CITY OF LOCK HAVEN
CLINTON COUNTY, PENNSYLVANIA
ORDINANCE NO. 2024-06

AN ORDINANCE APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE PURPOSE OF THE MUNICIPAL GOVERNMENT DURING THE YEAR 2025

BE IT ENACTED AND ORDAINED by the City Council of Lock Haven, County of Clinton, Commonwealth of Pennsylvania:

SECTION I. That for the expenditures and expenses of the fiscal year 2025 the following amounts are hereby appropriated from the equities, revenues and other financing sources available for the year 2025 for the specific purpose set forth below:

General Fund (001)	$6,460,220
Water Fund (006)	$2,691,262
Sewer Fund (008)	$3,891,724
Airport Fund (009)	$346,656
Liquid Fuels Fund (035)	$431,806
TOTAL MAJOR FUNDS	$13,821,668

SECTION II. That any ordinance conflicting with this ordinance be and the same is hereby repealed insofar as the same affects this ordinance.

First introduced and adopted on first reading on November 25, 2024 and adopted on second reading this 16 day of December 2024 to become effective January 1, 2025.

CITY OF LOCK HAVEN

By: Joel Long

Joel Long, Mayor

ATTEST:

Gregory Wilson

Gregory Wilson, City Clerk

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**1,582,396**
001	301	03010	CURRENT YEAR TAXES	2,456,808	2,752,328	2,775,601
001	301	03020	PRIOR YEAR TAXES	50,888	39,615	30,000
001	301	03031	TAX CLAIM BUREAU	213,081	247,308	170,000
001	310	03110	REAL ESTATE TRANSFER	124,728	80,084	75,000
001	310	03120	EARNED INCOME	685,125	721,982	625,000
001	310	03150	LOCAL GOV'T SERVICES TAX (LST)	160,823	118,054	125,000
001	310	03170	MECHANICAL DEVICES/ARCADE PERM	3,388	3,511	3,400
001	310	03180	BUSINESS PRIVILEDGE TAX	223,517	198,876	200,000
001	321	04280	CABLE TV FEES	104,627	92,159	93,000
001	331	05310	MOTOR VEHICLE FINES	10,792	8,489	9,000
001	331	05311	OTHER PARKING FINES	105,430	72,944	73,000
001	331	05312	ORDINANCE/CRIMINAL	6,851	7,055	10,000
001	331	05313	COMMONWEALTH	3,035	1,605	1,800
001	331	05315	COUNTY COURT (FINES)	2,748	1,128	1,200
001	331	05317	PROPERTY MAINT. FINES	-		100
001	332	07610	OPIOID SETTLEMENTS	5,979	37,354	12,151
001	341	05410	INVESTMENT INTEREST	3,772	5,075	3,800
001	342	05422	BUILDING RENTAL	1,200		2,425
001	354	08104	DRUG ENFORCEMENT	2,171	3,008	4,694
001	354	08107	ROSS LIBRARY/KEYSTONE GRANT	-	70,454	
001	354	08109	RECYCLING GRANTS	2,000	2,982	40,500
001	355	06551	PUBLIC UTILITY TAX	3,413	3,683	3,600
001	355	06553	PENSION STATE AID	301,502	381,594	307,541
001	355	06558	LIQUOR/BEVERAGE	4,900	3,900	4,000
001	355	06559	FIREMAN'S RELIEF	34,938	35,987	35,000
001	359	03534	PILOT: CCHA	27,007	10,512	11,038
001	359	03634	PILOT: UPMC	40,000	40,000	
001	361	07613	ZONING PERMITS/FEES	5,411	4,889	3,800
001	362	04281	ACT 13 FEES	21,891	12,900	15,000
001	362	07601	VACANT PROPERTY FEES	-	450	8,400
001	362	07617	PA DCED BUILDINGCODE SURCHARGE	162	252	300
001	362	07620	SOLICITATION PERMITS	90	270	200
001	362	07622	BUILDING PERMITS	10,170	22,941	17,371
001	362	07623	PLUMBING/ELECTRIC PERMITS	713	5,659	4,244
001	362	07624	USE/OCCUPANCY PERMITS	1,455	2,580	1,935
001	362	07625	COMMERCIAL REVIEW/INSP FEES	1,792	2,071	1,553
001	362	07628	STREET REPAIR/OPENINGS	16,162	15,793	10,805
001	362	07629	POLICE REPORT FEES	1,565	1,551	1,195
001	363	07621	LOT 4: CITY HALL	-	15	14
001	363	07631	METER REVENUES/ON STREET	70,110	69,718	70,444
001	363	07632	LOT 2: LOWER CHURCH ST	6,830	5,792	5,669
001	363	07633	PARKING PERMITS	30,815	18,481	22,621
001	363	07634	LOT 1: UPPER CHURCH ST	5,688	5,536	5,259
001	363	07635	SNOW REMOVAL/PENNDOT	29,118	29,701	30,497
001	363	07636	LOT 6: UPPER WATER ST	1,203	1,071	917
001	363	07637	LOT 7: MAIN STREET	2,989	3,965	3,767
001	363	07638	LOT 3: WATER STREET	13,695	14,212	13,501
001	363	07639	LOT 5: YMCA/BEACH	308	653	620
001	365	04210	MERCANTILE & HEALTH LICENSES	350	100	350
001	387	08871	DONATIONS	5,554	1,224	500
001	387	08872	LHU DONATION	2,716	500	2,100
001	389	05157	BLUE CROSS/REIMBURSEMENTS	480	480	480
001	389	07308	ACCIDENT/DAMAGE REIMBURSEMENTS	30,888	47,443	-
001	389	07614	REIMBURSEMENTS	9,150	13,662	15,000
001	389	07619	RESTITUTION REIMBURSEMENT	770	4,459	
001	389	07792	WORKERS' COMPENSATION REFUND	13,859	4,459	2,500
001	389	07799	PMHIC SURPLUS	145,304	351,130	-
001	389	08100	MISCELLANEOUS	1,970	5,259	2,000
001	391	09910	SALE OF ASSETS	6,014	66,293	-
001	392	05139	REIMBURSEMENT AIRPORT FUND	32,000		9,966
001	392	05160	REIMBURSEMENT/WATER FUND	9,966		9,966

001	392	05163	REIMBURSEMENT SEWER FUND	10,161		9,966
001	392	06579	REDEVELOPMENT AUTHORITY REVENU		830	
001	392	05164	REIMBURSEMENT/GF CAPITAL PROJECTS	50,254		9,966
			TOTAL REVENUES	**5,068,073**	**5,654,024**	**4,887,790**
			REVENUES + FUND BALANCE	**5,068,073**	**5,654,024**	**6,470,186**

GOVERNING BODY

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	400	10111	COUNCIL MEMBERS	9,720	9,720	9,720
001	400	10112	MAYOR	2,160	2,160	2,160
001	400	10140	STENOGRAPHER	1,071	956	1,071
001	400	11161	FICA (SS & MEDICARE)	990	980	991
001	400	31700	TRAINING/EDUCATION	6,426	5,041	4,500
001	400	34100	ADVERTISING/PRINTING	262	13	150
001	400	35306	PUBLIC OFFICIALS INSURANCE	770	2,064	2,064
001	400	40322	CODIFICATION EXPENSES	1,521	2,453	5,295
001	400	42100	DUES/SUBSCRIPTIONS	701	701	1,600
001	400	50114	STATION GALLERY	1,064	1,146	1,146
001	400	50115	CC HISTORICAL SOCIETY	2,000	2,000	2,500
001	400	50116	ROADS TO PEACE	10,000	1,000	1,000
001	400	50117	CLINTON CO ECONOMIC PARTNERSHIP	5,000	5,000	5,000
001	400	50118	SPCA	10,000	5,000	5,000
001	400	50119	DOWNTOWN LH INC.	16,000	16,000	17,600
001	400	50150	CIVIC CONTRIBUTIONS	3,000	2,761	6,100
001	400	57610	OPIOID ABATEMENT	248	6,433	38,701
			Balance 400	**70,933**	**63,428**	**104,598**

CITY MANAGER'S OFFICE

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	401	10121	CITY MANAGER	32,888	38,641	59,208
001	401	10142	CLERICAL STAFF	17,036	22,424	23,868
001	401	10149	SLIP INTERN	3,647	3,393	2,320
001	401	11156	HEALTH INSURANCE	21,358	19,293	33,713
001	401	11157	HRA DEDUCTIBLE	1,282	642	3,017
001	401	11158	DENTAL INSURANCE	18	145	832
001	401	11161	FICA (SS & MEDICARE)	3,899	4,746	6,533
001	401	11168	PRESCRIPTION REIMB.	300	496	424
001	401	11170	WORKERS COMP INSURANCE	48	133	94
001	401	11172	SPECIAL COMPENSATION	1,175	387	500
001	401	11580	LIFE INSURANCE	315	248	314
001	401	21100	OFFICE SUPPLIES	242	135	124
001	401	23100	OPERATING SUPPLIES	106	37	42
001	401	31110	PROFESSIONAL SERVICES	2,516	9,465	4,000
001	401	31700	TRAINING/EDUCATION	3,538	4,135	3,000
001	401	32500	POSTAGE	1,049	990	1,000
001	401	34100	ADVERTISING/PRINTING	685	1,471	1,646
001	401	42100	DUES/SUBSCRIPTIONS	400	272	161
001	401	45210	COMPUTER SOFTWARE FEES			12
			Balance 401	**90,502**	**107,051**	**140,808**

FINANCIAL ADMINISTRATION

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	402	10115	CONTROLLER	360	353	540
001	402	10142	CLERICAL STAFF	12,806	32,153	45,985
001	402	11156	HEALTH INSURANCE	5,283	11,756	24,555
001	402	11157	HRA DEDUCTIBLE	498	508	2,403
001	402	11158	DENTAL INSURANCE	9	160	577
001	402	11161	FICA (SS & MEDICARE)	946	2,194	3,559
001	402	11168	PRESCRIPTION REIMB.	315	348	506
001	402	11170	WORKERS COMP INSURANCE	24	44	51
001	402	11560	RETIREMENT/CERF	150,796	190,296	200,092
001	402	11580	LIFE INSURANCE	309	275	375

001	402	21100	OFFICE SUPPLIES	717	831	841
001	402	23100	OPERATING SUPPLIES	48	40	46
001	402	31110	PROFESSIONAL SERVICES	28,228	28,345	29,000
001	402	31120	BANK FEES	562	744	627
001	402	31700	TRAINING/EDUCATION	-	63	
001	402	32500	POSTAGE	340	703	749
001	402	34100	ADVERTISING/PRINTING			-
001	402	35303	SURETY BONDS		126	164
001	402	35304	CYBER INSURANCE	5,164	5,920	3,141
			Balance 402	**206,404**	**274,861**	**313,211**

TAX COLLECTION

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	403	10114	TREASURER	696	696	804
001	403	11161	FICA (SS & MEDICARE)	53	56	62
001	403	21100	OFFICE SUPPLIES	9	12	13
001	403	31110	PROFESSIONAL SERVICES	65	3,015	200
001	403	32500	POSTAGE	226	261	252
001	403	35303	SURETY BONDS	1,296	1,153	1,128
001	403	35401	RE TAX COLLECTION FEE	5,192	5,263	5,500
001	403	43100	TAX CLAIM BUREAU	10,654	12,366	8,500
001	403	43110	RE TAX REFUND	1,284	9,384	
001	403	43141	LST COMMISSION	7,991	5,903	6,250
001	403	43200	DEED TRANSFER COMMISSION	2,495	1,602	3,750
001	403	43300	EARNED INCOME COMMISSION	34,480	36,290	31,250
001	403	43400	BUSINESS TAX COMMISSION	11,179	9,944	10,000
			Balance 403	**75,621**	**85,944**	**67,709**

INFORMATION TECHNOLOGY

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	407	10141	FULL TIME PERSONNEL	11,736	23,514	17,067
001	407	11156	HEALTH INSURANCE	4,638	9,423	10,144
001	407	11157	HRA DEDUCTIBLE	-	466	908
001	407	11158	DENTAL INSURANCE	12	133	250
001	407	11161	FICA (SS & MEDICARE)	842	1,682	1,306
001	407	11168	PRESCRIPTION REIMB.	138	296	128
001	407	11170	WORKERS COMP INSURANCE	32	89	49
001	407	11580	LIFE INSURANCE	64	71	94
001	407	21100	OFFICE SUPPLIES	299	50	52
001	407	23100	OPERATING SUPPLIES	-	146	519
001	407	23700	BUILDING SUPPLIES	-	1,586	-
001	407	32100	PHONE AND INTERNET	1,488	20	1,261
001	407	32500	POSTAGE	26	1,059	24
001	407	42100	DUES/SUBSCRIPTIONS	866	300	1,086
001	407	45210	COMPUTER SOFTWARE FEES	30,267	39,227	36,929
			Balance 407	**50,406**	**78,063**	**69,817**

GOVERNMENT BUILDINGS (CITY HALL)

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	409	10134	FOREMAN	4,543		
001	409	10141	FULL TIME PERSONNEL	3,437	736	-
001	409	10144	PART TIME PERSONNEL	13,218	24,635	27,709
001	409	10160	OVERTIME WAGES	2,527		
001	409	11156	HEALTH INSURANCE	9,348	6,011	
001	409	11157	HRA DEDUCTIBLE	309	373	
001	409	11161	FICA (SS & MEDICARE)	1,745	1,941	2,120
001	409	11168	PRESCRIPTION REIMB.	255	200	200
001	409	11170	WORKERS COMP INSURANCE	-	2,576	1,482
001	409	11580	LIFE INSURANCE	52	88	167
001	409	23100	OPERATING SUPPLIES	8,079	5,554	4,500
001	409	23300	HEATING FUEL	8,565	5,519	5,688
001	409	26100	PURCHASE MINOR EQUIPMENT	1,312	594	1,000

001	409	26401	WATER SERVICE	467	708	799
001	409	31110	PROFESSIONAL SERVICES	46,066	52,288	48,000
001	409	32100	PHONE AND INTERNET	5,011	6,369	3,336
001	409	34400	COPIER EXPENSE	1,598	1,346	1,500
001	409	35301	PROPERTY DAMAGE INSURANCE	3,888	3,029	3,029
001	409	35302	LIABILITY INSURANCE	1,596	1,141	1,141
001	409	36100	ELECTRIC SERVICE	12,150	13,876	13,266
001	409	45100	LAND FILL FEES	1,908	1,908	1,794
001	409	45200	EQUIPMENT MAINTENANCE	12,362	3,578	3,500
001	409	45400	CONTRACT SERVICES	7,508	23,033	32,000
001	409	45401	CBD GARBAGE COLLECTION	7,215	7,215	6,785
			Balance 409	**153,156**	**162,718**	**158,016**

POLICE

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	410	10123	LT./DETECTIVE	136,939	141,181	146,933
001	410	10133	HEAD OF DEPARTMENT	74,800	79,296	82,551
001	410	10136	SERGEANTS	199,022	205,209	213,593
001	410	10141	FULL TIME PERSONNEL			-
001	410	10142	CLERICAL STAFF	59,746	60,719	61,455
001	410	10143	PATROL	375,361	373,569	363,024
001	410	10144	PART TIME PERSONNEL	-	420	
001	410	10150	COURT TIME	4,277	5,989	7,611
001	410	10160	OVERTIME WAGES	40,559	22,817	31,384
001	410	10165	SHIFT DIFFERENTIAL	9,374	5,882	9,473
001	410	10167	OIC WAGES	3,171	2,204	3,839
001	410	10168	SHARED WAGES	2,322	5,478	4,694
001	410	11156	HEALTH INSURANCE	357,673	298,455	400,412
001	410	11157	HRA DEDUCTIBLE	21,567	24,210	36,068
001	410	11158	DENTAL INSURANCE	15,989	15,230	9,851
001	410	11159	OPEB: HRA RETIREES	2,913	5,186	12,511
001	410	11161	FICA (SS & MEDICARE)	16,035	15,991	17,216
001	410	11165	POLICE DEATH BENEFIT FUND	-		800
001	410	11167	PHYSICAL FITNESS MEMBERSHIPS	546	292	325
001	410	11168	PRESCRIPTION REIMB.	12,251	11,374	12,356
001	410	11169	OPEB: HEALTH RETIREE	100,752	93,752	116,600
001	410	11170	WORKERS COMP INSURANCE	43,719	59,125	56,204
001	410	11171	OPEB: DENTAL RETIREES	1,990	2,321	2,143
001	410	11561	RETIREMENT/PPF	172,332	202,565	209,963
001	410	11580	LIFE INSURANCE	7,217	6,585	7,709
001	410	11590	HIRING EXPENSES	821	293	505
001	410	21100	OFFICE SUPPLIES	2,509	2,183	1,654
001	410	23100	OPERATING SUPPLIES	7,373	6,790	7,470
001	410	23800	CLOTHING SUPPLIES	6,409	17,278	15,123
001	410	26100	PURCHASE MINOR EQUIPMENT	270		188
001	410	31110	PROFESSIONAL SERVICES	76,290	16,128	20,000
001	410	31700	TRAINING/EDUCATION	10,026	8,992	9,147
001	410	32100	PHONE AND INTERNET	5,986	6,934	5,678
001	410	32101	COMPLIANCE TESTING	-	168	166
001	410	32500	POSTAGE	4,328	4,054	4,398
001	410	34100	ADVERTISING/PRINTING	99	559	525
001	410	34400	COPIER EXPENSE	1,160	1,374	1,306
001	410	35306	PUBLIC OFFICIALS INSURANCE	3,484	8,912	8,912
001	410	35307	AUTOMOBILE INSURANCE	68	1,548	1,548
001	410	35308	INSURANCE DEDUCTIBLES	-	347	
001	410	37400	REPAIR PARTS/VEHICLES	3,003	4,394	8,088
001	410	37600	OIL & GREASE	771	869	-
001	410	37601	VEHICLE FUEL	9,202	7,996	7,339
001	410	38100	RENTAL SPACE	1,350		1,350
001	410	42100	DUES/SUBSCRIPTIONS	150	685	581
001	410	45200	EQUIPMENT MAINTENANCE	219	275	-
001	410	45210	COMPUTER SOFTWARE FEES	30,166	30,853	29,657
001	410	45400	CONTRACT SERVICES		765	821

001	410	75330	LOAN PAYABLE	48,090	37,882	41,326
			Balance 410	**1,870,327**	**1,797,128**	**1,972,497**

FIRE

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	411	10133	HEAD OF DEPARTMENT	47,128		49,923
001	411	10141	FULL TIME PERSONNEL	115,202	143,335	95,332
001	411	10142	CLERICAL STAFF	970	1,800	1,800
001	411	10144	PART TIME PERSONNEL	70,853	82,076	97,500
001	411	10145	FIRE CHIEFS	1,320	1,320	1,320
001	411	10160	OVERTIME WAGES	17,437	14,519	14,347
001	411	11156	HEALTH INSURANCE	99,697	71,146	88,504
001	411	11157	HRA DEDUCTIBLE	1,300	4,146	5,340
001	411	11158	DENTAL INSURANCE	2,779	2,684	2,209
001	411	11161	FICA (SS & MEDICARE)	17,319	16,189	19,907
001	411	11168	PRESCRIPTION REIMB.	350	1,172	1,925
001	411	11170	WORKERS COMP INSURANCE	7,883	13,448	13,326
001	411	11173	WORKERS' COMPENSATION/SWIF	14,441	17,416	17,417
001	411	11580	LIFE INSURANCE	779	762	833
001	411	21100	OFFICE SUPPLIES	116	74	78
001	411	23100	OPERATING SUPPLIES	3,756	6,758	4,337
001	411	23300	HEATING FUEL	11,576	7,136	7,636
001	411	23800	CLOTHING SUPPLIES	1,395	1,819	2,113
001	411	26401	WATER SERVICE	2,516	1,966	1,999
001	411	31700	TRAINING/EDUCATION	-	1,569	915
001	411	32500	POSTAGE	205	262	261
001	411	35301	PROPERTY DAMAGE INSURANCE	1,494	3,650	3,650
001	411	35302	LIABILITY INSURANCE	519	440	440
001	411	35307	AUTOMOBILE INSURANCE	614	14,032	14,032
001	411	36100	ELECTRIC SERVICE	15,985	15,221	15,400
001	411	36800	HYDRANT RENTALS	530	573	580
001	411	37400	REPAIR PARTS/VEHICLES	1,480	3,031	8,534
001	411	37600	OIL & GREASE	638	719	-
001	411	37601	VEHICLE FUEL	7,280	7,391	-
001	411	42100	DUES/SUBSCRIPTIONS	-	125	
001	411	45200	EQUIPMENT MAINTENANCE	112	219	69
001	411	45400	CONTRACT SERVICES	17,421	40,782	38,537
001	411	50160	FIREMAN'S RELIEF	34,938	35,987	35,000
001	411	71101	CAPITAL TOOLS & MACH OVER $5K	1,496	5,309	7,000
			Balance 411	**499,530**	**517,076**	**550,264**

CODE ENFORCEMENT

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	413	10133	HEAD OF DEPARTMENT	35,327	37,412	31,613
001	413	10141	FULL TIME PERSONNEL	6,167	51,397	-
001	413	10142	CLERICAL STAFF	22,501	23,824	10,066
001	413	10144	PART TIME PERSONNEL	-		36,053
001	413	11156	HEALTH INSURANCE	24,815	38,864	27,175
001	413	11157	HRA DEDUCTIBLE	252	987	2,603
001	413	11158	DENTAL INSURANCE	80	403	646
001	413	11161	FICA (SS & MEDICARE)	4,760	8,259	5,946
001	413	11168	PRESCRIPTION REIMB.	980	825	506
001	413	11170	WORKERS COMP INSURANCE	215	370	207
001	413	11580	LIFE INSURANCE	519	378	375
001	413	21100	OFFICE SUPPLIES	687	849	582
001	413	23100	OPERATING SUPPLIES	39	88	99
001	413	31110	PROFESSIONAL SERVICES	4,145	5,475	4,719
001	413	31700	TRAINING/EDUCATION	1,335	4,719	4,279
001	413	32500	POSTAGE	862	1,183	1,193
001	413	34100	ADVERTISING/PRINTING	84	993	611
001	413	42100	DUES/SUBSCRIPTIONS	200	683	703
001	413	43250	PA BLDG CODE SURCHARGE REIMB.	36	95	107

001	413	43251	COMMERCIAL REVIEW & INSPECTION	7,558	16,951	17,045
			Balance 413	**110,563**	**193,755**	**144,528**

PLANNING & ZONING

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	414	10133	HEAD OF DEPARTMENT	23,552	24,941	31,613
001	414	10141	FULL TIME PERSONNEL	-	58	-
001	414	10142	CLERICAL STAFF	15,001	15,883	30,197
001	414	11156	HEALTH INSURANCE	15,355	12,767	15,457
001	414	11157	HRA DEDUCTIBLE	293	684	1,669
001	414	11158	DENTAL INSURANCE	36	120	341
001	414	11161	FICA (SS & MEDICARE)	2,872	3,041	4,728
001	414	11168	PRESCRIPTION REIMB.	257	300	469
001	414	11170	WORKERS COMP INSURANCE	955	118	128
001	414	11580	LIFE INSURANCE	260	384	347
001	414	21100	OFFICE SUPPLIES	14	114	127
001	414	31110	PROFESSIONAL SERVICES	11,818	6,016	4,747
001	414	31700	TRAINING/EDUCATION	303	282	
001	414	32500	POSTAGE	86	103	99
001	414	34100	ADVERTISING/PRINTING	432	174	503
001	414	45400	CONTRACT SERVICES	400	940	626
			Balance 414	**71,632**	**65,926**	**91,051**

HEALTH

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	421	10133	HEAD OF DEPARTMENT	1,200	1,200	1,200
001	421	11161	FICA (SS & MEDICARE)	92	92	92
001	421	31110	PROFESSIONAL SERVICES	255		
001	421	31700	TRAINING/EDUCATION	-	485	547
001	421	34100	ADVERTISING/PRINTING	19	26	30
			Balance 421	**1,565**	**1,803**	**1,869**

RECYCLING

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	426	21100	OFFICE SUPPLIES	14	16	17
001	426	32500	POSTAGE	183	214	204
001	426	34100	ADVERTISING/PRINTING	-	299	131
001	426	45420	RECYCLING PROGRAM COSTS	31,697	37,290	35,459
001	426	74100	CAPITAL PURCHASES	-		5,000
			Balance 426	**31,894**	**37,819**	**40,811**

DPW ADMINISTRATION & GARAGE

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	430	10124	DIRECTOR OF PUBLIC WORKS	24,891	3,034	-
001	430	10133	HEAD OF DEPARTMENT	-	1,517	-
001	430	10141	FULL TIME PERSONNEL	-		13,419
001	430	10142	CLERICAL STAFF	11,251	11,912	13,689
001	430	11156	HEALTH INSURANCE	14,666	9,312	13,235
001	430	11157	HRA DEDUCTIBLE	1,851	993	1,242
001	430	11158	DENTAL INSURANCE	30	200	319
001	430	11161	FICA (SS & MEDICARE)	2,642	1,159	2,074
001	430	11168	PRESCRIPTION REIMB.	275	240	221
001	430	11170	WORKERS COMP INSURANCE	80	359	57
001	430	11172	SPECIAL COMPENSATION	145	249	200
001	430	11580	LIFE INSURANCE	163	1,233	164
001	430	21100	OFFICE SUPPLIES	1,163	5,894	1,208
001	430	23100	OPERATING SUPPLIES	7,142		6,048
001	430	23300	HEATING FUEL	27,453	14,828	14,317
001	430	23710	GARAGE SUPPLIES	13	987	-
001	430	23800	CLOTHING SUPPLIES	4,387	6,666	5,555
001	430	26401	WATER SERVICE	581	518	505

001	430	31110	PROFESSIONAL SERVICES	9,553	12,514	10,263
001	430	31700	TRAINING/EDUCATION	1,356	2,497	2,818
001	430	32100	PHONE AND INTERNET	3,682	4,767	3,836
001	430	32101	COMPLIANCE TESTING	1,174	249	95
001	430	32500	POSTAGE	826	1,104	1,115
001	430	34100	ADVERTISING/PRINTING	1,625	2,375	2,680
001	430	34400	COPIER EXPENSE	552	578	596
001	430	35301	PROPERTY DAMAGE INSURANCE	2,263	5,526	5,526
001	430	35302	LIABILITY INSURANCE	785	666	666
001	430	35308	INSURANCE DEDUCTIBLES		96	
001	430	36100	ELECTRIC SERVICE	14,108	8,922	9,779
001	430	37430	ACCIDENT REPAIRS	-	948	
001	430	42100	DUES/SUBSCRIPTIONS	35	35	
001	430	45200	EQUIPMENT MAINTENANCE	3,613	8,654	988
001	430	45210	COMPUTER SOFTWARE FEES	5,990	11,742	11,606
001	430	45400	CONTRACT SERVICES	2,296	6,360	7,153
			Balance 430	**144,590**	**126,132**	**129,374**

STREET CLEANING

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	431	10141	FULL TIME PERSONNEL	32,932	29,782	47,877
001	431	10165	SHIFT DIFFERENTIAL	278	203	312
001	431	11156	HEALTH INSURANCE	13,315	6,841	12,366
001	431	11157	HRA DEDUCTIBLE	934	918	1,335
001	431	11158	DENTAL INSURANCE	377	297	272
001	431	11161	FICA (SS & MEDICARE)	2,472	2,229	3,686
001	431	11168	PRESCRIPTION REIMB.	375	225	375
001	431	11170	WORKERS COMP INSURANCE	932	1,880	2,561
001	431	11580	LIFE INSURANCE	157	97	278
			Balance 431	**51,771**	**42,472**	**69,062**

SNOW REMOVAL

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	432	10134	FOREMAN	544	9,770	-
001	432	10141	FULL TIME PERSONNEL	2,800	26,434	-
001	432	10144	PART TIME PERSONNEL	87		
001	432	10160	OVERTIME WAGES	2,878	16,493	9,484
001	432	10165	SHIFT DIFFERENTIAL	-	36	
001	432	11156	HEALTH INSURANCE	2,741	16,287	
001	432	11157	HRA DEDUCTIBLE	2,284	1,769	
001	432	11161	FICA (SS & MEDICARE)	460	3,832	725
001	432	11168	PRESCRIPTION REIMB.	-	262	
001	432	11170	WORKERS COMP INSURANCE		3,923	
001	432	11580	LIFE INSURANCE	363	225	
001	432	23100	OPERATING SUPPLIES	42,800	45,974	51,906
			Balance 432	**54,957**	**125,005**	**62,115**

TRAFFIC CONTROL DEVICES

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	433	23100	OPERATING SUPPLIES	12,018	12,533	4,602
001	433	35301	PROPERTY DAMAGE INSURANCE	3,060	7,473	7,473
001	433	35302	LIABILITY INSURANCE	1,062	900	900
001	433	36100	ELECTRIC SERVICE	7,119	6,257	6,475
001	433	45200	EQUIPMENT MAINTENANCE	6,296	2,387	1,393
			Balance 433	**29,555**	**29,550**	**20,843**

STREET LIGHTING

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	434	35301	PROPERTY DAMAGE INSURANCE	966	2,359	2,359
001	434	35302	LIABILITY INSURANCE	335	284	284
001	434	36100	ELECTRIC SERVICE	83,542	75,330	79,378

001	434	45200	EQUIPMENT MAINTENANCE	3,060	32,426	37,475
			Balance 434	**87,903**	**110,399**	**119,496**

STORMWATER

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	436	10134	FOREMAN	4,954	11,417	28,463
001	436	10141	FULL TIME PERSONNEL	19,431	27,904	71,457
001	436	10144	PART TIME PERSONNEL	318		4,800
001	436	10160	OVERTIME WAGES	740	530	6,841
001	436	11156	HEALTH INSURANCE	9,587	10,226	59,670
001	436	11157	HRA DEDUCTIBLE	2,899	1,904	5,340
001	436	11158	DENTAL INSURANCE	1,231	969	1,473
001	436	11161	FICA (SS & MEDICARE)	1,842	2,873	8,534
001	436	11168	PRESCRIPTION REIMB.	211	169	750
001	436	11170	WORKERS COMP INSURANCE	3,296	3,301	6,027
001	436	11580	LIFE INSURANCE	324	201	556
001	436	23100	OPERATING SUPPLIES	21,834	20,584	22,897
001	436	25200	SYSTEM MAINTENANCE			600
001	436	25220	STREET PERMIT FEES	1,248		
001	436	45400	CONTRACT SERVICES		338	390
			Balance 436	**67,914**	**80,416**	**217,798**

DPW VEHICLES AND MACHINERY

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	437	10141	FULL TIME PERSONNEL		17,811	-
001	437	10160	OVERTIME WAGES	51	319	245
001	437	10165	SHIFT DIFFERENTIAL	0		
001	437	10174	MECHANIC	20,438	21,404	45,537
001	437	11156	HEALTH INSURANCE	8,251	13,769	26,851
001	437	11157	HRA DEDUCTIBLE	575	988	2,403
001	437	11158	DENTAL INSURANCE	247	303	663
001	437	11161	FICA (SS & MEDICARE)	1,456	2,826	3,502
001	437	11168	PRESCRIPTION REIMB.	263	438	338
001	437	11170	WORKERS COMP INSURANCE	661	2,576	2,449
001	437	11580	LIFE INSURANCE	181	155	250
001	437	26100	PURCHASE MINOR EQUIPMENT	682	3,871	2,365
001	437	35301	PROPERTY DAMAGE INSURANCE	369	902	902
001	437	35307	AUTOMOBILE INSURANCE	283	6,463	6,463
001	437	37400	REPAIR PARTS/VEHICLES	12,788	7,545	32,773
001	437	37410	SWEEPER REPAIR/MAINTENANCE	5,597	11,146	12,328
001	437	37600	OIL & GREASE	1,292	1,456	-
001	437	37601	VEHICLE FUEL	23,498	23,975	19,811
001	437	45200	EQUIPMENT MAINTENANCE	24,419	23,159	414
001	437	71101	CAPITAL TOOLS & MACH OVER $5K	-	7,885	8,043
001	437	75330	LOAN PAYABLE	11,817	2,685	3,030
			Balance 437	**112,867**	**149,676**	**168,367**

STREETS

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	438	10134	FOREMAN	57,185	41,369	28,463
001	438	10141	FULL TIME PERSONNEL	191,704	96,115	71,457
001	438	10144	PART TIME PERSONNEL	9,093	3,536	4,800
001	438	10160	OVERTIME WAGES	5,199	5,147	-
001	438	10165	SHIFT DIFFERENTIAL	11	38	
001	438	11156	HEALTH INSURANCE	104,389	44,560	59,670
001	438	11157	HRA DEDUCTIBLE	4,299	3,777	5,340
001	438	11158	DENTAL INSURANCE	354	959	1,473
001	438	11161	FICA (SS & MEDICARE)	19,190	10,686	8,011
001	438	11168	PRESCRIPTION REIMB.	2,266	1,555	750
001	438	11170	WORKERS COMP INSURANCE	948	7,165	6,027
001	438	11580	LIFE INSURANCE	519	670	556
001	438	23100	OPERATING SUPPLIES	7,370	7,084	8,007

			Balance 438	**402,525**	**222,659**	**194,554**

AIRPORT

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	440	10134	FOREMAN	44,937		
001	440	10142	CLERICAL STAFF	31,683		
001	440	10144	PART TIME PERSONNEL	20,757		
001	440	10160	OVERTIME WAGES	624		
001	440	11156	HEALTH INSURANCE	38,662		
001	440	11157	HRA DEDUCTIBLE	1,028		
001	440	11158	DENTAL INSURANCE	594		
001	440	11161	FICA (SS & MEDICARE)	7,448		
001	440	11170	WORKERS COMP INSURANCE	1,592		
001	440	11580	LIFE INSURANCE	416		
				147,743	**-**	**-**

PARKING FACILITIES

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	445	10142	CLERICAL STAFF	6,559	5,749	8,378
001	445	10144	PART TIME PERSONNEL	53,635	56,759	57,932
001	445	11156	HEALTH INSURANCE	21,706	15,258	7,459
001	445	11157	HRA DEDUCTIBLE	-	15	668
001	445	11158	DENTAL INSURANCE	48	37	184
001	445	11161	FICA (SS & MEDICARE)	4,559	4,740	5,073
001	445	11168	PRESCRIPTION REIMB.	486	613	494
001	445	11170	WORKERS COMP INSURANCE	127	15	177
001	445	11580	LIFE INSURANCE	363	342	403
001	445	21100	OFFICE SUPPLIES	0	4	32
001	445	23100	OPERATING SUPPLIES	6,244	6,224	6,934
001	445	23800	CLOTHING SUPPLIES	795	180	200
001	445	31700	TRAINING/EDUCATION	-	37	50
001	445	35301	PROPERTY DAMAGE INSURANCE	409	999	999
001	445	35302	LIABILITY INSURANCE	141	120	120
001	445	35307	AUTOMOBILE INSURANCE	8	172	172
001	445	36100	ELECTRIC SERVICE	1,424	1,753	1,791
001	445	37600	OIL & GREASE	64	72	-
001	445	45210	COMPUTER SOFTWARE FEES	3,576	3,576	4,036
001	445	46102	REFUNDS	84		
001	445	75399	CAPITAL ESCROW FUND LOAN	5,609	2,805	2,100
			Balance 445	**105,838**	**99,470**	**97,202**

LEVEE FLOOD CONTROL

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	446	10134	FOREMAN	22,492	32,406	42,646
001	446	10141	FULL TIME PERSONNEL	29,353	46,152	106,267
001	446	10144	PART TIME PERSONNEL	815		
001	446	10160	OVERTIME WAGES	-	114	2,438
001	446	11156	HEALTH INSURANCE	21,510	32,633	63,301
001	446	11157	HRA DEDUCTIBLE	1,562	1,484	6,008
001	446	11158	DENTAL INSURANCE	975	1,181	1,513
001	446	11161	FICA (SS & MEDICARE)	3,850	5,776	11,578
001	446	11168	PRESCRIPTION REIMB.	81	33	1,125
001	446	11170	WORKERS COMP INSURANCE	2,612	6,780	8,025
001	446	11580	LIFE INSURANCE	468	569	833
001	446	23100	OPERATING SUPPLIES	5,040	1,575	1,559
001	446	36100	ELECTRIC SERVICE	8,613	11,104	11,719
001	446	38510	RAILROAD LEASE	3,229	3,336	
001	446	45200	EQUIPMENT MAINTENANCE	62	38	894
001	446	50150	CIVIC CONTRIBUTIONS	3,000	3,500	5,000
			Balance 446	**103,661**	**146,681**	**262,906**

COMMUNITY DEVELOPMENT

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	452	10133	HEAD OF DEPARTMENT	42,108	44,531	45,114
001	452	10144	PART TIME PERSONNEL	10,599	12,651	16,297
001	452	10149	SLIP INTERN	-		4,227
001	452	10160	OVERTIME WAGES	-	544	3,253
001	452	11156	HEALTH INSURANCE	23,171	22,165	29,835
001	452	11157	HRA DEDUCTIBLE	75	209	2,670
001	452	11158	DENTAL INSURANCE	42	248	736
001	452	11161	FICA (SS & MEDICARE)	4,451	4,303	5,025
001	452	11168	PRESCRIPTION REIMB.	529	374	375
001	452	11170	WORKERS COMP INSURANCE	111	148	192
001	452	11580	LIFE INSURANCE	390	335	278
001	452	22110	BEACH SUPPLIES	6,963	1,186	4,160
001	452	23100	OPERATING SUPPLIES	2,032	3,766	2,949
001	452	23800	CLOTHING SUPPLIES	-	180	203
001	452	31605	PROGRAM COSTS TO KCSD	6,303	5,449	6,500
001	452	31700	TRAINING/EDUCATION	1,544	1,509	1,572
			Balance 452	**98,317**	**97,598**	**123,386**

PARK MAINTENANCE

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	454	10134	FOREMAN	12,530	13,313	14,215
001	454	10141	FULL TIME PERSONNEL	23,062	24,185	35,422
001	454	10144	PART TIME PERSONNEL	-		19,200
001	454	10160	OVERTIME WAGES	-	20	813
001	454	11156	HEALTH INSURANCE	11,890	7,475	21,100
001	454	11157	HRA DEDUCTIBLE	1,235	1,215	2,003
001	454	11158	DENTAL INSURANCE	-		504
001	454	11161	FICA (SS & MEDICARE)	2,099	2,771	5,328
001	454	11168	PRESCRIPTION REIMB.	501	145	375
001	454	11170	WORKERS COMP INSURANCE	-	2,235	3,702
001	454	11580	LIFE INSURANCE	260	161	278
001	454	23100	OPERATING SUPPLIES	6,690	1,850	1,733
001	454	23300	HEATING FUEL	1,302	445	363
001	454	24150	SHADE TREE SUPPLIES	-	119	5,000
001	454	26401	WATER SERVICE	5,103	3,679	4,041
001	454	35301	PROPERTY DAMAGE INSURANCE	3,179	7,764	7,764
001	454	35302	LIABILITY INSURANCE	1,103	935	935
001	454	36100	ELECTRIC SERVICE	6,878	5,833	6,033
001	454	45200	EQUIPMENT MAINTENANCE	447	2,838	3,129
001	454	45400	CONTRACT SERVICES	4,659	5,109	4,889
			Balance 454	**80,938**	**80,093**	**136,827**

ROSS LIBRARY

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	456	26401	WATER SERVICE		1,753	604
001	456	35301	PROPERTY DAMAGE INSURANCE	9,690	17,163	17,163
001	456	35302	LIABILITY INSURANCE	2,352	2,068	2,068
001	456	35307	AUTOMOBILE INSURANCE	8	172	172
001	456	36200	SEWER SERVICE			907
001	456	37310	BUILDING MAINTENANCE	18,336	117	100
001	456	37400	REPAIR PARTS/VEHICLES		134	150
001	456	45100	LAND FILL FEES		26	550
001	456	50110	ROSS LIBRARY GRANT	35,000	35,000	35,800
001	456	50111	ROSS LIBRARY/KEYSTONE GRANT	1,459	70,116	
			Balance 456	**66,845**	**126,550**	**57,514**

ECONOMIC DEVELOPMENT

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	465	10133	HEAD OF DEPARTMENT	59,217	62,528	70,530
001	465	10141	FULL TIME PERSONNEL	22,443	45,559	13,419

001	465	10144	PART TIME PERSONNEL	3,598		
001	465	10149	SLIP INTERN	-	4,531	4,867
001	465	10160	OVERTIME WAGES	-		968
001	465	11156	HEALTH INSURANCE	33,697	33,926	15,457
001	465	11157	HRA DEDUCTIBLE	1,583	1,557	1,669
001	465	11158	DENTAL INSURANCE	27	205	341
001	465	11161	FICA (SS & MEDICARE)	6,299	8,333	6,794
001	465	11168	PRESCRIPTION REIMB.	750	635	469
001	465	11170	WORKERS COMP INSURANCE	72	385	125
001	465	11580	LIFE INSURANCE	390	427	347
001	465	21100	OFFICE SUPPLIES	468	705	759
001	465	23100	OPERATING SUPPLIES	1,435	1,936	1,992
001	465	31110	PROFESSIONAL SERVICES	7,287	3,222	2,029
001	465	31700	TRAINING/EDUCATION	7,119	6,725	7,200
001	465	32500	POSTAGE	574	547	529
001	465	34100	ADVERTISING/PRINTING	415	409	466
001	465	42100	DUES/SUBSCRIPTIONS	782	112	128
			Balance 465	**146,156**	**171,741**	**128,089**

DEBT SERVICE

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	471	75221	2022A BOND		308,000	-
001	471	75321	2021B NOTE (ends '41)	484,760		334,690
			Balance 471	**484,760**	**308,000**	**334,690**

INTERFUND TRANSFERS OUT

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
001	492	48015	ALLOCATION TO ARP FUND 015	7,354		
001	492	49060	ALLOCATION TO WATER FUND	496,946		
001	492	49300	ALLOCATION TO INTERCHANGE FUND	4,000		4,000
001	492	49348	ALLOCATION TO RESERVE FUND	52,176		59,532
001	492	49370	ALLOCATION/CAPITAL IMP. FUND	46,254		160,832
001	492	49350	ALLOCATION TO GENERAL FUND	-	830	
			Balance 492	**102,430**	**830**	**224,364**

CURRENT YEAR REVENUE & FUND BALANCE	**5,068,073**	**5,654,024**	**6,470,186**
CURRENT YEAR EXPENDITURES	**5,521,303**	**5,302,844**	**6,001,766**
FUND BALANCE (USED) ADDED	**(453,230)**	**351,180**	**468,420**

FUND 016 CAPITAL PROJECTS FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**2,614,262**
016	321	04280	CABLE TV FEES			14,088
016	331	05312	ORDINANCE/CRIMINAL		12,000	
016	354	05313	COMMONWEALTH	572,782		
016	341	05410	INVESTMENT INTEREST	1,744	7,465	5,000
016	354	05413	LOAN PROCEEDS			35,000
016	354	06541	COMMONWEALTH DCNR		87,500	
016	354	06543	POLICE GRANTS	70,786	44,497	1,500,000
016	354	07036	TAP E CHURCH GRANT			285,013
016	354	08109	RECYCLING GRANTS			35,000
016	387	08871	DONATIONS	510		500
016	387	08873	PUBLIC CONTRIBUTIONS		7,000	-
016	389	07614	REIMBURSEMENTS		(356)	-
016	392	03940	LOAN PAYMENTS	8,289	6,905	7,493
016	392	05135	REIMBURSEMENT HIWAY AID	879,771		-
016	392	05164	ALLOCATION FROM GENERAL FUND		830	162,932
016	392	05184	ALLOCATION FROM TIDLOW DAM FUND	17,709		
016	392	08900	ALLOCATION FROM LEVEE FUND	8,976	830	162,932
016	393	07221	2021a NOTE PROCEEDS	2,533,458	830	162,932

				4,094,024	**167,503**	**4,985,152**

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
016	401	47001	STMP EMP HANDBOOK		390	-
016	409	73010	CITY HALL REHAB	6,856	36,918	562,878
016	409	73410	NEW POLICE DEPT	116,215	22,225	3,421,187
016	410	32700	RADIO MAINTENANCE	572,782		
016	410	37124	JAG PCCD MOBILE CAMERAS	39,410	49,813	
016	410	44396	PCCD NIBRS GRANT			-
016	411	23720	FIRE HOUSE	29,948	4,551	
016	426	72426	RECYCLING CENTER IMPROVEMENTS		20,909	19,164
016	430	72430	DPW GARAGE IMPROVEMENT		4,050	-
016	430	73430	CAPITAL DPW BUILDING		4,424	-
016	433	72125	SIGNAL 2ND AVE	7,897	54,606	-
016	433	72126	SIGNAL FAIRVIEW ST	8,055	8,020	
016	436	72539	SUNSET PINES STORMWATER	891,663	26,181	4,000
016	438	37121	SIGNAL MAINTENANCE			413,895
016	438	72210	STREET FURNITURE		314	-
016	439	40520	PAVING PROJECT			-
016	446	72446	LEVEE IMPROVEMENTS	26,685		
016	448	73060	2021A WATER LINE PROJECTS		710	-
016	452	46228	FLOATING STAGE MAINTENANCE EXP			-
016	453	24700	PUBLIC ACCESS TV CHANNEL			17,088
016	454	45448	TRIANGLE PARK PROJECTS & REPAIRS	140		
016	454	46226	TAGGART PARK PROJECTS & REPAIRS		52,210	-
016	454	46227	TAGGART DCNR	798	95,385	-
016	454	75439	FALLON ALLEY PROJECT	3,255	7,805	
016	492	49329	TO ARTS CORRIDORE FUND		2,000	-
016	492	49332	ALLOCATION TO HOBERMAN FUND	415		
016	492	49350	ALLOCATION TO GENERAL FUND			70,000
				1,704,119	**390,510**	**4,508,212**
			CURRENT YEAR REVENUE & FUND BALANCE	**4,094,024**	**167,503**	**4,985,152**
			CURRENT YEAR EXPENDITURES	**1,704,119**	**390,510**	**4,508,212**
			FUND BALANCE (USED) ADDED	**2,389,905**	**(223,007)**	**476,940**

FUND 048 CAPITAL ESCROW RESERVE FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**101,766**
048	341	05410	INVESTMENT INTEREST	221	275	200
048	392	05164	ALLOCATION FROM GENERAL FUND	52,176		59,532
				52,397	**275**	**161,498**
048	492	49350	ALLOCATION TO GENERAL FUND			
				-	**-**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**52,397**	**275**	**161,498**
			CURRENT YEAR EXPENDITURES	**-**	**-**	**-**
			FUND BALANCE (USED) ADDED	**52,397**	**275**	**161,498**

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**81,526**
006	342	05421	AGRICULTURAL LEASES	7,430	6,870	6,000
006	378	05425	CONNECTION FEES	1,435	1,375	1,000
006	378	07616	CCCWFA REIMBURSEMENTS	198,110	660,482	584,776
006	378	07781	WATER RENTS/CITY	1,303,535	1,514,374	1,864,227
006	378	07788	FIRE PROTECTION	8,887	8,824	8,824
006	378	07789	SERVICE CHARGES	4,157	2,644	780
006	378	07791	PENALTY CHARGES	3,995	3,584	3,374
006	389	07100	REIMB. FROM LHCA	5,275	173,565	76,435
006	389	07614	REIMBURSEMENTS	370	10,101	1,000
006	389	08100	MISCELLANEOUS	576	581	500
006	391	09910	SALE OF ASSETS		392	500
006	392	05142	ALLOCATION FROM FUND 042 PENNVEST	2,060		
006	392	05144	ALLOCATION FROM FUND 044 OHL	20,421	1,087,441	
006	392	05164	LOAN FROM GENERAL FUND	496,946		
006	393	07232	2023B NOTE PROCEEDS	-	278,950	
				2,053,196	**3,749,184**	**2,628,942**

WATER ADMIN, OPERATION & MAINTENANCE

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
006	448	10111	COUNCIL MEMBERS	4,967	4,967	4,968
006	448	10112	MAYOR	1,104	1,104	1,104
006	448	10114	TREASURER	384	384	276
006	448	10115	CONTROLLER	480	471	276
006	448	10121	CITY MANAGER	32,888	19,750	-
006	448	10124	DIRECTOR OF PUBLIC WORKS	24,097	2,945	
006	448	10133	HEAD OF DEPARTMENT		1,472	-
006	448	10134	FOREMAN	47,846	52,021	45,152
006	448	10140	STENOGRAPHER	547	489	547
006	448	10141	FULL TIME PERSONNEL	124,893	203,182	192,259
006	448	10142	CLERICAL STAFF	66,675	56,586	74,859
006	448	10144	PART TIME PERSONNEL	201	1,561	
006	448	10147	METER READER	21,509	22,756	24,308
006	448	10160	OVERTIME WAGES	15,442	23,187	27,630
006	448	10174	MECHANIC	12,421	10,940	23,275
006	448	11156	HEALTH INSURANCE	135,939	136,104	193,452
006	448	11157	HRA DEDUCTIBLE	15,551	10,179	18,103
006	448	11158	DENTAL INSURANCE	2,803	3,700	4,662
006	448	11161	FICA (SS & MEDICARE)	25,609	29,240	30,191
006	448	11168	PRESCRIPTION REIMB.	2,977	3,252	3,191
006	448	11170	WORKERS COMP INSURANCE	7,588	21,035	18,253
006	448	11172	SPECIAL COMPENSATION	523	71	1,200
006	448	11580	LIFE INSURANCE	2,731	2,396	2,364
006	448	21100	OFFICE SUPPLIES	2,300	2,435	2,500
006	448	22500	WATER ANALYSIS	5,099	4,922	4,000
006	448	22600	CCCWFA WATER	846,947	892,180	1,081,940
006	448	23100	OPERATING SUPPLIES	8,266	9,901	7,500
006	448	23710	GARAGE SUPPLIES	924	409	1,000
006	448	23800	CLOTHING SUPPLIES	2,290	3,069	2,800
006	448	25220	STREET PERMIT FEES	4,067	2,518	1,200
006	448	26100	PURCHASE MINOR EQUIPMENT	-		-
006	448	31100	AUDIT EXPENSE	17,424	8,727	15,000
006	448	31110	PROFESSIONAL SERVICES			-
006	448	31120	BANK FEES	428	577	475
006	448	31210	PROFESSIONAL CONSULTANT FEES			-
006	448	31300	ENGINEERING SERVICES	15,332	27,772	6,500
006	448	31400	LEGAL EXPENSE	20,400	39,056	45,000
006	448	31600	PUC WATER SYSTEM FEE	37,080	289,169	51,722
006	448	31700	TRAINING/EDUCATION	10,222	9,570	6,500
006	448	32100	PHONE AND INTERNET	4,739	10,376	4,300
006	448	32101	COMPLIANCE TESTING	205	81	100
006	448	32500	POSTAGE	7,181	8,132	8,400
006	448	34100	ADVERTISING/PRINTING	1,140	967	1,100
006	448	34400	COPIER EXPENSE	2,035	1,960	1,745
006	448	35301	PROPERTY DAMAGE INSURANCE	1,885	2,896	4,605
006	448	35302	LIABILITY INSURANCE	616	522	522
006	448	35303	SURETY BONDS	743	753	760
006	448	35304	CYBER INSURANCE	4,315	5,920	3,141
006	448	35306	PUBLIC OFFICIALS INSURANCE	506	1,357	1,357

006	448	35307	AUTOMOBILE INSURANCE	23	516	516
006	448	36106	ELECTRIC: WELLS		502	-
006	448	36110	ELECTRIC/CASTANEA ASSOCIATION	1,158	2,930	3,804
006	448	36120	ELECTRIC/CASTANEA PUMP	5,615	7,124	9,001
006	448	36130	ELECTRIC/CASTANEA TANK			189
006	448	36610	HYDRANT EXPENSES	1,150		1,200
006	448	37200	CUMMINGS PUMP MAINTENANCE		626	
006	448	37220	CASTANEA PUMP MAINTENANCE		7,177	
006	448	37225	CASTANEA TANK MAINT.		142	
006	448	37323	ZINDEL PARK PROJECTS & REPAIRS		4,850	
006	448	37400	REPAIR PARTS/VEHICLES	6,849	5,491	8,520
006	448	37430	ACCIDENT REPAIRS	10,209	588	
006	448	37600	OIL & GREASE	638	719	775
006	448	37601	VEHICLE FUEL	7,754	9,840	8,748
006	448	37720	CUSTOMER METER MAINTENANCE	8,946	29,035	9,000
006	448	37820	REGULATING VALVE MAINTENANCE	9,885	4,125	4,500
006	448	38300	OFFICE RENTAL	-	2,996	1,225
006	448	40226	CASTANEA DAM	-	1,869	-
006	448	40322	CODIFICATION EXPENSES	1,021	2,158	2,000
006	448	42100	DUES/SUBSCRIPTIONS	1,351	1,578	1,700
006	448	45200	EQUIPMENT MAINTENANCE	2,261	52,191	2,500
006	448	45210	COMPUTER SOFTWARE FEES	46,399	8,103	51,751
006	448	45300	EQUIPMENT RENTAL	685	4,434	3,500
006	448	45400	CONTRACT SERVICES	112		5,000
006	448	46112	UTILITY REFUND	-	42	
006	448	72100	DISTRIBUTION IMPROVEMENTS	82,129	93,209	35,000
006	448	72400	WATER RATE STUDY	24,929		
006	448	75330	LOAN PAYABLE	16,223	12,167	
				1,768,655	**2,183,472**	**2,067,166**

WATER COLLECTION COSTS

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
006	449	10132	SURVEY/DRAFTING	-		11,288
006	449	10134	FOREMAN	9,561	7,527	-
006	449	10141	FULL TIME PERSONNEL	7,697	4,407	13,419
006	449	10160	OVERTIME WAGES	65	32	3,397
006	449	11156	HEALTH INSURANCE	6,552	3,637	9,058
006	449	11157	HRA DEDUCTIBLE	5,640	3,351	868
006	449	11158	DENTAL INSURANCE	107	84	215
006	449	11161	FICA (SS & MEDICARE)	1,270	874	2,150
006	449	11168	PRESCRIPTION REIMB.	95	52	167
006	449	11170	WORKERS COMP INSURANCE	287	751	646
006	449	11580	LIFE INSURANCE	324	201	125
006	449	23900	COLLECTION SUPPLIES	-	177	1,000
006	449	31300	ENGINEERING SERVICES	10,236	22,896	5,500
006	449	31400	LEGAL EXPENSE	273	2,713	
006	449	32100	PHONE AND INTERNET	-	8,997	2,000
006	449	35301	PROPERTY DAMAGE INSURANCE	457	1,117	1,117
006	449	35302	LIABILITY INSURANCE	3,370	2,857	2,857
006	449	37740	INTAKE MAINTENANCE	988	5,321	75,000
				46,922	**64,993**	**128,807**

DEBT SERVICE PRINCIPAL

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
006	471	75221	2022A BOND	-	1,087,634	
006	471	75232	2023B NOTE (ends 2043)	125,668		51,000
006	471	75301	PENN VEST DEBT SERVICE		126,930	128,205
006	471	75304	2022 PennVEST			134,883
006	471	75321	2021B NOTE (ends '41)	23,000		24,000
				148,668	**1,214,564**	**338,088**

DEBT SERVICE INTEREST

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
006	472	75221	2022A BOND	17,322	20,625	
006	472	75222	2022B BOND	11,519		
006	472	75223	2022C BOND	2,143	24,942	40,290
006	472	75231	2023A NOTE (ends 2043)		2,156	-
006	472	75232	2023B NOTE (ends 2043)		47,478	56,090
006	472	75301	PENN VEST DEBT SERVICE	20,388	19,126	17,850
006	472	75304	2022 PennVEST	2,060		27,565
006	472	75321	2021B NOTE (ends '41)	14,566	2,879	5,440

				67,998	**117,206**	**147,235**

INTERFUND TRANSFERS

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
006	492	26105	MAINTENANCE GARAGE RENT	9,966		9,966
006	492	49336	ALLOCATION TO WATER CAPITAL FUND	29,000		9,966
006	492	49342	ALLOCATION TO FUND 042 PV DRAW	28,649	236,821	-
006	492	49342	GENERAL FUND LOAN PAYABLE	37,707	236,821	-
				105,322	**473,642**	**19,932**
			CURRENT YEAR REVENUE & FUND BALANCE	**2,053,196**	**3,749,184**	**2,628,942**
			CURRENT YEAR EXPENDITURES	**2,137,564**	**4,053,878**	**2,701,228**
			FUND BALANCE (USED) ADDED	**(84,368)**	**(304,694)**	**(72,286)**

FUND 036 WATER CAPITAL PROJECTS

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**(84,338)**
036	300	05313	COMMONWEALTH			1,000,000
036	341	05410	INVESTMENT INTEREST		8	
036	389	07100	REIMB. FROM LHCA	194,861	9,699	595,000
036	392	05142	ALLOCATION FROM PENNVEST 042	18,000		
036	392	05144	ALLOCATION FROM OHL DAM 044	2,732,790	655,440	-
036	392	05160	ALLOCATION FROM WATER FUND	29,000		
036	393	05414	PENN VEST LOAN PROCEEDS			217,325
036	393	07221	2021A NOTE PROCEEDS	264,135		
036	393	07232	2023B NOTE PROCEEDS		278,950	
036	393	07321	2022A NOTE PROCEEDS	622,059		
036	393	07322	2022C BOND PROCEEDS	865,301	525,371	400,000
				4,726,146	**1,469,467**	**2,127,987**
036	448	31400	LEGAL EXPENSE		13	-
036	448	37200	CUMMINGS PUMP MAINTENANCE	1,860		
036	448	37205	CUMMINGS TANK MAINTENANCE	36,560		
036	448	37220	CASTANEA PUMP MAINTENANCE	2,681		
036	448	37225	CASTANEA TANK MAINTENANCE	29,157		
036	448	40226	CASTANEA DAM	-	37,182	1,595,000
036	448	41625	HYDRAULIC MODEL STUDY	71,953		
036	448	72100	DISTRIBUTION IMPROVEMENTS	8,282		
036	448	74100	CAPITAL PURCHASES	-	1,600	
036	448	74130	WATER METER PURCHASES	-	4,428	
036	449	31400	LEGAL EXPENSE		1,180	-
036	449	72623	EMERGENCY H2O SUPPLY 2023	816,662	426,024	
036	449	75601	WATER WELLS	85,314	154,010	400,000
036	449	75602	OHL PROJECT	3,143,598	986,506	217,325
036	449	75603	KELLER DAM PROJECT	15,337		
				4,211,404	**1,610,944**	**2,212,325**
			CURRENT YEAR REVENUE & FUND BALANCE	**4,726,146**	**1,469,467**	**2,127,987**
			CURRENT YEAR EXPENDITURES	**4,211,404**	**1,610,944**	**2,212,325**
			FUND BALANCE (USED) ADDED	**514,741**	**(141,476)**	**(84,338)**

FUND 042 WATER 2022 PennVEST DEBT FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**611**
042	341	05410	INVESTMENT INTEREST	3,474	3,876	-
042	392	05160	REIMBURSEMENT/WATER FUND	28,645	236,821	-
042	393	05414	PENN VEST LOAN PROCEEDS	3,063,644	946,663	
				3,095,763	**1,187,359**	**611**

042	449	31120	BANK FEES	66	58	-
042	449	75602	OHL PROJECT			
042	471	75304	2022 PennVEST		173,405	-
042	472	75304	2022 PennVEST		43,561	-
042	492	49060	ALLOCATION TO WATER FUND	2,847		
042	492	49344	ALLOCATION TO FUND 044 OHL PH1	3,063,644	946,663	
				3,066,556	**1,163,687**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**3,095,763**	**1,187,359**	**611**
			CURRENT YEAR EXPENDITURES	**3,066,556**	**1,163,687**	**-**
			FUND BALANCE (USED) ADDED	**29,206**	**23,672**	**611**

FUND 04742 WATER 2022 PennVEST DRAWDOWN FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**1,034**
044	341	05410	INVESTMENT INTEREST	2,899	123	-
044	392	05142	ALLOCATION FROM PENNVEST 042	3,045,644		
044	392	05160	REIMBURSEMENT/WATER FUND		946,663	6,114
				3,048,543	**946,786**	**7,148**
044	492	49060	ALLOCATION TO WATER FUND	20,421		
044	492	49336	ALLOCATION TO WATER CAPITAL PROJECTS	2,732,790	1,742,881	
				2,732,790	**1,742,881**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**3,048,543**	**946,786**	**7,148**
			CURRENT YEAR EXPENDITURES	**2,732,790**	**1,742,881**	**-**
			FUND BALANCE (USED) ADDED	**315,753**	**(796,095)**	**7,148**

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**267,467**
008	331	04465	NOV FINES		6,000	2,000
008	341	05410	INVESTMENT INTEREST			-
008	342	05423	PROPERTY LEASES	11,620	11,760	11,760
008	342	05428	REIMBURSEMENT/LABOR (RENTALS)		4,300	1,000
008	364	04440	INDUSTRIAL SURCHARGES	84,972	85,522	90,840
008	364	04450	LABORATORY FEES	61,512	59,886	65,000
008	364	04460	INDUSTRIAL PRETREATMENT	58,500	58,500	59,000
008	364	05420	SEWER RENTALS	1,656,320	2,040,760	2,024,904
008	364	05423	PROPERTY LEASES			-
008	364	05424	EQUIPMENT RENTAL	65		-
008	364	05425	CONNECTION FEES	4,000	2,000	2,000
008	364	05428	REIMBURSEMENT/LABOR (RENTALS)	750		-
008	364	05492	HAULED SEWAGE	47,434	46,900	47,838
008	364	05494	EQUIVALENT DWELLING UNIT BILLS	282	141	140
008	364	06582	MUNC BILL PLANT DEBT SERVICE	496,251	514,934	445,214
008	364	06600	MUNICIPAL TREATMENT BILLINGS	761,871	746,685	834,961
008	364	07789	SERVICE CHARGES	-	100	100
008	364	07791	PENALTY CHARGES	33,024	30,381	8,500
008	389	07308	ACCIDENT/DAMAGE REIMBURSEMENTS	-		-
008	389	07614	REIMBURSEMENTS	2,484	1,726	1,000
008	389	08100	MISCELLANEOUS	1,150		
008	391	09910	SALE OF ASSETS	415	987	-
008	392	05168	FROM MUNIC. SURCHARGE FUND	7,817		30,000
008	392	05578	FROM CITY V LARSON FUND	1,636,987		-
				4,865,453	**3,610,581**	**3,891,724**

ADMINISTRATION & BILLING

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
008	428	10111	COUNCIL MEMBERS	6,912	6,912	6,912
008	428	10112	MAYOR	1,536	1,536	1,536
008	428	10115	CONTROLLER	360	353	384
008	428	10121	CITY MANAGER	8,222	18,891	19,155
008	428	10124	DIRECTOR OF PUBLIC WORKS	17,525	3,078	
008	428	10140	STENOGRAPHER	762	680	762
008	428	10141	FULL TIME PERSONNEL	-	15,928	-
008	428	10142	CLERICAL STAFF	31,587	56,662	49,673
008	428	10144	PART TIME PERSONNEL	-	1,832	
008	428	10147	METER READER	21,509	22,756	25,958
008	428	10174	MECHANIC	21,847	15,221	32,382
008	428	11156	HEALTH INSURANCE	40,308	46,743	52,666
008	428	11157	HRA DEDUCTIBLE	3,829	3,207	4,859
008	428	11158	DENTAL INSURANCE	196	575	1,279
008	428	11161	FICA (SS & MEDICARE)	7,944	10,458	10,462
008	428	11168	PRESCRIPTION REIMB.	1,066	1,301	803
008	428	11170	WORKERS COMP INSURANCE	526	4,530	1,819
008	428	11172	SPECIAL COMPENSATION	85	279	
008	428	11580	LIFE INSURANCE	785	639	594
008	428	21100	OFFICE SUPPLIES	1,571	1,129	1,200
008	428	23100	OPERATING SUPPLIES	884	342	500
008	428	23800	CLOTHING SUPPLIES	171	392	350
008	428	31100	AUDIT EXPENSE	6,423	3,823	10,000
008	428	31120	BANK FEES	321	425	400
008	428	31300	ENGINEERING SERVICES	546	1,663	-
008	428	31400	LEGAL EXPENSE	18,334	5,337	5,000
008	428	31700	TRAINING/EDUCATION	5,156	5,781	4,500
008	428	32100	PHONE AND INTERNET	3,503	4,232	3,344
008	428	32101	COMPLIANCE TESTING	119	90	100
008	428	32500	POSTAGE	5,685	4,005	4,500
008	428	34100	ADVERTISING/PRINTING	535	976	600
008	428	34400	COPIER EXPENSE	1,427	1,681	1,500
008	428	35304	CYBER INSURANCE	381	2,960	1,570
008	428	35306	PUBLIC OFFICIALS INSURANCE	704	1,888	1,888
008	428	40322	CODIFICATION EXPENSES	1,453	701	500
008	428	42100	DUES/SUBSCRIPTIONS	1,383	1,342	750
008	428	45210	COMPUTER SOFTWARE FEES	37,360	39,343	38,014
008	428	46112	UTILITY REFUND	220	519	100
008	428	71005	LOAN CITY V. LARSON (ends '34)		157,747	-
008	428	75330	LOAN PAYABLE	15,839	11,879	
				267,010	**457,834**	**284,060**

WASTEWATER TREATMENT

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
008	429	10114	TREASURER	120	120	120
008	429	10121	CITY MANAGER	8,222	8,587	8,707
008	429	10124	DIRECTOR OF PUBLIC WORKS	7,302	892	
008	429	10133	HEAD OF DEPARTMENT	57,180	61,000	61,401
008	429	10134	FOREMAN	99,380	6,854	60,237
008	429	10141	FULL TIME PERSONNEL	232,544	292,787	283,335
008	429	10142	CLERICAL STAFF	29,281	30,475	20,325
008	429	10144	PART TIME PERSONNEL	94		9,600
008	429	10160	OVERTIME WAGES	1,944	5,430	6,876
008	429	10165	SHIFT DIFFERENTIAL	0	20	
008	429	11156	HEALTH INSURANCE	168,408	149,367	246,543
008	429	11157	HRA DEDUCTIBLE	13,741	10,211	22,121
008	429	11158	DENTAL INSURANCE	3,070	4,097	6,078
008	429	11161	FICA (SS & MEDICARE)	31,236	29,304	34,471
008	429	11168	PRESCRIPTION REIMB.	3,940	2,989	3,220
008	429	11170	WORKERS COMP INSURANCE	8,225	27,622	20,551
008	429	11172	SPECIAL COMPENSATION	203	43	50
008	429	11580	LIFE INSURANCE	2,694	2,382	2,391
008	429	21100	OFFICE SUPPLIES	674	598	1,200
008	429	22320	TREATMENT SUPPLIES	2,356	5,234	4,000
008	429	22510	LABORATORY SUPPLIES	2,913	2,844	2,800
008	429	23100	OPERATING SUPPLIES	7,045	1,381	7,500
008	429	23300	HEATING FUEL	26,944	19,828	27,399
008	429	23800	CLOTHING SUPPLIES	6,444	8,061	6,400
008	429	24400	CHEMICALS	67,120	53,838	60,000
008	429	26100	PURCHASE MINOR EQUIPMENT	991		-
008	429	26401	WATER SERVICE	11,928	8,578	10,000
008	429	31100	AUDIT EXPENSE	6,423	3,823	10,000
008	429	31200	CONSULTANT SERVICES		3,500	3,800
008	429	31300	ENGINEERING SERVICES	42,544	23,933	25,000
008	429	31400	LEGAL EXPENSE	518,987	1,519	2,500
008	429	31700	TRAINING/EDUCATION	3,085	4,628	4,000
008	429	31910	LABORATORY ANALYSIS	94,162	95,277	93,399
008	429	32100	PHONE AND INTERNET	14,638	20,504	18,500
008	429	32500	POSTAGE	1,825	2,310	2,500
008	429	34100	ADVERTISING/PRINTING		17	-
008	429	34400	COPIER EXPENSE	1,209	2,050	1,500
008	429	35301	PROPERTY DAMAGE INSURANCE	45,577	97,822	97,822
008	429	35302	LIABILITY INSURANCE	15,821	13,411	13,411
008	429	35303	SURETY BONDS	300	307	204
008	429	35304	CYBER INSURANCE	2,951	2,960	1,570
008	429	35307	AUTOMOBILE INSURANCE	58	1,327	1,327
008	429	36100	ELECTRIC SERVICE	247,008	300,180	288,982
008	429	37310	BUILDING MAINTENANCE	3,681	66	2,500
008	429	37400	REPAIR PARTS/VEHICLES	2,150	743	2,500
008	429	37600	OIL & GREASE	1,504	766	800
008	429	37601	VEHICLE FUEL	1,448	1,206	1,500
008	429	37710	FLOW METER MAINTENANCE	375	375	450
008	429	45000	CONTRACT SERVICES		28,171	30,000
008	429	45100	LAND FILL FEES	69,529	61,096	63,525
008	429	45200	EQUIPMENT MAINTENANCE	104,801	111,091	150,000
008	429	45210	COMPUTER SOFTWARE FEES	33,847	37,307	37,854
008	429	45300	EQUIPMENT RENTAL			5,000
008	429	45400	CONTRACT SERVICES			-
008	429	45500	INDUSTRIAL PRETREATMENT	107,203	39,537	45,000
008	429	45700	TV TRUCK EXPENSES		2,043	2,500
				2,113,126	**1,588,512**	**1,811,469**
						-

WASTEWATER COLLECTION

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
008	459	10134	FOREMAN	40,755	37,759	50,977
008	459	10141	FULL TIME PERSONNEL	70,727	16,926	47,160
008	459	10142	CLERICAL STAFF	-		540
008	459	10144	PART TIME PERSONNEL	149		
008	459	10160	OVERTIME WAGES	4,376	5,817	5,000
008	459	11156	HEALTH INSURANCE	46,273	16,862	42,201
008	459	11157	HRA DEDUCTIBLE	1,863	1,339	4,005
008	459	11158	DENTAL INSURANCE	701	637	1,009
008	459	11161	FICA (SS & MEDICARE)	8,401	4,409	7,931
008	459	11168	PRESCRIPTION REIMB.	1,486	375	750

008	459	11170	WORKERS COMP INSURANCE	1,879	6,898	5,472
008	459	11580	LIFE INSURANCE	519	415	556
008	459	21100	OFFICE SUPPLIES		27	-
008	459	22170	COLLECTION SUPPLIES	23,354	12,274	15,000
008	459	23100	OPERATING SUPPLIES	2,198	26,853	4,500
008	459	23800	CLOTHING SUPPLIES	1,040	906	800
008	459	25200	SYSTEM MAINTENANCE			1,200
008	459	25220	STREET PERMIT FEES	195	8,471	
008	459	26100	PURCHASE MINOR EQUIPMENT	27,895		1,000
008	459	32101	COMPLIANCE TESTING	13		-
008	459	34400	COPIER EXPENSE		461	-
008	459	35301	PROPERTY DAMAGE INSURANCE	410	1,000	1,000
008	459	35302	LIABILITY INSURANCE	111	94	94
008	459	37310	BUILDING MAINTENANCE	314	24,789	2,500
008	459	37400	REPAIR PARTS/VEHICLES	1,396	2,281	1,200
008	459	37500	TIRES/TUBES	32	496	200
008	459	37600	OIL & GREASE	638	756	780
008	459	37601	VEHICLE FUEL	2,633	1,326	1,800
008	459	45120	CONTRACT REPAIRS/VEHICLES	354		500
008	459	45200	EQUIPMENT MAINTENANCE	775	59	2,000
008	459	45300	EQUIPMENT RENTAL	1,350	192	2,500
				239,841	**171,423**	**200,675**

COUNTY SEWER AUTHORITY COSTS

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
008	464	45400	CONTRACT SERVICES	2,078	3,198	5,000
008	464	46100	OTHER OPERATING EXPENSE		5,486	5,486
				2,078	**8,684**	**10,486**

DEBT SERVICE PR

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
008	471	75301	PENN VEST DEBT SERVICE	139,985	129,736	
008	471	75303	2012 PENNVEST	562,339	567,988	573,694
008	471	75316	DEBT SERVICE 2016A (ends 2036)	109,000	123,000	250,000
				811,324	**820,725**	**823,694**

DEBT SERVICE INTEREST

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
008	472	75301	PENN VEST DEBT SERVICE	2,378	763	
008	472	75303	2012 PENNVEST	131,632	125,983	120,277
008	472	75316	DEBT SERVICE 2016A (ends 2036)	40,405	39,000	36,959
				174,415	**165,745**	**157,236**

INTERFUND TRANSFERS

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
008	492	26105	MAINTENANCE GARAGE RENT	9,966		71,187
008	492	38300	OFFICE RENT	1,200		71,187
008	492	49317	TRANSFER TO SEWER PROJECT FUND	-		71,187
				11,166	**-**	**213,561**

CURRENT YEAR REVENUE & FUND BALANCE	**4,865,453**	**3,610,581**	**3,891,724**
CURRENT YEAR EXPENDITURES	**3,618,960**	**3,212,923**	**3,501,181**
FUND BALANCE (USED) ADDED	**1,246,492**	**397,657**	**390,543**

FUND 038 SEWER CAPITAL PROJECTS

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**84,438**
038	341	05410	INVESTMENT INTEREST	140	45	-
038	392	05163	REIMBURSEMENT SEWER FUND			71,187
				140	**45**	**155,625**
						-
038	459	72100	DISTRIBUTION IMPROVEMENTS	6,148	8,731	108,996
				6,148	**8,731**	**108,996**

CURRENT YEAR REVENUE & FUND BALANCE	**140**	**45**	**155,625**
CURRENT YEAR EXPENDITURES	**6,148**	**8,731**	**108,996**
FUND BALANCE (USED) ADDED	**(6,008)**	**(8,686)**	**46,629**

FUND 068 MUNICIPAL SURCHARGE FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**30,697**
068	364	06599	MUNICIPAL SURCHARGE FEE	7,817	30,697	30,000
				7,817	**30,697**	**60,697**
068	492	49308	TRANSFER TO SEWER	7,817		30,000
				7,817	**-**	**30,000**
			CURRENT YEAR REVENUE & FUND BALANCE	**7,817**	**30,697**	**60,697**
			CURRENT YEAR EXPENDITURES	**7,817**	**-**	**30,000**
			FUND BALANCE (USED) ADDED	**-**	**30,697**	**30,697**

FUND 078 CITY V LARSON FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE		**(2,003,946)**	**(2,915,649)**
078	332	03640	SETTLEMENTS			-
078	341	05412	INVESTMENT INTEREST/INTERNAL		14,409	-
078	389	03940	LOAN PAYMENTS		143,338	172,092
				-	**(1,846,199)**	**(2,743,557)**
078	429	31110	PROFESSIONAL SERVICES		8,229	
078	429	31300	ENGINEERING SERVICES	1,766	119,040	50,000
078	429	31400	LEGAL EXPENSE	362,781	109,998	150,000
078	429	32100	PHONE AND INTERNET	2,412		10,000
078	492	49317	TRANSFER TO SEWER PROJECT FUND	1,636,987		-
				2,003,946	**237,266**	**210,000**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**(1,846,199)**	**(2,743,557)**
			CURRENT YEAR EXPENDITURES	**2,003,946**	**237,266**	**210,000**
			FUND BALANCE (USED) ADDED	**(2,003,946)**	**(2,083,465)**	**(2,953,557)**

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**(397,565)**
009	342	05423	PROPERTY LEASES	2,960	7,437	3,358
009	342	07709	RAMP FEE	1,500	2,670	1,000
009	342	07710	TIE DOWN FEES	1,885	1,155	400
009	342	07711	HANGAR 1 RENTS	19,705	25,330	11,100
009	342	07712	HANGAR 2 RENTS	10,560		20,400
009	342	07713	T-HANGARS	82,648	64,349	71,000
009	342	07714	STORAGE HANGAR RENTS	21,623	18,078	19,872
009	342	07716	THROUGH-THE-FENCE FEES	-		9,936
009	342	07721	HANGAR 1/OFFICE	14,285	10,945	13,260
009	368	07725	SALE OF PILOT SUPPLIES	71	98	50
009	368	07731	100 LL FUEL SALES	104,470	94,636	69,898
009	368	07732	JET FUEL SALES	54,895	59,225	42,162
009	368	07742	OIL SALES	4,150	4,151	2,200
009	368	07744	OTHER SALES	2,674	2,919	1,000
009	387	08871	DONATIONS	100	100	100
009	389	03190	SALES TAX COLLECTED	29	27	25
009	389	07614	REIMBURSEMENTS	16,194	568	10,000
009	389	08100	MISCELLANEOUS	536	480	300
009	391	09910	SALE OF ASSETS			-
				338,286	**292,167**	**(121,504)**

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
009	440	10134	FOREMAN	694	47,528	48,193
009	440	10142	CLERICAL STAFF	-	9,793	14,290
009	440	10144	PART TIME PERSONNEL	-	18,248	28,860
009	440	10160	OVERTIME WAGES	1	840	963
009	440	10174	MECHANIC	6,884		
009	440	11156	HEALTH INSURANCE	2,709	20,198	12,366
009	440	11157	HRA DEDUCTIBLE	274	498	1,335
009	440	11158	DENTAL INSURANCE	-	560	272
009	440	11161	FICA (SS & MEDICARE)	501	5,748	7,061
009	440	11168	PRESCRIPTION REIMB.	110		509
009	440	11170	WORKERS COMP INSURANCE	-	3,790	4,190
009	440	11172	SPECIAL COMPENSATION	100	144	
009	440	11560	CERF RETIREMENT CONTRIBUTION	151		
009	440	11580	LIFE INSURANCE	52	417	389
009	440	21100	OFFICE SUPPLIES	161	643	400
009	440	23100	OPERATING SUPPLIES	2,243	862	3,500
009	440	23310	AVGAS 100LL FUEL	92,110	68,133	51,100
009	440	23330	JET FUEL	43,885	48,324	36,243
009	440	23340	AVIATION OIL	4,370	2,148	1,650
009	440	23350	PURCHASE PILOT SUPPLIES	143	430	100
009	440	23700	BUILDING SUPPLIES	1331.54	445	450
009	440	23800	CLOTHING SUPPLIES	243.62	368	250
009	440	26140	OTHER AIRPORT EQUIPMENT	2095.92	903	100
009	440	26401	WATER SERVICE	635	686	950
009	440	31100	AUDIT EXPENSE	2,724	2,174	2,000
009	440	31120	BANK FEES	27	35	35
009	440	31400	LEGAL EXPENSE	221	2,685	3,500
009	440	32100	PHONE AND INTERNET	2,697	3,010	3,300
009	440	32500	POSTAGE	233	207	200
009	440	34100	ADVERTISING/PRINTING	63	1	-
009	440	34400	COPIER EXPENSE	187		
009	440	35301	PROPERTY DAMAGE INSURANCE	5,516	13,474	13,474
009	440	35302	LIABILITY INSURANCE	8,233	8,140	8,140
009	440	35304	CYBER INSURANCE	246	1,973	1,047
009	440	35306	PUBLIC OFFICIALS INSURANCE	220	590	590
009	440	35307	AUTOMOBILE INSURANCE	15	344	344
009	440	35308	INSURANCE DEDUCTIBLES	12,850	2,500	
009	440	36100	ELECTRIC SERVICE	1,046	11,038	12,480
009	440	36150	ELECTRIC/MOUNTAIN LIGHTS	1,035	1,094	1,000
009	440	36200	SEWER SERVICE	13,571	1,080	980
009	440	36300	GAS SERVICE	10,796	9,444	9,500
009	440	37310	BUILDING MAINTENANCE	380	6,235	6,000

009	440	37400	REPAIR PARTS/VEHICLES	1,118	125	500
009	440	37600	OIL & GREASE	244	719	-
009	440	37601	VEHICLE FUEL	444	562	500
009	440	40322	CODIFICATION EXPENSES	90	117	-
009	440	42100	DUES/SUBSCRIPTIONS	28	92	95
009	440	43500	SALES TAX REMITTED	4,187	27	26
009	440	45200	EQUIPMENT MAINTENANCE	13,895	6,099	2,500
009	440	45210	COMPUTER SOFTWARE FEES	2,663	13,590	11,000
009	440	45400	CONTRACT SERVICES	2,016	37,089	3,000
009	440	46213	Credit Card Fees & Discount		2,427	2,500
				243,437	**355,579**	**295,882**

LHV DEBT SERVICE PRINCIPAL				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
009	471	75222	2022B BOND		23,000	-
009	471	75316	DEBT SERVICE 2016A (ends 2036)			17,000
009	471	75321	2021B NOTE (ends '41)	55,000		23,000
				55,000	**23,000**	**40,000**

LHV DEBT SERVICE INTEREST				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
009	472	75316	DEBT SERVICE 2016A (ends 2036)			442
009	472	75321	2021B NOTE (ends '41)	4,944	45,271	10,332
				4,944	**45,271**	**10,774**

	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
CURRENT YEAR REVENUE & FUND BALANCE	**338,286**	**292,167**	**(121,504)**
CURRENT YEAR EXPENDITURES	**303,380**	**423,850**	**346,656**
FUND BALANCE (USED) ADDED	**34,905**	**(131,683)**	**(468,160)**

FUND 039 AIRPORT CAPITAL PROJECTS

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE		**420,026**	**180,838**
039	341	05410	INVESTMENT INTEREST	510	255	-
039	354	05314	COMMONWEALTH BOA	9,648		587,000
039	389	07614	REIMBURSEMENTS		6,717	
039	393	07222	2021B NOTE PROCEEDS	387,641		
				397,799	**426,998**	**767,838**

				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
039	440	45200	EQUIPMENT MAINTENANCE			7,500
039	440	50113	LHV FENCE PROJECT			30,000
039	440	75110	EASEMENT/OBSTRUCTIONS PHASE 1	130	5,065	
039	440	75133	TAXIWAY REHAB/CONSTRUCTION			222,223
039	440	75152	SELF-SERVE FUEL PROJECT		44,987	128,912
039	440	75154	ACCESS ROAD REHAB		50,621	120,661
039	440	75156	HANGAR 2 IMPROVEMENT PROJECT	26,266	145,488	31,133
039	492	49091	ALLOCATION TO GENERAL FUND	32,000		
				58,396	**246,160**	**540,429**

	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
CURRENT YEAR REVENUE & FUND BALANCE	**397,799**	**426,998**	**767,838**
CURRENT YEAR EXPENDITURES	**58,396**	**246,160**	**540,429**
FUND BALANCE (USED) ADDED	**339,403**	**180,838**	**227,409**

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE	**643,357**	**606**	**200,664**
035	341	05410	INVESTMENT INTEREST	2,879	9,684	3,000
035	354	05313	COMMONWEALTH	234,141	232,619	228,142
035	354	06543	POLICE GRANTS (IN ERROR)	-		
035	392	05135	REIMBURSEMENT HIWAY AID	400	666	
				880,778	**243,575**	**431,806**

EXPENDITURES				2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
035	436	72539	SUNSET PINES STORMWATER			400,000
035	492	49148	TRANSFER TO CAPITAL PROJECTS FUND	879,771		-
035	492	49369	TRANSFER TO/FROM HIGHWAY AID FUND		444	
035	492	49390	ALLOCATION TO HIGHWAY AID FD	400	222	
				880,171	**666**	**400,000**

	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
CURRENT YEAR REVENUE & FUND BALANCE	**880,778**	**243,575**	**431,806**
CURRENT YEAR EXPENDITURES	**880,171**	**666**	**400,000**
FUND BALANCE (USED) ADDED	**606**	**242,909**	**31,806**

FUND 002 INTERNAL SERVICE (INVENTORY) FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**8,820**
002	300	07736	FUEL/CITIZENS HOSE COMPANY	3,817	3,446	-
002	300	07739	BUCKTAIL DIESEL FUEL	2,909	6,727	-
002	300	07741	FUEL/ROSS LIBRARY	846	659	-
002	300	07747	FUEL/SPCA	551	361	-
002	300	07751	FUEL/HOPE HOSE COMPANY		97	
002	300	07789	SERVICE CHARGES	258	308	-
002	390	05101	ALLOCATION TO GENERAL FUND		343	-
002	390	05160	REIMBURSEMENT/WATER FUND	9,032	11,361	25,000
002	390	05163	REIMBURSEMENT SEWER FUND	5,150	3,863	-
002	390	05164	ALLOCATION FROM GENERAL FUND	38,289	36,252	40,000
002	390	05170	REIMBURSEMENT/AIRPORT FUND	464	778	
				61,315	**64,194**	**73,820**
002	401	32500	POSTAGE			-
002	401	37610	UNLEADED GASOLINE	41,384	40,695	40,000
002	401	37612	DIESEL FUEL	26,260	24,798	25,000
				67,644	**65,493**	**65,000**
			CURRENT YEAR REVENUE & FUND BALANCE	**61,315**	**64,194**	**73,820**
			CURRENT YEAR EXPENDITURES	**67,644**	**65,493**	**65,000**
			FUND BALANCE (USED) ADDED	**(6,329)**	**(1,299)**	**8,820**

FUND 005 SUMMER CONCERT FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**512**
005	341	05410	INVESTMENT INTEREST		3	-
005	387	08873	PUBLIC CONTRIBUTIONS CONCERTS	21,179	12,824	20,000
005	387	08774	PUBLIC CONTRIBUTIONS MOVIES	500	12,824	20,000
				21,679	**25,650**	**40,512**
005	409	37160	OTHER STRUCTURES/MAINTENANCE	333	298	-
005	453	40318	OUTDOOR MOVIE EXPENSE	480		
005	453	46228	FLOATING STAGE MAINTENANCE EXP	424		
005	453	46230	CONCERTS BAND EXPENSES	27,231	25,277	15,000
005	453	46231	STAGE EVENT EXPENSES	187		
				28,655	**25,575**	**15,000**
			CURRENT YEAR REVENUE & FUND BALANCE	**21,679**	**25,650**	**40,512**
			CURRENT YEAR EXPENDITURES	**28,655**	**25,575**	**15,000**
			FUND BALANCE (USED) ADDED	**(6,976)**	**76**	**25,512**

FUND 013 WINTER RACE FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE		**9,845**	**9,845**
013	367	08882	WINTER RACE REVENUE			
013	387	08873	PUBLIC CONTRIBUTIONS			
				-	**9,845**	**9,845**
013	452	46330	WINTER RACE EXPENDITURES	4,060		9,845
				4,060	**-**	**9,845**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**9,845**	**9,845**
			CURRENT YEAR EXPENDITURES	**4,060**	**-**	**9,845**
			FUND BALANCE (USED) ADDED	**(4,060)**	**9,845**	**(0)**

FUND 015 ARP ACT FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**359,311**
015	341	05410	INVESTMENT INTEREST		78	-
015	392	05164	ALLOCATION FROM GENERAL FUND	7,354		11,398
				7,354	**78**	**370,709**
015	448	37820	REGULATING VALVE MAINTENANCE	4,420		
015	454	72211	HANNA PARK PICKLEBALL	6,962	778	-
015	448	72214	WATER METERS	16,688	778	-
				28,070	**1,555**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**7,354**	**78**	**370,709**
			CURRENT YEAR EXPENDITURES	**28,070**	**1,555**	**-**
			FUND BALANCE (USED) ADDED	**(20,716)**	**(1,478)**	**370,709**

FUND 020 CDBG SKATE PARK

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			
020	354	05313	COMMONWEALTH			
020	392	05164	ALLOCATION FROM GENERAL FUND			
				-	**-**	**-**
020	454	56072	PROGRAM ADMINISTRATION	6,910		
020	454	56072	SKATE PARK	853,111	1,396	
020	465	10133	HEAD OF DEPARTMENT	440		
20	465	11161	FICA (SS & MEDICARE)	32		
				860,492	**1,396**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**-**	**-**
			CURRENT YEAR EXPENDITURES	**860,492**	**1,396**	**-**
			FUND BALANCE (USED) ADDED	**(860,492)**	**(1,396)**	**-**

FUND 024 FAÇADE GRANT FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**(10,000)**
024	354	05313	COMMONWEALTH			
				-	**-**	**(10,000)**
024	465	54220	FACADE GRANTS (DCED)	10,000	10,000	-
				10,000	**10,000**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**-**	**(10,000)**
			CURRENT YEAR EXPENDITURES	**10,000**	**10,000**	**-**
			FUND BALANCE (USED) ADDED	**(10,000)**	**(10,000)**	**(10,000)**

FUND 025 ROUTE 220 LIGHTING FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**5,186**
025	354	05313	COMMONWEALTH	19,795	697	8,000
025	358	06573	COUNTY AID	-		4,000
025	392	05164	ALLOCATION FROM GENERAL FUND			
				19,795	**697**	**17,186**

025	434	36100	ELECTRIC SERVICE	13,423	6,752	15,000
025	434	45000	CONTRACTED SERVICE			
				13,423	**6,752**	**15,000**
			CURRENT YEAR REVENUE & FUND BALANCE	**19,795**	**697**	**17,186**
			CURRENT YEAR EXPENDITURES	**13,423**	**6,752**	**15,000**
			FUND BALANCE (USED) ADDED	**6,372**	**(6,055)**	**2,186**

FUND 029 ACTIVE ARTS CORRIDORE

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**(1,389)**
029	354	05313	COMMONWEALTH		15,275	
029	387	08871	DONATIONS		7,650	
029	392	05116	FROM CAPITAL PROJECTS 016		2,000	
				-	**24,925**	**(1,389)**
029	453	10133	HEAD OF DEPARTMENT		754	
029	453	11161	FICA (SS & MEDICARE)		55	-
029	453	11172	SPECIAL COMPENSATION		1	
029	453	31700	TRAINING/EDUCATION		11	
029	453	33900	PUBLIC EVENT EXPENSES		64	
029	453	72024	ACTIVE ARTS CORRIDOR		25,221	
029	465	10133	HEAD OF DEPARTMENT		124	
029	465	11156	HEALTH INSURANCE		82	
029	465	11161	FICA (SS & MEDICARE)		9	
				-	**26,322**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**24,925**	**(1,389)**
			CURRENT YEAR EXPENDITURES	**-**	**26,322**	**-**
			FUND BALANCE (USED) ADDED	**-**	**(1,397)**	**(1,389)**

FUND 027 HANNA PARK FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**250**
027	354	05313	COMMONWEALTH			
027	387	08871	DONATIONS	250		
027	387	08873	PUBLIC CONTRIBUTIONS			
027	341	05410	INVESTMENT INTEREST		0	-
027	392	05164	ALLOCATION FROM GENERAL FUND			
				250	**0**	**250**
027	454	45442	HANNA PARK PROJECTS & REPAIRS			
027	454	58257	HANNA PARK 2023 CDBG			
				-	**-**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**250**	**0**	**250**
			CURRENT YEAR EXPENDITURES	**-**	**-**	**-**
			FUND BALANCE (USED) ADDED	**250**	**0**	**250**

FUND 032 HOBERMAN PARK FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**(71,934)**
032	354	05313	COMMONWEALTH			
032	354	06541	COMMONWEALTH DCNR		162,500	120,000
032	387	06710	CLINTON COUNTY COMM. FOUNDATN		505	
032	387	08871	DONATIONS	1,141	2,500	
032	387	08873	PUBLIC CONTRIBUTIONS			

032	341	05410	INVESTMENT INTEREST			
032	392	05149	ALLOCATION FROM CAPITAL PROJ	415		64,686
				1,556	**165,505**	**112,752**
032	454	33900	PUBLIC EVENT EXPENSES		2,225	
032	454	45444	HOBERMAN PARK PROJECTS & REPAIRS		1,861	120,000
032	454	46224	HOBERMAN PH1 DCNR		251,018	
032	454	46225	HOBERMAN PH2 DCNR	10,054	31,544	-
				10,054	**286,648**	**120,000**
			CURRENT YEAR REVENUE & FUND BALANCE	**1,556**	**165,505**	**112,752**
			CURRENT YEAR EXPENDITURES	**10,054**	**286,648**	**120,000**
			FUND BALANCE (USED) ADDED	**(8,498)**	**(121,143)**	**(7,248)**

FUND 033 LEVEE PROJECTS FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**0**
033	341	05410	INVESTMENT INTEREST			
033	392	05164	ALLOCATION FROM GENERAL FUND			
				-	**-**	**0**
033	492	49116	TRANSFER TO CAPITAL PROJECTS FUND	8,976		
				8,976	**0**	**0**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**-**	**0**
			CURRENT YEAR EXPENDITURES	**8,976**	**0**	**0**
			FUND BALANCE (USED) ADDED	**(8,976)**	**-**	**0**

FUND 034 TIDLOW DAM FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**2,115**
034	341	05410	INVESTMENT INTEREST	35	11	-
034	392	05164	ALLOCATION FROM GENERAL FUND			
				35	**11**	**2,115**
034	446	76999	UNAPPROPRIATED RESERVE			2,115
034	446	26100	PURCHASE MINOR EQUIPMENT		2,999	
034	492	49116	TRANSFER TO CAPITAL PROJECTS FUND	17,709		
				17,709	**2,999**	**2,115**
			CURRENT YEAR REVENUE & FUND BALANCE	**35**	**11**	**2,115**
			CURRENT YEAR EXPENDITURES	**17,709**	**2,999**	**2,115**
			FUND BALANCE (USED) ADDED	**(17,674)**	**(2,988)**	**(0)**

FUND 045 COMMERCIAL LOAN FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**381,136**
045	341	05410	INVESTMENT INTEREST	535	1,097	-
045	389	05413	LOAN PROCEEDS	55,571	95,019	-
				56,106	**96,115**	**381,136**
045	465	10133	HEAD OF DEPARTMENT	117	840	-
045	465	11156	HEALTH INSURANCE	235	188	
045	465	11161	FICA (SS & MEDICARE)	9	62	-
045	465	34100	ADVERTISING/PRINTING		143	

045	465	35303	SURETY BONDS	100	100	
045	465	31400	LEGAL EXPENSE			-
045	465	40110	LOAN ADMINISTRATION	3,720	8,800	-
045	465	40240	MICROENTERPRISE GRANT/LOANS		88,780	-
				4,181	**98,913**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**56,106**	**96,115**	**381,136**
			CURRENT YEAR EXPENDITURES	**4,181**	**98,913**	**-**
			FUND BALANCE (USED) ADDED	**51,925**	**(2,797)**	**381,136**

FUND 046 WORKING WOODLAND FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**-**
046	341	05410	INVESTMENT INTEREST			
046	368	08201	CARBON CREDIT SALES			
046	368	08202	TIMBER SALES			
				-	**-**	**-**
046	467	45000	CONTRACT SERVICES			-
				-	**-**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**-**	**-**
			CURRENT YEAR EXPENDITURES	**-**	**-**	**-**
			FUND BALANCE (USED) ADDED	**-**	**-**	**-**

FUND 051 HOME PROGRAM FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**(89,975)**
051	354	05313	COMMONWEALTH	9,230		-
				9,230	**-**	**(89,975)**
051	462	55534	2022 HOUSING REHAB PROJECTS	1,100	95,925	-
051	462	45000	CONTRACTED SERVICE			
				1,100	**95,925**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**9,230**	**-**	**(89,975)**
			CURRENT YEAR EXPENDITURES	**1,100**	**95,925**	**-**
			FUND BALANCE (USED) ADDED	**8,130**	**(95,925)**	**(89,975)**

FUND 054 ACTIVE TRANSPORTION PLAN

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**-**
054	354	05313	COMMONWEALTH			
054	392	05164	ALLOCATION FROM GENERAL FUND			
				-	**-**	**-**
054	438	72128	ACTIVE TRANSPORTION PLAN			-
				-	**-**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**-**	**-**
			CURRENT YEAR EXPENDITURES	**-**	**-**	**-**
			FUND BALANCE (USED) ADDED	**-**	**-**	**-**

FUND 055 POORMAN SMALL BUSINESS FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**1,585**
055	341	05410	INVESTMENT INTEREST	-	4	-
055	387	06710	CLINTON COUNTY COMM. FOUNDATN	667	656	-
				667	**660**	**1,585**
055	465	40313	COMMERCIAL GRANTS			
055	465	76999	UNAPPROPRIATED RESERVE			
				-	**-**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**667**	**660**	**1,585**
			CURRENT YEAR EXPENDITURES	**-**	**-**	**-**
			FUND BALANCE (USED) ADDED	**667**	**660**	**1,585**

FUND 057 SIDEWALK REPAIR PROGRAM

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			
057	341	05410	INVESTMENT INTEREST			
057	387	06710	CLINTON COUNTY COMM. FOUNDATN			
				-	**-**	**-**
057	465	40313	COMMERCIAL GRANTS			
057	465	76999	UNAPPROPRIATED RESERVE			
				-	**-**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**-**	**-**
			CURRENT YEAR EXPENDITURES	**-**	**-**	**-**
			FUND BALANCE (USED) ADDED	**-**	**-**	**-**

FUND 058 CDBG 2020 PROGRAM

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**36,944**
058	354	06545	COMMONWEALTH CDBG	134,119	98,103	-
				134,119	**98,103**	**36,944**
058	439	55578	BALD EAGLE/RACE PAVING PHASE I	147,798		
058	454	57537	TAGGART 2020 CDBG		98,103	
058	465	10133	HEAD OF DEPARTMENT	8,058	3,127	-
058	465	11156	HEALTH INSURANCE	39		
058	465	11161	FICA (SS & MEDICARE)	43		-
				155,938	**101,230**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**134,119**	**98,103**	**36,944**
			CURRENT YEAR EXPENDITURES	**155,938**	**101,230**	**-**
			FUND BALANCE (USED) ADDED	**(21,819)**	**(3,127)**	**36,944**

FUND 071 CDBG 2021 PROGRAM

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**(237,717)**
071	354	06545	COMMONWEALTH CDBG	7,212	57,489	-
071	389	07614	REIMBURSEMENTS	10,826		

				18,038	**57,489**	**(237,717)**
071	454	55579	CDBG TAGGART	57,489	100,534	-
071	456	55580	CDBG ROSS ROOF	4,900		
071	465	10133	HEAD OF DEPARTMENT	147	1,292	-
071	465	10141	FULL TIME PERSONNEL		3,527	-
071	465	11156	HEALTH INSURANCE	61	459	
071	465	11161	FICA (SS & MEDICARE)	11	359	-
071	465	11168	PRESCRIPTION REIMB.		115	
071	465	31700	TRAINING/EDUCATION		27	
071	465	55638	CDBG 2021 ADMIN	7,568	4,859	-
				70,176	**111,172**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**18,038**	**57,489**	**(237,717)**
			CURRENT YEAR EXPENDITURES	**70,176**	**111,172**	**-**
			FUND BALANCE (USED) ADDED	**(52,138)**	**(53,683)**	**(237,717)**

FUND 072 CDBG 2022 PROGRAM

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**(50,380)**
072	354	06545	COMMONWEALTH CDBG			
				-	**-**	**(50,380)**
072	465	10133	HEAD OF DEPARTMENT		760	-
072	465	11156	HEALTH INSURANCE		109	
072	465	11161	FICA (SS & MEDICARE)		56	-
072	465	31700	TRAINING/EDUCATION		18	
072	454	56943	22 CDBG HOBERMAN	1,846	41,005	
072	465	56944	22 CDBG ADMIN		6,590	
				1,846	**48,538**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**-**	**(50,380)**
			CURRENT YEAR EXPENDITURES	**1,846**	**48,538**	**-**
			FUND BALANCE (USED) ADDED	**(1,846)**	**(48,538)**	**(50,380)**

FUND 073 CDBG 2023 PROGRAM

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**-**
073	354	06545	COMMONWEALTH CDBG			
				-	**-**	**-**
073	465	10133	HEAD OF DEPARTMENT			-
073	465	11161	FICA (SS & MEDICARE)			-
073	465	58256	2023 CDBG ADMIN			-
				-	**-**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**-**	**-**
			CURRENT YEAR EXPENDITURES	**-**	**-**	**-**
			FUND BALANCE (USED) ADDED	**-**	**-**	**-**

FUND 074 CDBG 2017 PROGRAM

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**56,117**
074	354	06545	COMMONWEALTH CDBG	8,020		
				8,020	**-**	**56,117**

074	454	10134	FOREMAN	152		
074	454	10141	FULLTIME PERSONNEL	1,330		
074	454	11156	HEALTH INSURANCE	500		
074	454	11161	FICA (SS & MEDICARE)	110		-
				2,093	**-**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**8,020**	**-**	**56,117**
			CURRENT YEAR EXPENDITURES	**2,093**	**-**	**-**
			FUND BALANCE (USED) ADDED	**5,927**	**-**	**56,117**

FUND 075 CDBG 2019 PROGRAM

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**(35,393)**
075	354	06545	COMMONWEALTH CDBG	72,133		
				72,133	**-**	**(35,393)**
075	439	56532	BALD EAGLE/RACE PAVING PHASE II	13,586		
075	454	10134	FOREMAN	106		
075	454	11161	FICA (SS & MEDICARE)	8		
075	454	52345	CDBG SAFE FALL PIPER HARMON	23,048		
075	465	10133	HEAD OF DEPARTMENT	469		-
075	465	11161	FICA (SS & MEDICARE)	34		
075	465	34100	ADVERTISING	-		
075	465	52346	CDBG 2019 SEDA-COG	22,700		
				59,951	**-**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**72,133**	**-**	**(35,393)**
			CURRENT YEAR EXPENDITURES	**59,951**	**-**	**-**
			FUND BALANCE (USED) ADDED	**12,182**	**-**	**(35,393)**

FUND 101 COUNCIL OF GOVERNMENTS ACCOUNT

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**-**
101	341	05410	INVESTMENT INTEREST		47	-
				-	**47**	**-**
101	401	76999	UNAPPROPRIATED RESERVE			-
				-	**-**	**-**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**47**	**-**
			CURRENT YEAR EXPENDITURES	**-**	**-**	**-**
			FUND BALANCE (USED) ADDED	**-**	**47**	**-**

FUND 102 ACT 93 FIRE ESCROW FUND

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**25,877**
102	300	05248	FIRE ESCROW REVENUE		25,868	-
102	341	05410	INVESTMENT INTEREST	7	47	-
				7	**25,915**	**25,877**
102	419	40411	FIRE ESCROW REFUND			25,925
				-	**-**	**25,925**
			CURRENT YEAR REVENUE & FUND BALANCE	**7**	**25,915**	**25,877**

			CURRENT YEAR EXPENDITURES	**-**	**-**	**25,925**
			FUND BALANCE (USED) ADDED	**7**	**25,915**	**(48)**

FUND 108 RENTAL ESCROW ACCOUNT (SEWER)

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**714**
108	341	05410	INVESTMENT INTEREST	1	2	-
				1	**2**	**714**
108	428	76999	UNAPPROPRIATED RESERVE			
				-	**0**	**0**
			CURRENT YEAR REVENUE & FUND BALANCE	**1**	**2**	**714**
			CURRENT YEAR EXPENDITURES	**-**	**0**	**0**
			FUND BALANCE (USED) ADDED	**1**	**2**	**714**

FUND 121 PLGIT ARP ACT INTEREST ACCOUNT

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**6,460**
121	341	05410	INVESTMENT INTEREST	309	331	-
				309	**331**	**6,460**
121	401	76999	UNAPPROPRIATED RESERVE			
				-	**0**	**0**
			CURRENT YEAR REVENUE & FUND BALANCE	**309**	**331**	**6,460**
			CURRENT YEAR EXPENDITURES	**-**	**0**	**0**
			FUND BALANCE (USED) ADDED	**309**	**331**	**6,460**

FUND 121 PLGIT 2021A NOTE CAPITAL ACCOUNT

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**17,403**
125	341	05410	INVESTMENT INTEREST		434,984	-
125	392	05149	ALLOCATION FROM CAPITAL PROJ			
				-	**434,984**	**17,403**
125	409	76999	UNAPPROPRIATED RESERVE			
				-	**0**	**0**
			CURRENT YEAR REVENUE & FUND BALANCE	**-**	**434,984**	**17,403**
			CURRENT YEAR EXPENDITURES	**-**	**0**	**0**
			FUND BALANCE (USED) ADDED	**-**	**434,984**	**17,403**

FUND 130 PLGIT ANNIVERSARY ACCOUNT

FUND	DEPT	OBJECT	TITLE	2023 YE (unaudited)	2024 YE (unaudited)	2025 BUDGET
			OPENING BALANCE			**8,391**
130	341	05410	INVESTMENT INTEREST	402	430	-
				402	**430**	**8,391**
130	401	76999	UNAPPROPRIATED RESERVE			
				-	**0**	**0**

CURRENT YEAR REVENUE & FUND BALANCE	**402**	**430**	**8,391**
CURRENT YEAR EXPENDITURES	**-**	**-**	**-**
FUND BALANCE (USED) ADDED	**402**	**430**	**8,391**