

		2025			2026
Account Number	Description	Budget			
01	General Fund				
	Revenue	2025			2026
30100	Real Estate Taxes				
01-30100-0301-010	Real Estate- Current Year's Levy	\$ 520,000.00			\$ 569,689.00
01-30100-0301-020	Real Estate- Prior Year's Levy	\$ 15,000.00			\$ 15,000.00
01-30100-0301-030	Real Estate- Del f/ Tax Col				
01-30100-0301-040	Real Estate- Del f/ Tax Claim Bu				
01-30100-0301-050	Real Estate- Liened				
01-30100-0301-060	Real Estate- Interim	\$ 600.00			\$ 600.00
30100	Real Estate Taxes				
31000	Per Capita Taxes				
01-31000-0310-001	Per Capita- Current Year's Levy	\$ -			\$ -
01-31000-0310-002	Per Capita- Prior Year's Levy	\$ 800.00			\$ 800.00
01-31000-0310-003	Per Capita- Delinquent				
31000	Per Capita Taxes				
31010	Real Estate Transfer Tax				
01-31010-0310-010	Real Estate Transfer Tax	\$ 75,000.00			\$ 75,000.00
31010	Real Estate Transfer Tax				
31020	EIT Levy				
01-31020-0310-021	EIT- Current Year's Levy	\$ 554,448.73			\$ 630,000.00
01-31020-0310-022	EIT- Prior Year's Levy				
01-31020-0310-023	EIT- Delinquent				
31020	EIT Levy				
31050	LST Levy				
01-31050-0310-051	LST- Current Year's Levy	\$ 75,000.00			\$ 75,000.00
01-31050-0310-052	LST- Prior Year's Levy				
01-31050-0310-053	LST- Delinquent				
31050	LST Levy				
31060	Admissions Tax				
01-31060-0310-061	Admissions- Current Year's Levy	\$ 30,000.00			\$ 20,000.00
01-31060-0310-062	Admissions- Prior Year's Levy				
01-31060-0310-063	Admissions- Delinquent				
31060	Admissions Tax				
31070	Mechanical Devices Tax				
01-31070-0310-070	Mechanical Devices Tax	\$ 1,500.00			\$ 1,500.00
31070	Mechanical Devices Tax				
32000	Licenses and Permits				
01-32000-0321-030	Parade Permits	\$ 500.00			\$ 500.00
01-32000-0321-061	Transient Retailers	\$ 300.00			\$ 300.00
01-32000-0321-062	Use and Occupancy Certificates	\$ 4,000.00			\$ 4,000.00
01-32000-0321-063	Housing Licenses	\$ 103,500.00			\$ 103,500.00
01-32000-0321-064	Sign Permits	\$ 500.00			\$ 500.00
01-32000-0321-065	Parking Permits	\$ 500.00			\$ 500.00
01-32000-0321-066	Building Permits	\$ 30,000.00			\$ 30,000.00
01-32000-0321-067	Zoning Permits	\$ 2,500.00			\$ 2,500.00
01-32000-0321-068	Electric Permits	\$ 3,000.00			\$ 3,000.00
01-32000-0321-069	Plumbing Permits	\$ 5,000.00			\$ 5,000.00
01-32000-0321-070	Requested Plan Reviews				

		2025			2026
01-32000-0321-071	Electric Licenses	\$ 3,000.00			\$ 3,000.00
01-32000-0321-072	Plumbing Licenses	\$ 1,200.00			\$ 1,200.00
01-32000-0321-073	Code,Housing and Zoning Appeals	\$ 4,900.00			\$ 4,900.00
01-32000-0321-074	BYOB Licenses	\$ -			\$ -
01-32000-0321-090	Curb and Sidewalk Permits	\$ 500.00			\$ 500.00
01-32000-0321-095	Street Occupancy	\$ 500.00			\$ 500.00
32000	Licenses and Permits				
32180	Cable TV Franchise Fees				
01-32180-0321-080	Cable TV Franchise Fee	\$ 45,000.00			\$ 40,000.00
32180	Cable TV Franchise Fees				
33100	Fines and Forfeits				
01-33100-0331-011	Vehicle Code Violations	\$ 17,000.00			\$ 17,000.00
01-33100-0331-012	Violations of Ord, Statues, Etc.	\$ 51,000.00			\$ 51,000.00
01-33100-0331-013	Parking Violations	\$ 48,000.00			\$ 48,000.00
01-33100-0331-014	Title 18 - Crimes Code	\$ 15,000.00			\$ 15,000.00
33100	Fines and Forfeits				
34100	Interest Earnings				
01-34100-0341-001	Investment Interest	\$ 30,000.00			\$ 30,000.00
01-34100-0341-002	Investment Gains Losses	\$ 500.00			\$ 500.00
01-34100-0341-003	Investment Unrealized Gains Losses				
34100	Interest Earnings				
34200	Rents and Royalties				
01-34200-0342-010	Rent of Land	\$ 1,000.00			\$ 1,000.00
01-34200-0342-020	Rent of Building	\$ 390,000.00			\$ 390,000.00
01-34200-0342-040	Rent of Machiney and Equipment				
01-34200-0342-045	Rent of Park Facilities	\$ 6,000.00			\$ 6,000.00
34200	Rents and Royalties				
35100	Federal Cap and Oper. Grants				
01-35100-0351-060	Fed Bur of Just Assist Partner	\$ 1,000.00			\$ 1,000.00
35100	Federal Cap and Oper. Grants				
35400	State Cap and Oper. Grants				
01-35400-0354-002	Public Safety	\$ 10,000.00			\$ 10,000.00
35400	State Cap and Oper. Grants				
35500	Shared State Revenues				
01-35500-0355-006	D.A.R.E. Grant				
01-35500-0355-011	PCCD	\$-			\$-
01-35500-0355-012	Com Revitalization Prog Grant				
35500	Shared State Revenues				
35501	State in Lieu - PURTA				
01-35501-0355-007	State in Lieu of Taxes- PURTA	\$ 1,200.00			\$ 1,200.00
35501	State in Lieu - PURTA				
35502	Liquid Fuels Tax				
01-35502-0355-002	PA Liquid Fuels Tax				
35502	Liquid Fuels Tax				
35504	Beverages Licenses				
01-35504-0355-004	Beverages Licenses	\$ 950.00			\$ 950.00
01-35504-0355-005	Pension State Aid-MMO				

		2025			2026
35504	Beverages Licenses				
35505	Pension State Aid-MMO				
01-35505-0355-005	Pension State Aid-MMO	\$ 375,864.75			\$ 440,000.00
35505	Pension State Aid-MMO				
35507	Foreign Fire Insurance Tax				
01-35507-0355-007	Foreign Fire Insurance Tax	\$ 31,000.00			\$ 31,000.00
35507	Foreign Fire Insurance Tax				
35700	Local Cap and Oper. Grants				
01-35700-0357-075	CDBG	\$-			\$-
35700	Local Cap and Oper. Grants	\$-			\$-
36100	Chg.for SVC.Gen. Govt.				
01-36100-0361-030	Connection Deposits				
01-36100-0361-031	Subdv & Land Devel - Filing Fees	\$ 4,600.00			\$ 4,600.00
01-36100-0361-032	Stormwater Mgmt - Filing Fees	\$ 2,200.00			\$ 2,200.00
01-36100-0361-033	Facility Fee Deposits				
01-36100-0361-034	Tapping Fee				
01-36100-0361-035	Inspection Deposit/Fees				
01-36100-0361-040	Reimb f/ Contractor/Owner	\$ 7,500.00			\$ 7,500.00
01-36100-0361-050	Sale of Maps and Publications	\$ 200.00			\$ 200.00
01-36100-0361-060	Inspection- Owner Requested	\$ 100.00			\$ 100.00
01-36100-0361-070	PA Act 13 Fee Collection				
01-36100-0361-080	Code Office- Miscellaneous Rev.	\$ 500.00			\$ 500.00
36100	Chg.for SVC.Gen. Govt.				
36200	Chg.for SVC.Public Safety				
01-36200-0362-010	Special Property Protection	\$ 127,700.00			\$ 127,700.00
01-36200-0362-011	Sale of Copies of Accident Rep	\$ 4,000.00			\$ 4,000.00
01-36200-0362-042	Licenses & Permits				
36200	Chg.for SVC.Public Safety				
36300	Chg.for SVC HWY & Sts.				
01-36300-0363-050	Contracted Snow Removal	\$ 3,000.00			\$ 3,000.00
36300	Chg.for SVC HWY & Sts.				
36700	Culture and Recreation				
01-36700-0367-020	Swimming Pool Fees	\$ 75,000.00			\$ 85,000.00
01-36700-0367-030	Recreation Fees	\$ 5,000.00			\$ 5,000.00
01-36700-0367-040	Concession Stands	\$ 1,000.00			\$ 1,000.00
01-36700-0367-070	Recreation Impact Fee	\$-			\$-
01-36700-0367-080	Parks- Miscellaneous Rev	\$ 100.00			\$ 100.00
36700	Culture and Recreation				
38700	Contrib from Private Sectors				
01-38700-0387-001	Contrib f/ Private Sources	\$ 5,000.00			\$ 5,000.00
01-38700-0387-002	Contrib for Police Equip	\$ 5,000.00			\$ 5,000.00
38700	Contrib from Private Sectors				
38900	Other unclassified Oper. Revenues				
01-38900-0380-000	Other Income Misc Revenue	\$ 15,000.00			\$ 15,000.00
01-38900-0380-001	Other Income Misc Police Pension	\$ 5,000.00			\$ 5,000.00
01-38900-0380-030	Other Income EAC - Revenues	\$ 500.00			\$ 500.00
01-38900-0381-000	GASB 68 & OPEB Adj Revenue	\$ 12,000.00			\$ 12,000.00
01-38900-0396-000	Reimb- Wages of Librarian	\$ 165,000.00			\$ 165,000.00

		2025		2026
01-38900-0396-001	Reimb- Insurance	\$ 65,000.00		\$ 65,000.00
01-38900-0396-002	Reimb- Employee Health Care Cont	\$ 15,000.00		\$ 15,000.00
01-38900-0396-003	Reimb - Code Office	\$ 1,000.00		\$ 1,000.00
01-38900-0396-005	Reimb- Hometown Streets Grant	-		-
01-38900-0396-006	Reimb- DCNR Grant	\$-		\$-
01-38900-0396-007	Reimb- Wellhead Protect. DEP			
01-38900-0396-008	Reimb - Transportation Grant			
01-38900-0396-009	Reimb - DCED Grant	\$ -		\$ -
01-38900-0396-010	Reimb-Berks County Park Grant			
01-38900-0396-080	Reimb- Miscellaneous	\$ 8,000.00		\$ 8,000.00
01-38900-0396-090	Reimb- Billable Work	\$ 16,000.00		\$ 16,000.00
38900	Other unclassified Oper. Revenues			
39100	Proceeds of Gen Fixed Asset Distr.			
01-39100-0380-020	Sale of Material & Equip	\$ 100.00		\$ 100.00
39100	Proceeds of Gen Fixed Asset Distr.			
39200	Interfund Operating Transfers			
01-39200-0380-015	Other Income Pymt from Other Funds			
01-39200-0392-003	Transfer to Fire Tax Fund			
01-39200-0392-004	Transfer to Rec Tax Fund	\$ 70,000.00		\$ 75,000.00
01-39200-0392-005	Transfer to Road Tx Fund	\$ 175,000.00		\$ 185,000.00
01-39200-0392-007	Transfer to Elec Fund	\$ 1,810,000.00		\$ 1,810,000.00
01-39200-0392-035	Transfer to Hwy Fund	\$ 145,000.00		\$ 145,000.00
01-39200-0880-000	Transfer from Reserves	\$ -		\$ 1,500,000.00
39200	Interfund Operating Transfers			
39300	Proceeds of Long Term Debt			
01-39300-0393-010	Bond & Note Proceeds			
39300	Proceeds of Long Term Debt			
39500	Refunds Prior Yr Expense			
01-39500-0395-000	Refund of PY Expenses	\$ 100.00		\$ 100.00
39500	Refunds Prior Yr Expense			
	Revenue			\$ 6,898,739.00
	Expense			
40000	Administration			
01-40000-4112-000	Salary of Mayor	\$ 3,500.00		\$ 3,500.00
01-40000-4113-000	Salaries of Councilmembers	\$ 19,952.00		\$ 19,952.00
01-40000-4130-000	Salaries of Management Staff	\$ 34,384.62		\$ 35,797.83
01-40000-4140-000	Wages of Office/Field Staff	\$ 64,471.16		\$ 67,120.92
01-40000-4145-000	Overtime	\$ 653.04		\$ 679.88
01-40000-4156-000	Life/Health/Dental/Vision EmpBen	\$ 66,365.00		\$ 77,182.50
01-40000-4160-000	Contribution to Employee Pension	\$ 24,086.68		\$ 25,098.32
01-40000-4161-000	Employer Contr to Taxes	\$ 9,243.72		\$ 9,623.64
01-40000-4162-000	Unemployment Comp Insurance	\$ 446.00		\$ 446.00
01-40000-4163-000	Retiree Health Care Expense	\$ -		\$ -
01-40000-4195-000	Training, Seminars, Cert.	\$ 3,245.00		\$ 3,245.00
01-40000-4210-000	Office Supplies	\$ 100.00		\$ 100.00
01-40000-4220-000	Operating Supplies	\$ 4,000.00		\$ 4,000.00
01-40000-4231-000	Vehicle Fuel - Gas			
01-40000-4260-000	Small Tools and Minor Equipment	\$ -		\$ -
01-40000-4310-000	Legal Services	\$ 9,000.00		\$ 9,000.00
01-40000-4311-000	Accounting and Auditing Services	\$ 7,000.00		\$ 7,000.00
01-40000-4312-000	Consulting Services	\$ -		\$ -

		2025			2026
01-40000-4313-000	Engineering Services	\$ -			\$ -
01-40000-4314-000	Special Legal Services				
01-40000-4316-000	Insurance Management	\$ -			\$ -
01-40000-4317-000	Other Consultants	\$ 3,700.00			\$ 3,700.00
01-40000-4318-000	Financial Services and Fees	\$ 8,000.00			\$ 8,000.00
01-40000-4321-000	Telephone/Communications Charges				
01-40000-4324-000	Telemetering Expense				
01-40000-4325-000	Postage	\$ 3,000.00			\$ 3,000.00
01-40000-4331-000	Travel Expense	\$ 1,000.00			\$ 1,000.00
01-40000-4337-000	Automobile Allowance	\$ 100.00			\$ 100.00
01-40000-4341-000	Advertising	\$ 2,000.00			\$ 2,000.00
01-40000-4342-000	Printing	\$ 2,000.00			\$ 2,000.00
01-40000-4351-000	Property/Equipment Insurance	\$ 8,000.00			\$ 8,000.00
01-40000-4352-000	Gen. Liability Ins. (package)	\$ 300.00			\$ 300.00
01-40000-4353-000	Surety and Fidelity	\$ 2,469.00			\$ 2,469.00
01-40000-4354-000	Workers Compensation				
01-40000-4355-000	Automobile Insurance				
01-40000-4356-000	Umbrella Insurance	\$ 5,400.00			\$ 5,400.00
01-40000-4358-000	Public Officials Insurance	\$ 25,000.00			\$ 25,000.00
01-40000-4359-000	Terrorism Insurance				
01-40000-4420-000	Dues, Subs and Memberships	\$ 3,000.00			\$ 3,000.00
01-40000-4450-000	Contract Services-Other	\$ 32,000.00			\$ 32,000.00
01-40000-4451-000	Other Services and Charges	\$ 5,000.00			\$ 5,000.00
01-40000-4460-000	Meetings and Conferences	\$ 4,500.00			\$ 4,500.00
01-40000-9730-000	Buildings	\$ 3,000.00			\$ 1,500,000.00
01-40000-9740-000	Machinery and Equipment	\$ 5,000.00			\$ 5,000.00
01-40000-9750-000	Minor Mach & Equip	\$ 3,000.00			\$ 3,000.00
40000	Administration				
40100	Mayor				
01-40100-4130-000	Salaries of Management Staff	\$ -			\$ -
01-40100-4156-000	Life/Health/Dental/Vision EmpBen	\$ -			\$ -
01-40100-4161-000	Employer Contr to Taxes				
40100	Mayor				
40300	Tax Collection				
01-40300-4114-000	Salary of Tax Collector	\$ 1,073.36			\$ 6,000.00
01-40300-4130-000	Salaries of Management Staff	\$ 6,447.12			\$ 1,000.00
01-40300-4156-000	Life/Health/Dental/Vision EmpBen	\$ 200.00			\$ 200.00
01-40300-4161-000	Employer Contr to Taxes	\$ 12.10			\$ 14.07
01-40300-4311-000	Accounting and Auditing Services	\$ 500.00			\$ 500.00
01-40300-4353-000	Surety and Fidelity	\$ 1,500.00			\$ 1,500.00
01-40300-4450-000	Contract Services-Other				
01-40300-4451-000	Other Services and Charges				
40300	Tax Collection				
40902	Buildings and Plant Saucony Shoe Bldg				
01-40902-4130-000	Salaries of Management Staff	\$ -			\$ -
01-40902-4140-000	Wages of Office/Field Staff	\$ 7,500.00			\$ 4,000.00
01-40902-4156-000	Life/Health/Dental/Vision EmpBen	\$ -			\$ -
01-40902-4160-000	Contribution to Employee Pension	\$ -			\$ -
01-40902-4161-000	Employer Contr to Taxes	\$ -			\$ -
01-40902-4162-000	Unemployment Comp Insurance	\$ -			\$ -
01-40902-4210-000	Office Supplies	\$ -			\$ -
01-40902-4220-000	Operating Supplies				
01-40902-4230-000	Heating Fuels				
01-40902-4260-000	Small Tools and Minor Equipment				

		2025			2026
01-40902-4312-000	Consulting Services				
01-40902-4351-000	Property/Equipment Insurance				
01-40902-4354-000	Workers Compensation				
01-40902-4361-000	Electricity	\$ 1,500.00			\$ 1,500.00
01-40902-4365-000	Refuse	\$ 1,000.00			\$ 1,000.00
01-40902-4366-000	Water				
01-40902-4373-000	Repair & Maint Buildings				
01-40902-4450-000	Contract Services-Other				
01-40902-4451-000	Other Services and Charges				
01-40902-9730-000	Buildings				
40902	Buildings and Plant Saucony Shoe Bldg				
40903	Train Station				
01-40903-4130-000	Salaries of Management Staff	\$ -			\$ -
01-40903-4140-000	Wages of Office/Field Staff	\$ 698.77			\$ 800.00
01-40903-4156-000	Life/Health/Dental/Vision EmpBen	\$ 200.00			\$ 208.22
01-40903-4160-000	Contribution to Employee Pension	\$ 44.75			\$ 52.05
01-40903-4161-000	Employer Contr to Taxes	\$ 38.00			\$ 38.00
01-40903-4162-000	Unemployment Comp Insurance	\$ 2.00			\$ 2.00
01-40903-4210-000	Office Supplies				
01-40903-4220-000	Operating Supplies	\$ -			\$ -
01-40903-4230-000	Heating Fuels				
01-40903-4260-000	Small Tools and Minor Equipment				
01-40903-4312-000	Consulting Services				
01-40903-4313-000	Engineering Services				
01-40903-4321-000	Telephone/Communications Charges				
01-40903-4351-000	Property/Equipment Insurance				
01-40903-4352-000	Gen. Liability Ins. (package)	\$ 4,072.00			\$ 4,072.00
01-40903-4354-000	Workers Compensation	\$ 12.00			\$ 12.00
01-40903-4356-000	Umbrella Insurance	\$ 417.00			\$ 417.00
01-40903-4361-000	Electricity	\$ 12,000.00			\$ 12,000.00
01-40903-4365-000	Refuse	\$ -			\$ -
01-40903-4366-000	Water	\$ 1,000.00			\$ 1,000.00
01-40903-4373-000	Repair & Maint Buildings	\$ 500.00			\$ 500.00
01-40903-4450-000	Contract Services-Other				
01-40903-4451-000	Other Services and Charges				
01-40903-9720-000	Improvements Other than Bldgs	\$ -			\$ -
01-40903-9730-000	Buildings	\$ 20,000.00			\$ 20,000.00
01-40903-9740-000	Machinery and Equipment				
01-40903-9750-000	Minor Mach & Equip	\$ 500.00			\$ 500.00
40903	Train Station				
40904	Roller Alley				
01-40904-4130-000	Salaries of Management Staff				
01-40904-4140-000	Wages of Office/Field Staff				
01-40904-4156-000	Life/Health/Dental/Vision EmpBen				
01-40904-4160-000	Contribution to Employee Pension				
01-40904-4161-000	Employer Contr to Taxes				
01-40904-4162-000	Unemployment Comp Insurance				
01-40904-4210-000	Office Supplies				
01-40904-4220-000	Operating Supplies				
01-40904-4230-000	Heating Fuels				
01-40904-4260-000	Small Tools and Minor Equipment				
01-40904-4312-000	Consulting Services				
01-40904-4351-000	Property/Equipment Insurance				
01-40904-4354-000	Workers Compensation				
01-40904-4361-000	Electricity				

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01-40904-4365-000	Refuse				
01-40904-4366-000	Water				
01-40904-4373-000	Repair & Maint Buildings	\$ 1,000.00			\$ 1,000.00
01-40904-4450-000	Contract Services-Other				
01-40904-4451-000	Other Services and Charges				
01-40904-9720-000	Improvements Other than Bldgs				
01-40904-9730-000	Buildings	\$ 1,000.00			\$ 1,000.00
40904	Roller Alley				
40909	PW Building Expense				
01-40909-4130-000	Salaries of Management Staff				
01-40909-4140-000	Wages of Office/Field Staff				
01-40909-4156-000	Life/Health/Dental/Vision EmpBen				
01-40909-4160-000	Contribution to Employee Pension				
01-40909-4161-000	Employer Contr to Taxes				
01-40909-4162-000	Unemployment Comp Insurance				
01-40909-4210-000	Office Supplies				
01-40909-4220-000	Operating Supplies				
01-40909-4230-000	Heating Fuels				
01-40909-4260-000	Small Tools and Minor Equipment				
01-40909-4312-000	Consulting Services				
01-40909-4351-000	Property/Equipment Insurance				
01-40909-4354-000	Workers Compensation				
01-40909-4361-000	Electricity				
01-40909-4365-000	Refuse				
01-40909-4366-000	Water				
01-40909-4373-000	Repair & Maint Buildings				
01-40909-4450-000	Contract Services-Other				
01-40909-4451-000	Other Services and Charges				
01-40909-9730-000	Buildings	\$ 5,000.00			\$ 5,000.00
40909	PW Building Expense				
40910	Borough Hall Expense				
01-40910-4130-000	Salaries of Management Staff	\$ -			\$ -
01-40910-4140-000	Wages of Office/Field Staff	\$ 500.00			\$ 800.00
01-40910-4145-000	Overtime	\$ -			\$ -
01-40910-4156-000	Life/Health/Dental/Vision EmpBen	\$ 200.00			\$ 200.00
01-40910-4160-000	Contribution to Employee Pension	\$ 611.56			\$ 637.25
01-40910-4161-000	Employer Contr to Taxes	\$ 247.00			\$ 247.00
01-40910-4162-000	Unemployment Comp Insurance	\$ 13.00			\$ 13.00
01-40910-4210-000	Office Supplies				
01-40910-4220-000	Operating Supplies	\$ 2,000.00			\$ 2,000.00
01-40910-4230-000	Heating Fuels	\$ 200.00			\$ 200.00
01-40910-4242-000	Protection to Persons and PP&E	\$ 4,080.00			\$ 4,080.00
01-40910-4260-000	Small Tools and Minor Equipment				
01-40910-4312-000	Consulting Services	\$ 500.00			\$ 500.00
01-40910-4351-000	Property/Equipment Insurance	\$ -			\$ -
01-40910-4354-000	Workers Compensation	\$ 77.00			\$ 77.00
01-40910-4361-000	Electricity	\$ 41,000.00			\$ 41,000.00
01-40910-4364-000	Sewer				
01-40910-4365-000	Refuse	\$ 300.00			\$ 300.00
01-40910-4366-000	Water	\$ 1,000.00			\$ 1,000.00
01-40910-4373-000	Repair & Maint Buildings	\$ 5,500.00			\$ 5,500.00
01-40910-4450-000	Contract Services-Other	\$ 1,500.00			\$ 1,500.00
01-40910-4451-000	Other Services and Charges	\$ 700.00			\$ 700.00
01-40910-9720-000	Improvements Other than Bldgs				
01-40910-9730-000	Buildings	\$ 5,000.00			\$ 5,000.00

		2025			2026
01-40910-9750-000	Minor Mach & Equip	\$ 1,500.00			\$ 1,500.00
40910	Borough Hall Expense				
40911	Farm House & Barn Expense				
01-40911-4130-000	Salaries of Management Staff	\$ -			\$ -
01-40911-4140-000	Wages of Office/Field Staff	\$ 520.55			\$ 200.00
01-40911-4156-000	Life/Health/Dental/Vision EmpBen	\$ 1,208.33			\$ 1,000.00
01-40911-4160-000	Contribution to Employee Pension	\$ 418.46			\$ 436.04
01-40911-4161-000	Employer Contr to Taxes	\$ 194.41			\$ 202.40
01-40911-4162-000	Unemployment Comp Insurance	\$ 10.41			\$ 10.84
01-40911-4210-000	Office Supplies				
01-40911-4220-000	Operating Supplies				
01-40911-4230-000	Heating Fuels				
01-40911-4260-000	Small Tools and Minor Equipment				
01-40911-4312-000	Consulting Services				
01-40911-4351-000	Property/Equipment Insurance				
01-40911-4354-000	Workers Compensation	\$ 52.00			\$ 52.00
01-40911-4361-000	Electricity	\$ -			\$ -
01-40911-4365-000	Refuse				
01-40911-4366-000	Water				
01-40911-4373-000	Repair & Maint Buildings				
01-40911-4450-000	Contract Services-Other				
01-40911-4451-000	Other Services and Charges				
01-40911-9730-000	Buildings				
01-40911-9750-000	Minor Mach & Equip				
40911	Farm House & Barn Expense				
41000	Public Safety				
01-41000-4130-000	Salaries & Wages-Public Safety				
01-41000-4156-000	Life/Health/Dental/Vision EmpBen				
01-41000-4160-000	Employers Contr to EE Benefits				
01-41000-4161-000	Employers Contr to EE Benefits				
01-41000-4162-000	Employers Contr to EE Benefits				
01-41000-4231-000	Operating Supplies				
01-41000-4354-000	Insurance Bonding				
01-41000-4358-000	Insurance Bonding				
41000	Public Safety				
41021	Police General				
01-41021-4130-000	Salaries of Management Staff	\$ 160,000.00			\$ 150,000.00
01-41021-4140-000	Wages of Office/Field Staff	\$ 1,280,000.00			\$ 1,305,000.00
01-41021-4145-000	Overtime	\$ 81,291.69			\$ 84,632.78
01-41021-4146-000	Retroactive Pay	\$ -			\$ -
01-41021-4156-000	Life/Health/Dental/Vision EmpBen	\$ 480,000.00			\$ 558,240.00
01-41021-4160-000	Contribution to Employee Pension	\$ 113,000.00			\$ 125,000.00
01-41021-4161-000	Employer Contr to Taxes	\$ 23,290.00			\$ 23,290.00
01-41021-4162-000	Unemployment Comp Insurance	\$ 4,351.00			\$ 4,351.00
01-41021-4163-000	Retiree Health Care Expense	\$ 6,000.00			\$ 6,000.00
01-41021-4219-000	Ammunition	\$ 10,000.00			\$ 10,000.00
01-41021-4220-000	Operating Supplies	\$ 15,000.00			\$ 15,000.00
01-41021-4229-000	D.A.R.E. - Materials & Supplies	\$ -			\$ -
01-41021-4238-000	Clothing and Uniforms	\$ 15,000.00			\$ 15,000.00
01-41021-4260-000	Small Tools and Minor Equipment	\$ 3,000.00			\$ 3,000.00
01-41021-4310-000	Legal Services	\$ 9,000.00			\$ 9,000.00
01-41021-4317-000	Other Consultants	\$ 1,000.00			\$ 1,000.00
01-41021-4321-000	Telephone/Communications Charges	\$ 92,700.00			\$ 92,700.00
01-41021-4325-000	Postage	\$ 750.00			\$ 750.00

		2025			2026
01-41021-4341-000	Advertising	\$ 1,500.00			\$ 1,500.00
01-41021-4342-000	Printing	\$ 2,500.00			\$ 2,500.00
01-41021-4351-000	Property/Equipment Insurance				
01-41021-4352-000	Gen. Liability Ins. (package)				
01-41021-4354-000	Workers Compensation	\$ 44,086.00			\$ 44,086.00
01-41021-4355-000	Automobile Insurance	\$ 4,667.00			\$ 4,667.00
01-41021-4356-000	Umbrella Insurance	\$ 3,275.00			\$ 3,275.00
01-41021-4357-000	Law Enforcement Insurance	\$ 14,900.00			\$ 14,900.00
01-41021-4358-000	Public Officials Insurance				
01-41021-4374-000	Repairs & Maint Machine & Equip	\$ 4,000.00			\$ 4,000.00
01-41021-4420-000	Dues, Subs and Memberships	\$ 1,300.00			\$ 1,300.00
01-41021-4450-000	Contract Services-Other	\$ 45,000.00			\$ 57,000.00
01-41021-4451-000	Other Services and Charges	\$ 1,250.00			\$ 1,250.00
01-41021-4460-000	Meetings and Conferences				
01-41021-9740-000	Machinery and Equipment	\$ 82,000.00			\$ 65,000.00
41021	Police General				
41022	Police Vehicles				
01-41022-4130-000	Salaries of Management Staff	\$ -			\$ -
01-41022-4140-000	Wages of Office/Field Staff	\$ 3,251.67			\$ 500.00
01-41022-4145-000	Overtime	\$ 360.09			\$ 4,000.00
01-41022-4156-000	Life/Health/Dental/Vision EmpBen	\$ 700.00			\$ 700.00
01-41022-4160-000	Contribution to Employee Pension	\$ -			\$ -
01-41022-4161-000	Employer Contr to Taxes	\$ 845.99			\$ 880.76
01-41022-4162-000	Unemployment Comp Insurance	\$ 40.00			\$ 40.00
01-41022-4220-000	Operating Supplies	\$ 250.00			\$ 250.00
01-41022-4231-000	Vehicle Fuel - Gas	\$ 18,000.00			\$ 18,000.00
01-41022-4251-000	Vehicle Repairs	\$ -			\$ -
01-41022-4260-000	Small Tools and Minor Equipment	\$ 1,000.00			\$ 1,000.00
01-41022-4354-000	Workers Compensation	\$ 218.00			\$ 218.00
01-41022-4450-000	Contract Services-Other	\$ 1,500.00			\$ 1,500.00
01-41022-9740-000	Machinery and Equipment	\$ 5,000.00			\$ 5,000.00
41022	Police Vehicles				
41023	Police Headquarters				
01-41023-4130-000	Salaries of Management Staff	\$ -			\$ -
01-41023-4140-000	Wages of Office/Field Staff	\$ 5,952.74			\$ 5,000.00
01-41023-4145-000	Overtime	\$ -			\$ -
01-41023-4156-000	Life/Health/Dental/Vision EmpBen	\$ 500.00			\$ 500.00
01-41023-4160-000	Contribution to Employee Pension				
01-41023-4161-000	Employer Contr to Taxes	\$ 38.02			\$ 39.58
01-41023-4162-000	Unemployment Comp Insurance	\$ 2.00			\$ 2.00
01-41023-4220-000	Operating Supplies	\$ 2,000.00			\$ 2,000.00
01-41023-4260-000	Small Tools and Minor Equipment	\$ 1,000.00			\$ 1,000.00
01-41023-4354-000	Workers Compensation	\$ 10.00			\$ 10.00
01-41023-4361-000	Electricity				
01-41023-4365-000	Refuse	\$ 500.00			\$ 500.00
01-41023-4366-000	Water				
01-41023-4374-000	Repairs & Maint Machine & Equip	\$ 1,500.00			\$ 1,500.00
01-41023-4450-000	Contract Services-Other	\$ 5,000.00			\$ 5,000.00
01-41023-9730-000	Buildings	\$ 3,000.00			\$ 3,000.00
01-41023-9750-000	Minor Mach & Equip	\$ 5,000.00			\$ 5,000.00
41023	Police Headquarters				
41024	Police Training				
01-41024-4130-000	Salaries of Management Staff	\$ 165.73			\$ 172.54
01-41024-4140-000	Wages of Office/Field Staff	\$ -			\$ -

		2025			2026
01-41024-4145-000	Overtime	\$ 1,466.31			\$ 1,526.57
01-41024-4156-000	Life/Health/Dental/Vision EmpBen	\$ 200.00			\$ 232.60
01-41024-4160-000	Contribution to Employee Pension				
01-41024-4161-000	Employer Contr to Taxes	\$ 182.98			\$ 190.50
01-41024-4162-000	Unemployment Comp Insurance	\$ 8.00			\$ 8.00
01-41024-4195-000	Training, Seminars, Cert.	\$ 10,000.00			\$ 10,000.00
01-41024-4337-000	Automobile Allowance				
01-41024-4354-000	Workers Compensation	\$ 48.00			\$ 48.00
41024	Police Training				
41100	Fire Protection				
01-41100-4130-000	Salaries of Management Staff				
01-41100-4140-000	Wages of Office/Field Staff				
01-41100-4156-000	Life/Health/Dental/Vision EmpBen				
01-41100-4160-000	Contribution to Employee Pension				
01-41100-4161-000	Employer Contr to Taxes				
01-41100-4162-000	Unemployment Comp Insurance				
01-41100-4321-000	Telephone/Communications Charges	\$ 5,800.00			\$ 5,800.00
01-41100-4325-000	Postage				
01-41100-4354-000	Workers Compensation	\$ 3,500.00			\$ 3,500.00
01-41100-4361-000	Electricity				
01-41100-4384-000	Rent of Machinery and Equipment	\$ 50,000.00			\$ 50,000.00
01-41100-4451-000	Other Services and Charges	\$ 500.00			\$ 500.00
01-41100-4540-000	C, G & S to Non-Profits				
41100	Fire Protection				
41200	Ambulance Rescue				
01-41200-4321-000	Telephone/Communications Charges	\$ 4,200.00			\$ 4,200.00
01-41200-4325-000	Postage	\$ 194.00			\$ 194.00
01-41200-4355-000	Automobile Insurance				
41200	Ambulance Rescue				
41300	Communtiy Development				
01-41300-4130-000	Salaries of Management Staff	\$ 10,411.00			\$ 10,838.89
01-41300-4140-000	Wages of Office/Field Staff	\$ 110,000.00			\$ 121,231.00
01-41300-4145-000	Overtime	\$ -			\$ -
01-41300-4156-000	Life/Health/Dental/Vision EmpBen	\$ 80,000.00			\$ 93,040.00
01-41300-4160-000	Contribution to Employee Pension	\$ 10,701.39			\$ 11,150.85
01-41300-4161-000	Employer Contr to Taxes	\$ 8,694.05			\$ 9,051.38
01-41300-4162-000	Unemployment Comp Insurance	\$ 465.19			\$ 484.31
01-41300-4163-000	Retiree Health Care Expense				
01-41300-4195-000	Training, Seminars, Cert.	\$ 3,000.00			\$ 3,000.00
01-41300-4220-000	Operating Supplies	\$ 2,800.00			\$ 2,800.00
01-41300-4230-000	Heating Fuels	\$ 2,700.00			\$ 2,700.00
01-41300-4231-000	Vehicle Fuel - Gas	\$ 1,000.00			\$ 1,000.00
01-41300-4238-000	Clothing and Uniforms				
01-41300-4251-000	Vehicle Repairs	\$ 500.00			\$ 500.00
01-41300-4260-000	Small Tools and Minor Equipment	\$ 250.00			\$ 250.00
01-41300-4310-000	Legal Services	\$ 14,000.00			\$ 14,000.00
01-41300-4311-000	Legal Services				
01-41300-4313-000	Engineering Services	\$ 14,000.00			\$ 14,000.00
01-41300-4317-000	Other Consultants	\$ 2,500.00			\$ 2,500.00
01-41300-4319-000	Stenographic/Clerical Services	\$ 4,000.00			\$ 4,000.00
01-41300-4321-000	Telephone/Communications Charges	\$ 4,000.00			\$ 4,000.00
01-41300-4325-000	Postage	\$ 1,500.00			\$ 1,500.00
01-41300-4341-000	Advertising	\$ 3,000.00			\$ 3,000.00
01-41300-4342-000	Printing	\$ 500.00			\$ 500.00

		2025			2026
01-41300-4351-000	Property/Equipment Insurance				
01-41300-4354-000	Workers Compensation	\$ 436.00			\$ 436.00
01-41300-4356-000	Umbrella Insurance	\$ 52.00			\$ 52.00
01-41300-4361-000	Electricity	\$ 3,500.00			\$ 3,500.00
01-41300-4364-000	Sewer				
01-41300-4366-000	Water	\$ 500.00			\$ 500.00
01-41300-4374-000	Repairs & Maint Machine & Equip	\$ 100.00			\$ 100.00
01-41300-4383-000	Rent of Buildings	\$ 13,800.00			\$ 13,800.00
01-41300-4420-000	Dues, Subs and Memberships	\$ 500.00			\$ 500.00
01-41300-4450-000	Contract Services-Other	\$ 30,000.00			\$ 30,000.00
01-41300-4451-000	Other Services and Charges	\$ 5,000.00			\$ 5,000.00
01-41300-9730-000	Buildings				
01-41300-9740-000	Machinery and Equipment	\$ 3,000.00			\$ 3,000.00
01-41300-9750-000	Minor Mach & Equip	\$ 5,000.00			\$ 5,000.00
41300	Community Development				
41400	Subdivision and Land Reimbursable				
01-41400-4140-000	Wages of Office/Field Staff				
01-41400-4145-000	Overtime				
01-41400-4156-000	Life/Health/Dental/Vision EmpBen				
01-41400-4160-000	Contribution to Employee Pension				
01-41400-4161-000	Employer Contr to Taxes				
01-41400-4162-000	Unemployment Comp Insurance				
01-41400-4310-000	Legal Services	\$ 3,000.00			\$ 3,000.00
01-41400-4312-000	Consulting Services	\$ 2,000.00			\$ 2,000.00
01-41400-4313-000	Engineering Services	\$ 10,000.00			\$ 10,000.00
01-41400-4911-000	Refunds	\$ 2,000.00			\$ 2,000.00
41400	Subdivision and Land Reimbursable				
41500	Emergency Management				
01-41500-4130-000	Salaries of Management Staff				
01-41500-4140-000	Wages of Office/Field Staff				
01-41500-4145-000	Overtime				
01-41500-4156-000	Life/Health/Dental/Vision EmpBen				
01-41500-4160-000	Contribution to Employee Pension				
01-41500-4161-000	Employer Contr to Taxes				
01-41500-4162-000	Unemployment Comp Insurance				
01-41500-4195-000	Training, Seminars, Cert.	\$ 1,000.00			\$ 1,000.00
01-41500-4220-000	Operating Supplies	\$ 100.00			\$ 100.00
01-41500-4260-000	Small Tools and Minor Equipment	\$ -			\$ -
01-41500-4321-000	Telephone/Communications Charges	\$ 200.00			\$ 200.00
01-41500-4325-000	Postage	\$ 200.00			\$ 200.00
01-41500-4341-000	Advertising	\$ 500.00			\$ 500.00
01-41500-4342-000	Printing	\$ 300.00			\$ 300.00
01-41500-4354-000	Workers Compensation	\$ -			\$ -
01-41500-4450-000	Contract Services-Other	\$ 1,000.00			\$ 1,000.00
01-41500-4451-000	Other Services and Charges	\$ 100.00			\$ 100.00
01-41500-9750-000	Minor Mach & Equip	\$ -			\$ -
41500	Emergency Management				
43000	Public Works Hwy, Rds and Sts				
01-43000-4130-000	Salaries of Management Staff	\$ 20,000.00			\$ 20,822.00
01-43000-4140-000	Wages of Office/Field Staff	\$ 220,000.00			\$ 229,042.00
01-43000-4145-000	Overtime	\$ 2,632.16			\$ 2,740.34
01-43000-4156-000	Life/Health/Dental/Vision EmpBen	\$ 80,000.00			\$ 93,040.00
01-43000-4160-000	Contribution to Employee Pension	\$ 17,419.11			\$ 18,150.72
01-43000-4161-000	Employer Contr to Taxes	\$ 8,168.68			\$ 8,504.42

		2025			2026
01-43000-4162-000	Unemployment Comp Insurance	\$ 455.94			\$ 474.68
01-43000-4163-000	Retiree Health Care Expense				
01-43000-4195-000	Training, Seminars, Cert.	\$ 500.00			\$ 500.00
01-43000-4220-000	Operating Supplies	\$ 1,829.00			\$ 1,829.00
01-43000-4221-000	Chemicals				
01-43000-4231-000	Vehicle Fuel - Gas	\$ 7,500.00			\$ 7,500.00
01-43000-4232-000	Vehicle Fuel - Diesel	\$ 6,000.00			\$ 6,000.00
01-43000-4238-000	Clothing and Uniforms	\$ 3,000.00			\$ 3,000.00
01-43000-4242-000	Protection to Persons and PP&E	\$ 2,880.00			\$ 2,880.00
01-43000-4251-000	Vehicle Repairs	\$ 7,000.00			\$ 7,000.00
01-43000-4260-000	Small Tools and Minor Equipment	\$ 5,000.00			\$ 5,000.00
01-43000-4310-000	Legal Services	\$ 2,000.00			\$ 2,000.00
01-43000-4313-000	Engineering Services	\$ 5,000.00			\$ 5,000.00
01-43000-4317-000	Other Consultants				
01-43000-4318-000	Salaries of Management Staff				
01-43000-4321-000	Telephone/Communications Charges	\$ 1,700.00			\$ 1,700.00
01-43000-4325-000	Postage	\$ 100.00			\$ 100.00
01-43000-4341-000	Advertising	\$ 2,000.00			\$ 2,000.00
01-43000-4342-000	Printing	\$ 250.00			\$ 250.00
01-43000-4352-000	Gen. Liability Ins. (package)	\$ 1,506.00			\$ 1,506.00
01-43000-4354-000	Workers Compensation	\$ 1,937.00			\$ 1,937.00
01-43000-4355-000	Automobile Insurance	\$ 1,547.00			\$ 1,547.00
01-43000-4356-000	Umbrella Insurance	\$ 876.00			\$ 876.00
01-43000-4374-000	Repairs & Maint Machine & Equip	\$ 2,800.00			\$ 2,800.00
01-43000-4383-000	Rent of Buildings	\$ 37,184.00			\$ 37,184.00
01-43000-4384-000	Rent of Machinery and Equipment				
01-43000-4420-000	Dues, Subs and Memberships	\$ 100.00			\$ 100.00
01-43000-4450-000	Contract Services-Other	\$ 2,000.00			\$ 2,000.00
01-43000-4451-000	Other Services and Charges	\$ 1,100.00			\$ 1,100.00
01-43000-9720-000	Improvements Other than Bldgs	\$ 10,000.00			\$ 10,000.00
43000	Public Works Hwy, Rds and Sts				
43100	Public Works Cleaning Sts and Gutters				
01-43100-4130-000	Salaries of Management Staff				
01-43100-4140-000	Wages of Office/Field Staff	\$ 520.55			\$ 541.94
01-43100-4145-000	Overtime	\$ -			\$ -
01-43100-4156-000	Life/Health/Dental/Vision EmpBen	\$ 200.00			\$ 232.60
01-43100-4160-000	Contribution to Employee Pension	\$ 455.36			\$ 474.49
01-43100-4161-000	Employer Contr to Taxes	\$ 205.98			\$ 214.45
01-43100-4162-000	Unemployment Comp Insurance	\$ 12.73			\$ 13.25
01-43100-4220-000	Operating Supplies	\$ 115.72			\$ 120.48
01-43100-4354-000	Workers Compensation	\$ 51.00			\$ 51.00
01-43100-4374-000	Repairs & Maint Machine & Equip	\$ 100.00			\$ 100.00
01-43100-4450-000	Contract Services-Other				
43100	Public Works Cleaning Sts and Gutters				
43200	Public Works Winter Maintenance				
01-43200-4130-000	Salaries of Management Staff	\$ 5,587.50			\$ 5,817.15
01-43200-4140-000	Wages of Office/Field Staff	\$ 19,341.35			\$ 20,136.28
01-43200-4145-000	Overtime	\$ 13,346.57			\$ 13,895.11
01-43200-4156-000	Life/Health/Dental/Vision EmpBen	\$ 8,200.00			\$ 9,536.60
01-43200-4160-000	Contribution to Employee Pension	\$ 8,541.12			\$ 8,899.84
01-43200-4161-000	Employer Contr to Taxes	\$ 4,005.07			\$ 4,169.68
01-43200-4162-000	Unemployment Comp Insurance	\$ 224.50			\$ 233.72
01-43200-4220-000	Operating Supplies				
01-43200-4225-000	Deicing Material	\$ 25,000.00			\$ 25,000.00
01-43200-4352-000	Gen. Liability Ins. (package)				

		2025			2026
01-43200-4354-000	Workers Compensation	\$ 950.00			\$ 950.00
01-43200-4356-000	Umbrella Insurance				
01-43200-4373-000	Repair & Maint Buildings	\$ 100.00			\$ 100.00
01-43200-4374-000	Repairs & Maint Machine & Equip	\$ 500.00			\$ 500.00
01-43200-4384-000	Rent of Machinery and Equipment				
01-43200-4450-000	Contract Services-Other	\$ 1,000.00			\$ 1,000.00
01-43200-4451-000	Other Services and Charges				
01-43200-9730-000	Buildings	\$ 5,500.00			\$ 5,500.00
01-43200-9740-000	Machinery and Equipment				
01-43200-9750-000	Minor Mach & Equip				
43200	Public Works Winter Maintenance				
43300	Public Works Traffic Control Devices				
01-43300-4130-000	Salaries of Management Staff	\$ 2,082.20			\$ 1,000.00
01-43300-4140-000	Wages of Office/Field Staff	\$ 5,205.50			\$ 5,000.00
01-43300-4145-000	Overtime	\$ 1,023.14			\$ 1,065.19
01-43300-4156-000	Life/Health/Dental/Vision EmpBen	\$ 1,500.00			\$ 1,500.00
01-43300-4160-000	Contribution to Employee Pension	\$ 3,161.46			\$ 3,294.24
01-43300-4161-000	Employer Contr to Taxes	\$ 1,483.53			\$ 1,544.51
01-43300-4162-000	Unemployment Comp Insurance	\$ 84.48			\$ 87.95
01-43300-4220-000	Operating Supplies	\$ 5,000.00			\$ 5,000.00
01-43300-4352-000	Gen. Liability Ins. (package)				
01-43300-4354-000	Workers Compensation	\$ 396.00			\$ 396.00
01-43300-4356-000	Umbrella Insurance				
01-43300-4374-000	Repairs & Maint Machine & Equip	\$ 4,000.00			\$ 4,000.00
01-43300-4450-000	Contract Services-Other	\$ 6,000.00			\$ 6,000.00
01-43300-9750-000	Minor Mach & Equip	\$ 8,000.00			\$ 8,000.00
43300	Public Works Traffic Control Devices				
43400	Public Works Street Lighting				
01-43400-4361-000	Electricity	\$ 52,000.00			\$ 52,000.00
01-43400-4370-000	System Maintenance	\$ -			\$ -
01-43400-4450-000	Contract Services-Other	\$ 3,500.00			\$ 3,500.00
01-43400-9730-000	Buildings				
43400	Public Works Street Lighting				
43500	Public Works Sidewalks Crosswalks	\$ -			\$ -
01-43500-4130-000	Salaries of Management Staff	\$ -			\$ -
01-43500-4140-000	Wages of Office/Field Staff				
01-43500-4156-000	Life/Health/Dental/Vision EmpBen				
01-43500-4160-000	Contribution to Employee Pension				
01-43500-4161-000	Employer Contr to Taxes				
01-43500-4162-000	Unemployment Comp Insurance				
01-43500-4354-000	Workers Compensation				
01-43500-4370-000	System Maintenance				
01-43500-4371-000	Repairs & Maint Land				
01-43500-9720-000	Improvements Other than Bldgs				
43500	Public Works Sidewalks Crosswalks				
43600	Public Works Storm Sewer and Drains				
01-43600-4130-000	Salaries of Management Staff	\$ 5,480.05			\$ 5,705.28
01-43600-4140-000	Wages of Office/Field Staff	\$ 1,181.97			\$ 1,230.55
01-43600-4145-000	Overtime	\$ -			\$ -
01-43600-4156-000	Life/Health/Dental/Vision EmpBen	\$ 3,000.00			\$ 3,489.00
01-43600-4160-000	Contribution to Employee Pension	\$ 3,628.99			\$ 3,781.41
01-43600-4161-000	Employer Contr to Taxes	\$ 1,908.23			\$ 1,986.65
01-43600-4162-000	Unemployment Comp Insurance	\$ 106.46			\$ 110.84

		2025		2026
01-43600-4313-000	Engineering Services	\$ 7,000.00		\$ 7,000.00
01-43600-4354-000	Workers Compensation	\$ 452.00		\$ 452.00
01-43600-4371-000	Repairs & Maint Land	\$ 10,000.00		\$ 10,000.00
01-43600-9720-000	Improvements Other than Bldgs	\$ 2,000.00		\$ 2,000.00
43600	Public Works Storm Sewer and Drains			
43800	Public Works Maint. And Repair Sts. And Alleys			
01-43800-4130-000	Salaries of Management Staff	\$ 1,000.00		\$ 1,041.10
01-43800-4140-000	Wages of Office/Field Staff	\$ 1,000.00		\$ 1,041.10
01-43800-4145-000	Overtime	\$ -		\$ -
01-43800-4156-000	Life/Health/Dental/Vision EmpBen	\$ 500.00		\$ 581.50
01-43800-4160-000	Contribution to Employee Pension	\$ 1,782.85		\$ 1,857.73
01-43800-4161-000	Employer Contr to Taxes	\$ 836.66		\$ 871.04
01-43800-4162-000	Unemployment Comp Insurance	\$ 46.29		\$ 48.19
01-43800-4354-000	Workers Compensation	\$ 223.00		\$ 223.00
01-43800-4371-000	Repairs & Maint Land			
01-43800-4450-000	Contract Services-Other			
43800	Public Works Maint. And Repair Sts. And Alleys			
43900	Public Works Constr. And Rebuild Sts. And Alleys			
01-43900-4313-000	Engineering Services	\$ 5,000.00		\$ 5,000.00
01-43900-4371-000	Repairs & Maint Land			
01-43900-9720-000	Improvements Other than Bldgs	\$ 250,000.00		\$ 250,000.00
43900	Public Works Constr. And Rebuild Sts. And Alleys			
45200	Culture and Recreation Swimming Pool			
01-45200-4130-000	Salaries of Management Staff	\$ 38,000.00		\$ 50,000.00
01-45200-4140-000	Wages of Office/Field Staff	\$ 62,466.00		\$ 50,000.00
01-45200-4145-000	Overtime	\$ 85.74		\$ 89.26
01-45200-4156-000	Life/Health/Dental/Vision EmpBen	\$ 7,000.00		\$ 8,141.00
01-45200-4160-000	Contribution to Employee Pension	\$ 5,045.38		\$ 5,257.28
01-45200-4161-000	Employer Contr to Taxes	\$ 7,792.59		\$ 8,112.87
01-45200-4162-000	Unemployment Comp Insurance	\$ 433.95		\$ 451.79
01-45200-4195-000	Training, Seminars, Cert.	\$ 500.00		\$ 500.00
01-45200-4220-000	Operating Supplies	\$ 2,744.00		\$ 2,744.00
01-45200-4221-000	Chemicals	\$ 9,000.00		\$ 9,000.00
01-45200-4231-000	Vehicle Fuel - Gas			
01-45200-4242-000	Protection to Persons and PP&E	\$ 480.00		\$ 480.00
01-45200-4251-000	Vehicle Repairs	\$ 100.00		\$ 100.00
01-45200-4260-000	Small Tools and Minor Equipment	\$ 100.00		\$ 100.00
01-45200-4321-000	Telephone/Communications Charges	\$ 1,000.00		\$ 1,000.00
01-45200-4325-000	Postage	\$ 100.00		\$ 100.00
01-45200-4341-000	Advertising	\$ 500.00		\$ 500.00
01-45200-4342-000	Printing	\$ 100.00		\$ 100.00
01-45200-4352-000	Gen. Liability Ins. (package)	\$ 1,396.00		\$ 1,396.00
01-45200-4354-000	Workers Compensation	\$ 2,081.00		\$ 2,081.00
01-45200-4356-000	Umbrella Insurance	\$ 425.00		\$ 425.00
01-45200-4361-000	Electricity	\$ 10,000.00		\$ 10,000.00
01-45200-4365-000	Refuse	\$ 5,000.00		\$ 5,000.00
01-45200-4366-000	Water	\$ 3,000.00		\$ 3,000.00
01-45200-4374-000	Repairs & Maint Machine & Equip	\$ 2,000.00		\$ 2,000.00
01-45200-4450-000	Contract Services-Other	\$ 100.00		\$ 100.00
01-45200-4451-000	Other Services and Charges	\$ 5,000.00		\$ 5,000.00
01-45200-9720-000	Improvements Other than Bldgs	\$ 5,000.00		\$ 5,000.00
01-45200-9730-000	Buildings			
01-45200-9750-000	Minor Mach & Equip	\$ 10,000.00		\$ 10,000.00
45200	Culture and Recreation Swimming Pool			

		2025			2026
45400	<i>Culture and Recreation Parks</i>				
01-45400-4130-000	Salaries of Management Staff	\$ 13,538.94			\$ 14,095.39
01-45400-4140-000	Wages of Office/Field Staff	\$ 75,000.00			\$ 78,082.50
01-45400-4145-000	Overtime	\$ 4,588.42			\$ 4,777.00
01-45400-4156-000	Life/Health/Dental/Vision EmpBen	\$ 36,000.00			\$ 41,868.00
01-45400-4160-000	Contribution to Employee Pension	\$ 16,052.09			\$ 16,726.28
01-45400-4161-000	Employer Contr to Taxes	\$ 7,946.50			\$ 8,273.10
01-45400-4162-000	Unemployment Comp Insurance	\$ 443.21			\$ 461.42
01-45400-4195-000	Training, Seminars, Cert.	\$ 100.00			\$ 100.00
01-45400-4210-000	Office Supplies	\$ 3,287.00			\$ 3,287.00
01-45400-4220-000	Operating Supplies	\$ 100.00			\$ 100.00
01-45400-4231-000	Vehicle Fuel - Gas	\$ 480.00			\$ 480.00
01-45400-4242-000	Protection to Persons and PP&E	\$ 2,000.00			\$ 2,000.00
01-45400-4251-000	Vehicle Repairs	\$ 500.00			\$ 500.00
01-45400-4260-000	Small Tools and Minor Equipment	\$ 100.00			\$ 100.00
01-45400-4310-000	Legal Services	\$ 500.00			\$ 500.00
01-45400-4313-000	Engineering Services	\$ -			\$ -
01-45400-4321-000	Telephone/Communications Charges				
01-45400-4325-000	Postage				
01-45400-4341-000	Advertising	\$ 1,000.00			\$ 1,000.00
01-45400-4342-000	Printing	\$ 100.00			\$ 100.00
01-45400-4352-000	Gen. Liability Ins. (package)	\$ 3,158.00			\$ 3,158.00
01-45400-4354-000	Workers Compensation	\$ 2,122.00			\$ 2,122.00
01-45400-4356-000	Umbrella Insurance	\$ 961.00			\$ 961.00
01-45400-4361-000	Electricity	\$ 26,000.00			\$ 26,000.00
01-45400-4365-000	Refuse	\$ 100.00			\$ 100.00
01-45400-4366-000	Water	\$ 3,000.00			\$ 3,000.00
01-45400-4371-000	Repairs & Maint Land	\$ 5,000.00			\$ 5,000.00
01-45400-4373-000	Repair & Maint Buildings	\$ 6,000.00			\$ 6,000.00
01-45400-4374-000	Repairs & Maint Machine & Equip	\$ 5,000.00			\$ 5,000.00
01-45400-4450-000	Contract Services-Other	\$ 9,000.00			\$ 15,000.00
01-45400-4451-000	Other Services and Charges	\$ 1,100.00			\$ 1,100.00
01-45400-4455-000	YMCA - Summer Program	\$ 6,500.00			\$ 6,500.00
01-45400-9720-000	Improvements Other than Bldgs	\$ 6,000.00			\$ 6,000.00
01-45400-9730-000	Buildings	\$ 10,000.00			\$ 10,000.00
01-45400-9750-000	Minor Mach & Equip	\$ 5,000.00			\$ 5,000.00
45400	<i>Culture and Recreation Parks</i>				
45500	<i>Culture and Recreation Shade Trees</i>				
01-45500-4130-000	Salaries of Management Staff				
01-45500-4140-000	Wages of Office/Field Staff				
01-45500-4156-000	Life/Health/Dental/Vision EmpBen				
01-45500-4160-000	Contribution to Employee Pension				
01-45500-4161-000	Employer Contr to Taxes				
01-45500-4162-000	Unemployment Comp Insurance				
01-45500-4354-000	Workers Compensation				
01-45500-4371-000	Repairs & Maint Land	\$ 3,000.00			\$ 3,000.00
01-45500-4450-000	Contract Services-Other				
01-45500-9720-000	Improvements Other than Bldgs				
45500	<i>Culture and Recreation Shade Trees</i>				
45600	<i>Culture and Recreation Library</i>				
01-45600-4130-000	Salaries of Management Staff	\$ 67,694.72			\$ 70,476.97
01-45600-4140-000	Wages of Office/Field Staff	\$ 121,420.68			\$ 126,411.07
01-45600-4145-000	Overtime	\$ -			\$ -
01-45600-4146-000	Retroactive Pay	\$ -			\$ -

		2025			2026
01-45600-4156-000	Life/Health/Dental/Vision EmpBen	\$ 37,000.00			\$ 43,031.00
01-45600-4160-000	Contribution to Employee Pension	\$ 21,402.79			\$ 22,301.70
01-45600-4161-000	Employer Contr to Taxes	\$ 10,929.77			\$ 11,378.98
01-45600-4162-000	Unemployment Comp Insurance	\$ 603.21			\$ 628.00
01-45600-4163-000	Retiree Health Care Expense				
01-45600-4210-000	Office Supplies				
01-45600-4310-000	Legal Services				
01-45600-4351-000	Property/Equipment Insurance				
01-45600-4352-000	Gen. Liability Ins. (package)				
01-45600-4354-000	Workers Compensation	\$ 1,878.00			\$ 1,878.00
01-45600-4356-000	Umbrella Insurance				
01-45600-4365-000	Refuse				
01-45600-4450-000	Contract Services-Other	\$ 500.00			\$ 500.00
01-45600-4451-000	Other Services and Charges	\$ -			\$ -
01-45600-4540-000	C, G & S to Non-Profits				
45600	Culture and Recreation Library				
47000	Debt Service				
01-47000-4711-000	Debt Principal-GOB Bonds	\$ 5,180.00			\$ 5,180.00
01-47000-4721-000	Interest Expense-GOB Bonds	\$ 932.46			\$ 932.46
01-47000-4725-000	Debt Issuance Costs				
01-47000-4726-000	Amortization - Other Issuance Costs				
47000	Debt Service				
48100	Miscellaneous				
01-48100-4161-000	Employer Contr to Taxes				
48100	Miscellaneous				
48300	Intergovernmental Expenditures				
01-48300-4160-000	Contribution to Employee Pension				
01-48300-4163-000	Retiree Health Care Expense				
01-48300-4452-000	Pension Payments				
01-48300-4922-000	Transfer to Refuse Fund				
01-48300-4928-000	Transfer to Swr Fund				
48300	Intergovernmental Expenditures				
48900	Pension Payments				
01-48900-4499-000	Provision for Bad Debt				
01-48900-4520-000	C, G & S to Institutions				
01-48900-4530-000	C, G & S to Governmental Units				
01-48900-4540-000	C, G & S to Non-Profits	\$ 47,600.00			\$ 47,600.00
01-48900-4550-000	Foreign Fire Tax Disbursement	\$ 31,000.00			\$ 31,000.00
01-48900-4891-000	Miscellaneous-EAC Expenditures	\$ 1,500.00			\$ 1,500.00
48900	Pension Payments	\$ -			\$ -
49300	Insurance Casualty and Surety				
01-49300-4820-000	Improve Other than Bldgs. (dep)				
01-49300-4830-000	Buildings (dep)				
01-49300-4840-000	Machinery and Equipment (dep)				
49300	Insurance Casualty and Surety				
	Expense				\$ 6,898,739.84
01	General Fund				\$ 6,898,739.00
					\$ (0.84)
02	Refuse and Recycle Fund				
	Revenue				

		2025			2026
34100	Interest Earnings				
02-34100-0341-001	Investment Interest	\$ 200.00			\$ 200.00
34100	Interest Earnings				
35500	Shared State Revenues				
02-35500-0355-010	Recycling- Program Grant				
02-35500-0355-013	Recycling- Performance Grant	\$ 4,800.00			\$ 4,800.00
35500	Shared State Revenues	\$ -			\$ -
36400	Chg.for SVC Sanitation				
02-36400-0364-030	Solid Waste Coll & Disp Charge	\$ 1,029,000.00			\$ 1,100,000.00
02-36400-0364-050	Recyclable Sales	\$ 4,000.00			\$ 4,000.00
02-36400-0372-091	Penalties Imposed				
02-36400-0379-091	Penalties Imposed				
36400	Chg.for SVC Sanitation				
38900	Other unclassified Oper. Revenues				
02-38900-0380-000	Other Income Misc Revenue	\$ 4,000.00			\$ 4,000.00
02-38900-0381-000	GASB 68 & OPEB Adj Revenue	\$ -			\$ -
02-38900-0396-002	Reimb- Employee Health Care Cont	\$ 1,000.00			\$ 1,000.00
02-38900-0396-090	Reimb- Billable Work	\$ 1,000.00			\$ 1,000.00
38900	Other unclassified Oper. Revenues				
39100	Proceeds of Gen Fixed Asset Distr.				
02-39100-0380-020	Sale of Material & Equip	\$ 2,000.00			\$ 2,000.00
39100	Proceeds of Gen Fixed Asset Distr.				
39200	Interfund Operating Transfers				
02-39200-0380-001	Transfer from General Fund				
02-39200-0380-006	Transfer from Water Fund				
02-39200-0380-007	Transfer from Electric Fund				
02-39200-0380-008	Transfer from Sewer Fund				
02-39200-0380-009	Transfer from Telecom Fund	\$ -			\$ -
02-39200-0380-015	Other Income Pymt from Other Funds	\$ -			\$ -
39200	Interfund Operating Transfers				
39300	Proceeds of Long Term Debt				
02-39300-0390-000	Receipt of Debt Repayment				
39300	Proceeds of Long Term Debt				
	Revenue				
	Expense				
42623	Recycling Fund-Recycling				
02-42623-4130-000	Salaries of Management Staff	\$ 10,000.00			\$ 5,000.00
02-42623-4140-000	Wages of Office/Field Staff	\$ 20,000.00			\$ 20,822.00
02-42623-4145-000	Overtime	\$ 907.84			\$ 945.15
02-42623-4156-000	Life/Health/Dental/Vision EmpBen	\$ 10,000.00			\$ 11,630.00
02-42623-4160-000	Contribution to Employee Pension	\$ 22,551.63			\$ 23,498.79
02-42623-4161-000	Employer Contr to Taxes	\$ 5,411.07			\$ 5,633.47
02-42623-4162-000	Unemployment Comp Insurance	\$ 302.03			\$ 314.44
02-42623-4163-000	Retiree Health Care Expense				
02-42623-4195-000	Training, Seminars, Cert.				
02-42623-4220-000	Operating Supplies	\$ 100.00			\$ 100.00
02-42623-4228-000	Landfill Fees & expenses	\$ 22,500.00			\$ 22,500.00
02-42623-4231-000	Vehicle Fuel - Gas	\$ -			\$ -
02-42623-4232-000	Vehicle Fuel - Diesel				

		2025			2026
02-42623-4238-000	Clothing and Uniforms				
02-42623-4242-000	Protection to Persons and PP&E				
02-42623-4251-000	Vehicle Repairs	\$ 800.00			\$ 800.00
02-42623-4260-000	Small Tools and Minor Equipment	\$ 300.00			\$ 300.00
02-42623-4310-000	Legal Services				
02-42623-4317-000	Other Consultants				
02-42623-4325-000	Postage	\$ 350.00			\$ 350.00
02-42623-4341-000	Advertising	\$ 100.00			\$ 100.00
02-42623-4342-000	Printing	\$ 500.00			\$ 500.00
02-42623-4354-000	Workers Compensation	\$ 2,035.00			\$ 2,035.00
02-42623-4361-000	Electricity	\$ -			\$ -
02-42623-4374-000	Repairs & Maint Machine & Equip	\$ 100.00			\$ 100.00
02-42623-4383-000	Rent of Buildings				
02-42623-4384-000	Rent of Machinery and Equipment				
02-42623-4450-000	Contract Services-Other	\$ 100.00			\$ 100.00
02-42623-4451-000	Other Services and Charges	\$ 100.00			\$ 100.00
42623	Recycling Fund-Recycling				
42700	Recycle Solid Waste Disposal				
02-42700-4711-000	Debt Principal-GOB Bonds				
02-42700-4721-000	Interest Expense-GOB Bonds				
02-42700-4725-000	Debt Issuance Costs				
02-42700-4726-000	Amortization - Other Issuance Costs				
02-42700-4820-000	Improve Other than Bldgs. (dep)				
02-42700-4830-000	Buildings (dep)				
02-42700-4840-000	Machinery and Equipment (dep)				
02-42700-9710-000	Land				
02-42700-9720-000	Improvements Other than Bldgs	\$ 1,500.00			\$ 1,500.00
02-42700-9730-000	Buildings	\$ -			\$ -
02-42700-9740-000	Machinery and Equipment	\$ 8,500.00			\$ 8,500.00
02-42700-9750-000	Minor Mach & Equip	\$ 10,000.00			\$ 10,000.00
42700	Recycle Solid Waste Disposal				
42721	Refuse Recycling Fund-Admin				
02-42721-4130-000	Salaries of Management Staff	\$ 50,000.00			\$ 52,055.00
02-42721-4140-000	Wages of Office/Field Staff	\$ 1,074.52			\$ 1,118.68
02-42721-4145-000	Overtime	\$ -			\$ -
02-42721-4156-000	Life/Health/Dental/Vision EmpBen	\$ 25,000.00			\$ 29,075.00
02-42721-4160-000	Contribution to Employee Pension	\$ 39,918.96			\$ 41,595.55
02-42721-4161-000	Employer Contr to Taxes	\$ 5,178.48			\$ 5,391.31
02-42721-4162-000	Unemployment Comp Insurance	\$ 352.95			\$ 367.45
02-42721-4163-000	Retiree Health Care Expense				
02-42721-4195-000	Training, Seminars, Cert.	\$ 100.00			\$ 100.00
02-42721-4220-000	Operating Supplies	\$ -			\$ -
02-42721-4242-000	Protection to Persons and PP&E	\$ 4,080.00			\$ 4,080.00
02-42721-4260-000	Small Tools and Minor Equipment	\$ 100.00			\$ 100.00
02-42721-4310-000	Legal Services	\$ 1,000.00			\$ 1,000.00
02-42721-4311-000	Accounting and Auditing Services	\$ 1,100.00			\$ 1,100.00
02-42721-4313-000	Engineering Services	\$ 2,500.00			\$ 2,500.00
02-42721-4317-000	Other Consultants	\$ 500.00			\$ 500.00
02-42721-4318-000	Financial Services and Fees	\$ 1,500.00			\$ 1,500.00
02-42721-4321-000	Telephone/Communications Charges	\$ -			\$ -
02-42721-4325-000	Postage	\$ 500.00			\$ 500.00
02-42721-4331-000	Travel Expense				
02-42721-4341-000	Advertising	\$ 800.00			\$ 800.00
02-42721-4342-000	Printing	\$ 400.00			\$ 400.00
02-42721-4351-000	Property/Equipment Insurance				

		2025			2026
02-42721-4352-000	Gen. Liability Ins. (package)	\$ 200.00			\$ 200.00
02-42721-4353-000	Surety and Fidelity	\$ 100.00			\$ 100.00
02-42721-4354-000	Workers Compensation	\$ 1,502.00			\$ 1,502.00
02-42721-4355-000	Automobile Insurance	\$ 2,216.00			\$ 2,216.00
02-42721-4356-000	Umbrella Insurance	\$ 1,741.00			\$ 1,741.00
02-42721-4358-000	Public Officials Insurance	\$ -			\$ -
02-42721-4359-000	Terrorism Insurance				
02-42721-4383-000	Rent of Buildings	\$ 100,000.00			\$ 100,000.00
02-42721-4420-000	Dues, Subs and Memberships	\$ 200.00			\$ 200.00
02-42721-4450-000	Contract Services-Other	\$ 12,500.00			\$ 12,500.00
02-42721-4451-000	Other Services and Charges	\$ 100.00			\$ 100.00
02-42721-4460-000	Meetings and Conferences	\$ -			\$ -
42721	Refuse Recycling Fund-Admin				
42722	Refuse Recycling Fund-Collection & Disposal				
02-42722-4130-000	Salaries of Management Staff	\$ 7,843.99			\$ 8,166.38
02-42722-4140-000	Wages of Office/Field Staff	\$ 280,000.00			\$ 291,508.00
02-42722-4145-000	Overtime	\$ 6,336.38			\$ 6,596.81
02-42722-4156-000	Life/Health/Dental/Vision EmpBen	\$ 125,000.00			\$ 145,375.00
02-42722-4160-000	Contribution to Employee Pension	\$ 26,539.46			\$ 27,654.11
02-42722-4161-000	Employer Contr to Taxes	\$ 14,872.35			\$ 15,483.61
02-42722-4162-000	Unemployment Comp Insurance	\$ 829.71			\$ 863.81
02-42722-4163-000	Retiree Health Care Expense				
02-42722-4195-000	Training, Seminars, Cert.	\$ 100.00			\$ 100.00
02-42722-4220-000	Operating Supplies	\$ 9,000.00			\$ 9,000.00
02-42722-4228-000	Landfill Fees & expenses	\$ 190,000.00			\$ 210,000.00
02-42722-4231-000	Vehicle Fuel - Gas	\$ 100.00			\$ 100.00
02-42722-4232-000	Vehicle Fuel - Diesel	\$ 18,000.00			\$ 18,000.00
02-42722-4238-000	Clothing and Uniforms	\$ 2,000.00			\$ 2,000.00
02-42722-4242-000	Protection to Persons and PP&E				
02-42722-4251-000	Vehicle Repairs	\$ 5,000.00			\$ 5,000.00
02-42722-4260-000	Small Tools and Minor Equipment	\$ 500.00			\$ 500.00
02-42722-4310-000	Legal Services				
02-42722-4317-000	Other Consultants				
02-42722-4321-000	Telephone/Communications Charges	\$ 200.00			\$ 200.00
02-42722-4325-000	Postage	\$ 400.00			\$ 400.00
02-42722-4341-000	Advertising	\$ 400.00			\$ 400.00
02-42722-4342-000	Printing	\$ 400.00			\$ 400.00
02-42722-4343-000	Public Relations				
02-42722-4354-000	Workers Compensation	\$ 5,168.00			\$ 5,168.00
02-42722-4374-000	Repairs & Maint Machine & Equip	\$ 100.00			\$ 100.00
02-42722-4383-000	Rent of Buildings				
02-42722-4384-000	Rent of Machinery and Equipment				
02-42722-4420-000	Dues, Subs and Memberships	\$ 100.00			\$ 100.00
02-42722-4450-000	Contract Services-Other	\$ 300.00			\$ 300.00
02-42722-4451-000	Other Services and Charges	\$ 5,000.00			\$ 5,000.00
42722	Refuse Recycling Fund-Collection & Disposal				
48100	Miscellaneous				
02-48100-4161-000	Employer Contr to Taxes				
48100	Miscellaneous				
48300	Intergovernmental Expenditures				
02-48300-4163-000	Retiree Health Care Expense				
02-48300-4926-000	Transfer to Water Fund				
02-48300-4927-000	Transfer to Electric Fund				
02-48300-4928-000	Transfer to Sewer Fund				

		2025			2026
02-48300-4929-000	Transfer to Telecom Fund				
48300	Intergovernmental Expenditures				
48900	Pension Payments				
02-48900-4499-000	Provision for Bad Debt				
48900	Pension Payments				
49100	Section				
02-49100-4911-000	Refunds				
49100	Section				
	Expense				\$ 1,127,986.58
					\$ 1,117,000.00
02	Refuse and Recycle Fund				\$ (10,986.58)
03	Fire Tax Protection Fund				
	Revenue				
30100	Real Estate Taxes				
03-30100-0302-010	R.E. Fire Prot. Tax- Curr. Yr Levy	\$ 180,000.00			\$ 180,000.00
03-30100-0302-020	R.E. Fire Prot. Tax- Prior Yr	\$ 100.00			\$ 100.00
03-30100-0302-060	R.E. Fire Prot. Tax- Interim	\$ 200.00			\$ 200.00
30100	Real Estate Taxes				
34100	Interest Earnings				
03-34100-0341-001	Investment Interest	\$ 200.00			\$ 200.00
34100	Interest Earnings				
	Revenue				
	Expense				
40300	Tax Collection				
03-40300-4130-000	Salaries of Management Staff	\$ 651.00			\$ 651.00
03-40300-4161-000	Employer Contr to Taxes	\$ 45.00			\$ 45.00
03-40300-4311-000	Accounting and Auditing Services	\$ 100.00			\$ 100.00
03-40300-4353-000	Surety and Fidelity	\$ 200.00			\$ 200.00
03-40300-4451-000	Other Services and Charges				
40300	Tax Collection				
48300	Intergovernmental Expenditures				
03-48300-4921-000	Transfer to Gen Fund				
48300	Intergovernmental Expenditures				
48900	Pension Payments				
03-48900-4540-000	C, G & S to Non-Profits				
48900	Pension Payments				
	Expense				
03	Fire Tax Protection Fund				
04	Recreation Tax Fund				
	Revenue				
30100	Real Estate Taxes				
04-30100-0303-010	R.E. Rec. Tax- Current Year's Levy	\$ 72,000.00			\$ 72,000.00
04-30100-0303-020	R.E. Rec. Tax- PriorYear	\$ -			\$ -
04-30100-0303-060	R.E. Rec. Tax- Interim	\$ 500.00			\$ 500.00
30100	Real Estate Taxes				

		2025			2026
34100	Interest Earnings				
04-34100-0341-001	Investment Interest	\$ 200.00			\$ 200.00
34100	Interest Earnings				
39200	Interfund Operating Transfers				
04-39200-0880-000	Transfer from Reserves				
39200	Interfund Operating Transfers				
	Revenue				
	Expense				
40300	Tax Collection				
04-40300-4130-000	Salaries of Management Staff	\$ 1,200.02			\$ 1,249.34
04-40300-4161-000	Employer Contr to Taxes	\$ 151.59			\$ 157.82
04-40300-4311-000	Accounting and Auditing Services	\$ 260.37			\$ 271.07
04-40300-4353-000	Surety and Fidelity	\$ 62.90			\$ 73.15
04-40300-4451-000	Other Services and Charges	\$ 289.30			\$ 301.19
40300	Tax Collection				
48300	Intergovernmental Expenditures				
04-48300-4921-000	Transfer to Gen Fund	\$ 71,062.00			\$ 71,062.00
48300	Intergovernmental Expenditures	\$ 70,362.00			\$ 70,362.00
	Expense				
04	Recreation Tax Fund				
05	Road Tax Fund				
	Revenue				
30100	Real Estate Taxes				
05-30100-0304-010	R.E. Road Tax- Current Year's Levy	\$ 184,000.00			\$ 184,000.00
05-30100-0304-020	R.E. Road Tax- Prior Year	\$ 100.00			\$ 100.00
05-30100-0304-060	R.E. Road Tax- Interim	\$ 700.00			\$ 700.00
30100	Real Estate Taxes				
34100	Interest Earnings				
05-34100-0341-001	Investment Interest	\$ 100.00			\$ 100.00
34100	Interest Earnings				
	Revenue				
	Expense				
40300	Tax Collection				
05-40300-4130-000	Salaries of Management Staff	\$ 1,737.00			\$ 1,737.00
05-40300-4161-000	Employer Contr to Taxes	\$ 141.00			\$ 141.00
05-40300-4311-000	Accounting and Auditing Services	\$ 312.00			\$ 312.00
05-40300-4353-000	Surety and Fidelity	\$ 50.00			\$ 50.00
05-40300-4451-000	Other Services and Charges	\$ 300.00			\$ 300.00
40300	Tax Collection				
48300	Intergovernmental Expenditures				
05-48300-4921-000	Transfer to Gen Fund	\$ 180,000.00			\$ 180,000.00
48300	Intergovernmental Expenditures				
	Expense				

		2025			2026
05	Road Tax Fund				
06	Water Fund				
	Revenue				
34100	Interest Earnings				
06-34100-0341-001	Investment Interest	\$ 2,000.00			\$ 2,000.00
34100	Interest Earnings				
34200	Rents and Royalties				
06-34200-0342-010	Rent of Land	\$ 5,000.00			\$ 5,000.00
34200	Rents and Royalties				
36400	Chg. for SVC Sanitation				
06-36400-0378-010	Penalties Imposed				
06-36400-0378-090	Other Water Revenues				
06-36400-0378-091	Penalties Imposed				
36400	Chg. for SVC Sanitation				
37800	Chg. for SVC Water				
06-37800-0361-030	Connection Deposits	\$ 2,000.00			\$ 2,000.00
06-37800-0361-033	Facility Fee Deposits	\$ 10,000.00			\$ 10,000.00
06-37800-0361-034	Tapping Fee	\$ -			\$ -
06-37800-0378-010	Metered Water Sales	\$ 2,200,000.00			\$ 2,250,000.00
06-37800-0378-090	Other Water Revenues	\$ 4,000.00			\$ 4,000.00
06-37800-0378-091	Penalties Imposed	\$ 1,000.00			\$ 1,000.00
37800	Chg. for SVC Water				
38900	Other unclassified Oper. Revenues				
06-38900-0378-010	Metered Water Sales				
06-38900-0378-090	Other Water Revenues				
06-38900-0378-091	Penalties Imposed				
06-38900-0381-000	GASB 68 & OPEB Adj Revenue				
06-38900-0396-002	Reimb- Employee Health Care Cont	\$ 2,000.00			\$ 2,000.00
06-38900-0396-007	Reimb - Wellhead Protect. DEP	\$ -			\$ -
06-38900-0396-090	Reimb- Billable Work	\$ -			\$ -
38900	Other unclassified Oper. Revenues				
39100	Proceeds of Gen Fixed Asset Distr.				
06-39100-0380-020	Sale of Material & Equip				
39100	Proceeds of Gen Fixed Asset Distr.	\$ 100.00			\$ 100.00
39200	Interfund Operating Transfers				
06-39200-0380-000	Other Income Pymts.-Other Funds	\$ 45,000.00			\$ 45,000.00
06-39200-0392-002	Transfer to Ref Fund				
06-39200-0392-007	Transfers to Elec Fund				
06-39200-0392-008	Transfers to Swr Fund				
06-39200-0392-009	Transfers to Tele Fund				
39200	Interfund Operating Transfers				
39300	Proceeds of Long Term Debt				
06-39300-0390-000	Receipt of Debt Repayment				
39300	Proceeds of Long Term Debt				
39500	Refunds Prior Yr Expense				
06-39500-0395-000	Refund of PY Expenses				
39500	Refunds Prior Yr Expense				

		2025			2026
	Revenue				
	Expense				
44800	<i>Public Works Water Syst.</i>				
06-44800-4820-000	Improve Other than Bldgs. (dep)				
06-44800-4830-000	Buildings (dep)				
06-44800-4840-000	Machinery and Equipment (dep)				
06-44800-9710-000	Land				
06-44800-9720-000	Improvements Other than Bldgs	\$ 30,000.00			\$ 38,000.00
06-44800-9730-000	Buildings	\$ -			\$ -
06-44800-9740-000	Machinery and Equipment	\$ 40,000.00			\$ 40,000.00
06-44800-9750-000	Minor Mach & Equip	\$ 2,000.00			\$ 2,000.00
44800	<i>Public Works Water Syst.</i>				
44861	<i>Water fund -Admin</i>				
06-44861-4130-000	Salaries of Management Staff	\$ 175,000.00			\$ 175,000.00
06-44861-4140-000	Wages of Office/Field Staff	\$ 320,000.00			\$ 320,000.00
06-44861-4145-000	Overtime	\$ 25,373.14			\$ 26,415.98
06-44861-4156-000	Life/Health/Dental/Vision EmpBen	\$ 237,143.14			\$ 275,797.47
06-44861-4160-000	Contribution to Employee Pension	\$ 85,620.27			\$ 89,216.33
06-44861-4161-000	Employer Contr to Taxes	\$ 38,645.90			\$ 40,234.24
06-44861-4162-000	Unemployment Comp Insurance	\$ 1,829.62			\$ 1,829.62
06-44861-4163-000	Retiree Health Care Expense				
06-44861-4195-000	Training, Seminars, Cert.	\$ 3,500.00			\$ 3,500.00
06-44861-4210-000	Office Supplies				
06-44861-4220-000	Operating Supplies	\$ 1,500.00			\$ 1,500.00
06-44861-4221-000	Chemicals				
06-44861-4222-000	Water Analysis				
06-44861-4242-000	Protection to Persons and PP&E	\$ 45,180.00			\$ 45,180.00
06-44861-4260-000	Small Tools and Minor Equipment	\$ 2,500.00			\$ 2,500.00
06-44861-4310-000	Legal Services	\$ 5,000.00			\$ 5,000.00
06-44861-4311-000	Accounting and Auditing Services	\$ 2,600.00			\$ 2,600.00
06-44861-4313-000	Engineering Services	\$ 10,000.00			\$ 10,000.00
06-44861-4317-000	Other Consultants	\$ 1,500.00			\$ 1,500.00
06-44861-4318-000	Financial Services and Fees	\$ 4,500.00			\$ 4,500.00
06-44861-4321-000	Telephone/Communications Charges	\$ 4,000.00			\$ 4,000.00
06-44861-4325-000	Postage	\$ 2,500.00			\$ 2,500.00
06-44861-4331-000	Travel Expense	\$ 3,000.00			\$ 3,000.00
06-44861-4341-000	Advertising	\$ 1,500.00			\$ 1,500.00
06-44861-4342-000	Printing	\$ 1,000.00			\$ 1,000.00
06-44861-4351-000	Property/Equipment Insurance				
06-44861-4352-000	Gen. Liability Ins. (package)	\$ 13,833.00			\$ 13,833.00
06-44861-4353-000	Surety and Fidelity	\$ -			\$ -
06-44861-4354-000	Workers Compensation	\$ 2,754.00			\$ 2,754.00
06-44861-4355-000	Automobile Insurance				
06-44861-4356-000	Umbrella Insurance	\$ 3,175.00			\$ 3,175.00
06-44861-4358-000	Public Officials Insurance	\$ -			\$ -
06-44861-4359-000	Terrorism Insurance				
06-44861-4361-000	Electricity				
06-44861-4366-000	Water	\$ 8,000.00			\$ 8,000.00
06-44861-4374-000	Repairs & Maint Machine & Equip	\$ 100.00			\$ 100.00
06-44861-4383-000	Rent of Buildings	\$ 68,226.00			\$ 68,226.00
06-44861-4420-000	Dues, Subs and Memberships	\$ 1,500.00			\$ 1,500.00
06-44861-4450-000	Contract Services-Other	\$ 20,100.00			\$ 20,100.00
06-44861-4451-000	Other Services and Charges	\$ 500.00			\$ 500.00
06-44861-4460-000	Meetings and Conferences	\$ 1,500.00			\$ 1,500.00
44861	<i>Water fund -Admin</i>				

		2025			2026
44862	Water fund -Pumping & purification				
06-44862-4130-000	Salaries of Management Staff				
06-44862-4140-000	Wages of Office/Field Staff				
06-44862-4145-000	Overtime				
06-44862-4156-000	Life/Health/Dental/Vision EmpBen				
06-44862-4160-000	Contribution to Employee Pension				
06-44862-4161-000	Employer Contr to Taxes				
06-44862-4162-000	Unemployment Comp Insurance	\$ 282.00			\$ 282.00
06-44862-4163-000	Retiree Health Care Expense				
06-44862-4195-000	Training, Seminars, Cert.	\$ 1,500.00			\$ 1,500.00
06-44862-4210-000	Office Supplies				
06-44862-4220-000	Operating Supplies	\$ 940.00			\$ 940.00
06-44862-4221-000	Chemicals	\$ 80,000.00			\$ 80,000.00
06-44862-4222-000	Water Analysis	\$ 20,000.00			\$ 20,000.00
06-44862-4231-000	Vehicle Fuel - Gas				
06-44862-4232-000	Vehicle Fuel - Diesel				
06-44862-4238-000	Clothing and Uniforms				
06-44862-4242-000	Protection to Persons and PP&E	\$ 45,000.00			\$ 45,000.00
06-44862-4251-000	Vehicle Repairs				
06-44862-4260-000	Small Tools and Minor Equipment	\$ 11,000.00			\$ 11,000.00
06-44862-4310-000	Legal Services				
06-44862-4317-000	Other Consultants				
06-44862-4321-000	Telephone/Communications Charges	\$ 1,000.00			\$ 1,000.00
06-44862-4325-000	Postage				
06-44862-4341-000	Advertising				
06-44862-4342-000	Printing				
06-44862-4343-000	Public Relations				
06-44862-4354-000	Workers Compensation	\$ 1,384.00			\$ 1,384.00
06-44862-4361-000	Electricity	\$ 110,460.00			\$ 110,460.00
06-44862-4374-000	Repairs & Maint Machine & Equip	\$ 13,000.00			\$ 13,000.00
06-44862-4383-000	Rent of Buildings				
06-44862-4384-000	Rent of Machinery and Equipment				
06-44862-4420-000	Dues, Subs and Memberships				
06-44862-4450-000	Contract Services-Other	\$ 25,000.00			\$ 20,000.00
06-44862-4451-000	Other Services and Charges	\$ 100.00			\$ 100.00
44862	Water fund -Pumping & purification				
44863	Water fund -Collection & Distribution				
06-44863-4130-000	Salaries of Management Staff				
06-44863-4140-000	Wages of Office/Field Staff				
06-44863-4145-000	Overtime				
06-44863-4156-000	Life/Health/Dental/Vision EmpBen				
06-44863-4160-000	Contribution to Employee Pension				
06-44863-4161-000	Employer Contr to Taxes				
06-44863-4162-000	Unemployment Comp Insurance				
06-44863-4163-000	Retiree Health Care Expense				
06-44863-4195-000	Training, Seminars, Cert.	\$ 2,000.00			\$ 2,000.00
06-44863-4220-000	Operating Supplies	\$ 3,000.00			\$ 3,000.00
06-44863-4223-000	Leak Detection	\$ 2,500.00			\$ 2,500.00
06-44863-4231-000	Vehicle Fuel - Gas	\$ 6,500.00			\$ 6,500.00
06-44863-4232-000	Vehicle Fuel - Diesel	\$ 500.00			\$ 500.00
06-44863-4238-000	Clothing and Uniforms	\$ 2,500.00			\$ 2,500.00
06-44863-4242-000	Protection to Persons and PP&E	\$ 20,000.00			\$ 20,000.00
06-44863-4251-000	Vehicle Repairs	\$ 3,000.00			\$ 3,000.00
06-44863-4260-000	Small Tools and Minor Equipment	\$ 2,000.00			\$ 2,000.00
06-44863-4310-000	Legal Services				

		2025			2026
06-44863-4317-000	Other Consultants	\$ -			\$ -
06-44863-4325-000	Postage				
06-44863-4341-000	Advertising				
06-44863-4342-000	Printing				
06-44863-4354-000	Workers Compensation	\$ 2,293.00			\$ 2,293.00
06-44863-4361-000	Electricity				
06-44863-4374-000	Repairs & Maint Machine & Equip	\$ 45,000.00			\$ 45,000.00
06-44863-4383-000	Rent of Buildings				
06-44863-4384-000	Rent of Machinery and Equipment				
06-44863-4450-000	Contract Services-Other	\$ 3,000.00			\$ 3,000.00
06-44863-4451-000	Other Services and Charges	\$ 100.00			\$ 100.00
44863	Water fund -Collection & Distribution				
47000	Debt Service				
06-47000-4711-000	Debt Principal-GOB Bonds	\$ 566,378.00			\$ 575,000.00
06-47000-4721-000	Interest Expense-GOB Bonds	\$ 143,129.00			\$ 132,000.00
06-47000-4725-000	Debt Issuance Costs				
06-47000-4726-000	Amortization - Other Issuance Costs				
47000	Debt Service				
48100	Miscellaneous				
06-48100-4161-000	Employer Contr to Taxes				
48100	Miscellaneous				
48300	Intergovernmental Expenditures				
06-48300-4163-000	Retiree Health Care Expense				
06-48300-4452-000	Pension Payments				
06-48300-4921-000	Transfer to Gen Fund				
06-48300-4922-000	Transfers to Ref Fund				
06-48300-4927-000	Transfer to Elec Fund				
06-48300-4928-000	Transfer to Swr Fund				
06-48300-4929-000	Transfer to Tele Fund				
48300	Intergovernmental Expenditures				
48900	Pension Payments				
06-48900-4451-000	Other Services and Charges	\$ 10,870.00			\$ 10,870.00
06-48900-4499-000	Provision for Bad Debt				
48900	Pension Payments				
49100	Section				
06-49100-4911-000	Refund of PY Expenses	\$ 2,000.00			\$ 2,000.00
49100	Section				
49300	Insurance Casualty and Surety				
06-49300-9750-000	Minor Machinery and Equip				
49300	Insurance Casualty and Surety				
					\$ 2,333,390.65
	Expense				
					\$ 2,321,100.00
06	Water Fund				\$ (12,290.65)
07	Electric Fund				
	Revenue				
34100	Interest Earnings				
07-34100-0341-001	Investment Interest	\$ 2,000.00			\$ 10,000.00
34100	Interest Earnings				

		2025			2026
34200	<i>Rents and Royalties</i>				
07-34200-0342-020	Rent of Building	\$ 81,318.00			\$ 81,318.00
07-34200-0342-060	Rent of Poles	\$ 4,500.00			\$ 4,500.00
34200	<i>Rents and Royalties</i>				
37200	<i>Chg.for SVC Electric</i>				
07-37200-0372-040	Sales of Electricity	\$ 6,670,000.00			\$ 6,970,000.00
07-37200-0372-056	Other Electric Revenues	\$ 1,500.00			\$ 1,500.00
07-37200-0372-091	Penalties Imposed	\$ 10,000.00			\$ 10,000.00
37200	<i>Chg.for SVC Electric</i>				
38900	<i>Other unclassified Oper. Revenues</i>				
07-38900-0381-000	GASB 68 & OPEB Adj Revenue				
07-38900-0396-002	Reimb- Employee Health Care Cont	\$ 1,800.00			\$ 1,800.00
07-38900-0396-090	Reimb- Billable Work	\$ 5,000.00			\$ 5,000.00
38900	<i>Other unclassified Oper. Revenues</i>				
39100	<i>Proceeds of Gen Fixed Asset Distr.</i>				
07-39100-0380-020	Sale of Material & Equip				
39100	<i>Proceeds of Gen Fixed Asset Distr.</i>				
39200	<i>Interfund Operating Transfers</i>				
07-39200-0380-000	Othe Misc. Income	\$ 1,500.00			\$ 1,500.00
07-39200-0380-015	Other Income Pymts.-Other Funds				
07-39200-0392-002	Transfer to Ref Fund				\$ 3,500,000.00
07-39200-0392-006	Transfer to Wtr Fund				
07-39200-0392-008	Transfer to Swr Fund				
07-39200-0392-009	Transfer to Tele Fund				
39200	<i>Interfund Operating Transfers</i>				
39300	<i>Proceeds of Long Term Debt</i>				
07-39300-0390-000	Receipt of Debt Repayment				
39300	<i>Proceeds of Long Term Debt</i>				
39500	<i>Refunds Prior Yr Expense</i>				
07-39500-0395-000	Refund of PY Expenses				
39500	<i>Refunds Prior Yr Expense</i>				
	Revenue				
	Expense				
44200	<i>Public Works Electric Syst.</i>				
07-44200-4820-000	Improve Other than Bldgs. (dep)				
07-44200-4830-000	Buildings (dep)				
07-44200-4840-000	Machinery and Equipment (dep)				
07-44200-9710-000	Land				
07-44200-9720-000	Improvements Other than Bldgs	\$ 185,000.00			\$ 50,000.00
07-44200-9730-000	Buildings	\$ 15,000.00			\$ 10,000.00
07-44200-9740-000	Machinery and Equipment	\$ 112,000.00			\$ 50,000.00
07-44200-9750-000	Minor Mach & Equip	\$ 15,000.00			\$ 10,000.00
44200	<i>Public Works Electric Syst.</i>				
44271	<i>Electric Fund - Admin</i>				
07-44271-4130-000	Salaries of Management Staff	\$ 225,000.00			\$ 234,247.50
07-44271-4140-000	Wages of Office/Field Staff	\$ 415,000.00			\$ 461,065.00
07-44271-4145-000	Overtime	\$ 12,572.16			\$ 13,088.88
07-44271-4156-000	Life/Health/Dental/Vision EmpBen	\$ 254,081.94			\$ 295,497.29

		2025			2026
07-44271-4160-000	Contribution to Employee Pension	\$ 90,930.06			\$ 94,749.12
07-44271-4161-000	Employer Contr to Taxes	\$ 38,051.10			\$ 39,615.00
07-44271-4162-000	Unemployment Comp Insurance	\$ 1,742.00			\$ 1,742.00
07-44271-4163-000	Retiree Health Care Expense				
07-44271-4195-000	Training, Seminars, Cert.	\$ 15,000.00			\$ 15,000.00
07-44271-4210-000	Office Supplies				
07-44271-4220-000	Operating Supplies	\$ 6,110.00			\$ 6,110.00
07-44271-4242-000	Protection to Persons and PP&E	\$ 28,980.00			\$ 28,980.00
07-44271-4260-000	Small Tools and Minor Equipment	\$ 2,000.00			\$ 2,000.00
07-44271-4310-000	Legal Services	\$ 10,000.00			\$ 10,000.00
07-44271-4311-000	Accounting and Auditing Services	\$ 11,000.00			\$ 11,000.00
07-44271-4313-000	Engineering Services	\$ 40,000.00			\$ 30,000.00
07-44271-4317-000	Other Consultants	\$ 5,200.00			\$ 5,200.00
07-44271-4318-000	Financial Services and Fees	\$ 11,500.00			\$ 11,500.00
07-44271-4321-000	Telephone/Communications Charges	\$ 6,300.00			\$ 6,300.00
07-44271-4325-000	Postage	\$ 5,500.00			\$ 5,500.00
07-44271-4331-000	Travel Expense	\$ 7,000.00			\$ 10,000.00
07-44271-4341-000	Advertising	\$ 1,000.00			\$ 1,000.00
07-44271-4342-000	Printing	\$ 2,200.00			\$ 2,200.00
07-44271-4351-000	Property/Equipment Insurance				
07-44271-4352-000	Gen. Liability Ins. (package)	\$ 5,753.00			\$ 5,753.00
07-44271-4353-000	Surety and Fidelity	\$ 500.00			\$ 500.00
07-44271-4354-000	Workers Compensation	\$ 4,633.00			\$ 4,633.00
07-44271-4355-000	Automobile Insurance	\$ 5,739.00			\$ 5,739.00
07-44271-4356-000	Umbrella Insurance	\$ 3,298.00			\$ 3,298.00
07-44271-4358-000	Public Officials Insurance	\$ -			\$ -
07-44271-4359-000	Terrorism Insurance				
07-44271-4374-000	Repairs & Maint Machine & Equip	\$ 6,000.00			\$ 6,000.00
07-44271-4383-000	Rent of Buildings	\$ 182,400.00			\$ 182,400.00
07-44271-4420-000	Dues, Subs and Memberships	\$ 19,000.00			\$ 19,000.00
07-44271-4450-000	Contract Services-Other	\$ 58,000.00			\$ 58,000.00
07-44271-4451-000	Other Services and Charges	\$ 10,000.00			\$ 10,000.00
07-44271-4460-000	Meetings and Conferences	\$ 500.00			\$ 1,000.00
44271	Electric Fund - Admin				
44272	Electric Fund -Buildings & Property				
07-44272-4130-000	Salaries of Management Staff	\$ 0.00			\$ 0.00
07-44272-4140-000	Wages of Office/Field Staff	\$ 0.00			\$ 0.00
07-44272-4145-000	Overtime				
07-44272-4156-000	Life/Health/Dental/Vision EmpBen	\$ -			\$ -
07-44272-4160-000	Contribution to Employee Pension	\$ -			\$ -
07-44272-4161-000	Employer Contr to Taxes	\$ 1,337.00			\$ 1,337.00
07-44272-4162-000	Unemployment Comp Insurance	\$ 75.00			\$ 75.00
07-44272-4163-000	Retiree Health Care Expense				
07-44272-4195-000	Training, Seminars, Cert.				
07-44272-4210-000	Office Supplies				
07-44272-4220-000	Operating Supplies	\$ 100.00			\$ 100.00
07-44272-4230-000	Heating Fuels	\$ 8,000.00			\$ 8,000.00
07-44272-4231-000	Vehicle Fuel - Gas				
07-44272-4232-000	Vehicle Fuel - Diesel				
07-44272-4238-000	Clothing and Uniforms				
07-44272-4242-000	Protection to Persons and PP&E				
07-44272-4251-000	Vehicle Repairs				
07-44272-4260-000	Small Tools and Minor Equipment	\$ 500.00			\$ 500.00
07-44272-4310-000	Legal Services				
07-44272-4317-000	Other Consultants				
07-44272-4321-000	Telephone/Communications Charges				

		2025			2026
07-44272-4325-000	Postage				
07-44272-4341-000	Advertising				
07-44272-4342-000	Printing				
07-44272-4343-000	Public Relations				
07-44272-4354-000	Workers Compensation	\$ 367.00			\$ 367.00
07-44272-4361-000	Electricity	\$ 65,000.00			\$ 55,000.00
07-44272-4365-000	Refuse	\$ 200.00			\$ 200.00
07-44272-4366-000	Water	\$ 1,000.00			\$ 1,000.00
07-44272-4374-000	Repairs & Maint Machine & Equip	\$ 1,000.00			\$ 1,000.00
07-44272-4383-000	Rent of Buildings				
07-44272-4384-000	Rent of Machinery and Equipment				
07-44272-4420-000	Dues, Subs and Memberships				
07-44272-4450-000	Contract Services-Other	\$ 500.00			\$ 500.00
07-44272-4451-000	Other Services and Charges				
44272	<i>Electric Fund -Buildings & Property</i>				
44273	<i>Electric Fund -Transmission & Power Purchase</i>				
07-44273-4130-000	Salaries of Management Staff				
07-44273-4140-000	Wages of Office/Field Staff				
07-44273-4145-000	Overtime				
07-44273-4156-000	Life/Health/Dental/Vision EmpBen				
07-44273-4160-000	Contribution to Employee Pension				
07-44273-4161-000	Employer Contr to Taxes				
07-44273-4162-000	Unemployment Comp Insurance	\$ 52.00			\$ 52.00
07-44273-4163-000	Retiree Health Care Expense				
07-44273-4195-000	Training, Seminars, Cert.	\$ 800.00			\$ 800.00
07-44273-4210-000	Office Supplies	\$ -			\$ -
07-44273-4220-000	Operating Supplies				
07-44273-4230-000	Heating Fuels				
07-44273-4231-000	Vehicle Fuel - Gas				
07-44273-4232-000	Vehicle Fuel - Diesel				
07-44273-4238-000	Clothing and Uniforms				
07-44273-4242-000	Protection to Persons and PP&E				
07-44273-4251-000	Vehicle Repairs				
07-44273-4260-000	Small Tools and Minor Equipment				
07-44273-4310-000	Legal Services				
07-44273-4317-000	Other Consultants				
07-44273-4321-000	Telephone/Communications Charges	\$ 500.00			\$ 500.00
07-44273-4325-000	Postage	\$ -			\$ -
07-44273-4341-000	Advertising				
07-44273-4342-000	Printing				
07-44273-4343-000	Public Relations				
07-44273-4354-000	Workers Compensation	\$ 200.00			\$ 200.00
07-44273-4361-000	Electricity	\$ 2,950,000.00			\$ 3,100,000.00
07-44273-4365-000	Refuse				
07-44273-4366-000	Water				
07-44273-4370-000	System Maintenance	\$ 15,000.00			\$ 15,000.00
07-44273-4374-000	Repairs & Maint Machine & Equip	\$ 15,000.00			\$ 15,000.00
07-44273-4383-000	Rent of Buildings				
07-44273-4384-000	Rent of Machinery and Equipment				
07-44273-4420-000	Dues, Subs and Memberships				
07-44273-4450-000	Contract Services-Other	\$ 500.00			\$ 500.00
07-44273-4451-000	Other Services and Charges				
44273	<i>Electric Fund -Transmission & Power Purchase</i>				
44274	<i>Electric Fund -Distribution</i>				
07-44274-4130-000	Salaries of Management Staff				

		2025			2026
07-44274-4140-000	Wages of Office/Field Staff				
07-44274-4145-000	Overtime				
07-44274-4156-000	Life/Health/Dental/Vision EmpBen				
07-44274-4160-000	Contribution to Employee Pension				
07-44274-4161-000	Employer Contr to Taxes				
07-44274-4162-000	Unemployment Comp Insurance				
07-44274-4163-000	Retiree Health Care Expense				
07-44274-4195-000	Training, Seminars, Cert.	\$ 500.00			\$ 500.00
07-44274-4210-000	Office Supplies				
07-44274-4220-000	Operating Supplies	\$ 25,000.00			\$ 15,000.00
07-44274-4230-000	Heating Fuels				
07-44274-4231-000	Vehicle Fuel - Gas	\$ 2,000.00			\$ 2,000.00
07-44274-4232-000	Vehicle Fuel - Diesel	\$ 2,000.00			\$ 2,000.00
07-44274-4238-000	Clothing and Uniforms	\$ 5,500.00			\$ 5,500.00
07-44274-4242-000	Protection to Persons and PP&E	\$ 25,000.00			\$ 25,000.00
07-44274-4251-000	Vehicle Repairs	\$ 6,000.00			\$ 6,000.00
07-44274-4260-000	Small Tools and Minor Equipment	\$ 24,000.00			\$ 24,000.00
07-44274-4310-000	Legal Services				
07-44274-4317-000	Other Consultants				
07-44274-4321-000	Telephone/Communications Charges	\$ 700.00			\$ 700.00
07-44274-4325-000	Postage				
07-44274-4341-000	Advertising				
07-44274-4342-000	Printing				
07-44274-4343-000	Public Relations				
07-44274-4354-000	Workers Compensation	\$ 5,146.00			\$ 5,146.00
07-44274-4361-000	Electricity				
07-44274-4365-000	Refuse				
07-44274-4366-000	Water				
07-44274-4370-000	System Maintenance	\$ 50,000.00			\$ 40,000.00
07-44274-4374-000	Repairs & Maint Machine & Equip	\$ 7,000.00			\$ 7,000.00
07-44274-4383-000	Rent of Buildings				
07-44274-4384-000	Rent of Machinery and Equipment				
07-44274-4420-000	Dues, Subs and Memberships				
07-44274-4450-000	Contract Services-Other	\$ 8,000.00			\$ 8,000.00
07-44274-4451-000	Other Services and Charges	\$ 100.00			\$ 100.00
44274	Electric Fund -Distribution				
44275	Electric Fund - Street Lighting				
07-44275-4130-000	Salaries of Management Staff	\$ (0.00)			\$ (0.00)
07-44275-4140-000	Wages of Office/Field Staff				
07-44275-4145-000	Overtime	\$ -			\$ -
07-44275-4156-000	Life/Health/Dental/Vision EmpBen				
07-44275-4160-000	Contribution to Employee Pension				
07-44275-4161-000	Employer Contr to Taxes				
07-44275-4162-000	Unemployment Comp Insurance				
07-44275-4163-000	Retiree Health Care Expense				
07-44275-4195-000	Training, Seminars, Cert.				
07-44275-4210-000	Office Supplies				
07-44275-4220-000	Operating Supplies				
07-44275-4230-000	Heating Fuels				
07-44275-4231-000	Vehicle Fuel - Gas				
07-44275-4232-000	Vehicle Fuel - Diesel				
07-44275-4238-000	Clothing and Uniforms				
07-44275-4242-000	Protection to Persons and PP&E				
07-44275-4251-000	Vehicle Repairs				
07-44275-4260-000	Small Tools and Minor Equipment	\$ 20,000.00			\$ 15,000.00
07-44275-4310-000	Legal Services	\$ -			\$ -

		2025			2026
07-44275-4317-000	Other Consultants	\$ -			\$ -
07-44275-4321-000	Telephone/Communications Charges				
07-44275-4325-000	Postage				
07-44275-4341-000	Advertising				
07-44275-4342-000	Printing				
07-44275-4343-000	Public Relations				
07-44275-4354-000	Workers Compensation	\$ 120.00			\$ 120.00
07-44275-4361-000	Electricity				
07-44275-4365-000	Refuse				
07-44275-4366-000	Water				
07-44275-4370-000	System Maintenance	\$ 39,000.00			\$ 39,000.00
07-44275-4374-000	Repairs & Maint Machine & Equip	\$ 300.00			\$ 300.00
07-44275-4383-000	Rent of Buildings				
07-44275-4384-000	Rent of Machinery and Equipment				
07-44275-4420-000	Dues, Subs and Memberships				
07-44275-4450-000	Contract Services-Other				
07-44275-4451-000	Other Services and Charges				
44275	Electric Fund - Street Lighting				
47000	Debt Service				
07-47000-4711-000	Debt Principal-GOB Bonds	\$ 124,592.00			\$ 124,592.00
07-47000-4721-000	Interest Expense-GOB Bonds	\$ 47,000.00			\$ 47,000.00
07-47000-4726-000	Amortization - Other Issuance Costs				
47000	Debt Service				
48100	Miscellaneous				
07-48100-4161-000	Employer Contr to Taxes	\$ -			\$ -
48100	Miscellaneous				
48300	Intergovernmental Expenditures				
07-48300-4163-000	Retiree Health Care Expense				
07-48300-4452-000	Pension Payments				
07-48300-4921-000	Transfer to Gen Fund	\$ 1,810,000.00			\$ 5,310,000.00
07-48300-4922-000	Transfer to Ref Fund	\$ -			\$ -
07-48300-4926-000	Transfer to Wtr Fund				
07-48300-4928-000	Transfer to Swr Fund				
07-48300-4929-000	Transfer to Tele Fund				
48300	Intergovernmental Expenditures				
48900	Pension Payments				
07-48900-4451-000	Other Services and Charges				
07-48900-4499-000	Provision for Bad Debt				
48900	Pension Payments				
49100	Section				
07-49100-4911-000	Refund of PY Expenses	\$ 3,500.00			\$ 3,500.00
49100	Section				
	Expense				\$ 10,581,706.79
					\$ 10,585,618.00
07	Electric Fund				\$ 3,911.21
08	Sewer Fund				
	Revenue				
34100	Interest Earnings				
08-34100-0341-001	Investment Interest	\$ 1,000.00			\$ 1,000.00
34100	Interest Earnings				

		2025		2026
36400	Chg.for SVC Sanitation	\$ -		\$ -
08-36400-0361-034	Tapping Fee	\$ -		\$ -
08-36400-0379-010	Sewer Use Charge	\$ 2,145,000.00		\$ 2,175,000.00
08-36400-0379-091	Penalties Imposed	\$ 1,000.00		\$ 1,000.00
08-36400-0379-095	KMA Mgmt. Svc. Fee	\$ 100,000.00		\$ 200,000.00
36400	Chg.for SVC Sanitation			
38900	Other unclassified Oper. Revenues			
08-38900-0381-000	GASB 68 & OPEB Adj Revenue			
08-38900-0396-002	Reimb- Employee Health Care Cont	\$ 1,200.00		\$ 1,200.00
08-38900-0396-080	Reimb- Misc.	\$ 100.00		\$ 100.00
08-38900-0396-090	Reimb- Billable Work	\$ 1,000.00		\$ 1,000.00
38900	Other unclassified Oper. Revenues			
39100	Proceeds of Gen Fixed Asset Distr.			
08-39100-0380-020	Sale of Material & Equip	\$ -		\$ -
39100	Proceeds of Gen Fixed Asset Distr.	\$ -		\$ -
39200	Interfund Operating Transfers			
08-39200-0380-000	Othe Misc. Income	\$ 100.00		\$ 100.00
08-39200-0380-015	Other Income Pymts.-Other Funds	\$ 45,000.00		\$ 45,000.00
08-39200-0392-001	Transfer to Gen Fund			
08-39200-0392-002	Transfer From Reserves	\$ 250,000.00		\$ 475,000.00
08-39200-0392-006	Transfer to Wtr Fund			
08-39200-0392-007	Transfer to Elec Fund			
08-39200-0392-009	Transfer to Tele Fund			
39200	Interfund Operating Transfers			
39300	Proceeds of Long Term Debt			
08-39300-0390-000	Receipt of Debt Repayment			
39300	Proceeds of Long Term Debt			
39500	Refunds Prior Yr Expense			
08-39500-0395-000	Refund of PY Expenses			
39500	Refunds Prior Yr Expense			
	Revenue			
	Expense			
42900	Wastewater Treatment			
08-42900-4820-000	Improve Other than Bldgs. (dep)			
08-42900-4830-000	Buildings (dep)			
08-42900-4840-000	Machinery and Equipment (dep)			
08-42900-9710-000	Land			
08-42900-9720-000	Improvements Other than Bldgs	\$ 500,000.00		\$ 700,000.00
08-42900-9730-000	Buildings			
08-42900-9740-000	Machinery and Equipment			\$ 88,000.00
08-42900-9750-000	Minor Mach & Equip			
42900	Wastewater Treatment			
42981	Sewer Fund -Admin			
08-42981-4130-000	Salaries of Management Staff	\$ 100,000.00		\$ 100,000.00
08-42981-4140-000	Wages of Office/Field Staff	\$ 300,000.00		\$ 300,000.00
08-42981-4145-000	Overtime	\$ 23,144.03		\$ 24,095.25
08-42981-4156-000	Life/Health/Dental/Vision EmpBen	\$ 195,000.00		\$ 226,785.00
08-42981-4160-000	Contribution to Employee Pension	\$ 74,867.96		\$ 78,012.42

		2025			2026
08-42981-4161-000	Employer Contr to Taxes	\$ 28,147.77			\$ 29,304.64
08-42981-4162-000	Unemployment Comp Insurance	\$ 1,388.00			\$ 1,388.00
08-42981-4163-000	Retiree Health Care Expense	\$ 3,000.00			\$ 3,000.00
08-42981-4195-000	Training, Seminars, Cert.	\$ 1,410.00			\$ 1,410.00
08-42981-4210-000	Office Supplies	\$ 31,380.00			\$ 31,380.00
08-42981-4220-000	Operating Supplies	\$ 2,000.00			\$ 2,000.00
08-42981-4242-000	Protection to Persons and PP&E	\$ 5,000.00			\$ 5,000.00
08-42981-4260-000	Small Tools and Minor Equipment	\$ 3,300.00			\$ 3,300.00
08-42981-4310-000	Legal Services	\$ 15,000.00			\$ 15,000.00
08-42981-4311-000	Accounting and Auditing Services	\$ 1,000.00			\$ 1,000.00
08-42981-4313-000	Engineering Services	\$ 3,000.00			\$ 3,000.00
08-42981-4317-000	Other Consultants	\$ 200.00			\$ 200.00
08-42981-4318-000	Financial Services and Fees	\$ 500.00			\$ 500.00
08-42981-4321-000	Telephone/Communications Charges	\$ -			\$ -
08-42981-4325-000	Postage	\$ 1,000.00			\$ 1,000.00
08-42981-4331-000	Travel Expense	\$ 600.00			\$ 600.00
08-42981-4341-000	Advertising	\$ 1,000.00			\$ 1,000.00
08-42981-4342-000	Printing	\$ 500.00			\$ 500.00
08-42981-4351-000	Property/Equipment Insurance	\$ 31,380.00			\$ 31,380.00
08-42981-4352-000	Gen. Liability Ins. (package)	\$ 37,817.00			\$ 37,817.00
08-42981-4353-000	Surety and Fidelity	\$ 5,541.00			\$ 5,541.00
08-42981-4354-000	Workers Compensation	\$ 3,383.00			\$ 3,383.00
08-42981-4355-000	Automobile Insurance	\$ 452.00			\$ 452.00
08-42981-4356-000	Umbrella Insurance	\$ 5,541.00			\$ 5,541.00
08-42981-4358-000	Public Officials Insurance	\$ 1,500.00			\$ 1,500.00
08-42981-4359-000	Terrorism Insurance				
08-42981-4374-000	Repairs & Maint Machine & Equip	\$ 500.00			\$ 500.00
08-42981-4383-000	Rent of Buildings	\$ 68,226.00			\$ 68,226.00
08-42981-4420-000	Dues, Subs and Memberships				
08-42981-4450-000	Contract Services-Other	\$ 23,000.00			\$ 23,000.00
08-42981-4451-000	Other Services and Charges	\$ 500.00			\$ 500.00
08-42981-4460-000	Meetings and Conferences	\$ 1,000.00			\$ 1,000.00
42981	Sewer Fund -Admin				
42982	Sewer Fund-Collection System				
08-42982-4130-000	Salaries of Management Staff				
08-42982-4140-000	Wages of Office/Field Staff				
08-42982-4145-000	Overtime				
08-42982-4156-000	Life/Health/Dental/Vision EmpBen				
08-42982-4160-000	Contribution to Employee Pension				
08-42982-4161-000	Employer Contr to Taxes				
08-42982-4162-000	Unemployment Comp Insurance				
08-42982-4163-000	Retiree Health Care Expense				
08-42982-4195-000	Training, Seminars, Cert.	\$ 1,000.00			\$ 1,000.00
08-42982-4210-000	Office Supplies				
08-42982-4220-000	Operating Supplies	\$ 300.00			\$ 300.00
08-42982-4231-000	Vehicle Fuel - Gas	\$ 4,500.00			\$ 4,500.00
08-42982-4232-000	Vehicle Fuel - Diesel	\$ 500.00			\$ 500.00
08-42982-4242-000	Protection to Persons and PP&E	\$ 20,000.00			\$ 20,000.00
08-42982-4251-000	Vehicle Repairs	\$ 1,500.00			\$ 1,500.00
08-42982-4260-000	Small Tools and Minor Equipment				
08-42982-4310-000	Legal Services				
08-42982-4311-000	Accounting and Auditing Services				
08-42982-4313-000	Engineering Services				
08-42982-4317-000	Other Consultants				
08-42982-4318-000	Financial Services and Fees				
08-42982-4321-000	Telephone/Communications Charges	\$ 500.00			\$ 500.00

		2025			2026
08-42982-4325-000	Postage	\$ -			\$ -
08-42982-4331-000	Travel Expense				
08-42982-4341-000	Advertising				
08-42982-4342-000	Printing				
08-42982-4351-000	Property/Equipment Insurance				
08-42982-4352-000	Gen. Liability Ins. (package)				
08-42982-4353-000	Surety and Fidelity				
08-42982-4354-000	Workers Compensation	\$ 682.00			\$ 682.00
08-42982-4355-000	Automobile Insurance				
08-42982-4356-000	Umbrella Insurance				
08-42982-4358-000	Public Officials Insurance				
08-42982-4359-000	Terrorism Insurance				
08-42982-4361-000	Electricity	\$ 9,000.00			\$ 9,000.00
08-42982-4370-000	System Maintenance	\$ 5,000.00			\$ 5,000.00
08-42982-4372-000	I&I Syst. Maint.	\$ 10,000.00			\$ 10,000.00
08-42982-4374-000	Repairs & Maint Machine & Equip	\$ 1,000.00			\$ 1,000.00
08-42982-4383-000	Rent of Buildings				
08-42982-4420-000	Dues, Subs and Memberships				
08-42982-4450-000	Contract Services-Other	\$ 2,000.00			\$ 2,000.00
08-42982-4451-000	Other Services and Charges	\$ 500.00			\$ 500.00
08-42982-4460-000	Meetings and Conferences				
42982	<i>Sewer Fund-Collection System</i>				
42983	<i>Sewer Fund-Sewage Water Treatment Plant</i>				
08-42983-4130-000	Salaries of Management Staff				
08-42983-4140-000	Wages of Office/Field Staff				
08-42983-4145-000	Overtime				
08-42983-4156-000	Life/Health/Dental/Vision EmpBen				
08-42983-4160-000	Contribution to Employee Pension	\$ -			\$ -
08-42983-4161-000	Employer Contr to Taxes	\$ -			\$ -
08-42983-4162-000	Unemployment Comp Insurance				
08-42983-4163-000	Retiree Health Care Expense				
08-42983-4195-000	Training, Seminars, Cert.	\$ 1,500.00			\$ 1,500.00
08-42983-4210-000	Office Supplies	\$ 7,820.00			\$ 7,820.00
08-42983-4220-000	Operating Supplies	\$ -			\$ -
08-42983-4221-000	Chemicals	\$ 60,000.00			\$ 60,000.00
08-42983-4230-000	Heating Fuels	\$ 17,000.00			\$ 17,000.00
08-42983-4231-000	Vehicle Fuel - Gas				
08-42983-4232-000	Vehicle Fuel - Diesel				
08-42983-4238-000	Clothing and Uniforms	\$ 3,700.00			\$ 3,700.00
08-42983-4242-000	Protection to Persons and PP&E	\$ 20,000.00			\$ 20,000.00
08-42983-4251-000	Vehicle Repairs	\$ 100.00			\$ 100.00
08-42983-4260-000	Small Tools and Minor Equipment	\$ 2,300.00			\$ 2,300.00
08-42983-4310-000	Legal Services				
08-42983-4317-000	Other Consultants				
08-42983-4321-000	Telephone/Communications Charges	\$ 1,000.00			\$ 1,000.00
08-42983-4325-000	Postage				
08-42983-4331-000	Travel Expense	\$ 1,500.00			\$ 1,500.00
08-42983-4341-000	Advertising				
08-42983-4342-000	Printing				
08-42983-4343-000	Public Relations				
08-42983-4354-000	Workers Compensation	\$ 3,255.00			\$ 3,255.00
08-42983-4361-000	Electricity	\$ 73,000.00			\$ 73,000.00
08-42983-4365-000	Refuse				
08-42983-4366-000	Water	\$ 27,500.00			\$ 27,500.00
08-42983-4370-000	System Maintenance				
08-42983-4373-000	Repairs & Maint Bldgs.	\$ 6,000.00			\$ 6,000.00

		2025			2026
08-42983-4374-000	Repairs & Maint Machine & Equip	\$ 15,000.00			\$ 15,000.00
08-42983-4383-000	Rent of Buildings				
08-42983-4384-000	Rent of Machinery and Equipment				
08-42983-4420-000	Dues, Subs and Memberships				
08-42983-4450-000	Contract Services-Other	\$ 13,000.00			\$ 13,000.00
08-42983-4451-000	Other Services and Charges	\$ 500.00			\$ 500.00
08-42983-4453-000	Contract Services-Lab Test.	\$ 18,000.00			\$ 18,000.00
08-42983-4456-000	Contract Services-Sludge Removal	\$ 110,000.00			\$ 110,000.00
42983	Sewer Fund-Sewage Water Treatment Plant				
47000	Debt Service				
08-47000-4711-000	Debt Principal-GOB Bonds	\$ 522,850.00			\$ 522,850.00
08-47000-4721-000	Interest Expense-GOB Bonds	\$ 65,600.00			\$ 65,600.00
08-47000-4726-000	Amortization - Other Issuance Costs	\$ 25,000.00			\$ 25,000.00
47000	Debt Service				
48100	Miscellaneous				
08-48100-4161-000	Employer Contr to Taxes				
48100	Miscellaneous				
48300	Intergovernmental Expenditures				
08-48300-4163-000	Retiree Health Care Expense	\$ 4,865.00			\$ 4,865.00
08-48300-4452-000	Pension Payments	\$ -			\$ -
08-48300-4922-000	Transfer to Ref Fund				
08-48300-4926-000	Transfer to Wtr fund				
08-48300-4927-000	Transfer to Elec Fund				
08-48300-4929-000	Transfer to Tele Fund				
48300	Intergovernmental Expenditures				
48900	Pension Payments				
08-48900-4451-000	Other Services and Charges				
08-48900-4499-000	Provision for Bad Debt				
48900	Pension Payments				
49100	Section				
08-49100-4911-000	Refund of PY Expenses				
49100	Section				
49282	Section				
08-49282-4232-000	Vehicle Fuel - Diesel				
49282	Section				
49300	Insurance Casualty and Surety	\$ -			\$ -
08-49300-9720-000	Improvements OT Bldgs	\$ 15,000.00			\$ 15,000.00
08-49300-9740-000	Machinery and Equipment	\$ 10,000.00			\$ 10,000.00
08-49300-9750-000	Minor Machinery and Equip	\$ 5,000.00			\$ 5,000.00
49300	Insurance Casualty and Surety	\$ -			\$ 2,899,400.00
	Expense				\$ 2,881,287.30
08	Sewer Fund				\$ 18,112.70
09	Telecommunications Fund				
	Revenue				
34100	Interest Earnings				
09-34100-0341-001	Investment Interest	\$ 100.00			\$ 100.00
34100	Interest Earnings				

		2025			2026
34200	Rents and Royalties	\$ 60,000.00			\$ 60,000.00
09-34200-0342-020	Rent of Land				
34200	Rents and Royalties				
37900	Chg. for SVC Other				
09-37900-0375-010	Sales to Cust. Internet	\$ 520,000.00			\$ 520,000.00
09-37900-0375-011	Sales to Cust. TV	\$ 24,000.00			\$ 24,000.00
09-37900-0375-021	Tariff Phone Svc.	\$ -			\$ -
09-37900-0375-025	Fiber Equip. Lease/EXTR	\$ 25,000.00			\$ 25,000.00
09-37900-0375-030	Sale of Advertising	\$ 6,000.00			\$ 6,000.00
09-37900-0375-041	VOIP Digi Phone	\$ 60,000.00			\$ 60,000.00
09-37900-0375-080	Fiber Equip. Lease/intrl	\$ 9,120.00			\$ 9,120.00
09-37900-0375-081	Sec Srv. CCTV SCADA	\$ 125,000.00			\$ 125,000.00
37900	Chg. for SVC Other				
38900	Other unclassified Oper. Revenues				
09-38900-0375-002	Other Miscellaneous Income	\$ -			\$ -
09-38900-0380-000	Othe Misc. Income	\$ 25,000.00			\$ 25,000.00
09-38900-0381-000	GASB 68 & OPEB Adj Revenue	\$ -			\$ -
09-38900-0396-002	Reimb- Employee Health Care Cont	\$ 1,000.00			\$ 1,000.00
09-38900-0396-090	Reimb- Billable Work	\$ 4,000.00			\$ 4,000.00
38900	Other unclassified Oper. Revenues				
39100	Proceeds of Gen Fixed Asset Distr.				
09-39100-0380-000	Sale of Material and Equipment				
09-39100-0380-020	Sale of Material & Equip				
39100	Proceeds of Gen Fixed Asset Distr.	\$ -			\$ -
39200	Interfund Operating Transfers	\$ -			\$ -
09-39200-0392-002	Transfer to Ref Fund				
09-39200-0392-006	Transfer to Wtr Fund				
09-39200-0392-007	Transfers to Elec Fund				
09-39200-0392-008	Transfer to Swr Fund				
39200	Interfund Operating Transfers				
39300	Proceeds of Long Term Debt				
09-39300-0390-000	Receipt of Debt Repayment				
39300	Proceeds of Long Term Debt				
39500	Refunds Prior Yr Expense				
09-39500-0395-000	Refund of PY Expenses				
39500	Refunds Prior Yr Expense				
	Revenue				
	Expense				
42900	Wastewater Treatment				
09-42900-9750-000	Minor Machinery and Equip				
42900	Wastewater Treatment				
44900	Public Works Telecom Syst.				
09-44900-4820-000	Improve Other than Bldgs. (dep)				
09-44900-4830-000	Buildings (dep)				
09-44900-4840-000	Machinery and Equipment (dep)				
09-44900-9710-000	Land				
09-44900-9720-000	Improvements Other than Bldgs				

		2025			2026
09-44900-9730-000	Buildings				
09-44900-9740-000	Machinery and Equipment	\$ 5,000.00			\$ 5,000.00
09-44900-9750-000	Minor Mach & Equip	\$ 2,000.00			\$ 2,000.00
44900	Public Works Telecom Syst.				
44991	Telecommunication Fund - Admin				
09-44991-4130-000	Salaries of Management Staff	\$ 135,000.00			\$ 90,000.00
09-44991-4140-000	Wages of Office/Field Staff	\$ 175,000.00			\$ 170,000.00
09-44991-4145-000	Overtime	\$ 8,328.80			\$ 8,671.11
09-44991-4156-000	Life/Health/Dental/Vision EmpBen	\$ 127,625.00			\$ 148,427.88
09-44991-4160-000	Contribution to Employee Pension	\$ 74,277.00			\$ 77,396.63
09-44991-4161-000	Employer Contr to Taxes	\$ 25,474.63			\$ 26,521.64
09-44991-4162-000	Unemployment Comp Insurance	\$ 1,260.00			\$ 1,260.00
09-44991-4163-000	Retiree Health Care Expense				
09-44991-4195-000	Training, Seminars, Cert.	\$ 7,500.00			\$ 7,500.00
09-44991-4210-000	Office Supplies				
09-44991-4220-000	Operating Supplies	\$ 500.00			\$ 500.00
09-44991-4238-000	Clothing and Uniforms	\$ 750.00			\$ 750.00
09-44991-4242-000	Protection to Persons and PP&E	\$ 580.00			\$ 580.00
09-44991-4260-000	Small Tools and Minor Equipment	\$ -			\$ -
09-44991-4310-000	Legal Services	\$ 5,000.00			\$ 12,000.00
09-44991-4311-000	Accounting and Auditing Services	\$ 2,600.00			\$ 2,600.00
09-44991-4313-000	Engineering Services	\$ -			\$ -
09-44991-4317-000	Other Consultants				
09-44991-4318-000	Financial Services and Fees	\$ 700.00			\$ 700.00
09-44991-4321-000	Telephone/Communications Charges	\$ 1,700.00			\$ 1,700.00
09-44991-4325-000	Postage	\$ 1,000.00			\$ 1,000.00
09-44991-4331-000	Travel Expense	\$ 1,500.00			\$ 1,500.00
09-44991-4341-000	Advertising	\$ 5,000.00			\$ 5,000.00
09-44991-4342-000	Printing	\$ 1,600.00			\$ 1,600.00
09-44991-4343-000	Public Relations	\$ 500.00			\$ 500.00
09-44991-4351-000	Property/Equipment Insurance				
09-44991-4352-000	Gen. Liability Ins. (package)	\$ 12,732.00			\$ 12,732.00
09-44991-4353-000	Surety and Fidelity	\$ -			\$ -
09-44991-4354-000	Workers Compensation	\$ 5,700.00			\$ 5,700.00
09-44991-4355-000	Automobile Insurance	\$ -			\$ -
09-44991-4356-000	Umbrella Insurance	\$ 1,281.00			\$ 1,281.00
09-44991-4358-000	Public Officials Insurance	\$ 1,864.00			\$ 1,864.00
09-44991-4359-000	Terrorism Insurance				
09-44991-4374-000	Repairs & Maint Machine & Equip	\$ 1,750.00			\$ 1,750.00
09-44991-4383-000	Rent of Buildings	\$ 29,170.00			\$ 29,170.00
09-44991-4420-000	Dues, Subs and Memberships	\$ 200.00			\$ 200.00
09-44991-4450-000	Contract Services-Other	\$ 35,000.00			\$ 35,000.00
09-44991-4451-000	Other Services and Charges	\$ 1,000.00			\$ 1,000.00
09-44991-4454-000	Contract Svc.Telecom	\$ 4,800.00			\$ 4,800.00
44991	Telecommunication Fund - Admin				
44992	Telecommunication Fund -NOC & Headend				
09-44992-4130-000	Salaries of Management Staff				
09-44992-4140-000	Wages of Office/Field Staff				
09-44992-4145-000	Overtime				
09-44992-4156-000	Life/Health/Dental/Vision EmpBen				
09-44992-4160-000	Contribution to Employee Pension				
09-44992-4161-000	Employer Contr to Taxes				
09-44992-4162-000	Unemployment Comp Insurance				
09-44992-4163-000	Retiree Health Care Expense				
09-44992-4195-000	Training, Seminars, Cert.				

		2025			2026
09-44992-4210-000	Office Supplies				
09-44992-4220-000	Operating Supplies	\$ 250.00			\$ 250.00
09-44992-4231-000	Vehicle Fuel - Gas				
09-44992-4232-000	Vehicle Fuel - Diesel				
09-44992-4242-000	Protection to Persons and PP&E				
09-44992-4251-000	Vehicle Repairs				
09-44992-4260-000	Small Tools and Minor Equipment				
09-44992-4310-000	Legal Services				
09-44992-4311-000	Accounting and Auditing Services				
09-44992-4313-000	Engineering Services				
09-44992-4317-000	Other Consultants				
09-44992-4318-000	Financial Services and Fees				
09-44992-4321-000	Telephone/Communications Charges				
09-44992-4325-000	Postage				
09-44992-4331-000	Travel Expense				
09-44992-4341-000	Advertising				
09-44992-4342-000	Printing				
09-44992-4351-000	Property/Equipment Insurance				
09-44992-4352-000	Gen. Liability Ins. (package)				
09-44992-4353-000	Surety and Fidelity				
09-44992-4354-000	Workers Compensation				
09-44992-4355-000	Automobile Insurance				
09-44992-4356-000	Umbrella Insurance				
09-44992-4358-000	Public Officials Insurance				
09-44992-4359-000	Terrorism Insurance				
09-44992-4361-000	Electricity				
09-44992-4373-000	Repairs & Maint Bldgs.				
09-44992-4374-000	Repairs & Maint Machine & Equip	\$ 2,500.00			\$ 2,500.00
09-44992-4383-000	Rent of Buildings				
09-44992-4420-000	Dues, Subs and Memberships				
09-44992-4450-000	Contract Services-Other	\$ 1,500.00			\$ 1,500.00
09-44992-4451-000	Other Services and Charges				
09-44992-4460-000	Meetings and Conferences				
44992	Telecommunication Fund -NOC & Headend				
44993	Telecommunication Fund -Fiber Distribution				
09-44993-4130-000	Salaries of Management Staff				
09-44993-4140-000	Wages of Office/Field Staff				
09-44993-4145-000	Overtime				
09-44993-4156-000	Life/Health/Dental/Vision EmpBen				
09-44993-4160-000	Contribution to Employee Pension				
09-44993-4161-000	Employer Contr to Taxes				
09-44993-4162-000	Unemployment Comp Insurance				
09-44993-4163-000	Retiree Health Care Expense				
09-44993-4195-000	Training, Seminars, Cert.				
09-44993-4210-000	Office Supplies				
09-44993-4220-000	Operating Supplies	\$ 25,000.00			\$ 25,000.00
09-44993-4231-000	Vehicle Fuel - Gas	\$ 1,200.00			\$ 1,200.00
09-44993-4232-000	Vehicle Fuel - Diesel	\$ 750.00			\$ 750.00
09-44993-4242-000	Protection to Persons and PP&E				
09-44993-4251-000	Vehicle Repairs	\$ 1,900.00			\$ 1,900.00
09-44993-4260-000	Small Tools and Minor Equipment	\$ 750.00			\$ 750.00
09-44993-4310-000	Legal Services				
09-44993-4311-000	Accounting and Auditing Services				
09-44993-4313-000	Engineering Services				
09-44993-4317-000	Other Consultants				
09-44993-4318-000	Financial Services and Fees				

		2025			2026
09-44993-4321-000	Telephone/Communications Charges				
09-44993-4325-000	Postage				
09-44993-4331-000	Travel Expense				
09-44993-4341-000	Advertising				
09-44993-4342-000	Printing				
09-44993-4351-000	Property/Equipment Insurance				
09-44993-4352-000	Gen. Liability Ins. (package)				
09-44993-4353-000	Surety and Fidelity				
09-44993-4354-000	Workers Compensation				
09-44993-4355-000	Automobile Insurance				
09-44993-4356-000	Umbrella Insurance				
09-44993-4358-000	Public Officials Insurance				
09-44993-4359-000	Terrorism Insurance				
09-44993-4361-000	Electricity				
09-44993-4373-000	Repairs & Maint Bldgs.				
09-44993-4374-000	Repairs & Maint Machine & Equip				
09-44993-4383-000	Rent of Buildings				
09-44993-4420-000	Dues, Subs and Memberships				
09-44993-4450-000	Contract Services-Other				
09-44993-4451-000	Other Services and Charges				
09-44993-4460-000	Meetings and Conferences				
44993	Telecommunication Fund -Fiber Distribution				
44994	Telecommunication Fund -Cable TV				
09-44994-4130-000	Salaries of Management Staff	\$ -			\$ -
09-44994-4140-000	Wages of Office/Field Staff	\$ -			\$ -
09-44994-4145-000	Overtime	\$ -			\$ -
09-44994-4156-000	Life/Health/Dental/Vision EmpBen	\$ -			\$ -
09-44994-4160-000	Contribution to Employee Pension	\$ -			\$ -
09-44994-4161-000	Employer Contr to Taxes	\$ -			\$ -
09-44994-4162-000	Unemployment Comp Insurance				
09-44994-4163-000	Retiree Health Care Expense				
09-44994-4195-000	Training, Seminars, Cert.				
09-44994-4210-000	Office Supplies				
09-44994-4220-000	Operating Supplies	\$ 250.00			\$ 250.00
09-44994-4231-000	Vehicle Fuel - Gas				
09-44994-4232-000	Vehicle Fuel - Diesel				
09-44994-4242-000	Protection to Persons and PP&E	\$ 2,500.00			\$ 2,500.00
09-44994-4251-000	Vehicle Repairs	\$ -			\$ -
09-44994-4260-000	Small Tools and Minor Equipment	\$ 1,000.00			\$ 1,000.00
09-44994-4310-000	Legal Services	\$ -			\$ -
09-44994-4311-000	Accounting and Auditing Services				
09-44994-4313-000	Engineering Services				
09-44994-4317-000	Other Consultants				
09-44994-4318-000	Financial Services and Fees				
09-44994-4321-000	Telephone/Communications Charges				
09-44994-4325-000	Postage				
09-44994-4331-000	Travel Expense				
09-44994-4341-000	Advertising				
09-44994-4342-000	Printing				
09-44994-4351-000	Property/Equipment Insurance				
09-44994-4352-000	Gen. Liability Ins. (package)				
09-44994-4353-000	Surety and Fidelity				
09-44994-4354-000	Workers Compensation				
09-44994-4355-000	Automobile Insurance				
09-44994-4356-000	Umbrella Insurance				
09-44994-4358-000	Public Officials Insurance				

		2025			2026
09-44994-4359-000	Terrorism Insurance				
09-44994-4361-000	Electricity	\$ 7,000.00			\$ 7,000.00
09-44994-4373-000	Repairs & Maint Bldgs.				
09-44994-4374-000	Repairs & Maint Machine & Equip	\$ 1,000.00			\$ 1,000.00
09-44994-4383-000	Rent of Buildings	\$ -			\$ -
09-44994-4420-000	Dues, Subs and Memberships				
09-44994-4450-000	Contract Services-Other				
09-44994-4451-000	Other Services and Charges	\$ 500.00			\$ 500.00
09-44994-4454-000	Contract Svc.Telecom	\$ -			\$ -
44994	Telecommunication Fund -Cable TV				
44995	Telecommunication Fund -Broadband Svc				
09-44995-4130-000	Salaries of Management Staff				
09-44995-4140-000	Wages of Office/Field Staff				
09-44995-4145-000	Overtime				
09-44995-4156-000	Life/Health/Dental/Vision EmpBen				
09-44995-4160-000	Contribution to Employee Pension				
09-44995-4161-000	Employer Contr to Taxes				
09-44995-4162-000	Unemployment Comp Insurance				
09-44995-4163-000	Retiree Health Care Expense				
09-44995-4195-000	Training, Seminars, Cert.				
09-44995-4210-000	Office Supplies				
09-44995-4220-000	Operating Supplies	\$ 3,500.00			\$ 3,500.00
09-44995-4231-000	Vehicle Fuel - Gas	\$ -			\$ -
09-44995-4232-000	Vehicle Fuel - Diesel				
09-44995-4242-000	Protection to Persons and PP&E	\$ -			\$ -
09-44995-4251-000	Vehicle Repairs	\$ -			\$ -
09-44995-4260-000	Small Tools and Minor Equipment	\$ -			\$ -
09-44995-4310-000	Legal Services				
09-44995-4311-000	Accounting and Auditing Services				
09-44995-4313-000	Engineering Services				
09-44995-4317-000	Other Consultants				
09-44995-4318-000	Financial Services and Fees				
09-44995-4321-000	Telephone/Communications Charges				
09-44995-4325-000	Postage				
09-44995-4331-000	Travel Expense				
09-44995-4341-000	Advertising				
09-44995-4342-000	Printing				
09-44995-4351-000	Property/Equipment Insurance				
09-44995-4352-000	Gen. Liability Ins. (package)				
09-44995-4353-000	Surety and Fidelity				
09-44995-4354-000	Workers Compensation				
09-44995-4355-000	Automobile Insurance				
09-44995-4356-000	Umbrella Insurance				
09-44995-4358-000	Public Officials Insurance				
09-44995-4359-000	Terrorism Insurance				
09-44995-4361-000	Electricity				
09-44995-4373-000	Repairs & Maint Bldgs.				
09-44995-4374-000	Repairs & Maint Machine & Equip	\$ -			\$ -
09-44995-4383-000	Rent of Buildings				
09-44995-4420-000	Dues, Subs and Memberships				
09-44995-4450-000	Contract Services-Other				
09-44995-4451-000	Other Services and Charges				
09-44995-4454-000	Contract Svc.Telecom	\$ 163,700.00			\$ 163,700.00
44995	Telecommunication Fund -Broadband Svc				
44996	Telecommunication Fund -Telephone Svc	\$ (0.00)			\$ (0.00)

		2025			2026
09-44996-4130-000	Salaries of Management Staff	\$ 0.00			\$ 0.00
09-44996-4140-000	Wages of Office/Field Staff	\$ (0.00)			\$ (0.00)
09-44996-4145-000	Overtime				
09-44996-4156-000	Life/Health/Dental/Vision EmpBen	\$ -			\$ -
09-44996-4160-000	Contribution to Employee Pension	\$ -			\$ -
09-44996-4161-000	Employer Contr to Taxes	\$ -			\$ -
09-44996-4162-000	Unemployment Comp Insurance				
09-44996-4163-000	Retiree Health Care Expense	\$ -			\$ -
09-44996-4195-000	Training, Seminars, Cert.				
09-44996-4210-000	Office Supplies				
09-44996-4220-000	Operating Supplies				
09-44996-4231-000	Vehicle Fuel - Gas	\$ -			\$ -
09-44996-4232-000	Vehicle Fuel - Diesel	\$ -			\$ -
09-44996-4242-000	Protection to Persons and PP&E				
09-44996-4251-000	Vehicle Repairs				
09-44996-4260-000	Small Tools and Minor Equipment				
09-44996-4310-000	Legal Services				
09-44996-4311-000	Accounting and Auditing Services				
09-44996-4313-000	Engineering Services				
09-44996-4317-000	Other Consultants				
09-44996-4318-000	Financial Services and Fees				
09-44996-4321-000	Telephone/Communications Charges				
09-44996-4325-000	Postage				
09-44996-4331-000	Travel Expense				
09-44996-4341-000	Advertising				
09-44996-4342-000	Printing				
09-44996-4351-000	Property/Equipment Insurance				
09-44996-4352-000	Gen. Liability Ins. (package)				
09-44996-4353-000	Surety and Fidelity				
09-44996-4354-000	Workers Compensation				
09-44996-4355-000	Automobile Insurance				
09-44996-4356-000	Umbrella Insurance				
09-44996-4358-000	Public Officials Insurance				
09-44996-4359-000	Terrorism Insurance				
09-44996-4361-000	Electricity				
09-44996-4373-000	Repairs & Maint Bldgs.				
09-44996-4374-000	Repairs & Maint Machine & Equip				
09-44996-4383-000	Rent of Buildings				
09-44996-4420-000	Dues, Subs and Memberships				
09-44996-4450-000	Contract Services-Other				
09-44996-4451-000	Other Services and Charges				
09-44996-4454-000	Contract Svc.Telecom				
44996	Telecommunication Fund -Telephone Svc				
47000	Debt Service				
09-47000-4711-000	Debt Principal-GOB Bonds	\$ -			\$ -
09-47000-4721-000	Interest Expense-GOB Bonds	\$ -			\$ -
09-47000-4726-000	Amortization - Other Issuance Costs				
47000	Debt Service	\$ -			\$ -
48300	Intergovernmental Expenditures	\$ -			\$ -
09-48300-4922-000	Transfer to Ref Fund	\$ -			\$ -
09-48300-4926-000	Transfer to Wtr Fund				
09-48300-4927-000	Transfer to Elec Fund				
09-48300-4928-000	Transfer to Swr Fund				
48300	Intergovernmental Expenditures				

		2025			2026
49100	Section				
09-49100-4911-000	Refund of PY Expenses	\$ 5,000.00			\$ 5,000.00
49100	Section				
	Expense				\$ 877,004.26
					\$ 859,120.00
09	Telecommunications Fund				\$ (17,884.26)
10	Ambulance Tax Protection Fund				
	Revenue				
30100	Real Estate Taxes				
10-30100-0302-010	R.E. Ambulance Prot. Tax- Curr. Yr Levy	\$ 90,000.00			\$ 90,000.00
10-30100-0302-020	R.E.Ambulance Prot. Tax- Prior Yr	\$ 100.00			\$ 100.00
10-30100-0302-060	R.E. Ambulance Prot. Tax- Interim	\$ 200.00			\$ 200.00
30100	Real Estate Taxes				
34100	Interest Earnings				
10-34100-0341-001	Investment Interest	\$ 200.00			\$ 200.00
34100	Interest Earnings				
	Revenue				
	Expense				
40300	Tax Collection				
10-40300-4130-000	Salaries of Management Staff	\$ 651.00			\$ 651.00
10-40300-4451-000	Other Services and Charges				
40300	Tax Collection				
48300	Intergovernmental Expenditures				
10-48300-4921-000	Transfer to Gen Fund				
48300	Intergovernmental Expenditures				
	Expense				
10	Ambulance Tax Protection Fund				
35	Highway Aid Fund				
	Revenue				
34100	Interest Earnings				
35-34100-0341-001	Investment Interest				
34100	Interest Earnings	\$ 50.00			\$ 50.00
		\$ 50.00			\$ 50.00
35500	Shared State Revenues				
35-35500-0355-002	PA Liquid Fuels Tax				
35500	Shared State Revenues	\$ 132,000.00			\$ 119,000.00
		\$ 132,000.00			\$ 119,000.00
	Revenue				
	Expense				
48300	Intergovernmental Expenditures				
35-48300-4921-000	Transfer to Gen Fund				
48300	Intergovernmental Expenditures				
49300	Insurance Casualty and Surety				
35-49300-4820-000	Improve Other than Bldgs. (dep)				
35-49300-9720-000	Improvements Other than Bldgs	\$ 132,000.00			\$ 119,000.00

