804,389	1,215,822	0	0	0
	GRAND TOTAL REVENUES	**934,091**	**434,674**	**322,367**	**6,340,168**	**3,107,267**	**4,040,929**	**5,000**	**5,000**	**5,000**

SPECIAL PROJECTS FUND EXPENDITURES

FUND 19

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
407	**INFORMATION TECHNOLOGY**									
	700 - Capital Purchases	73,080	0	0	0	74,240	0	0	0	0
		73,080	0	0	0	74,240	0	0	0	0
410	**POLICE**									
	700 - Capital Purchases	0	0	0	0	0	56,581	0	0	0
		0	0	0	0	0	56,581	0	0	0
430	**HIGHWAYS ROADS AND STREETS**									
	700 - Capital Purchases	34,882	510,470	59,511	3,580,300	1,421,722	3,219,348	0	0	0
		34,882	510,470	59,511	3,580,300	1,421,722	3,219,348	0	0	0
436	**STORMS SEWERS AND DRAINS**									
	700 - Capital Purchases	65,037	92,306	107,322	950,000	1,100,000	500,000	0	0	0
		65,037	92,306	107,322	950,000	1,100,000	500,000	0	0	0
454	**PARKS RECREATION**									
	700 - Capital Purchases	589,914	404,430	205	0	(300)	0	0	0	0
		589,914	404,430	205	0	(300)	0	0	0	0
461	**CONSERVATION OF NATURAL RESOURCES**									
	700 - Capital Purchases	0	0	102,157	0	0	0	0	0	0
		0	0	102,157	0	0	0	0	0	0
492	**INTERFUND OPERATING TRANSFERS**									
	069 - Sidewalk FIL	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
	GRAND TOTAL EXPENDITURES	**762,913**	**1,007,206**	**269,195**	**4,530,300**	**2,595,663**	**3,719,348**	**0**	**0**	**0**

DEBT SERVICE FUND SUMMARY

FUND 20

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**5,532**	**57,057**	**(82,648)**	**(254,498)**	**92,194**	**107,718**	**776,787**	**1,455,818**	**2,140,696**
	REVENUES									
301	**REAL PROPERTY TAXES**	1,124,973	1,116,724	1,431,427	1,383,056	1,348,375	1,348,375	1,361,818	1,375,397	1,389,111
341	INTEREST EARNINGS	1,139	5,544	4,663	3,000	5,714	5,000	4,500	4,000	3,500
391	FIXED ASSET DISPOSITION	(1,230,247)	0	0	0	0	0	0	0	0
	TOTAL OPERATING REVENUES	**(104,135)**	**1,122,268**	**1,436,091**	**1,386,056**	**1,354,089**	**1,353,375**	**1,366,318**	**1,379,397**	**1,392,611**
392	INTERFUND OPERATING TRANSFERS	1,539,449	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,435,314**	**1,122,268**	**1,436,091**	**1,386,056**	**1,354,089**	**1,353,375**	**1,366,318**	**1,379,397**	**1,392,611**
	EXPENDITURES									
471	DEBT PRINCIPAL	787,285	1,047,142	1,067,142	806,071	806,071	540,000	565,000	590,000	410,000
472	DEBT INTEREST	232,387	213,331	192,456	168,806	168,806	142,306	120,288	102,519	88,400
475	FISCAL AGENT FEES	2,375	1,500	1,650	2,000	2,000	2,000	2,000	2,000	2,000
	TOTAL OPERATING EXPENDITURES	**1,022,048**	**1,261,973**	**1,261,248**	**976,877**	**976,877**	**684,306**	**687,288**	**694,519**	**500,400**
492	INTERFUND OPERATING TRANSFERS	361,741	0	0	0	361,688	0	0	0	0
	TOTAL EXPENDITURES	**1,383,789**	**1,261,973**	**1,261,248**	**976,877**	**1,338,564**	**684,306**	**687,288**	**694,519**	**500,400**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**51,525**	**(139,705)**	**174,842**	**409,179**	**15,524**	**669,068**	**679,031**	**684,878**	**892,211**
	ENDING FUND BALANCE	**57,057**	**(82,648)**	**92,194**	**154,681**	**107,718**	**776,787**	**1,455,818**	**2,140,696**	**3,032,906**

DEBT SERVICE FUND REVENUES

FUND 20

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
301	**REAL PROPERTY TAXES**	2.09 mills	2.09 mills	2.53 mills	2.53 mills	2.53 mills	2.53 mills	2.53 mills	2.53 mills	2.53 mills
	100 - Real Estate - Current Year	1,116,875	1,112,372	1,412,633	1,376,556	1,344,375	1,344,375	1,357,818	1,371,397	1,385,111
	300 - Real Estate - Delinquent	8,098	4,352	18,794	6,500	4,000	4,000	4,000	4,000	4,000
		1,124,973	1,116,724	1,431,427	1,383,056	1,348,375	1,348,375	1,361,818	1,375,397	1,389,111
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	1,139	5,544	4,663	3,000	5,714	5,000	4,500	4,000	3,500
		1,139	5,544	4,663	3,000	5,714	5,000	4,500	4,000	3,500
391	**FIXED ASSET DISPOSITION**									
	103 - Sale of Fixed Assets	(1,230,247)	0	0	0	0	0	0	0	0
		(1,230,247)	0	0	0	0	0	0	0	0
392	**INTERFUND OPERATING TRANSFERS**									
	002 - General Fund	500	0	0	0	0	0	0	0	0
	005 - Fire Protection	43,064	0	0	0	0	0	0	0	0
	007 - Parks and Recreation	173,757	0	0	0	0	0	0	0	0
	012 - Sewer	91,881	0	0	0	0	0	0	0	0
	021 - Golf	1,230,247	0	0	0	0	0	0	0	0
		1,539,449	0	0	0	0	0	0	0	0
	GRAND TOTAL REVENUES	**1,435,314**	**1,122,268**	**1,436,091**	**1,386,056**	**1,354,089**	**1,353,375**	**1,366,318**	**1,379,397**	**1,392,611**

DEBT SERVICE FUND EXPENDITURES

FUND 20

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
471	**DEBT PRINCIPAL**									
	106 - Debt Principal	787,285	1,047,142	1,067,142	806,071	806,071	540,000	565,000	590,000	410,000
		787,285	1,047,142	1,067,142	806,071	806,071	540,000	565,000	590,000	410,000
472	**DEBT INTEREST**									
	107 - Debt Interest	232,387	213,331	192,456	168,806	168,806	142,306	120,288	102,519	88,400
		232,387	213,331	192,456	168,806	168,806	142,306	120,288	102,519	88,400
475	**FISCAL AGENT FEES**									
	084 - Fiscal Agent Fees	2,375	1,500	1,650	2,000	2,000	2,000	2,000	2,000	2,000
		2,375	1,500	1,650	2,000	2,000	2,000	2,000	2,000	2,000
492	**INTERFUND OPERATING TRANSFERS**									
	051 - Sewer	180,791	0	0	0	0	0	0	0	0
	057 - Golf	180,950	0	0	0	361,688	0	0	0	0
		361,741	0	0	0	361,688	0	0	0	0
	GRAND TOTAL EXPENDITURES	**1,383,789**	**1,261,973**	**1,261,248**	**976,877**	**1,338,564**	**684,306**	**687,288**	**694,519**	**500,400**

REGENCY BRIDGE FUND SUMMARY

FUND 21

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**631,290**	**661,017**	**431,632**	**131,632**	**155,086**	**160,136**	**0**	**0**	**0**
	REVENUES									
341	INTEREST EARNINGS	3,587	15,943	24,596	11,000	10,000	9,000	0	0	0
387	CONTRIBUTIONS AND DONATIONS	51,150	3,300	0	0	0	0	0	0	0
	TOTAL OPERATING REVENUES	**54,737**	**19,243**	**24,596**	**11,000**	**10,000**	**9,000**	**0**	**0**	**0**
	EXPENDITURES									
460	COMMUNITY DEVELOPMENT	25,010	248,628	301,143	142,632	4,950	169,136	0	0	0
	TOTAL OPERATING EXPENDITURES	**25,010**	**248,628**	**301,143**	**142,632**	**4,950**	**169,136**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**29,727**	**(229,385)**	**(276,547)**	**(131,632)**	**5,050**	**(160,136)**	**0**	**0**	**0**
	ENDING FUND BALANCE	**661,017**	**431,632**	**155,086**	**0**	**160,136**	**0**	**0**	**0**	**0**

REGENCY BRIDGE FUND REVENUES

FUND 21

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	3,587	15,943	24,596	11,000	10,000	9,000	0	0	0
		3,587	15,943	24,596	11,000	10,000	9,000	0	0	0
387	**CONTRIBUTIONS AND DONATIONS**									
	060 - Contributions and Donations	51,150	3,300	0	0	0	0	0	0	0
		51,150	3,300	0	0	0	0	0	0	0
	As part of the matrix settlement agreement all funds in this account must be utilized for "open space and/or infrastructure improvements in the area bounded by the south side of the railroad tracks and west of Stony Hill Road"									
	GRAND TOTAL REVENUES	**54,737**	**19,243**	**24,596**	**11,000**	**10,000**	**9,000**	**0**	**0**	**0**

REGENCY BRIDGE FUND EXPENDITURES

FUND 21

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
460	**COMMUNITY DEVELOPMENT**									
	313 - General Engineering	25,010	47,578	13,193	16,632	0	0	0	0	0
	700 - Capital Purchases	0	201,050	287,950	126,000	4,950	169,136	0	0	0
		25,010	248,628	301,143	142,632	4,950	169,136	0	0	0
	GRAND TOTAL EXPENDITURES	**25,010**	**248,628**	**301,143**	**142,632**	**4,950**	**169,136**	**0**	**0**	**0**

CAPITAL PROJECTS FUND SUMMARY

FUND 30

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**(0)**	**808,315**	**235,684**	**0**	**39,390**	**0**	**0**	**0**	**0**
	REVENUES									
341	INTEREST EARNINGS	7,236	11,290	9,178	0	0	0	0	0	0
354	STATE GRANTS	0	0	10,229	0	0	0	0	0	0
387	CONTRIBUTIONS AND DONATIONS	14,266	0	0	0	0	0	0	0	0
	TOTAL OPERATING REVENUES	**21,502**	**11,290**	**19,407**	**0**	**0**	**0**	**0**	**0**	**0**
392	INTERFUND OPERATING TRANSFERS	1,752,640	564,575	0	0	0	0	0	0	0
393	PROCEEDS OF GENERAL LONG TERM DEBT	2,049,142	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**3,823,284**	**575,865**	**19,407**	**0**	**0**	**0**	**0**	**0**	**0**
	EXPENDITURES									
410	POLICE	101,345	168,196	23,593	0	0	0	0	0	0
430	HIGHWAYS ROADS AND STREETS	2,913,623	980,300	192,109	0	39,389	0	0	0	0
436	STORM SEWERS AND DRAINS	0	0	0	0	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**3,014,969**	**1,148,496**	**215,702**	**0**	**39,389**	**0**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**808,316**	**(572,631)**	**(196,295)**	**0**	**(39,389)**	**0**	**0**	**0**	**0**
	ENDING FUND BALANCE	**808,315**	**235,684**	**39,390**	**0**	**0**	**0**	**0**	**0**	**0**

CAPITAL PROJECTS FUND REVENUES

FUND 30

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	7,236	11,290	9,178	0	0	0	0	0	0
		7,236	11,290	9,178	0	0	0	0	0	0
354	**STATE GRANTS**									
	011 - General Government	0	0	10,229	0	0	0	0	0	0
	020 - Public Safety	0	0	0	0	0	0	0	0	0
		0	0	10,229	0	0	0	0	0	0
387	**CONTRIBUTIONS AND DONATIONS**									
	060 - Contributions and Donations	14,266	0	0	0	0	0	0	0	0
		14,266	0	0	0	0	0	0	0	0
392	**INTERFUND OPERATING TRANSFERS**									
	002 - General Fund	734,108	0	0	0	0	0	0	0	0
	016 - American Rescue Plan	1,018,532	564,575	0	0	0	0	0	0	0
		1,752,640	564,575	0	0	0	0	0	0	0
393	**PROCEEDS OF GENERAL LONG TERM DEBT**									
	104 - Bond Proceeds	2,049,142	0	0	0	0	0	0	0	0
		2,049,142	0	0	0	0	0	0	0	0
	GRAND TOTAL REVENUES	**3,823,284**	**575,865**	**19,407**	**0**	**0**	**0**	**0**	**0**	**0**

CAPITAL PROJECTS FUND EXPENDITURES

FUND 30

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
410	**POLICE**									
	700 - Capital Purchases	101,345	168,196	23,593	0	0	0	0	0	0
		101,345	168,196	23,593	0	0	0	0	0	0
430	**HIGHWAYS ROADS AND STREETS**									
	700 - Capital Purchases	2,913,623	980,300	192,109	0	39,389	0	0	0	0
		2,913,623	980,300	192,109	0	39,389	0	0	0	0
436	**STORMS SEWERS AND DRAINS**									
	700 - Capital Purchases	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
	GRAND TOTAL EXPENDITURES	**3,014,969**	**1,148,496**	**215,702**	**0**	**39,389**	**0**	**0**	**0**	**0**

POOL CAPITAL FUND SUMMARY

FUND 31

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**2,628**	**2,713**	**3,617**	**16,476**	**4,772**	**5,819**	**6,619**	**7,219**	**7,719**
	REVENUES									
341	INTEREST EARNINGS	85	904	1,155	800	1,047	800	600	500	400
	TOTAL OPERATING REVENUES	**85**	**904**	**1,155**	**800**	**1,047**	**800**	**600**	**500**	**400**
	EXPENDITURES									
452	PARTICIPANT RECREATION	0	0	0	0	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
492	INTERFUND OPERATING TRANSFERS	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**85**	**904**	**1,155**	**800**	**1,047**	**800**	**600**	**500**	**400**
	ENDING FUND BALANCE	**2,713**	**3,617**	**4,772**	**17,276**	**5,819**	**6,619**	**7,219**	**7,719**	**8,119**

POOL CAPITAL FUND REVENUES

FUND 31

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	85	904	1,155	800	1,047	800	600	500	400
		85	904	1,155	800	1,047	800	600	500	400
	GRAND TOTAL REVENUES	**85**	**904**	**1,155**	**800**	**1,047**	**800**	**600**	**500**	**400**

POOL CAPITAL FUND EXPENDITURES

FUND 31

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
452	**PARTICIPANT RECREATION**									
	700 - Capital Purchases	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
492	**INTERFUND OPERATING TRANSFERS**									
	052 - Pool	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
	GRAND TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

TREE BANK FUND SUMMARY

FUND 32

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**78,245**	**70,292**	**268,806**	**323,968**	**321,662**	**236,710**	**209,710**	**182,210**	**154,210**
	REVENUES									
341	INTEREST EARNINGS	454	1,488	24,073	16,000	13,729	13,000	12,500	12,000	11,500
387	CONTRIBUTIONS AND DONATIONS	0	294,458	102,162	5,000	0	0	0	0	0
	TOTAL OPERATING REVENUES	**454**	**295,946**	**126,235**	**21,000**	**13,729**	**13,000**	**12,500**	**12,000**	**11,500**
	EXPENDITURES									
455	SHADE TREES	8,407	97,432	73,379	85,000	98,681	40,000	40,000	40,000	40,000
	TOTAL OPERATING EXPENDITURES	**8,407**	**97,432**	**73,379**	**85,000**	**98,681**	**40,000**	**40,000**	**40,000**	**40,000**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**(7,953)**	**198,514**	**52,856**	**(64,000)**	**(84,952)**	**(27,000)**	**(27,500)**	**(28,000)**	**(28,500)**
	ENDING FUND BALANCE	**70,292**	**268,806**	**321,662**	**259,968**	**236,710**	**209,710**	**182,210**	**154,210**	**125,710**

TREE BANK FUND REVENUES

FUND 32

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	454	1,488	24,073	16,000	13,729	13,000	12,500	12,000	11,500
		454	1,488	24,073	16,000	13,729	13,000	12,500	12,000	11,500
387	**CONTRIBUTIONS AND DONATIONS**									
	060 - Contributions and Donations	0	294,458	102,162	5,000	0	0	0	0	0
		0	294,458	102,162	5,000	0	0	0	0	0
	GRAND TOTAL REVENUES	**454**	**295,946**	**126,235**	**21,000**	**13,729**	**13,000**	**12,500**	**12,000**	**11,500**

TREE BANK FUND EXPENDITURES

FUND 32

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
455	**SHADE TREES**									
	700 - Capital Purchases	8,407	97,432	73,379	85,000	98,681	40,000	40,000	40,000	40,000
		8,407	97,432	73,379	85,000	98,681	40,000	40,000	40,000	40,000
	GRAND TOTAL EXPENDITURES	**8,407**	**97,432**	**73,379**	**85,000**	**98,681**	**40,000**	**40,000**	**40,000**	**40,000**

STORMWATER UTILITY FUND SUMMARY

FUND 33

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**0**	**0**	**0**	**0**	**0**	**487,374**	**218,585**	**(58,433)**
	REVENUES								
341	INTEREST EARNINGS	0	0	0	0	5,000	5,000	5,000	5,000
379	OTHER CHARGES FOR SERVICE	0	0	0	0	2,100,000	2,100,000	2,100,000	2,100,000
	TOTAL OPERATING REVENUES	**-**	**-**	**-**	**-**	**2,105,000**	**2,105,000**	**2,105,000**	**2,105,000**
	EXPENDITURES								
402	AUDITING SERVICES/FINANCIAL ADMINISTRATION	0	0	0	0	38,278	39,809	41,401	43,057
408	ENGINEERING SERVICES	0	0	0	0	428,450	309,912	322,308	335,200
446	STORMWATER MANAGENMENT	0	0	0	0	802,898	1,579,814	1,457,414	995,713
470	DEBT SERVICE	0	0	0	0	0	84,934	254,802	254,802
	TOTAL OPERATING EXPENDITURES	**0**	**0**	**0**	**0**	**1,269,626**	**2,014,469**	**2,075,925**	**1,628,772**
492	INTERFUND OPERATING TRANSFERS	0	0	0	0	348,000	359,320	306,093	318,337
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**1,617,626**	**2,373,789**	**2,382,018**	**1,947,109**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**0**	**0**	**0**	**0**	**487,374**	**(268,789)**	**(277,018)**	**157,891**
	ENDING FUND BALANCE	**0**	**0**	**0**	**0**	**487,374**	**218,585**	**(58,433)**	**99,458**

STORMWATER UTILITY FUND REVENUES

FUND 33

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**								
	010 - Interest Earnings	0	0	0	0	5,000	5,000	5,000	5,000
		0	0	0	0	5,000	5,000	5,000	5,000
379	**OTHER CHARGES FOR SERVICES**								
	090 - Stormwater Utility Fee	0	0	0	0	2,100,000	2,100,000	2,100,000	2,100,000
		0	0	0	0	2,100,000	2,100,000	2,100,000	2,100,000
	GRAND TOTAL REVENUES	**0**	**0**	**0**	**0**	**2,105,000**	**2,105,000**	**2,105,000**	**2,105,000**

STORMWATER UTILITY FUND EXPENDITURES

FUND 33

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
402	**AUDITING SERVICES/FINANCIAL ADMINISTRATION**								
	310 - Professional Services	0	0	0	0	33,758	35,108	36,512	37,973
	311 - Accounting and Auditing Services	0	0	0	0	4,520	4,701	4,889	5,084
		0	0	0	0	38,278	39,809	41,401	43,057
408	**ENGINEERING SERVICES**								
	313 - General Engineering	0	0	0	0	428,450	309,912	322,308	335,200
		0	0	0	0	428,450	309,912	322,308	335,200
446	**STORMWATER MANAGENMENT**								
	112 - Salaries and Wages	0	0	0	0	390,000	405,600	421,824	438,696
	210 - Office Supplies	0	0	0	0	3,400	3,536	3,677	3,825
	220 - Operating Supplies	0	0	0	0	38,650	40,196	41,804	43,476
	231 - Vehicle Fuel	0	0	0	0	35,000	36,400	37,856	39,371
	370 - Repairs and Maintenance	0	0	0	0	200,000	208,000	216,320	224,973
	420 - Dues, Subscriptions, and Memberships	0	0	0	0	1,450	1,508	1,568	1,631
	450 - Contracted Services	0	0	0	0	132,623	382,728	232,445	241,744
	460 - Trainings and Meetings	0	0	0	0	1,775	1,846	1,920	1,997
	700 - Capital Purchases	0	0	0	0	0	500,000	500,000	0
		0	0	0	0	802,898	1,579,814	1,457,414	995,713
470	**DEBT SERVICE**								
	106 - Debt Principal	0	0	0	0	0	84,934	254,802	254,802
		0	0	0	0	0	84,934	254,802	254,802
492	**INTERFUND OPERATING TRANSFERS**								
	043 - General Fund	0	0	0	0	348,000	359,320	306,093	318,337
		0	0	0	0	348,000	359,320	306,093	318,337
	GRAND TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**1,617,626**	**2,373,789**	**2,382,018**	**1,947,109**

LIQUID FUELS FUND SUMMARY

FUND 35

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**163,729**	**96,793**	**199,326**	**679,070**	**683,420**	**570,681**	**80,348**	**48,489**	**(21,718)**
	REVENUES									
341	INTEREST EARNINGS	2,749	22,106	39,737	25,000	42,062	40,000	35,000	30,000	25,000
355	STATE SHARED REVENUE	1,016,200	1,047,156	1,037,607	1,020,083	1,003,905	996,840	996,840	996,840	996,840
	TOTAL OPERATING REVENUES	**1,018,949**	**1,069,262**	**1,077,344**	**1,045,083**	**1,045,967**	**1,036,840**	**1,031,840**	**1,026,840**	**1,021,840**
	EXPENDITURES									
430	HIGHWAYS ROADS AND STREETS	0	0	0	473,000	277,696	511,335	0	0	0
431	CLEANING OF STREETS AND GUTTERS	0	0	0	32,747	41,280	42,272	43,963	45,722	47,551
432	WINTER MAINTENANCE	0	0	0	305,412	317,216	369,785	382,256	387,946	401,864
433	TRAFFIC CONTROL DEVICES	0	0	0	176,662	174,141	200,222	217,031	218,892	170,808
436	STORM SEWERS & DRAINS	0	0	0	95,859	39,000	67,634	69,480	71,399	73,395
437	REPAIRS OF TOOLS AND MACHINERY	0	0	0	102,070	121,462	122,270	129,961	142,760	145,670
438	MAINTENANCE AND REPAIRS OF ROADS AND BRIDGES	233,243	231,729	417,582	182,733	187,911	213,654	221,008	230,329	236,822
439	HIGHWAY CONSTRUCTION	852,641	735,000	175,667	0	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**1,085,884**	**966,729**	**593,250**	**1,368,483**	**1,158,706**	**1,527,173**	**1,063,699**	**1,097,047**	**1,076,109**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**(66,936)**	**102,533**	**484,095**	**(323,400)**	**(112,739)**	**(490,333)**	**(31,859)**	**(70,207)**	**(54,269)**
	ENDING FUND BALANCE	**96,793**	**199,326**	**683,420**	**355,670**	**570,681**	**80,348**	**48,489**	**(21,718)**	**(75,988)**

LIQUID FUELS FUND REVENUES

FUND 35

DEPARTMENT	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**											
	010 - Interest Earnings	3,481	2,264	2,749	22,106	39,737	25,000	42,062	40,000	35,000	30,000	25,000
		3,481	2,264	2,749	22,106	39,737	25,000	42,062	40,000	35,000	30,000	25,000
355	**STATE SHARED REVENUE**											
	209 - Motor Vehicle Fuel Taxes	1,072,020	995,240	999,360	1,030,316	1,020,767	1,003,243	987,065	980,000	980,000	980,000	980,000
	309 - State Road Turnback Payment	16,840	16,840	16,840	16,840	16,840	16,840	16,840	16,840	16,840	16,840	16,840
		1,088,860	1,012,080	1,016,200	1,047,156	1,037,607	1,020,083	1,003,905	996,840	996,840	996,840	996,840
	GRAND TOTAL REVENUES	**1,092,341**	**1,014,345**	**1,018,949**	**1,069,262**	**1,077,344**	**1,045,083**	**1,045,967**	**1,036,840**	**1,031,840**	**1,026,840**	**1,021,840**

LIQUID FUELS FUND EXPENDITURES

FUND 35

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
430	**HIGHWAYS ROADS AND STREETS**									
	260 - Minor Equipment	0	0	0	0	0	0	0	0	0
	700 - Capital Purchases	0	0	0	473,000	277,696	511,335	0	0	0
		0	0	0	473,000	277,696	511,335	0	0	0
431	**CLEANING OF STREETS AND GUTTERS**									
	112 - Salaries and Wages	0	0	0	30,420	39,459	40,318	41,931	43,608	45,352
	192 - FICA	0	0	0	2,327	1,821	1,955	2,033	2,114	2,199
		0	0	0	32,747	41,280	42,272	43,963	45,722	47,551
432	**WINTER MAINTENANCE**									
	112 - Salaries and Wages	0	0	0	56,500	59,188	60,477	62,896	65,412	68,028
	115 - Part Time	0	0	0	15,000	15,000	15,000	15,000	15,000	15,000
	180 - Overtime	0	0	0	45,000	50,000	54,807	57,000	59,280	61,651
	192 - FICA	0	0	0	8,912	20,027	21,501	22,361	23,255	24,185
	220 - Operating Supplies	0	0	0	90,000	128,000	128,000	130,000	130,000	135,000
	450 - Contracted Services	0	0	0	90,000	45,000	90,000	95,000	95,000	98,000
		0	0	0	305,412	317,216	369,785	382,256	387,946	401,864
433	**TRAFFIC CONTROL DEVICES**									
	112 - Salaries and Wages	0	0	0	49,500	35,000	20,159	20,965	21,804	22,676
	180 - Overtime	0	0	0	3,600	6,000	8,654	9,000	9,360	9,734
	192 - FICA	0	0	0	4,062	3,641	3,909	4,066	4,228	4,397
	220 - Operating Supplies	0	0	0	28,000	28,000	35,000	35,000	35,000	40,000
	360 - Utilities	0	0		6,500	6,500	7,500	8,000	8,500	9,000
	450 - Contracted Services	0	0	0	85,000	95,000	125,000	140,000	140,000	85,000
		0	0	0	176,662	174,141	200,222	217,031	218,892	170,808
436	**STORM SEWERS & DRAINS**									
	112 - Salaries and Wages	0	0	0	66,000	20,000	40,318	41,931	43,608	45,352
	180 - Overtime	0	0	0	3,075	500	2,885	3,000	3,120	3,245
	192 - FICA	0	0	0	5,284	2,000	2,932	3,049	3,171	3,298
	220 - Operating Supplies	0	0	0	15,000	10,000	15,000	15,000	15,000	15,000
	450 - Contracted Services	0	0	0	6,500	6,500	6,500	6,500	6,500	6,500
		0	0	0	95,859	39,000	67,634	69,480	71,399	73,395
437	**FLEET MAINTENANCE SERVICES**									
	112 - Salaries and Wages	0	0	0	42,750	59,188	60,477	62,896	65,412	68,028
	180 - Overtime	0	0	0	975	1,274	2,885	3,000	3,120	3,245
	192 - FICA	0	0	0	3,345	6,000	3,909	4,066	4,228	4,397
	251 - Vehicle Parts	0	0	0	40,000	40,000	40,000	45,000	50,000	50,000
	450 - Contracted Services	0	0	0	15,000	15,000	15,000	15,000	20,000	20,000
		0	0	0	102,070	121,462	122,270	129,961	142,760	145,670
438	**MAINTENANCE AND REPAIRS OF ROADS AND BRIDGES**									
	112 - Salaries and Wages	151,626	142,979	319,637	57,750	78,918	80,636	83,861	87,215	90,704
	180 - Overtime	0	0	0	10,000	1,000	14,423	15,000	15,600	16,224
	192 - FICA	11,599	10,938	24,452	5,183	8,193	8,796	9,147	9,513	9,894
	196 - Health Insurance	0	0	73,493	0	0	0	0	0	0
	220 - Operating Supplies	0	0	0	35,000	25,000	35,000	35,000	40,000	40,000
	450 - Contracted Services	70,018	77,812	0	74,800	74,800	74,800	78,000	78,000	80,000
		233,243	231,729	417,582	182,733	187,911	213,654	221,008	230,329	236,822
439	**HIGHWAY CONSTRUCTION**									
	220 - Operating Supplies	75,408	0	175,667	0	0	0	0	0	0
	370 - Repairs and Maintenance	777,233	735,000	0	0	0	0	0	0	0
		852,641	735,000	175,667	0	0	0	0	0	0
	GRAND TOTAL EXPENDITURES	**1,085,884**	**966,729**	**593,250**	**1,368,483**	**1,158,706**	**1,527,173**	**1,063,699**	**1,097,047**	**1,076,109**

ROAD MACHINERY FUND SUMMARY

FUND 36

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**100,621**	**15,966**	**18,243**	**90,155**	**110,157**	**140,103**	**79,083**	**87,957**	**124,366**
	<u>REVENUES</u>									
301	REAL PROPERTY TAXES	161,201	160,326	211,072	164,472	159,912	159,912	161,506	163,116	164,742
341	INTEREST EARNINGS	427	463	1,414	700	11,652	11,000	10,500	10,000	9,500
354	STATE GRANTS	0	66,830	0	0	0	0	0	0	0
391	FIXED ASSET DISPOSITION	0	72,334	59,480	10,000	250	0	0	0	0
	TOTAL OPERATING REVENUES	**161,627**	**299,953**	**271,966**	**175,172**	**171,814**	**170,912**	**172,006**	**173,116**	**174,242**
392	INTERFUND OPERATING TRANSFERS	0	20,000	0	0	0	0	0	0	0
393	PROCEEDS OF GENERAL LONG TERM DEBT	177,910	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**339,537**	**319,953**	**271,966**	**175,172**	**171,814**	**170,912**	**172,006**	**173,116**	**174,242**
	<u>EXPENDITURES</u>									
430	HIGHWAYS ROADS AND STREETS	424,192	317,676	180,052	130,096	141,868	231,932	163,132	136,708	83,889
	TOTAL OPERATING EXPENDITURES	**424,192**	**317,676**	**180,052**	**130,096**	**141,868**	**231,932**	**163,132**	**136,708**	**83,889**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**(84,655)**	**2,277**	**91,914**	**45,076**	**29,946**	**(61,020)**	**8,874**	**36,408**	**90,353**
	ENDING FUND BALANCE	**15,966**	**18,243**	**110,157**	**135,231**	**140,103**	**79,083**	**87,957**	**124,366**	**214,719**

ROAD MACHINERY FUND REVENUES

FUND 36

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
301	**REAL PROPERTY TAXES**	.30 mills	.30 mills	.30 mills	.30 mills	.30 mills	.30 mills	.30 mills	.30 mills	.30 mills
	100 - Real Estate - Current Year	160,267	159,686	161,139	163,372	159,412	159,412	161,006	162,616	164,242
	300 - Real Estate - Delinquent	934	640	49,933	1,100	500	500	500	500	500
		161,201	160,326	211,072	164,472	159,912	159,912	161,506	163,116	164,742
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	427	463	1,414	700	11,652	11,000	10,500	10,000	9,500
		427	463	1,414	700	11,652	11,000	10,500	10,000	9,500
354	**STATE GRANTS**									
	011 - General Government	0	66,830	0	0	0	0	0	0	0
		0	66,830	0	0	0	0	0	0	0
391	**FIXED ASSET DISPOSITION**									
	103 - Sale of Fixed Assets	0	72,334	59,480	10,000	250	0	0	0	0
		0	72,334	59,480	10,000	250	0	0	0	0
392	**INTERFUND OPERATING TRANSFERS**									
	016 - American Rescue Plan	0	20,000	0	0	0	0	0	0	0
		0	20,000	0	0	0	0	0	0	0
393	**PROCEEDS OF GENERAL LONG TERM DEBT**									
	305 - Inception of Lease	177,910	0	0	0	0	0	0	0	0
		177,910	0	0	0	0	0	0	0	0
	GRAND TOTAL REVENUES	**339,537**	**319,953**	**271,966**	**175,172**	**171,814**	**170,912**	**172,006**	**173,116**	**174,242**

ROAD MACHINERY FUND EXPENDITURES

FUND 36

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
430	**HIGHWAYS ROADS AND STREETS**									
	351 - Lease Rental Payment	424,192	246,960	180,052	130,096	141,868	153,932	163,132	136,708	83,889
	700 - Capital Purchases	0	70,716	0	0	0	78,000	0	0	0
		424,192	317,676	180,052	130,096	141,868	231,932	163,132	136,708	83,889
	GRAND TOTAL EXPENDITURES	**424,192**	**317,676**	**180,052**	**130,096**	**141,868**	**231,932**	**163,132**	**136,708**	**83,889**

SIDEWALK FIL FUND SUMMARY

FUND 38

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**50,451**	**50,751**	**64,162**	**81,212**	**81,646**	**89,302**	**96,302**	**102,302**	**107,302**
	REVENUES									
341	INTEREST EARNINGS	300	862	4,935	2,000	7,656	7,000	6,000	5,000	4,000
387	CONTRIBUTIONS AND DONATIONS	0	12,550	12,550	38,390	0	0	0	0	0
	TOTAL OPERATING REVENUES	**300**	**13,412**	**17,484**	**40,390**	**7,656**	**7,000**	**6,000**	**5,000**	**4,000**
392	INTERFUND OPERATING TRANSFERS	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**300**	**13,412**	**17,484**	**40,390**	**7,656**	**7,000**	**6,000**	**5,000**	**4,000**
	EXPENDITURES									
435	SIDEWALKS AND CROSSWALKS	0	0	0	109,052	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**0**	**0**	**0**	**109,052**	**0**	**0**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**300**	**13,412**	**17,484**	**(68,662)**	**7,656**	**7,000**	**6,000**	**5,000**	**4,000**
	ENDING FUND BALANCE	**50,751**	**64,162**	**81,646**	**12,550**	**89,302**	**96,302**	**102,302**	**107,302**	**111,302**

SIDEWALK FIL FUND REVENUES

FUND 38

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	300	862	4,935	2,000	7,656	7,000	6,000	5,000	4,000
		300	862	4,935	2,000	7,656	7,000	6,000	5,000	4,000
387	**CONTRIBUTIONS AND DONATIONS**									
	060 - Contributions and Donations	0	12,550	12,550	38,390		0	0	0	0
		0	12,550	12,550	38,390	0	0	0	0	0
392	**INTERFUND OPERATING TRANSFERS**									
	025 - Special Projects	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
	GRAND TOTAL REVENUES	**300**	**13,412**	**17,484**	**40,390**	**7,656**	**7,000**	**6,000**	**5,000**	**4,000**

SIDEWALK FIL FUND EXPENDITURES

FUND 38

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
435	**SIDEWALKS AND CROSSWALKS**									
	700 - Capital Purchases	0	0	0	109,052		0	0	0	0
		0	0	0	109,052	0	0	0	0	0
	GRAND TOTAL EXPENDITURES	**0**	**0**	**0**	**109,052**	**0**	**0**	**0**	**0**	**0**

GARDEN OF REFLECTION FUND SUMMARY

FUND 40

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**2,164**	**19,868**	**16,856**	**8,756**	**(2,823)**	**0**	**0**	**0**	**0**
	REVENUES									
341	INTEREST EARNINGS	71	525	620	450	85	50	50	50	50
387	CONTRIBUTIONS AND DONATIONS	3,343	0	0	40,000	53,149	41,200	42,436	43,709	45,020
	TOTAL OPERATING REVENUES	**3,415**	**525**	**620**	**40,450**	**53,234**	**41,250**	**42,486**	**43,759**	**45,070**
392	INTERFUND OPERATING TRANSFERS	58,000	40,000	51,150	15,000	55,000	66,785	67,213	68,511	68,970
	TOTAL REVENUES	**61,415**	**40,525**	**51,770**	**55,450**	**108,234**	**108,035**	**109,699**	**112,270**	**114,041**
	EXPENDITURES									
459	MEMORIAL	43,711	43,537	71,449	54,700	65,411	66,835	67,263	68,561	69,020
	TOTAL OPERATING EXPENDITURES	**43,711**	**43,537**	**71,449**	**54,700**	**65,411**	**66,835**	**67,263**	**68,561**	**69,020**
492	INTERFUND OPERATING TRANSFERS	-	-	-	-	40,000	41,200	42,436	43,709	45,020
	TOTAL EXPENDITURES	**43,711**	**43,537**	**71,449**	**54,700**	**105,411**	**108,035**	**109,699**	**112,270**	**114,041**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**17,704**	**(3,012)**	**(19,679)**	**750**	**2,823**	**0**	**0**	**0**	**0**
	ENDING FUND BALANCE	**19,868**	**16,856**	**(2,823)**	**9,506**	**0**	**0**	**0**	**0**	**0**

GARDEN OF REFLECTION FUND REVENUES

FUND 40

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	71	525	620	450	85	50	50	50	50
		71	525	620	450	85	50	50	50	50
387	**CONTRIBUTIONS AND DONATIONS**									
	060 - Contributions and Donations	3,343	0	0	40,000	53,149	41,200	42,436	43,709	45,020
		3,343	0	0	40,000	53,149	41,200	42,436	43,709	45,020
392	**INTERFUND OPERATING TRANSFERS**									
	002 - General Fund	58,000	40,000	51,150	0	40,000	0	0	0	0
	007 - Parks and Recreation	0	0	0	15,000	15,000	66,785	67,213	68,511	68,970
		58,000	40,000	51,150	15,000	55,000	66,785	67,213	68,511	68,970
	GRAND TOTAL REVENUES	**61,415**	**40,525**	**51,770**	**55,450**	**108,234**	**108,035**	**109,699**	**112,270**	**114,041**

GARDEN OF REFLECTION FUND EXPENSES

FUND 40

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
459	**MEMORIAL**									
	220 - Operating Supplies	5,090	2,295	582	3,000	2,000	1,000	1,000	1,000	1,000
	341 - Advertising & Printing	0	956	956	1,000	1,000	1,000	1,000	1,000	1,000
	360 - Utilities	12,727	17,637	21,673	16,700	18,000	22,000	22,000	22,000	22,000
	370 - Repairs and Maintenance	0	0	0	0	2,000	0	0	0	0
	450 - Contracted Services	25,893	22,649	48,238	34,000	42,411	42,835	43,263	44,561	45,020
		43,711	43,537	71,449	54,700	65,411	66,835	67,263	68,561	69,020
492	043 - General Fund	0	0	0	0	40,000	0	0	0	0
	047 - Park and Recreation	0	0	0	0		41,200	42,436	43,709	45,020
		0	0	0	0	40,000	41,200	42,436	43,709	45,020
	GRAND TOTAL EXPENDITURES	**43,711**	**43,537**	**71,449**	**54,700**	**65,411**	**66,835**	**67,263**	**68,561**	**69,020**

GARDEN OF REFLECTION CAPITAL FUND SUMMARY

FUND 41

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**0**	**5,014**	**5,136**	**22,206**	**10,548**	**12,765**	**14,265**	**15,265**	**15,765**
	REVENUES									
341	INTEREST EARNINGS	14	121	412	200	2,218	1,500	1,000	500	400
357	LOCAL GRANTS	0	0	0	0	0	1,000,000	0	0	0
	TOTAL OPERATING REVENUES	**14**	**121**	**412**	**200**	**2,218**	**1,001,500**	**1,000**	**500**	**400**
392	INTERFUND OPERATING TRANSFERS	5,000	-	5,000	5,000	-	-	-	-	-
	TOTAL REVENUES	**5,014**	**121**	**5,412**	**5,200**	**2,218**	**1,001,500**	**1,000**	**500**	**400**
	EXPENDITURES									
459	MEMORIAL	0	0	0	0	0	1,000,000	0	0	0
	TOTAL OPERATING EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**1,000,000**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**5,014**	**121**	**5,412**	**5,200**	**2,218**	**1,500**	**1,000**	**500**	**400**
	ENDING FUND BALANCE	**5,014**	**5,136**	**10,548**	**27,406**	**12,765**	**14,265**	**15,265**	**15,765**	**16,165**

GARDEN OF REFLECTION CAPITAL FUND REVENUES

FUND 41

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	14	121	412	200	2,218	1,500	1,000	500	400
		14	121	412	200	2,218	1,500	1,000	500	400
357	**LOCAL GRANTS**									
	011 - General Government	0	0	0	0	0	1,000,000	0	0	0
		0	0	0	0	0	1,000,000	0	0	0
392	**INTERFUND OPERATING TRANSFERS**									
	001 - General Fund	5,000	0	5,000	0	0	0	0	0	0
	007 - Parks and Recreation	0	0	0	5,000	0	0	0	0	0
		5,000	0	5,000	5,000	0	0	0	0	0
	GRAND TOTAL REVENUES	**5,014**	**121**	**5,412**	**5,200**	**2,218**	**1,001,500**	**1,000**	**500**	**400**

GARDEN OF REFLECTION CAPITAL FUND REVENUES

FUND 41

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
459	**MEMORIAL**									
	700 - Capital Purchases	0	0	0	0	0	1,000,000	0	0	0
		0	0	0	0	0	1,000,000	0	0	0
	GRAND TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**1,000,000**	**0**	**0**	**0**

ROADWAY IMPROVEMENT FUND SUMMARY

FUND 42

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**0**	**0**	**0**	**1,315**	**235,564**	**521,416**	**698,910**	**2,895,658**	**5,111,874**
	REVENUES									
301	REAL PROPERTY TAXES	0	0	1,087,099	2,173,229	2,128,494	2,127,494	2,148,749	2,170,216	2,191,898
341	INTEREST EARNINGS	0	0	48,843	45,000	54,794	50,000	48,000	46,000	44,000
	TOTAL OPERATING REVENUES	**0**	**0**	**1,135,942**	**2,218,229**	**2,183,287**	**2,177,494**	**2,196,749**	**2,216,216**	**2,235,898**
	EXPENDITURES									
430	HIGHWAYS ROADS AND STREETS	0	0	900,379	2,100,000	1,897,435	2,000,000	0	0	0
	TOTAL OPERATING EXPENDITURES	**0**	**0**	**900,379**	**2,100,000**	**1,897,435**	**2,000,000**	**0**	**0**	**0**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**0**	**0**	**235,564**	**118,229**	**285,852**	**177,494**	**2,196,749**	**2,216,216**	**2,235,898**
	ENDING FUND BALANCE	**0**	**0**	**235,564**	**119,544**	**521,416**	**698,910**	**2,895,658**	**5,111,874**	**7,347,773**

ROADWAY IMPROVEMENT FUND REVENUES

FUND 42

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
301	**REAL PROPERTY TAXES**	0.0 mills	0.0 mills	2.0 mills	4.0 mills	4.0 mills	4.0 mills	4.0 mills	4.0 mills	4.0 mills
	100 - Real Estate - Current Y	0	0	1,074,217	2,172,129	2,125,494	2,125,494	2,146,749	2,168,216	2,189,898
	300 - Real Estate - Delinquen	0	0	12,882	1,100	3,000	2,000	2,000	2,000	2,000
		0	0	1,087,099	2,173,229	2,128,494	2,127,494	2,148,749	2,170,216	2,191,898
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	0	0	48,843	45,000	54,794	50,000	48,000	46,000	44,000
		0	0	48,843	45,000	54,794	50,000	48,000	46,000	44,000
	GRAND TOTAL REVENUES	**0**	**0**	**1,135,942**	**2,218,229**	**2,183,287**	**2,177,494**	**2,196,749**	**2,216,216**	**2,235,898**

ROADWAY IMPROVEMENT FUND EXPENDITURES

FUND 42

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
430	**HIGHWAYS ROADS AND STREETS**									
	700 - Capital Purchases	0	0	900,379	2,100,000	1,897,435	2,000,000	0	0	0
		0	0	900,379	2,100,000	1,897,435	2,000,000	0	0	0
	GRAND TOTAL EXPENDITURES	**0**	**0**	**900,379**	**2,100,000**	**1,897,435**	**2,000,000**	**0**	**0**	**0**

PATTERSON FARM FUND SUMMARY

FUND 45

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**134,092**	**93,642**	**(98,219)**	**11,182**	**3,876**	**527,555**	**57,010**	**77,010**	**87,010**
	REVENUES									
341	INTEREST EARNINGS	853	1,060	2	500	49,159	40,000	30,000	20,000	10,000
342	RENTS AND ROYALTIES	63,122	43,476	43,152	45,000	45,000	45,000	45,000	45,000	45,000
	TOTAL OPERATING REVENUES	**63,975**	**44,536**	**43,154**	**45,500**	**94,159**	**85,000**	**75,000**	**65,000**	**55,000**
392	INTERFUND OPERATING TRANSFERS	0	0	100,000	700,000	700,000	0	0	0	0
	TOTAL REVENUES	**63,975**	**44,536**	**143,154**	**745,500**	**794,159**	**85,000**	**75,000**	**65,000**	**55,000**
	EXPENDITURES									
461	CONSERVATION OF NATURAL RESOURCES	104,425	236,397	41,059	740,000	270,480	555,545	55,000	55,000	55,000
	TOTAL OPERATING EXPENDITURES	**104,425**	**236,397**	**41,059**	**740,000**	**270,480**	**555,545**	**55,000**	**55,000**	**55,000**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**(40,450)**	**(191,861)**	**102,095**	**5,500**	**523,679**	**(470,545)**	**20,000**	**10,000**	**0**
	ENDING FUND BALANCE	**93,642**	**(98,219)**	**3,876**	**16,682**	**527,555**	**57,010**	**77,010**	**87,010**	**87,010**

PATTERSON FARM FUND REVENUES

FUND 45

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	853	1,060	2	500	49,159	40,000	30,000	20,000	10,000
		853	1,060	2	500	49,159	40,000	30,000	20,000	10,000
342	**RENTS AND ROYALTIES**									
	200 - Rent	63,122	43,476	43,152	45,000	45,000	45,000	45,000	45,000	45,000
		63,122	43,476	43,152	45,000	45,000	45,000	45,000	45,000	45,000
392	**INTERFUND OPERATING TRANSFERS**									
	024 - Bond Proceeds	0	0	100,000	700,000	700,000	0	0	0	0
		0	0	100,000	700,000	700,000	0	0	0	0
	GRAND TOTAL REVENUES	**63,975**	**44,536**	**143,154**	**745,500**	**794,159**	**85,000**	**75,000**	**65,000**	**55,000**

PATTERSON FARM FUND EXPENDITURES

FUND 45

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
461	**CONSERVATION OF NATURAL RESOURCES**									
	370 - Repairs and Maintenance	13,314	567	1,471	5,000	10,000	5,000	5,000	5,000	5,000
	430 - Taxes	58,149	29,310	14,657	15,000	15,000	15,000	15,000	15,000	15,000
	450 - Contracted Services	32,962	206,520	24,931	20,000	46,000	35,000	35,000	35,000	35,000
	700 - Capital Purchases	0	0	0	700,000	199,480	500,545	0	0	0
		104,425	236,397	41,059	740,000	270,480	555,545	55,000	55,000	55,000
	GRAND TOTAL EXPENDITURES	**104,425**	**236,397**	**41,059**	**740,000**	**270,480**	**555,545**	**55,000**	**55,000**	**55,000**

AMBULANCE-RESCUE FUND SUMMARY

FUND 50

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	BEGINNING FUND BALANCE	**2,234**	**1,772**	**6,718**	**17,071**	**14,378**	**18,378**	**10,178**	**9,978**	**7,778**
	REVENUES									
301	REAL PROPERTY TAXES	204,203	203,079	206,808	207,905	204,800	204,800	204,800	204,800	204,800
341	INTEREST EARNINGS	335	1,867	3,853	2,000	15,000	12,000	10,000	8,000	5,000
	TOTAL OPERATING REVENUES	**204,538**	**204,946**	**210,660**	**209,905**	**219,800**	**216,800**	**214,800**	**212,800**	**209,800**
	EXPENDITURES									
412	AMBULANCE-RESCUE	205,000	200,000	203,000	210,000	215,800	225,000	215,000	215,000	215,000
	TOTAL OPERATING EXPENDITURES	**205,000**	**200,000**	**203,000**	**210,000**	**215,800**	**225,000**	**215,000**	**215,000**	**215,000**
	EXCESS (DEFICIENCY) REVENUES OVER EXPENDITURES	**(462)**	**4,946**	**7,660**	**(95)**	**4,000**	**(8,200)**	**(200)**	**(2,200)**	**(5,200)**
	ENDING FUND BALANCE	**1,772**	**6,718**	**14,378**	**16,976**	**18,378**	**10,178**	**9,978**	**7,778**	**2,578**

AMBULANCE-RESCUE FUND REVENUES

FUND 50

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
301	**REAL PROPERTY TAXES**	.38 mills	.38 mills	.38 mills	.38 mills	.38 mills	.38 mills	.38 mills	.38 mills	.38 mills
	100 - Real Estate - Current Yea	203,092	202,268	204,082	206,805	204,000	204,000	204,000	204,000	204,000
	300 - Real Estate - Delinquent	1,111	811	2,726	1,100	800	800	800	800	800
		204,203	203,079	206,808	207,905	204,800	204,800	204,800	204,800	204,800
341	**INTEREST EARNINGS**									
	010 - Interest Earnings	335	1,867	3,853	2,000	15,000	12,000	10,000	8,000	5,000
		335	1,867	3,853	2,000	15,000	12,000	10,000	8,000	5,000
	GRAND TOTAL REVENUES	**204,538**	**204,946**	**210,660**	**209,905**	**219,800**	**216,800**	**214,800**	**212,800**	**209,800**

AMBULANCE-RESCUE FUND EXPENDITURES

FUND 50

DEPARTMENT	ACCOUNT DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 PRELIMINARY ACTUAL	2025 BUDGET	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
412	**AMBULANCE-RESCUE**									
	540 - Contributions	205,000	200,000	203,000	210,000	215,800	225,000	215,000	215,000	215,000
		205,000	200,000	203,000	210,000	215,800	225,000	215,000	215,000	215,000
	GRAND TOTAL EXPENDITURES	**205,000**	**200,000**	**203,000**	**210,000**					