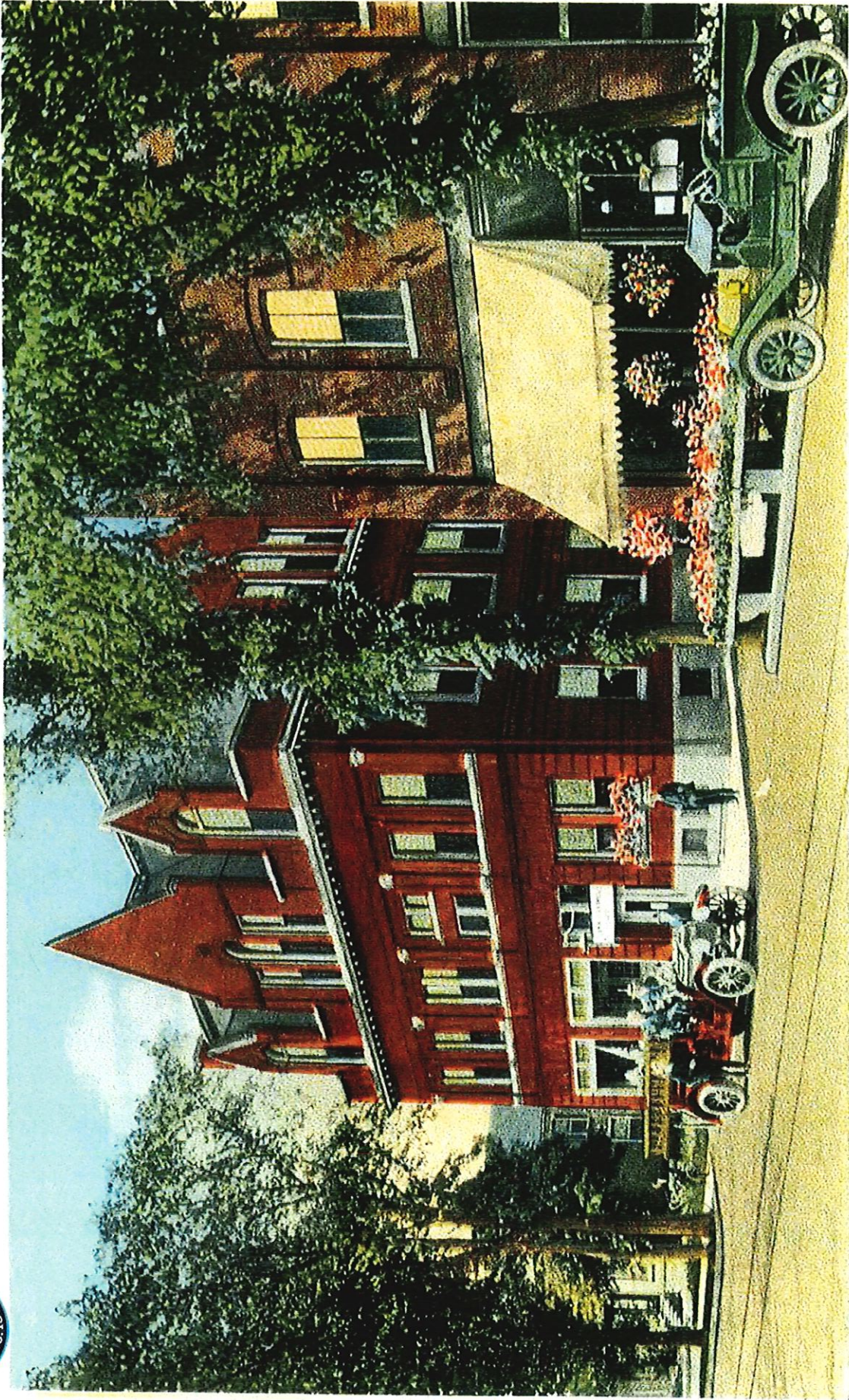




2026 Sayre Borough Budget



Public Display – November 7, 2025 to November 19, 2025



Henry Farley, Mayor

Jessie Dekar, Borough Council President
Jessica Meyer, Borough Council Vice President
Derrick Hall, Borough Council President Pro Tem
Cori Belles, Borough Councilmember
James Daly, Borough Councilmember
Gabriel Felt, Borough Councilmember
Dan Wayman, Borough Councilmember

David M. Jarrett, Borough Manager
Taylor Landis, Borough Treasurer

BOROUGH OF SAYRE

110 West Packer Avenue Sayre, PA 18840
Telephone: 570.888.7739 Fax: 570.888.6598

FACSIMILE TRANSMITTAL SHEET

TO:

Classified Department

FROM:

David M. Jarrett, Borough Manager

COMPANY:

The Morning Times

DATE:

November 6, 2025

RE:

2026 Budget

Legal Notice

NOTICE IS HEREBY GIVEN that the proposed 2026 Borough Budget is available for inspection at the Borough Hall, on its website (www.sayreborough.org), and at the Sayre Public Library, 122 South Elmer Avenue during their normal business hours.

The Borough Council will meet on Wednesday, November 19, 2025 for general purposes including by not limited to the adoption of the 2026 Budget. The Borough Council meeting will be at the Sayre Borough Hall – Cyril "Cy" Morris Meeting Room – 3rd Floor, 110 West Packer Avenue, Sayre, Pennsylvania 18840.

Any person with a disability requiring a special accommodation to attend a meeting should notify the Borough Administration Office at 570-888-7739, as early as possible, but no later than two days prior to the meeting. The Borough of Sayre will make every effort to provide a reasonable accommodation.

David M. Jarrett
Borough Manager

Print: November 8, 2025



Borough of Sayre

110 West Packer Avenue • Sayre, Pennsylvania 18840
Telephone: 570-888-7739 • Fax: 570-882-9151
www.sayreborough.org

November 5, 2025

Jessie Dekar, Council President
110 West Packer Avenue
Sayre, Pennsylvania 18840

Re: 2026 Budget

Dear Mrs. Dekar,

I am pleased to submit the proposed 2026 budget to Borough Council for adoption on November 19, 2025.

The 2026 Budget totals \$9,676,000.00 maintains the property tax millage rate at 14.50 mills and all other fees remain the same for a third consecutive year. This has been achieved by pursuing every opportunity to reduce costs, incorporating language in collective bargaining agreements that reduce or delay specific benefits for new employees for the first five (5) years of employment, long-range planning for capital purchases including specialized equipment that make it possible to continue to provide are many services more efficiently, and pursuing grant funding to offset project and equipment costs.

The proposed budget includes six (6) categories which include;

▪ General Fund	\$ 6,326,000.00
▪ UDAG Fund	\$ 30,000.00
▪ Parking Lot Fund	\$ 100,500.00
▪ Sewer Fund	\$ 2,610,000.00
▪ Capital Reserve Fund	\$ 430,000.00
▪ Liquid Fuels Fund	\$ 179,500.00

The Borough's annual budget is the single most important policy document adopted by Borough Council each year. The budget guides the management of the Borough throughout the year by clearly setting forth the goals and objectives of the Council and authorizing the programs and purchases that will be carried out to meet those objectives.

The budget sets the annual operating and capital budgets for the General Fund, UDAG Fund, Parking Lot Fund, Sewer Fund, Capital Reserve Fund, and Liquid Fuels Fund. and recognizes the importance of well-planned improvements and replacements that are necessary to protect the Borough's public facilities, and serves as a policy guide for the coming year and in the future. The budget also establishes a long-range planning document that provides the framework for sound financial decision-making and establishes the foundation for the Borough.

The budget is considered to be a reliable financial plan for the 2026 fiscal year, which maintains and enhances our key services while working within our financial constraints. It reflects the balance between current economic realities and the desire to provide the best government possible during these current conditions.

The 2026 budget complies with the Borough Code and the requirements of the Commonwealth of Pennsylvania. It represents our continued commitment to strong financial management practices, and our strategic plan for growth and a sustained future.

The budget is a comprehensive document that addresses anticipated revenues and expenditures for all Borough operations including general government operations, police, fire, streets, sanitary sewer system, recreational improvements, facility improvements, downtown façade improvements, community events, and capital expenses.

The budget document sets forth the management plan to deliver services and implement programs. As the Borough Council's number one policy statement, the budget accomplishes the following:

- All current municipal services are maintained
- Borough employees are provided with the essential "tools" to deliver the services that residents have come to expect from the Borough.
- Public infrastructure is maintained and improved when necessary
- Public health is protected by recycling, waste collection, and sanitary sewer treatment
- The Borough's financial integrity is maintained to meet service and debt obligations including the Borough's share of the Valley Joint Sewer Authority.
- Continuing to enhance the quality of life for all citizens by allocating funds to maintain and improve community assets and enrichment programs
- New technology is acquired to remain up to date in an ever changing environment
- Recreation opportunities for citizens are provided

BASIC POLICIES AND ASSUMPTIONS:

- A basic premise in preparing the 2026 Budget is that there will be no increase in real estate tax rates to fund day-to-day operations. Although Bradford County has not initiated a re-assessment of property values since 1999, the Borough's millage rate has increased from 8.0 mills in 1999 to 14.5 mills in 2026.
- It is the Borough's policy to estimate revenues conservatively.
- Existing levels of service shall be maintained.

- It is the Borough's policy to minimize borrowing. Borrowing is primarily for capital projects that will benefit residents on a long term basis if sufficient funds are not available or municipal needs are unable to wait until current funds are available.
- The Borough will budget adequate funds to maintain all of its assets at a level which protects the Borough's capital investment and minimizes future repair and replacement costs.
- The Borough will project its equipment and vehicle replacement needs for a minimum of three (3) years but not more than five (5) years and will update this projection each year.
- All department budgets will include contributions to Capital Reserves based on their estimated future share of costs for the replacement of vehicles and equipment, and for future maintenance and improvements to borough-owned facilities and buildings.
- Annual sewer and refuse fees will be set at a level that fully supports the direct and indirect costs of providing the service, including funding of Capital Reserves and Debt Service obligations.
- The Salary & Wage Schedule will be adopted by Resolution of Borough Council annually for per diem staff.
- Idle cash (Capital Reserve funds) will be invested on a continuous basis in legal, safe investments with adequate liquidity and yield.
- The Borough Manager will continue to actively pursue all State, Federal and private grant sources available for major equipment purchases and projects.

It is the continuing goal of the staff to produce excellence in budgeting, evidenced by the high standards of financial reporting displayed throughout this document. Financial stability will be maintained in the future through the Borough's ongoing efforts to provide the highest quality service in the most efficient and cost-effective manner possible. The stability will be achieved through establishing and following sound financial management policies designed to protect the public's finances and provide accountability to the taxpayers.

The Borough has very fortunate to have received twenty-seven (27) grants totaling more than \$5.6 million during the past twenty-five (25) years but they should not be considered to be "silver bullet" for offsetting operational and capital costs. The grant process has become increasingly more competitive however this will not be a deterrent from pursuing grant funds for projects.

I would like to thank you in advance for your consideration of the proposed 2026 budget. Please do not hesitate to contact me or Miss Landis should you have any questions about the proposed budget.

Sincerely,



David M. Jarrett
Borough Manager



2026 General Fund

Revenues & Expenditures by Category

2026 General Fund Revenues

Cash on Hand	\$ 600,000.00
Real Estate Taxes	\$ 1,290,000.00
Other Taxes	\$ 2,655,000.00
Licenses & Permits	\$ 94,700.00
Fines	\$ 28,000.00
Interest & Rents	\$ 251,305.00
Grants & Permits	\$ 431,480.00
Department Receipts	\$ 578,925.00
<u>Interfund Transfers</u>	<u>\$ 396,600.00</u>
TOTAL	\$ 6,326,000.00

2026 General Fund Expenses

Legislative	\$ 143,675.00
Auditor	\$ 32,500.00
Tax Collector	\$ 11,500.00
Solicitor	\$ 55,000.00
Administration	\$ 208,985.00
Borough Building	\$ 86,200.00
Police Department	\$ 1,589,828.00
Fire Department	\$ 351,745.00
Code Enforcement	\$ 157,150.00
Planning & Zoning	\$ 5,150.00
Emergency Management	\$ 650.00
Refuse & Recycling Collection	\$ 238,000.00
Department of Public Works	\$ 766,720.00
Snow Removal & Salt	\$ 46,500.00
Traffic Signals	\$ 6,000.00
Street Lights	\$ 60,000.00
Sidewalks	\$ 2,000.00
Road Construction	\$ 366,907.00
Flood Control	\$ 11,730.00
Parks & Recreation	\$ 38,400.00
Contributions	\$ 136,000.00
Debt Service	\$ 150,000.00
Insurances	\$ 209,750.00
<u>Employee Benefits</u>	<u>\$ 1,652,020.00</u>
TOTAL	\$ 6,326,000.00



2026 UDAG Fund Revenues & Expenditures by Category

UDAG Fund Revenues

Cash on Hand	\$ 30,000.00
<u>TOTAL</u>	<u>\$ 30,000.00</u>

UDAG Fund Expenses

Facade Grant Program	\$ 30,000.00
<u>TOTAL</u>	<u>\$ 30,000.00</u>



2026 Parking Lot Fund Revenues & Expenditures by Category

Parking Lot Revenues

Cash on Hand	\$ 29,000.00
Interest	\$ 1,000.00
Parking Space Rental	\$ 70,500.00
<u>TOTAL</u>	<u>\$ 100,500.00</u>

Parking Lot Expenses

Parking Lot Repairs & Maintenance	\$ 46,500.00
Transfer to General Fund – Parking Lot Admin	\$ 32,000.00
Norfolk Southern Lease	\$ 18,500.00
All Other Parking Lot Related Expenses	\$ 3,500.00
<u>TOTAL</u>	<u>\$ 100,500.00</u>



2026 Sewer Fund Revenues & Expenditures by Category

Sewer Fund Revenues

Cash on Hand	\$ 125,000.00
Interest	\$ 15,000.00
Sewer Receipts [Quarterly Sewer Fees & Delinquent Fees]	\$ 2,450,000.00
<u>Athens Township EDU Cost & Miscellaneous Receipts</u>	<u>\$ 20,000.00</u>
TOTAL	\$ 2,610,000.00

Sewer Fund Expenses

Sayre Borough Debt Service	\$ 607,450.00
Valley Joint Sewer Authority Sewage Disposal Fees	\$ 575,000.00
Valley Joint Sewer Authority Debt Service	\$ 431,000.00
Transfer to General Fund – Wages & Benefits	\$ 350,000.00
Transfer to General Fund – Refuse & Recycling Fees	\$ 310,000.00
<u>All other Sewer Related Expenses</u>	<u>\$ 336,550.00</u>
TOTAL	\$ 2,610,000.00



2026 CAPITAL RESERVE FUND Revenues & Expenditures by Category

Capital Reserve Revenues

Cash on Hand (*)	\$ 180,000.00
<u>Certificate of Deposit Redemption</u>	<u>\$ 250,000.00</u>
TOTAL	\$ 430,000.00

Capital Reserve Allocations By Department

Administration	\$ 33,000.00
Borough Building	\$ 30,000.00
Police Department	\$ 75,200.00
Fire Department	\$ 35,000.00
Code Enforcement	\$ 0.00
Recycling & Refuse	\$ 0.00
Sewer	\$ 105,100.00
Department of Public Works	\$ 151,700.00
<u>Parks & Recreation</u>	<u>\$ 0.00</u>
TOTAL	\$ 430,000.00



2026 Liquid Fuels Revenues & Expenditures by Category

Liquid Fuels Revenues

Interest	\$ 1,522.00
Liquid Fuels Tax [Distributed by Commonwealth of PA]	\$ 171,218.00
Highway Turnback Annual Payment [Bradford St / Cayuta St.]	\$ 6,760.00
TOTAL	\$ 179,500.00

Liquid Fuels Expenses

Road Projects	\$ 179,500.00
TOTAL	\$ 179,500.00

Acceptable Expenditures of Liquid Fuels Funds Include But Are Not Limited To The Following;

- Road Maintenance
- Wages
- Electricity For Streetlights & Traffic Signals
- Equipment Purchase (Maximum of 20% of Annual Allocation)



Budget Table of Contents

General Fund	Page 1 thru Page 11
- Legislative	Page 4
- Admin Auditors	Page 4
- Tax Collector	Page 4
- Solicitor	Page 4
- Administration	Page 5
- Borough Building	Page 5
- Police Department	Page 5 – 6
- Fire Department	Page 7
- Code Enforcement	Page 7
- Planning & Zoning	Page 8
- Emergency Managemen	Page 8
- Recycling & Refuse Collection	Page 8
- Department of Public Works	Page 8 – 9
- Snow Removal	Page 9
- Traffic Signals	Page 9
- Street Lights	Page 9
- Sidewalk Program	Page 9
- Construction & Repair [Roads]	Page 9
- Flood Control	Page 10
- Parks & Recreation	Page 10
- Contributions	Page 10
- Economic Development	Page 10
- Debt Service	Page 10
- Insurances	Page 10 -11
- Employee Benefits	Page 11
- Interfund Transfers	Page 11
UDAG Fund	Page 12
Parking Lot Fund	Page 13
Sewer Fund	Page 14 – 15
Capital Reserve Fund	Page 16 – 17
Liquid Fuels Fund	Page 17



2026 BUDGET November 5, 2025

FINAL

GENERAL FUND - REVENUE

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-100.1000	CASH CARRIED FORWARD - GENERAL FUND	\$ -	\$ -	\$ 225,000.00	\$ -	\$ 300,000.00
01-100.1050	CASH CARRIED FORWARD - IMPACT FUND	\$ -	\$ -	\$ 250,000.00	\$ -	\$ 300,000.00
	TOTAL CASH ON HAND	\$ -	\$ -	\$ 475,000.00	\$ -	\$ 600,000.00
01-301.1000	REAL ESTATE TAX - GENERAL	\$ 1,233,431.32	\$ 1,226,459.50	\$ 1,200,000.00	\$ 1,248,390.92	\$ 1,245,000.00
01-301.2000	REAL ESTATE TAX - PRIOR YEAR	\$ 44,103.95	\$ 49,062.08	\$ 40,000.00	\$ 52,076.04	\$ 45,000.00
	** TOTAL ** REAL ESTATE TAXES	\$ 1,277,535.27	\$ 1,275,521.58	\$ 1,240,000.00	\$ 1,300,466.96	\$ 1,290,000.00
01-310.1000	REAL ESTATE TRANSFER TAX	\$ 71,025.67	\$ 67,458.08	\$ 65,000.00	\$ 104,631.42	\$ 75,000.00
01-310.2000	EARNED INCOME TAX	\$ 2,107,201.87	\$ 2,168,814.46	\$ 2,225,000.00	\$ 1,789,278.38	\$ 2,330,000.00
01-310.5000	LOCAL SERVICES TAX	\$ 216,151.27	\$ 249,275.96	\$ 250,000.00	\$ 198,158.57	\$ 250,000.00
	** TOTAL ** OTHER TAXES	\$ 2,394,378.81	\$ 2,485,548.50	\$ 2,540,000.00	\$ 2,092,068.37	\$ 2,655,000.00
01-321.6000	CONTRACTOR INSURANCE VERI. PERMIT	\$ 18,500.00	\$ 14,250.00	\$ 12,000.00	\$ 9,875.00	\$ 12,000.00
01-321.6100	SOLICITING PERMITS	\$ 810.00	\$ 1,060.00	\$ 700.00	\$ 400.00	\$ 700.00
01-321.8000	CABLE TV FRANCHISE FEE	\$ 79,900.31	\$ 77,018.23	\$ 77,000.00	\$ 53,798.24	\$ 77,000.00
01-322.4000	TREE REMOVAL PERMIT	\$ -	\$ -	\$ -	\$ -	\$ -
01-322.5000	STREET OPENING PERMIT	\$ 131,162.25	\$ 1,647.00	\$ 7,500.00	\$ 1,976.00	\$ 5,000.00
	** TOTAL ** LICENSES & PERMITS	\$ 230,372.56	\$ 93,975.23	\$ 97,200.00	\$ 66,049.24	\$ 94,700.00
01-331.1000	MAGISTRATE FINES	\$ 4,666.18	\$ 1,176.00	\$ 5,000.00	\$ 402.50	\$ 5,000.00
01-331.1200	OTHER FINES	\$ 970.31	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00
01-331.1210	FINES - CONTRACTOR PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -
01-331.1220	FINES - BUILDING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -
01-331.1230	CODE REVENUE FROM TICKETS	\$ 40.00	\$ -	\$ 200.00	\$ -	\$ 200.00
01-331.1300	STATE POLICE FINES	\$ 2,371.54	\$ 2,306.85	\$ 2,000.00	\$ 1,016.64	\$ 2,000.00
01-331.1400	OTHER PARKING FINES	\$ 4,913.00	\$ 5,530.00	\$ 3,000.00	\$ 5,130.00	\$ 3,000.00
01-331.1410	PARKING METER FINES	\$ 8,365.00	\$ 10,710.00	\$ 7,500.00	\$ 14,550.00	\$ 14,000.00
01-331.1420	PARKING BOOT FINES	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
01-331.2100	DJ - CODE ENFORCEMENT FINE	\$ 14,251.59	\$ 21,051.55	\$ 2,500.00	\$ 17,572.39	\$ 2,500.00
	** TOTAL ** FINES	\$ 35,577.62	\$ 40,774.40	\$ 21,500.00	\$ 38,671.53	\$ 28,000.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-341.0010	INTEREST - GENERAL FUND SAVINGS	\$ 35,918.51	\$ 92,979.43	\$ 40,000.00	\$ 75,126.32	\$ 80,000.00
01-341.0020	INTEREST - GENERAL FUND CHECKING	\$ 1,157.79	\$ 1,302.18	\$ 900.00	\$ 1,150.48	\$ 1,304.00
01-341.0030	INVESTMENT ACCOUNT INTEREST	\$ 25,896.06	\$ -	\$ -	\$ 9,088.54	\$ 10,000.00
01-342.2000	TRAIN STATION RENT	\$ 1.00	\$ 2.00	\$ 1.00	\$ 1.00	\$ 1.00
01-342.5000	ROYALTIES - NATURAL RESOURCE/SOLAR	\$ -	\$ -	\$ -	\$ 1,401.95	\$ -
01-342.5100	GAS IMPACT FEE MONIES	\$ 285,724.78	\$ 173,885.88	\$ 175,000.00	\$ 158,018.46	\$ 160,000.00
	** TOTAL ** INTEREST & RENTS	\$ 348,698.14	\$ 268,169.49	\$ 215,901.00	\$ 244,786.75	\$ 251,305.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-354.0500	POLICE EQUIPMENT GRANT	\$ 6,256.88	\$ 142,923.09	\$ 110,000.00	\$ 67,608.86	\$ -
01-354.0700	DIABOGA TRAIL GRANT - PHASE II	\$ -	\$ 171,566.00	\$ -	\$ -	\$ -
01-354.0710	DOWNTOWN STREETScape GRANT	\$ -	\$ 547,275.00	\$ -	\$ -	\$ -
01-354.0720	STREETScape - COUNTY MATCH	\$ -	\$ 73,255.80	\$ -	\$ -	\$ -
01-354.1900	EVENTS GRANT - BRAD CO. TOURISM	\$ 2,500.00	\$ 1,000.00	\$ 2,500.00	\$ -	\$ 3,000.00
01-355.0100	UTILITY TAX REBATE (PURTA)	\$ 2,982.60	\$ 3,497.01	\$ 2,980.00	\$ 3,503.78	\$ 2,980.00
01-355.0400	BEVERAGE PERMITS	\$ 4,050.00	\$ 3,500.00	\$ 3,000.00	\$ 5,000.00	\$ 3,000.00
01-355.0700	FOREIGN FIRE INSURANCE GRANT	\$ 27,714.69	\$ 28,093.41	\$ 28,000.00	\$ 29,978.34	\$ 28,000.00
01-355.0800	FOREIGN CASUALTY GRANT	\$ 215,631.86	\$ 245,370.65	\$ 245,370.00	\$ 259,961.09	\$ 259,000.00
01-357.1900	HOWARD ELMER PARK BANDSTAND	\$ -	\$ 58,100.00	\$ -	\$ 18,891.00	\$ -
01-358.1000	SOUTH WAVERLY POLICE CONTRACT	\$ 95,553.30	\$ 83,086.74	\$ 93,730.00	\$ 85,579.34	\$ 96,500.00
01-359.1000	PAYMENT IN LIEU OF TAXES (PILOT)	\$ 29,905.48	\$ 30,576.58	\$ 29,000.00	\$ 30,673.97	\$ 29,000.00
01-359.2000	GUTHRIE - PD/FIRE VEHICLE REPLACEMENT	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	** TOTAL ** GRANTS & PERMIT FEES	\$ 384,594.81	\$ 1,398,244.28	\$ 524,580.00	\$ 511,196.38	\$ 431,480.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-361.3400	ZONING HEARING FEES	\$ -	\$ -	\$ 1,000.00	\$ 750.00	\$ -
01-361.5000	SALE OF MAPS / PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
01-361.5700	HOMETOWN HERO BANNERS	\$ 10,650.00	\$ 4,750.00	\$ 10,000.00	\$ 18,000.00	\$ 10,000.00
01-362.1100	SALE OF POLICE REPORTS	\$ 980.00	\$ 975.00	\$ 750.00	\$ 960.00	\$ 750.00
01-362.1500	TASK FORCE REIMBURSEMENT	\$ 22,273.55	\$ 14,887.74	\$ 12,000.00	\$ 6,227.64	\$ 10,000.00
01-362.1700	POLICE IMPOUND FEES	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
01-362.1800	HS SHARE - RESOURCE OFFICER	\$ 62,196.14	\$ 57,594.78	\$ 55,000.00	\$ 49,396.00	\$ 55,000.00
01-362.4100	BUILDING PERMIT FEES	\$ 122,900.40	\$ 107,878.25	\$ 50,000.00	\$ 100,285.25	\$ 50,000.00
01-363.1400	SALE OF EQUIPMENT	\$ 9,600.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
01-363.2110	PARKING METER COIN	\$ 34,270.62	\$ 43,002.71	\$ 32,000.00	\$ 35,179.61	\$ 38,000.00
01-363.5200	COUNTY BRIDGE CONTRACT	\$ -	\$ -	\$ 885.00	\$ -	\$ 885.00
01-364.1000	SEWER AUTHORITY HAULING	\$ 3,850.00	\$ 4,200.00	\$ 4,200.00	\$ 3,500.00	\$ 4,200.00
01-364.3000	SPRING CLEAN-UP FEES	\$ 5,278.57	\$ 5,085.27	\$ 5,100.00	\$ 4,959.86	\$ 5,000.00
01-364.3010	FALL CLEAN-UP FEES	\$ 2,594.78	\$ 2,361.41	\$ 2,000.00	\$ 2,373.32	\$ 2,000.00
01-364.3020	REFUSE COLLECTION FEES	\$ 452,958.17	\$ 1,239.00	\$ -	\$ 888.00	\$ 310,000.00
01-364.5000	RECYCLING REFUND	\$ 8,573.90	\$ 7,644.80	\$ 9,000.00	\$ 6,932.30	\$ 9,000.00
01-365.0000	EMPLOYEE HEALTH INSURANCE COPAY	\$ 42,890.00	\$ 200.00	\$ 35,960.00	\$ 28,695.00	\$ 38,480.00
01-367.1400	BOROUGH PARKS - RESERVATION FEE	\$ -	\$ -	\$ 100.00	\$ -	\$ -
01-387.3000	EVENT DONATIONS	\$ -	\$ 32,585.87	\$ 35,224.00	\$ 33,962.00	\$ 36,000.00
01-387.4000	PLAYGROUND EQUIPMENT DONATION	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-389.1040	INSURANCE CLAIM REIMBURSE/REFUND	\$ 57,067.36	\$ 177.75	\$ 1,000.00	\$ -	\$ -
01-389.2000	MISCELLANEOUS RECEIPTS	\$ 162.44	\$ 20,856.07	\$ 1,000.00	\$ 19,170.73	\$ 5,000.00
01-389.2100	CODE ENFORCEMENT - MISC. REVENUE	\$ 3,047.00	\$ 4,240.00	\$ 2,500.00	\$ 5,387.75	\$ 2,500.00
	** TOTAL ** DEPARTMENT RECEIPTS	\$ 839,292.93	\$ 307,678.65	\$ 259,219.00	\$ 319,167.46	\$ 578,915.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-392.0008	TRANSFER SEWER WAGES/BENEFITS	\$ 330,000.00	\$ 340,000.00	\$ 350,000.00	\$ 262,500.00	\$ 360,000.00
01-392.0013	TRANSFER SEWER SCREEN REPLACE DS	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -
01-392.0051	TRANSFER FROM PARKING LOT ADMIN	\$ 24,000.00	\$ 32,000.00	\$ 32,000.00	\$ 24,000.00	\$ 32,000.00
01-392.0052	TRANSFER FROM PARKING LOT SUPPLIES	\$ 1,007.06	\$ 978.05	\$ 1,000.00	\$ 818.91	\$ 1,000.00
01-392.0081	TRANSFER FROM SEWER - CELL PHONES	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 2,700.00	\$ 3,600.00
01-392.0090	TRANSFER FROM UDAG - SOLAR PROJECT	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -
01-392.0800	TRANSFER FROM SEWER FUND - REFUSE	\$ -	\$ 308,453.41	\$ 310,000.00	\$ 224,077.76	\$ -
	** TOTAL ** INTERFUND TRANSFERS	\$ 358,607.06	\$ 685,031.46	\$ 736,600.00	\$ 564,096.67	\$ 396,600.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-393.1000	2020 LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ 49,000.00	\$ -
	** TOTAL ** INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ 49,000.00	\$ -
	* TOTAL * GENERAL FUND REVENUE	\$ 7,023,764.86	\$ 6,554,943.59	\$ 6,110,000.00	\$ 5,185,503.36	\$ 6,326,000.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-400.1050	COUNCIL PAYROLL	\$ 6,512.22	\$ 7,150.00	\$ 6,600.00	\$ 4,950.00	\$ 6,600.00
01-401.1050	MAYOR PAYROLL	\$ 1,200.00	\$ 1,300.00	\$ 1,200.00	\$ 900.00	\$ 1,200.00
01-401.1100	MANAGER PAYROLL	\$ 106,093.00	\$ 109,346.02	\$ 112,550.00	\$ 93,070.06	\$ 115,925.00
01-401.1790	LONGEVITY	\$ 4,182.79	\$ 3,278.50	\$ 3,400.00	\$ 4,480.29	\$ 3,400.00
01-401.1840	PRIOR YEAR SICK LEAVE	\$ 4,753.92	\$ 4,896.96	\$ 5,100.00	\$ 5,043.94	\$ 5,300.00
01-401.2200	GENERAL EXPENSE	\$ 200.00	\$ 111.50	\$ 250.00	\$ -	\$ 250.00
01-401-3310	MANAGER'S TRAVEL EXPENSE	\$ 543.50	\$ 1,073.32	\$ 1,200.00	\$ 1,619.82	\$ 1,500.00
01-401.3520	PUBLIC OFFICIALS LIABILITY INSURANCE	\$ -	\$ -	\$ 4,000.00	\$ 5,148.00	\$ 5,000.00
01-401.4200	DUES (PSAB, MAYOR, SBA, COG, GVCC)	\$ 1,228.00	\$ 2,284.00	\$ 2,500.00	\$ 3,094.00	\$ 2,500.00
01-401.4600	CONVENTION & MEETING EXPENSE	\$ 1,774.94	\$ 1,430.45	\$ 2,000.00	\$ 885.00	\$ 2,000.00
	** TOTAL ** LEGISLATIVE	\$ 126,488.37	\$ 130,870.75	\$ 138,800.00	\$ 119,191.11	\$ 143,675.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-402.3110	AUDITORS	\$ 32,700.00	\$ 27,500.00	\$ 30,000.00	\$ 28,900.00	\$ 32,500.00
	** TOTAL ** ADMIN AUDITORS	\$ 32,700.00	\$ 27,500.00	\$ 30,000.00	\$ 28,900.00	\$ 32,500.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-403.1050	REAL ESTATE COLLECTION SALARY	\$ 6,000.00	\$ 6,500.00	\$ 6,000.00	\$ 4,500.00	\$ 7,500.00
01-403.2150	POSTAGE	\$ 724.50	\$ 782.00	\$ 1,000.00	\$ 839.50	\$ 1,225.00
01-403.3170	ACT 32 IMPLEMENTATION EXPENSE	\$ 339.04	\$ 347.15	\$ 350.00	\$ 335.45	\$ 350.00
01-403.3420	PRINTING	\$ 852.77	\$ 936.80	\$ 850.00	\$ 337.44	\$ 1,000.00
01-403.3530	TAX COLLECTOR BOND	\$ -	\$ -	\$ 675.00	\$ -	\$ 675.00
01-403.4300	REAL ESTATE TAX BILLS	\$ -	\$ -	\$ -	\$ 724.25	\$ 750.00
	** TOTAL ** TAX COLLECTOR	\$ 7,916.31	\$ 8,565.95	\$ 8,875.00	\$ 6,736.64	\$ 11,500.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-404.3100	SOLICITOR	\$ 49,900.37	\$ 47,875.00	\$ 40,000.00	\$ 22,078.00	\$ 40,000.00
01-404.3410	LEGAL ADVERTISING	\$ 3,613.22	\$ 6,360.38	\$ 5,000.00	\$ 1,966.49	\$ 5,000.00
01-404.3420	ORDINANCE BOOK UPDATE	\$ 1,195.00	\$ 1,195.00	\$ 7,500.00	\$ 1,295.00	\$ 7,500.00
01-404.4100	JUDGEMENTS & DAMAGES	\$ -	\$ -	\$ 2,500.00	\$ 1,716.00	\$ 2,500.00
	** TOTAL ** SOLICITOR	\$ 54,708.59	\$ 55,430.38	\$ 55,000.00	\$ 27,055.49	\$ 55,000.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-405-1120	ADMINISTRATION OFFICE COORDINATOR	\$ 52,520.00	\$ 55,734.42	\$ 57,378.00	\$ 46,334.40	\$ 60,000.00
01-405.1140	BOROUGH TREASURER	\$ 45,979.75	\$ 56,530.15	\$ 58,490.00	\$ 48,366.40	\$ 68,000.00
01-405.1150	ADMINISTRATION OFFICE ASSISTANT	\$ 11,997.97	\$ 15,137.50	\$ 20,000.00	\$ 12,710.00	\$ 20,000.00
01-405.1790	LONGEVITY	\$ 1,081.60	\$ 1,114.05	\$ 1,200.00	\$ 1,147.33	\$ 1,240.00
01-405.1800	ADMINISTRATION OVERTIME	\$ 525.00	\$ -	\$ 1,500.00	\$ -	\$ 1,000.00
01-405.1840	PRIOR YEAR UNUSED SICK LEAVE	\$ 2,077.44	\$ 2,496.00	\$ 2,600.00	\$ 2,570.88	\$ 2,700.00
01-405.1870	OFFICE SUPPLIES	\$ 4,535.53	\$ 1,874.73	\$ 5,000.00	\$ 2,416.08	\$ 4,000.00
01-405.2100	COMPUTER/PRINTER SUPPLIES	\$ 2,024.61	\$ 2,702.85	\$ 3,000.00	\$ 1,301.98	\$ 3,000.00
01-405.2130	POSTAGE	\$ 593.16	\$ 3,317.81	\$ 3,500.00	\$ 1,000.00	\$ 3,500.00
01-405.2150	GENERAL EXPENSE	\$ 508.74	\$ 376.39	\$ 667.00	\$ 281.51	\$ 700.00
01-405.2200	PHOTOCOPIER EXPENSE	\$ 3,960.12	\$ 3,934.98	\$ 3,800.00	\$ 2,805.11	\$ 3,900.00
01-405.2600	MINOR EQUIPMENT	\$ -	\$ 402.42	\$ 625.00	\$ 459.06	\$ 625.00
01-405.3170	POSTAGE METER FEES	\$ 815.40	\$ 815.40	\$ 850.00	\$ 611.55	\$ 850.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-405.3210	TELEPHONE/FAX LINE	\$ 1,865.60	\$ 1,878.83	\$ 1,800.00	\$ 1,576.71	\$ 1,800.00
01-405.3250	INTERNET EXPENSE	\$ 720.00	\$ 723.26	\$ 720.00	\$ 600.00	\$ 720.00
01-405.3310	TRAVEL EXPENSE	\$ 1,966.19	\$ 1,863.51	\$ 3,000.00	\$ 1,890.01	\$ 2,500.00
01-405.3320	MILEAGE	\$ 570.60	\$ -	\$ 750.00	\$ 744.80	\$ 750.00
01-405.3530	TREASURER BOND	\$ 1,744.00	\$ 1,000.00	\$ 1,800.00	\$ 1,000.00	\$ 1,000.00
01-405.3840	WATER COOLER RENT/SUPPLIES	\$ 225.92	\$ 355.17	\$ 300.00	\$ 45.98	\$ 150.00
01-405.3900	BANK FEES	\$ 237.97	\$ 174.91	\$ 250.00	\$ 35.00	\$ 250.00
01-405.4200	DUES & SUBSCRIPTIONS	\$ 199.00	\$ 681.23	\$ 800.00	\$ 375.00	\$ 800.00
01-405.4600	SCHOOLS & CONFERENCES	\$ 1,210.00	\$ 725.00	\$ 5,000.00	\$ 1,635.00	\$ 2,500.00
01-407.3100	CONSULTANTS	\$ 6,706.40	\$ 18,307.40	\$ 7,500.00	\$ 5,775.10	\$ 7,500.00
01-407.3180	ADP PAYROLL PROCESSING	\$ 25,017.51	\$ 28,501.32	\$ 14,000.00	\$ 11,558.32	\$ 14,000.00
01-407.7500	ADMIN CAPITAL EXPENSE/COMP UPGRADE	\$ -	\$ 1,459.80	\$ 7,500.00	\$ 2,100.50	\$ 7,500.00
	** TOTAL ** ADMINISTRATION	\$ 167,082.51	\$ 200,107.13	\$ 202,030.00	\$ 147,340.72	\$ 208,985.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-409.2420	SECURITY CAMERAS	\$ 408.00	\$ 2,240.00	\$ 12,000.00	\$ 11,294.00	\$ 10,000.00
01-409.2500	MAINTENANCE MATERIALS & SUPPLIES	\$ 2,343.61	\$ 4,037.69	\$ 5,000.00	\$ 3,720.74	\$ 5,000.00
01-409.3100	BOROUGH BUILDINGS - CONSULTANTS	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00
01-409.3610	ELECTRIC	\$ 4,638.38	\$ 8,137.57	\$ 8,500.00	\$ 7,400.42	\$ 9,000.00
01-409.3620	NATURAL GAS	\$ 5,862.00	\$ 3,201.00	\$ 5,500.00	\$ 3,104.00	\$ 5,500.00
01-409.3640	SEWER	\$ 1,158.00	\$ 1,168.00	\$ 1,200.00	\$ 1,168.00	\$ 1,200.00
01-409.3660	WATER	\$ 1,384.94	\$ 2,372.12	\$ 1,500.00	\$ 1,039.09	\$ 1,500.00
01-409.3730	BUILDING MAINTENANCE	\$ 4,632.86	\$ 10,711.80	\$ 7,800.00	\$ 9,393.97	\$ 10,000.00
01-409.3740	BOROUGH HALL RENOVATIONS	\$ 15,340.11	\$ 19,750.00	\$ 31,749.00	\$ 13,910.00	\$ 32,000.00
	** TOTAL ** BOROUGH BUILDING	\$ 35,767.90	\$ 51,618.18	\$ 85,249.00	\$ 51,030.22	\$ 86,200.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-410.1040	EDUCATION BONUS	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
01-410.1100	CHIEF OF POLICE - PAYROLL	\$ 91,652.40	\$ 89,537.20	\$ 90,500.00	\$ 71,356.40	\$ 93,215.00
01-410.1110	ASSISTANT POLICE CHIEF - PAYROLL	\$ -	\$ 1,519.60	\$ 79,000.00	\$ 68,823.60	\$ 81,370.00
01-410.1120	PATROL OFFICER - PAYROLL	\$ 816,297.50	\$ 805,323.49	\$ 741,057.00	\$ 605,286.81	\$ 855,000.00
01-410.1150	PART-TIME PATROL OFFICER - PAYROLL	\$ 622.20	\$ 15,326.55	\$ 7,500.00	\$ 3,940.06	\$ 4,000.00
01-410.1170	PARKING ENFORCEMENT OFFICER - PAYROLL	\$ 45,864.00	\$ 47,437.20	\$ 48,875.00	\$ 40,522.80	\$ 51,000.00
01-410.1180	POLICE ADMINISTRATIVE COORDINATOR	\$ 51,064.00	\$ 52,650.80	\$ 54,204.00	\$ 44,809.20	\$ 56,160.00
01-410.1190	AUXILIARY POLICE PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ 3,770.00
01-410.1700	LONGEVITY - OFFICER & SUPPORT	\$ 24,745.03	\$ 25,362.87	\$ 30,000.00	\$ 27,983.49	\$ 28,825.00
01-410.1800	POLICE OVERTIME	\$ 37,808.08	\$ 38,893.08	\$ 85,000.00	\$ 97,430.26	\$ 68,000.00
01-410.1810	OVERTIME - COURT & EXTRA DUTY	\$ 40,718.42	\$ 32,609.66	\$ -	\$ -	\$ -
01-410.1840	UNUSED SICK LEAVE	\$ 4,329.60	\$ 77,788.20	\$ 31,358.00	\$ 4,617.60	\$ 40,669.00
01-410.1860	PERSONAL DAY BUY BACK	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 12,360.00
01-410.1870	HOLIDAYS	\$ 6,875.22	\$ 11,440.48	\$ 8,100.00	\$ 20,481.95	\$ 8,345.00
01-410.1980	POLICE LIFE INSURANCE - GROUP	\$ 3,481.40	\$ 3,090.00	\$ 3,500.00	\$ 2,616.20	\$ 3,500.00
01-410.1990	POLICE LIFE INSURANCE - INDIVIDUAL	\$ 314.00	\$ 314.00	\$ 500.00	\$ 183.35	\$ 500.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-410.2100	OFFICE SUPPLIES	\$ 999.29	\$ 1,184.84	\$ 2,300.00	\$ 1,231.42	\$ 2,500.00
01-410.2150	POSTAGE & UPS	\$ 14.15	\$ 41.61	\$ 200.00	\$ 70.47	\$ 200.00
01-410.2200	POLICE GENERAL SUPPLIES	\$ 404.85	\$ 432.61	\$ 1,500.00	\$ 1,254.16	\$ 2,000.00
01-410.2310	GASOLINE & OIL	\$ 15,285.97	\$ 13,349.82	\$ 15,000.00	\$ 10,400.79	\$ 15,000.00
01-410.2380	PARKING ENFORCEMENT CLOTHING	\$ 214.41	\$ -	\$ 600.00	\$ 37.96	\$ 600.00
01-410.2390	PART-TIME PATROL OFFICER CLOTHING	\$ -	\$ 2,401.93	\$ 1,000.00	\$ 718.79	\$ 1,000.00
01-410.2420	AMMUNITION - TRAINING	\$ 7,872.59	\$ 3,070.40	\$ 9,000.00	\$ 11,174.12	\$ 12,000.00
01-410.2510	VEHICLE MAINTENANCE	\$ 14,224.89	\$ 15,443.54	\$ 12,000.00	\$ 9,655.30	\$ 15,000.00
01-410.2520	PHOTOCOPIER EXPENSE	\$ 1,654.52	\$ 2,837.98	\$ 2,200.00	\$ 2,164.66	\$ 2,200.00
01-410.2600	MINOR EQUIPMENT / MAINTENANCE	\$ 5,757.31	\$ 4,351.23	\$ 7,000.00	\$ 5,818.54	\$ 8,500.00
01-410.3100	CIVIL SERVICE COMMISSION	\$ -	\$ 150.00	\$ 600.00	\$ 478.46	\$ 600.00
01-410.3170	POLICE COMPUTER CONSULTANTS	\$ 7,490.61	\$ 2,378.54	\$ 7,000.00	\$ 2,800.45	\$ 7,500.00
01-410.3210	TELEPHONE	\$ 3,941.38	\$ 4,238.31	\$ 4,500.00	\$ 3,224.64	\$ 4,500.00
01-410.3220	DISPATCHING LINE - LONG DISTANCE	\$ 246.41	\$ 135.26	\$ 1,000.00	\$ -	\$ 1,000.00
01-410.3250	EMPIRE ACCESS - INTERNET SERVICE	\$ 1,212.77	\$ 1,321.65	\$ 1,500.00	\$ 1,171.65	\$ 1,500.00
01-410.3290	PAGERS - CELL PHONES	\$ 5,010.31	\$ 3,068.14	\$ 4,000.00	\$ 3,857.39	\$ 4,000.00
01-410.3310	TRAVEL EXPENSE	\$ 4,003.75	\$ 800.00	\$ 5,500.00	\$ 6,659.74	\$ 6,500.00
01-410.3420	PRINTING OF METER TICKETS	\$ 903.91	\$ 784.35	\$ 900.00	\$ 2,287.11	\$ 1,750.00
01-410.3520	POLICE PROFESSIONAL LIABILITY	\$ -	\$ 16,805.00	\$ 17,000.00	\$ 16,944.58	\$ 17,000.00
01-410.3610	ELECTRIC	\$ 2,615.18	\$ 3,563.86	\$ 3,000.00	\$ 3,615.44	\$ 4,000.00
01-410.3615	ELECTRIC - LICENSES PLATE READER	\$ -	\$ -	\$ -	\$ 159.06	\$ 420.00
01-410.3620	NATURAL GAS	\$ 888.12	\$ 542.01	\$ 1,500.00	\$ 516.28	\$ 1,500.00
01-410.3640	SEWER	\$ 579.00	\$ 584.00	\$ 584.00	\$ 584.00	\$ 584.00
01-410.3660	WATER	\$ 1,693.23	\$ 1,923.15	\$ 1,700.00	\$ 1,422.74	\$ 1,700.00
01-410.3720	POLICE BUILDING - CLEANING EXPENSE	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 11,000.00	\$ 13,000.00
01-410.3730	POLICE BUILDING MAINTENANCE	\$ 4,365.10	\$ 8,111.99	\$ 7,500.00	\$ 7,618.87	\$ 7,500.00
01-410.3740	EQUIPMENT REPAIR	\$ -	\$ 937.33	\$ 1,500.00	\$ 74.14	\$ 1,500.00
01-410.3750	METER REPAIR/MAINTENANCE	\$ 325.63	\$ 22.78	\$ 400.00	\$ 186.00	\$ 400.00
01-410.3770	VASCAR EQUIPMENT MAINTENANCE	\$ 850.50	\$ 852.50	\$ 1,500.00	\$ 756.00	\$ 1,500.00
01-410.3840	WATER COOLER RENT/SUPPLIES	\$ 911.04	\$ 806.00	\$ 800.00	\$ 1,052.27	\$ 950.00
01-410.4200	DUES & SUBSCRIPTIONS	\$ 75.00	\$ 355.00	\$ 500.00	\$ 60.00	\$ 500.00
01-410.4500	POLICE FORFEIT RELATED EXPENSES	\$ -	\$ 272.00	\$ 300.00	\$ 1,171.64	\$ 300.00
01-410.4600	POLICE TRAINING & CONFERENCES	\$ 7,004.64	\$ 2,690.07	\$ 10,000.00	\$ 6,070.86	\$ 10,000.00
01-410.4700	POLICE DRUG & ALCOHOL TESTING	\$ -	\$ 1,231.00	\$ 400.00	\$ 546.00	\$ 400.00
01-410.5310	POLICE - COUNTY GRANT COMPUTERS	\$ -	\$ 1,623.00	\$ -	\$ -	\$ -
01-410.6110	POLICE 2020 LOAN PAY TO UDAG	\$ -	\$ 13,078.97	\$ 20,000.00	\$ -	\$ -
01-410.7400	POLICE CAR PURCHASE	\$ 48,474.00	\$ -	\$ 20,000.00	\$ -	\$ 25,000.00
01-410.7500	COMPUTER HARDWARE/SOFTWARE	\$ 255.00	\$ 1,269.00	\$ 6,000.00	\$ 670.00	\$ 6,000.00
01-410.7510	MAJOR EQUIPMENT PURCHASE - SOFTWARE	\$ -	\$ 142,923.09	\$ 110,000.00	\$ 88,373.06	\$ 15,000.00
01-410.7530	POLICE CAPITAL EQUIPMENT - IMPACT CHK	\$ 42,948.00	\$ -	\$ -	\$ -	\$ -
01-410.7540	LST - POLICE CAPITAL EQUIPMENT	\$ 2,825.00	\$ 13,548.00	\$ 24,000.00	\$ 12,293.29	\$ 25,000.00
01-410.7560	CAMERA SYSTEM UPDATE	\$ -	\$ 4,824.00	\$ 3,500.00	\$ -	\$ 5,000.00
01-410.7570	SICKTIME BUY BACK	\$ -	\$ -	\$ 48,087.00	\$ 42,840.00	\$ 43,100.00
01-410.7580	DRUG ENFORCEMENT PREV EXPENSES	\$ -	\$ -	\$ -	\$ 3,798.11	\$ -
	** TOTAL ** POLICE DEPARTMENT	\$ 1,335,112.41	\$ 1,517,814.46	\$ 1,573,965.00	\$ 1,267,790.48	\$ 1,589,818.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-411.1120	FIRE TRUCK DRIVER - PAYROLL	\$ 68,402.00	\$ 93,620.00	\$ 99,850.00	\$ 80,410.00	\$ 107,120.00
01-411.1790	LONGEVITY	\$ 499.20	\$ 514.80	\$ 575.00	\$ 530.40	\$ 625.00
01-411.1800	FIRE TRUCK DRIVER - OVERTIME	\$ 11,171.64	\$ 9,383.64	\$ 8,000.00	\$ 2,926.16	\$ 4,000.00
01-411.1840	UNUSED SICK LEAVE	\$ 2,232.00	\$ 2,304.00	\$ 2,400.00	\$ 2,376.00	\$ 2,500.00
01-411.1870	PER DIEM DRIVER WAGES	\$ 85,530.00	\$ 73,439.50	\$ 85,000.00	\$ 67,920.00	\$ 88,000.00
01-411.2100	OFFICE SUPPLIES	\$ 123.64	\$ -	\$ 200.00	\$ 129.76	\$ 200.00
01-411.2200	GENERAL EXPENSES	\$ 514.49	\$ 900.89	\$ 1,000.00	\$ 1,365.25	\$ 1,500.00
01-411.2310	GASOLINE & OIL	\$ 3,443.31	\$ 2,932.41	\$ 3,000.00	\$ 2,235.59	\$ 3,000.00
01-411.2380	PROTECTIVE CLOTHING	\$ 5,228.36	\$ 7,539.06	\$ 6,000.00	\$ 7,639.35	\$ 6,000.00
01-411.2510	VEHICLE MAINTENANCE	\$ 22,254.06	\$ 12,045.45	\$ 7,500.00	\$ 14,510.69	\$ 10,000.00
01-411.2600	MINOR EQUIPMENT	\$ 5,896.99	\$ 2,479.77	\$ 5,500.00	\$ 3,522.12	\$ 7,000.00
01-411.3000	FIRE PREVENTION EXPENSE	\$ 2,700.41	\$ 1,913.82	\$ 2,800.00	\$ 2,934.03	\$ 2,800.00
01-411.3210	TELEPHONE	\$ 1,151.94	\$ 1,127.89	\$ 1,200.00	\$ 944.85	\$ 1,200.00
01-411.3290	CELL PHONES	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
01-411.3630	HYDRANT RENTAL	\$ 47,535.66	\$ 47,396.35	\$ 47,000.00	\$ 36,421.53	\$ 47,500.00
01-411.3840	WATER COOLER RENT/SUPPLIES	\$ 344.28	\$ 484.61	\$ 425.00	\$ 283.14	\$ 400.00
01-411.4600	FIRE SCHOOL CONFERENCE	\$ -	\$ -	\$ 3,000.00	\$ 430.48	\$ 3,000.00
01-411.4800	FIRE DEPARTMENT - REQ. CLEARANCES EXP	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
01-411.5100	FIRE CHIEF CONTRIBUTION	\$ 4,243.86	\$ 1,950.00	\$ 1,500.00	\$ -	\$ 2,000.00
01-411.5200	FIREFIGHTER INCENTIVE PROGRAM	\$ -	\$ 9,198.50	\$ 14,000.00	\$ 16,628.00	\$ 16,000.00
01-411.5400	FIRE COMPANY CONTRIBUTION	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ -	\$ 15,000.00
01-411.5410	FOREIGN FIRE INSURANCE GRANT	\$ 27,714.97	\$ 28,093.41	\$ 28,000.00	\$ 29,978.34	\$ 28,000.00
01-411.7500	MAJOR EQUIPMENT REPLACEMENT	\$ 1,591.42	\$ -	\$ 5,000.00	\$ 2,659.88	\$ 5,000.00
	** TOTAL ** FIRE DEPARTMENT	\$ 304,878.23	\$ 309,624.10	\$ 336,350.00	\$ 274,645.57	\$ 351,745.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-413.1140	CODE OFFICER - PAYROLL	\$ 59,800.00	\$ 62,831.60	\$ 66,000.00	\$ 53,492.00	\$ 69,300.00
01-413.1150	ASSISTANT CODE OFFICER - PAYROLL	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
01-413.1790	CODE OFFICER - LONGEVITY	\$ 1,196.00	\$ 1,255.90	\$ 1,500.00	\$ 1,293.76	\$ 1,600.00
01-413.2100	OFFICE SUPPLIES	\$ 280.82	\$ 410.21	\$ 300.00	\$ 456.19	\$ 300.00
01-413.2130	MINOR EQUIPMENT	\$ -	\$ 100.00	\$ 250.00	\$ -	\$ 250.00
01-413.2310	GASOLINE & OIL	\$ 597.76	\$ 473.60	\$ 600.00	\$ 308.12	\$ 600.00
01-413.2380	CLOTHING ALLOWANCE	\$ 497.71	\$ 467.86	\$ 500.00	\$ 458.72	\$ 500.00
01-413.2420	CODE ENFORCEMENT EXPENSES	\$ 410.00	\$ 725.00	\$ 1,000.00	\$ 1,943.16	\$ 1,000.00
01-413.2510	VEHICLE MAINTENANCE	\$ 91.34	\$ 93.66	\$ 600.00	\$ 1,345.58	\$ 600.00
01-413.3040	SAYRE UCC ACT 13	\$ 76.50	\$ -	\$ 500.00	\$ 1,315.74	\$ 500.00
01-413.3140	CODE ENFORCEMENT - LEGAL EXPENSE	\$ 212.75	\$ 212.75	\$ -	\$ 10.00	\$ -
01-413.3170	RESIDENT / COMMERCIAL INSPECTIONS	\$ 59,835.45	\$ 41,978.55	\$ 30,000.00	\$ 87,683.14	\$ 30,000.00
01-413.3180	CODE ENFORCEMENT - COMPUTER SUPPORT	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
01-413.3210	TELEPHONE	\$ 741.97	\$ 750.96	\$ 600.00	\$ 628.96	\$ 600.00
01-413.3290	CODE - CELL PHONE	\$ 400.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
01-413.4200	MEMBERSHIP DUES	\$ 85.50	\$ 345.59	\$ 300.00	\$ 312.00	\$ 300.00
	** TOTAL ** CODE ENFORCEMENT	\$ 64,425.80	\$ 47,414.08	\$ 103,750.00	\$ 149,847.37	\$ 157,150.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-414.1140	LEGAL EXPENSE - ZONING HEARING BOARD	\$ -	\$ -	\$ 3,000.00	\$ 500.00	\$ 3,000.00
01-414.2150	POSTAGE	\$ -	\$ -	\$ 150.00	\$ -	\$ 150.00
01-414.3140	LEGAL EXPENSE - SOLICITOR	\$ -	\$ -	\$ -	\$ 726.00	\$ 1,000.00
01-414.3410	ADVERTISING - ZONING HEARING BOARD	\$ 294.84	\$ -	\$ 500.00	\$ 104.84	\$ 500.00
01-414.4500	COURT REPORTER	\$ -	\$ -	\$ 500.00	\$ 290.00	\$ 500.00
	** TOTAL ** PLANNING & ZONING	\$ 294.84	\$ -	\$ 4,150.00	\$ 1,620.84	\$ 5,150.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-415.2200	EMERGENCY MANAGEMENT - GENERAL EXP	\$ -	\$ -	\$ 250.00	\$ -	\$ 250.00
01-415.3290	EMERGENCY MANAGEMENT - CELL PHONE	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00
	** TOTAL ** EMERGENCY MANAGEMENT	\$ 400.00	\$ -	\$ 650.00	\$ -	\$ 650.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-426.1150	REFUSE/RECYCLING PER DIEM EMPLOYEES	\$ 39,110.74	\$ 49,888.17	\$ 42,000.00	\$ 49,441.76	\$ 50,000.00
01-426.2410	MISCELLANEOUS SUPPLIES	\$ 198.86	\$ -	\$ 250.00	\$ -	\$ 250.00
01-427.2120	PRINTING - REFUSE STICKERS	\$ 2.67	\$ -	\$ 250.00	\$ 298.00	\$ 250.00
01-427.2320	DIESEL FUEL	\$ 26,860.44	\$ 27,427.69	\$ 26,000.00	\$ 17,704.84	\$ 20,000.00
01-427.2510	VEHICLE MAINTENANCE	\$ 37,471.26	\$ 47,398.28	\$ 35,000.00	\$ 45,122.73	\$ 35,000.00
01-427.3670	LANDFILL FEES	\$ 82,011.83	\$ 86,968.64	\$ 75,000.00	\$ 75,617.82	\$ 90,000.00
01-427.3680	SPRING CLEAN-UP FEES	\$ -	\$ 1,122.13	\$ 1,500.00	\$ 1,365.66	\$ 1,500.00
01-427.3690	FALL CLEAN-UP FEES	\$ 608.64	\$ 942.32	\$ 1,000.00	\$ -	\$ 1,000.00
01-427.7400	CAPITAL - GARBAGE TRUCK PURCHASE	\$ -	\$ -	\$ 55,000.00	\$ 104,000.00	\$ 40,000.00
	** TOTAL ** RECYCLING/REFUSE COLLECT.	\$ 186,264.44	\$ 213,747.23	\$ 236,000.00	\$ 293,550.81	\$ 238,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-430.1110	DEPARTMENT OF PUBLIC WORKS FOREMAN	\$ -	\$ 66,834.49	\$ 68,700.00	\$ 56,760.00	\$ 70,720.00
01-430.1120	PUBLIC WORKS - PAYROLL	\$ 472,850.50	\$ 420,635.39	\$ 438,675.00	\$ 357,227.64	\$ 466,000.00
01-430.1790	LONGEVITY	\$ 6,943.04	\$ 7,130.24	\$ 7,500.00	\$ 7,317.44	\$ 8,000.00
01-430.1800	OVERTIME	\$ 11,123.54	\$ 12,136.02	\$ 12,000.00	\$ 14,398.65	\$ 12,000.00
01-430.1840	UNUSED SICK LEAVE (PRIOR YEAR)	\$ 14,602.60	\$ 13,286.40	\$ 14,000.00	\$ 13,254.15	\$ 14,000.00
01-430.2100	OFFICE SUPPLIES	\$ 670.28	\$ 180.72	\$ 500.00	\$ 346.22	\$ 500.00
01-430.2200	GENERAL EXPENSE	\$ 161.56	\$ 112.41	\$ 300.00	\$ -	\$ 300.00
01-430.2310	GASOLINE & OIL	\$ 19,743.83	\$ 15,912.76	\$ 22,000.00	\$ 12,909.62	\$ 20,000.00
01-430.2370	SHOP SUPPLIES	\$ 5,166.56	\$ 7,220.52	\$ 8,000.00	\$ 4,703.52	\$ 8,000.00
01-430.2380	UNIFORMS/T-SHIRTS/RAIN GEAR	\$ 15,582.92	\$ 12,782.52	\$ 14,000.00	\$ 10,406.44	\$ 15,000.00
01-430.2390	PUBLIC WORKS SHOE ALLOWANCE	\$ 2,108.72	\$ 2,231.14	\$ 3,200.00	\$ 2,065.69	\$ 3,200.00
01-430.2510	VEHICLE MAINTENANCE	\$ 20,529.03	\$ 35,137.20	\$ 30,000.00	\$ 22,210.75	\$ 30,000.00
01-430.2600	EQUIPMENT MAINTENANCE	\$ 20,287.61	\$ 18,564.77	\$ 25,000.00	\$ 32,704.20	\$ 30,000.00
01-430.3130	CONSULTANTS/ENGINEERS	\$ 672.00	\$ 525.00	\$ 35,000.00	\$ 19,720.00	\$ 12,000.00
01-430.3210	TELEPHONE	\$ 1,425.33	\$ 1,377.80	\$ 1,300.00	\$ 1,260.71	\$ 1,500.00
01-430.3250	INTERNET	\$ 785.91	\$ 721.86	\$ 800.00	\$ 600.00	\$ 800.00
01-430.3270	RADIO	\$ -	\$ 1,734.08	\$ 1,000.00	\$ -	\$ 1,000.00
01-430.3290	CELL PHONES	\$ 4,300.84	\$ 3,996.64	\$ 4,000.00	\$ 3,680.57	\$ 4,000.00
01-430.3610	ELECTRIC	\$ 7,028.40	\$ 9,234.73	\$ 10,000.00	\$ 7,018.98	\$ 10,000.00
01-430.3620	NATURAL GAS	\$ 8,023.35	\$ 4,167.32	\$ 6,000.00	\$ 4,437.66	\$ 6,500.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-430.3640	SEWER	\$ 579.00	\$ 584.00	\$ 600.00	\$ 584.00	\$ 600.00
01-430.3660	WATER	\$ 1,881.71	\$ 2,200.55	\$ 2,400.00	\$ 1,398.07	\$ 2,000.00
01-430.3730	DPW BUILDING MAINTENANCE	\$ 9,965.06	\$ 6,024.48	\$ 7,500.00	\$ 6,313.59	\$ 17,500.00
01-430.3840	WATER COOLER RENT/SUPPLIES	\$ 559.46	\$ 571.21	\$ 600.00	\$ 746.65	\$ 600.00
01-430.4610	SCHOOLS & CONFERENCES	\$ 438.73	\$ 1,200.00	\$ 2,000.00	\$ 340.00	\$ 2,000.00
01-430.4700	CDL LICENSE TESTING EXPENSE	\$ 538.00	\$ -	\$ 500.00	\$ 151.50	\$ 500.00
01-430.5400	DOWNTOWN STREETScape GRANT	\$ 687,998.66	\$ 11,272.00	\$ -	\$ -	\$ -
01-430.5410	DOWNTOWN STREETScape GRANT MATCH	\$ 10,318.71	\$ 45,263.80	\$ -	\$ -	\$ -
01-430.5420	DOWNTOWN STREETScape - ENGINEERING	\$ -	\$ -	\$ -	\$ 14,025.25	\$ -
01-430.7300	PUBLIC WORKS - BUILDING MAINTENANCE	\$ -	\$ -	\$ 10,000.00	\$ 2,355.34	\$ -
01-430.7500	CAPITAL EQUIPMENT - SWEEPER	\$ -	\$ -	\$ -	\$ 55.56	\$ -
01-430.7520	PW STREET DECORATIONS	\$ 296.38	\$ 94.77	\$ 500.00	\$ 166.95	\$ -
01-430.7530	BACKHOE PURCHASE	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -
01-430.7540	DUMP TRUCK PURCHASE	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 30,000.00
	TOTAL PUBLIC WORKS DEPARTMENT	\$ 1,324,581.73	\$ 701,132.82	\$ 776,075.00	\$ 597,159.15	\$ 766,720.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-432.1800	OVERTIME - SNOW EMERGENCY	\$ 8,997.63	\$ 14,319.28	\$ 12,000.00	\$ 10,111.37	\$ 12,000.00
01-432.2200	SNOW REMOVAL - GENERAL	\$ 526.75	\$ -	\$ 4,000.00	\$ 4,467.53	\$ 4,500.00
01-432.6100	SNOW REMOVAL - SALT/CHEMICALS	\$ 36,267.39	\$ 26,646.81	\$ 35,000.00	\$ 22,759.82	\$ 30,000.00
	* TOTAL * SNOW REMOVAL	\$ 45,791.77	\$ 40,966.09	\$ 51,000.00	\$ 37,338.72	\$ 46,500.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-433.2500	TRAFFIC SIGNAL MAINTENANCE	\$ -	\$ -	\$ 2,000.00	\$ 179.00	\$ 2,000.00
01-433.3610	TRAFFIC SIGNAL ELECTRIC	\$ 3,664.03	\$ 3,730.55	\$ 4,000.00	\$ 3,335.91	\$ 4,000.00
	* TOTAL * TRAFFIC SIGNALS	\$ 3,664.03	\$ 3,730.55	\$ 6,000.00	\$ 3,514.91	\$ 6,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-434.3610	STREET LIGHT ELECTRIC	\$ 56,902.64	\$ 53,614.09	\$ 60,000.00	\$ 52,611.81	\$ 60,000.00
	* TOTAL * STREET LIGHTS	\$ 56,902.64	\$ 53,614.09	\$ 60,000.00	\$ 52,611.81	\$ 60,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-435.5100	RESIDENT SIDEWALK GRANTS	\$ 739.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
	* TOTAL * SIDEWALK PROGRAM	\$ 739.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-438.2450	ROAD REPAIR	\$ 40,762.25	\$ 24,095.41	\$ 115,000.00	\$ 100,958.38	\$ 126,907.00
01-438.2460	PACKER AVENUE BRIDGE REPAIR	\$ 6,634.48	\$ -	\$ -	\$ 4,209.89	\$ 10,000.00
01-438.2470	ROAD REPAIR - IMPACT CHECKING	\$ -	\$ 72,400.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
01-438.2490	PAINT	\$ 3,012.30	\$ 3,152.04	\$ 3,600.00	\$ 4,612.38	\$ 5,000.00
01-438.2610	SIGNS	\$ 4,060.19	\$ 6,089.22	\$ 4,000.00	\$ 302.36	\$ 10,000.00
01-438.2620	BARRICADES	\$ -	\$ -	\$ 1,400.00	\$ -	\$ -
01-438.3710	LST ROAD REPAIRS	\$ 88,524.61	\$ 100,000.00	\$ 105,000.00	\$ 105,000.00	\$ 125,000.00
	* TOTAL * CONSTRUCTION & REPAIR	\$ 142,993.83	\$ 205,736.67	\$ 319,000.00	\$ 305,083.01	\$ 366,907.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-446.2200	FLOOD CONTROL - GENERAL EXPENSE	\$ 3,674.31	\$ 3,902.28	\$ 5,000.00	\$ 488.75	\$ 5,000.00
01-446.3210	OLIVER LANE PHONE EXPENSE	\$ 1,124.23	\$ 1,270.25	\$ 1,300.00	\$ 1,168.73	\$ 1,300.00
01-446.3290	OLIVER LANE WI-FI ACCESS	\$ 193.56	\$ 771.05	\$ 710.00	\$ 631.05	\$ 710.00
01-446.3610	FLOOD CONTROL ELECTRIC	\$ 2,391.51	\$ 3,743.86	\$ 4,720.00	\$ 2,855.92	\$ 4,720.00
	* TOTAL * FLOOD CONTROL	\$ 7,383.61	\$ 9,687.44	\$ 11,730.00	\$ 5,144.45	\$ 11,730.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
<u>01-452.2720</u>	DIAHOGA TRAIL PROJECT EXPENSE	\$ 24,759.70	\$ -	\$ 3,000.00	\$ -	\$ -
01-453.5400	WALL THAT HEALS EXPENSES	\$ -	\$ 179.02	\$ -	\$ -	\$ -
01-454.2500	PARK IMPROVEMENTS & REPAIRS	\$ 4,648.80	\$ 16,548.83	\$ 60,000.00	\$ 65,447.70	\$ 30,000.00
01-454.2530	RIVERFRONT PARK MAINTENANCE	\$ 211.65	\$ 914.82	\$ 2,500.00	\$ 1,987.26	\$ 5,000.00
01-454.3610	ELECTRIC	\$ 1,951.63	\$ 1,790.44	\$ 2,400.00	\$ 1,968.18	\$ 2,500.00
01-454.3660	WATER	\$ 301.95	\$ 212.68	\$ 500.00	\$ 1,535.48	\$ 500.00
01-454.3720	HOWARD ELMER PARK BANDSTAND	\$ -	\$ 45,900.00	\$ -	\$ 80,454.50	\$ -
<u>01-454.5310</u>	DIAHOGA TRAIL - PHASE III	\$ -	\$ 962.50	\$ -	\$ -	\$ -
	* TOTAL * PARKS & RECREATION	\$ 31,873.73	\$ 66,508.29	\$ 68,400.00	\$ 151,393.12	\$ 38,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-456.3110	LIBRARY AUDIT	\$ 7,500.00	\$ 7,600.00	\$ 6,000.00	\$ 7,000.00	\$ 7,000.00
01-456.5400	LIBRARY CONTRIBUTION	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
01-457.2470	HOMETOWN HERO BANNER EXPENSE	\$ 8,538.39	\$ 1,534.50	\$ 10,000.00	\$ 15,966.97	\$ 10,000.00
01-459.2470	CHRISTMAS PARADE EXPENSE	\$ 6,195.72	\$ 8,583.37	\$ 6,500.00	\$ 2,412.56	\$ 7,000.00
01-459.2490	END OF SUMMER CELEBRATION	\$ 20,755.29	\$ 15,731.46	\$ 16,000.00	\$ 21,128.56	\$ 18,000.00
01-459.2500	SUMMER SPLASH & FIREWORKS EXPENSE	\$ 8,119.00	\$ 8,938.60	\$ 12,000.00	\$ 12,527.52	\$ 11,500.00
01-459.5400	HUMANE SOCIETY CONTRIBUTION	\$ 1,640.00	\$ -	\$ 1,640.00	\$ -	\$ -
01-459.5410	CONCERTS IN THE PARK EXPENSE	\$ 6,775.00	\$ 6,912.72	\$ 7,460.00	\$ 6,479.00	\$ 7,500.00
<u>01-459.5440</u>	CONTRIBUTION TO MILITARY SERVICE ORG.	\$ -	\$ -	\$ 400.00	\$ -	\$ -
01-459.5500	CONTRIBUTION TO GVEMS - EMS INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00
	* TOTAL * CONTRIBUTIONS	\$ 89,523.40	\$ 79,300.65	\$ 90,000.00	\$ 95,514.61	\$ 136,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-465.8400	SOLAR PROJECT 2024	\$ -	\$ 42,835.00	\$ 40,000.00	\$ -	\$ -
	* TOTAL * ECONOMIC DEVELOPMENT	\$ -	\$ 42,835.00	\$ 40,000.00	\$ -	\$ -
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-470.3180	FCNB 2020 LOAN REFINANCE - GF Share	\$ 155,769.54	\$ 209,344.87	\$ 150,000.00	\$ 160,639.53	\$ 150,000.00
	* TOTAL * DEBT SERVICE	\$ 155,769.54	\$ 209,344.87	\$ 150,000.00	\$ 160,639.53	\$ 150,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-486.3510	PROPERTY INSURANCE	\$ 16,979.00	\$ 8,897.00	\$ 18,450.00	\$ 11,173.00	\$ 19,000.00
01-486.3520	GENERAL LIABILITY INSURANCE	\$ 16,977.00	\$ 10,824.00	\$ 18,450.00	\$ 11,387.00	\$ 19,000.00
01-486.3530	EMPLOYEE BLANKET COVERAGE	\$ -	\$ 17,191.00	\$ 14,250.00	\$ 12,392.00	\$ 14,750.00
01-486.3540	WORKERS COMPENSATION INSURANCE	\$ 102,238.00	\$ 118,700.00	\$ 110,400.00	\$ 133,258.00	\$ 120,000.00
01-486.3550	VEHICLE INSURANCE	\$ 36,295.00	\$ 22,518.00	\$ 20,000.00	\$ 22,632.00	\$ 22,000.00
01-486.3570	LONG TERM DISABILITY INSURANCE	\$ 11,357.01	\$ 9,501.37	\$ 12,000.00	\$ 8,692.39	\$ 12,000.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-486.3740	INS. CLAIM - REPAIRS TO EQUIPMENT	\$ 24,280.90	\$ -	\$ -	\$ -	\$ -
01-486.3800	FIRE DEPARTMENT INSURANCE POLICY	\$ -	\$ -	\$ 3,000.00	\$ 2,920.00	\$ 3,000.00
	* TOTAL * INSURANCES	\$ 183,846.01	\$ 187,631.37	\$ 196,550.00	\$ 202,454.39	\$ 209,750.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-487.1900	DEFINED CONTRIBUTION PENSION MMO	\$ 7,122.80	\$ 9,416.99	\$ 9,545.00	\$ 10,319.91	\$ 10,479.00
01-487.1920	FICA	\$ 147,993.80	\$ 164,126.54	\$ 175,875.00	\$ 147,376.05	\$ 182,000.00
01-487.1940	UNEMPLOYMENT COMPENSATION	\$ 12,628.93	\$ 12,191.92	\$ 18,000.00	\$ 13,000.57	\$ 24,000.00
01-487.1960	HEALTH INSURANCE B23	\$ 664,125.18	\$ 668,381.21	\$ 725,000.00	\$ 577,898.56	\$ 792,000.00
01-487.1970	NON-UNIFORM PENSION CONTRIBUTION	\$ 179,085.00	\$ 179,407.00	\$ 263,387.00	\$ 263,387.00	\$ 255,215.00
01-487.1990	POLICE PENSION CONTRIBUTION	\$ 260,514.00	\$ 270,287.00	\$ 362,497.00	\$ 362,497.00	\$ 378,204.00
01-487.2000	NON-UNIFORM PENSION - W. JOHNSON	\$ 2,821.20	\$ 2,822.00	\$ 2,822.00	\$ 2,822.00	\$ 2,822.00
01-487.3190	POST RETIREMENT HEALTH INSURANCE	\$ 1,200.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
01-489.1870	EMPLOYEE INCENTIVES	\$ 2,650.00	\$ 2,550.47	\$ 2,500.00	\$ 54.56	\$ 2,500.00
01-489.3170	INVESTMENT ACCOUNT VALUATION LOSS	\$ 140.53	\$ -	\$ -	\$ -	\$ -
	* TOTAL * EMPLOYEE BENEFITS	\$ 1,278,281.44	\$ 1,313,983.13	\$ 1,564,426.00	\$ 1,382,155.65	\$ 1,652,020.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
01-492.0031	TRANSFER TO CAPITAL RESERVE	\$ 105,737.69	\$ 217,500.00	\$ -	\$ -	\$ -
01-492.1000	TRANSFER TO 6 MONTH CD	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -
01-492.2000	TRANSFER TO SWAT ACCOUNT	\$ -	\$ -	\$ -	\$ 6,499.87	\$ -
01-493.0010	PRIOR YEAR CORRECTION / VOIDED CHECKS	\$ -	\$ -	\$ -	\$ -	\$ -
01-493.0020	PRIOR YEAR EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
	* TOTAL * INTERFUND TRANSFER	\$ 105,737.69	\$ 517,500.00	\$ -	\$ 6,499.87	\$ -
	TOTAL GENERAL FUND EXPENSES	\$ 6,305,914.91	\$ 6,057,495.33	\$ 6,110,000.00	\$ 5,367,218.47	\$ 6,326,000.00

UDAG FUND - REVENUE ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
04-100.1000	CASH ON HAND	\$ -	\$ -	\$ 45,000.00	\$ -	\$ 30,000.00
	** TOTAL ** CASH ON HAND	\$ -	\$ -	\$ 45,000.00	\$ -	\$ 30,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
04-341.0004	UDAG - INTEREST FROM BANKS	\$ 4,266.40	\$ 3,867.74	\$ 5,000.00	\$ 1,179.90	\$ -
04-341.0300	INTEREST - UDAG CD	\$ -	\$ -	\$ -	\$ 15,147.58	\$ -
	** TOTAL ** INTEREST & RENTS	\$ 4,266.40	\$ 3,867.74	\$ 5,000.00	\$ 16,327.48	\$ -
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
04-380.1000	UDAG - INTEREST FROM LOANS	\$ 2,019.24	\$ 1,244.13	\$ -	\$ 1,797.55	\$ -
04-380.1200	UDAG - LOAN LATE FEES	\$ -	\$ -	\$ -	\$ -	\$ -
04-380.2000	UDAG MISCELLANEOUS BANK TRANSFER	\$ 259,775.46	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** DEPARTMENT RECEIPTS	\$ 261,794.70	\$ 1,244.13	\$ -	\$ 1,797.55	\$ -
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
04-392.0100	GUTHRIE CONTRIBUTION -	\$ -	\$ -	\$ -	\$ -	\$ -
04-392.0200	GF LOAN PAY - PD VEHICLE/VESTS	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -
	** TOTAL ** CONTRIBUTIONS	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -
	** TOTAL ** UDAG FUND	\$ 266,061.10	\$ 5,111.87	\$ 70,000.00	\$ 18,125.03	\$ 30,000.00

UDAG FUND - EXPENSE ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
04-463.3160	UDAG LOAN - BANK FEES	\$ -	\$ -	\$ -	\$ -	\$ -
04-463.5400	UDAG - DOWNTOWN BUSINESS LOANS	\$ 115,728.46	\$ -	\$ -	\$ -	\$ -
04-463.5410	UDAG - FAÇADE GRANTS	\$ 14,775.76	\$ 4,872.68	\$ 30,000.00	\$ 750.00	\$ 30,000.00
04-463.5420	TRANSFER TO GF- SOLAR PROJECT	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -
04-492.0100	TRANSFER TO GF - STREETSCAPE MATCH	\$ -	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** ECONOMIC DEVELOPMENT	\$ 130,504.22	\$ 4,872.68	\$ 70,000.00	\$ 750.00	\$ 30,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
04-492.0300	POLICE CARS/VEST LOAN TO GF	\$ -	\$ -	\$ -	\$ -	\$ -
04-492.1000	TRANSFER TO 6 MONTH CD	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -
	** TOTAL ** INTERFUND TRANSFER	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -
	** TOTAL ** UDAG FUND	\$ 130,504.22	\$ 504,872.68	\$ 70,000.00	\$ 750.00	\$ 30,000.00

PARKING LOT FUND - REVENUE

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
05-100.1000	CASH ON HAND	\$ -	\$ -	\$ 29,000.00	\$ -	\$ 29,000.00
	** TOTAL ** CASH ON HAND	\$ -	\$ -	\$ 29,000.00	\$ -	\$ 29,000.00
05-341.0005	INTEREST - PARKING LOT	\$ 1,511.84	\$ 1,216.93	\$ 1,000.00	\$ 645.53	\$ 1,000.00
05-341.0300	INTEREST - PARKING LOT CD	\$ -	\$ -	\$ -	\$ 1,509.31	\$ -
	** TOTAL ** INTEREST & RENTS	\$ 1,511.84	\$ 1,216.93	\$ 1,000.00	\$ 2,154.84	\$ 1,000.00
05-363.2300	PARKING SPACE RENT	\$ 78,916.00	\$ 75,425.00	\$ 70,000.00	\$ 59,195.00	\$ 70,500.00
	** TOTAL ** DEPARTMENT RECEIPTS	\$ 78,916.00	\$ 75,425.00	\$ 70,000.00	\$ 59,195.00	\$ 70,500.00
	** TOTAL ** PARKING LOT REVENUE	\$ 80,427.84	\$ 76,641.93	\$ 100,000.00	\$ 61,349.84	\$ 100,500.00

PARKING LOT FUND - EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
05-455.2100	OFFICE SUPPLIES	\$ 2,637.45	\$ 2,657.57	\$ 2,800.00	\$ -	\$ 2,800.00
05-445.2460	PARKING LOT SUPPLIES	\$ -	\$ 75.60	\$ 700.00	\$ -	\$ 700.00
05-445.3720	PARKING LOT REPAIRS / MAINT	\$ 24,466.32	\$ 14,650.00	\$ 46,000.00	\$ 2,450.00	\$ 46,500.00
05-445.3810	NORFOLK SOUTHERN - PARKING LOT LEASE	\$ 17,508.60	\$ 19,698.66	\$ 18,500.00	\$ 12,059.79	\$ 18,500.00
	** TOTAL ** PARKING LOT EXPENDITURES	\$ 44,612.37	\$ 37,081.83	\$ 68,000.00	\$ 14,509.79	\$ 68,500.00
05-492.0200	TRANSFER TO GF - ON-SITE METER REIM	\$ 1,007.06	\$ 978.05	\$ -	\$ 818.91	\$ -
05-492.0300	TRANSFER TO GF - PARKING LOT ADMIN	\$ 24,000.00	\$ 32,000.00	\$ 32,000.00	\$ 24,000.00	\$ 32,000.00
05-492.1000	TRANSFER TO 6 MONTH CD - 2024	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
	** TOTAL ** INTERFUND TRANSFER	\$ 25,007.06	\$ 82,978.05	\$ 32,000.00	\$ 24,818.91	\$ 32,000.00
	** TOTAL ** PARKING LOT FUND EXPENSES	\$ 69,619.43	\$ 120,059.88	\$ 100,000.00	\$ 39,328.70	\$ 100,500.00

SEWER FUND - REVENUES

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
08-100.1000	CASH CARRIED FORWARD	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00
	** TOTAL ** CASH ON HAND	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00
08-341.0008	INTEREST - SEWER FUND	\$ 19,992.53	\$ 26,470.50	\$ 15,000.00	\$ 17,956.45	\$ 15,000.00
	** TOTAL ** INTEREST & RENTS	\$ 19,992.53	\$ 26,470.50	\$ 15,000.00	\$ 17,956.45	\$ 15,000.00
08-534.0400	SMALL WATER & SEWER GRANT - N LEHIGH	\$ -	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** GRANTS & PERMIT FEES	\$ -	\$ -	\$ -	\$ -	\$ -
08-364.1000	SEWER RECEIPTS	\$ 2,487,073.51	\$ 2,384,553.42	\$ 2,450,000.00	\$ 2,277,540.81	\$ 2,450,000.00
08-364.1100	SEWER CONNECTION FEES	\$ -	\$ 600.00	\$ -	\$ 1,100.00	\$ -
08-364.1200	SEPTIC PERMIT FEES	\$ -	\$ -	\$ -	\$ -	\$ -
08-364.1400	ATHENS TOWNSHIP - EDU COST	\$ -	\$ 23,941.92	\$ 14,000.00	\$ -	\$ 14,000.00
08-364.3800	MISCELLANEOUS RECEIPTS	\$ 150,000.00	\$ 150,000.00	\$ 6,000.00	\$ -	\$ 6,000.00
	** TOTAL ** DEPARTMENT RECEIPTS	\$ 2,637,073.51	\$ 2,559,095.34	\$ 2,470,000.00	\$ 2,278,640.81	\$ 2,470,000.00
08-393.1000	PROCEEDS - LOAN REFINANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** SEWER FUND	\$ 2,657,066.04	\$ 2,716,200.00	\$ 2,610,000.00	\$ 2,296,597.26	\$ 2,610,000.00

SEWER FUND - EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
08-429.2100	OFFICE SUPPLIES	\$ 58.31	\$ 117.97	\$ 250.00	\$ -	\$ 250.00
08-429.2130	COMPUTER SUPPLIES	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
08-429.2150	POSTAGE	\$ -	\$ 4,462.86	\$ 7,200.00	\$ 5,876.21	\$ 7,200.00
08-429.2430	HEALTH & SAFETY SUPPLIES	\$ 22.00	\$ 3,414.52	\$ 500.00	\$ 1,504.38	\$ 500.00
08-429.2500	MAINT/ REPAIR - SEWER LINES	\$ -	\$ 24,136.61	\$ 98,000.00	\$ 54,072.84	\$ 75,000.00
08-429.2510	SEWER VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ 243.79	\$ 500.00
08-429.3040	WATER TERMINATION EXPENSE	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
08-429.3050	BANK FEES	\$ -	\$ -	\$ 50.00	\$ -	\$ 50.00
08-429.3100	MUNILINK LICENSE FEE	\$ 12,337.92	\$ 11,723.58	\$ 14,000.00	\$ 10,044.90	\$ 14,000.00
08-429.3130	GIS MAPPING SYSTEM	\$ 2,006.13	\$ 4,911.54	\$ 7,500.00	\$ 671.43	\$ 5,000.00
08-429.3140	LEGAL FEES	\$ 2,637.52	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
08-429.3150	WATER COMPANY: BILLING EXPENSE	\$ 744.00	\$ 587.25	\$ 600.00	\$ 438.75	\$ 600.00
08-429.3170	ARC/GIS PROGRAM LICENSE	\$ 770.00	\$ 770.00	\$ 800.00	\$ 810.00	\$ 800.00
08-429.3210	TELEPHONE - PUMP STATIONS	\$ 2,865.77	\$ 2,621.11	\$ 3,100.00	\$ 2,086.05	\$ 3,100.00
08-429.3520	INSURANCE	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
08-429.3610	ELECTRIC	\$ 6,833.54	\$ 9,540.85	\$ 12,000.00	\$ 8,933.32	\$ 12,000.00
08-429.3620	NATURAL GAS	\$ 1,324.47	\$ 1,183.52	\$ 1,500.00	\$ 1,961.46	\$ 1,500.00

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
08-429.3640	PA ONE CALL	\$ 324.55	\$ 231.71	\$ 300.00	\$ 325.27	\$ 300.00
08-429.3660	WATER	\$ 1,517.94	\$ 1,743.23	\$ 1,750.00	\$ 1,233.37	\$ 1,750.00
08-429.3680	SEWER IMPROV - PA199 SEWER RELOC	\$ 127,818.24	\$ 5,739.00	\$ -	\$ 821.25	\$ -
08-429.3690	INVOICE CLOUD FEES	\$ 3,015.00	\$ 3,295.00	\$ 5,000.00	\$ 2,620.00	\$ 5,000.00
08-429.3720	HAYDEN STREET PUMP STATION REPAIRS	\$ 593,573.87	\$ 164,970.19	\$ -	\$ 270.75	\$ -
08-429.3730	MAINTENANCE/REPAIR - PUMP STATIONS	\$ 4,233.03	\$ 16,141.16	\$ 30,000.00	\$ 4,377.77	\$ 60,000.00
08-429.3850	SEWAGE DISPOSAL FEES	\$ 373,503.72	\$ 551,028.84	\$ 575,000.00	\$ 570,525.54	\$ 575,000.00
08-429.3860	SEPTIC SYSTEMS - DUMP FEES	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
08-429.3870	VISA PLANT UPGRADE - SCREEN REPLACE	\$ -	\$ -	\$ -	\$ -	\$ -
08-429.4000	LIENS	\$ 3,998.00	\$ 2,885.75	\$ 1,000.00	\$ -	\$ 1,000.00
08-429.4100	JUDGEMENTS & DAMAGES	\$ -	\$ -	\$ 200.00	\$ 665.50	\$ 200.00
08-429.4200	OPERATOR CERTIFICATION	\$ -	\$ -	\$ -	\$ 185.00	\$ -
08-429.4500	FLUSH TRUCK EXPENSE	\$ 29,713.24	\$ 35,932.67	\$ 40,000.00	\$ 48,394.05	\$ 50,000.00
08-429.6030	2020 LOAN REFINANCE LOAN	\$ 609,912.56	\$ 607,412.56	\$ 607,450.00	\$ 455,559.42	\$ 607,450.00
08-429.6070	VISA DEBT SERVICE	\$ 430,969.16	\$ 430,969.16	\$ 431,000.00	\$ 323,226.87	\$ 431,000.00
08-429.7200	MAINTENANCE TO SYSTEM - CAPITAL	\$ 9,803.96	\$ 427.87	\$ -	\$ -	\$ -
08-429.7500	SEWER VEHICLE EQUIPMENT	\$ 1,411.10	\$ 12,927.86	\$ 50,000.00	\$ -	\$ 25,000.00
08-429.7520	SEWER PLANT SCREEN UPGRADE PROJECT	\$ -	\$ 465,284.40	\$ -	\$ -	\$ -
08-429.7530	SEWER PLANT SCREEN - DEBT SERVICE	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00
	** TOTAL ** SEWER EXPENSES	\$ 2,219,335.72	\$ 2,362,341.24	\$ 1,943,150.00	\$ 1,494,847.92	\$ 1,936,400.00

INTERFUND TRANSFER

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
08-492.0001	TRANSFER TO GF- WAGES & BENEFITS	\$ 330,000.00	\$ 340,000.00	\$ 350,000.00	\$ 262,500.00	\$ 360,000.00
08-492.0011	TRANSFER REFUSE PROCEEDS TO GF	\$ 452,007.17	\$ 308,453.41	\$ 310,000.00	\$ 224,077.76	\$ 310,000.00
08-492.0012	TRANSFER TO GF - CELL PHONE REIMBURSE	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 2,700.00	\$ 3,600.00
08-492.0013	TRANSFER TO GF - SCREEN REPLACE DS	\$ -	\$ 60,000.00	\$ -	\$ 50,000.00	\$ -
	** TOTAL ** INTERFUND TRANSFER	\$ 785,607.17	\$ 712,053.41	\$ 663,600.00	\$ 539,277.76	\$ 673,600.00

	TOTAL SEWER FUND	\$ 3,044,856.91	\$ 3,074,512.62	\$ 2,610,000.00	\$ 2,034,125.68	\$ 2,610,000.00
--	-----------------------------	------------------------	------------------------	------------------------	------------------------	------------------------

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
CAPITAL RESERVE FUND						
30-100.1000	CASH ON HAND	\$ -	\$ -	\$ 400,700.00	\$ -	\$ 180,000.00
30-100.1100	CERTIFICATE OF DEPOSIT REDEMPTION	\$ -	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00
	** TOTAL ** CASH ON HAND	\$ -	\$ -	\$ 650,700.00	\$ -	\$ 430,000.00
CAPITAL RESERVE FUND						
30-341.0030	INTEREST - CAPITAL RESERVE	\$ 1,015.82	\$ 832.50	\$ 1,000.00	\$ 935.00	\$ -
30-341.0300	INTEREST - CAPITAL RESERVE CD	\$ -	\$ -	\$ -	\$ 7,581.04	\$ -
	** TOTAL ** INTEREST - CAPITAL RESERVE	\$ 1,015.82	\$ 832.50	\$ 1,000.00	\$ 8,516.04	\$ -
CAPITAL RESERVE FUND						
30-362.1000	BRADFORD COUNTY SWAT TEAM GRANT	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -
30-362.1400	GUTHRIE - PD/FIRE VEHICLE REPLACEMENT	\$ -	\$ 10,000.00	\$ 20,000.00	\$ -	\$ -
	** TOTAL ** DEPARTMENT RECEIPTS	\$ 100,000.00	\$ 10,000.00	\$ 20,000.00	\$ -	\$ -
CAPITAL RESERVE FUND						
30-392.0001	TRANSFER FROM GENERAL FUND	\$ -	\$ 207,500.00	\$ -	\$ -	\$ -
30-392.0005	TRANSFER FROM PARKING LOT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
30-392.0008	TRANSFER FROM SEWER FUND	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -
	** TOTAL ** INTERFUND TRANSFERS	\$ -	\$ 267,500.00	\$ -	\$ -	\$ -
	** TOTAL ** CAPITAL RESERVE FUND	\$ 101,015.82	\$ 278,332.50	\$ 671,700.00	\$ 8,516.04	\$ 430,000.00
CAPITAL RESERVE - EXPENSE						
ADMINISTRATION						
30-405.2130	ADMIN OFFICE COMPUTER	\$ 4,349.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
30-405.2150	ADMIN OFFICE CAPITAL EXPENSE	\$ -	\$ -	\$ 29,000.00	\$ -	\$ 29,000.00
	** TOTAL ** ADMINISTRATION	\$ 4,349.00	\$ -	\$ 33,000.00	\$ -	\$ 33,000.00
BOROUGH BUILDING						
30-409.3720	BOROUGH HALL SIDEWALK / PARKING LOT	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
30-409.3730	BOROUGH HALL BLDG PROJECTS	\$ 14,643.21	\$ -	\$ 24,000.00	\$ -	\$ 24,000.00
	** TOTAL ** BOROUGH BUILDING	\$ 14,643.21	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00
POLICE DEPARTMENT						
30-410.2130	COMPUTER	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
30-410.2150	TACTICAL EQUIPMENT	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00
30-410.2160	POLICE MAJOR EQUIPMENT	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
30-410.2170	IMPACT CK TRANS	\$ -	\$ -	\$ 9,500.00	\$ -	\$ 9,500.00
30-410.3170	POLICE - SWAT PURCHASES	\$ 47,215.82	\$ 3,742.17	\$ -	\$ -	\$ -
30-410.3730	POLICE BUILDING MAINTENANCE	\$ -	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
30-410.7540	POLICE - RESPONSE TEAM GRANT	\$ -	\$ -	\$ 39,000.00	\$ -	\$ 39,000.00
	** TOTAL ** POLICE DEPARTMENT	\$ 47,215.82	\$ 3,742.17	\$ 75,200.00	\$ -	\$ 75,200.00

FIRE DEPARTMENT

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
30-411.3740	EQUIPMENT PURCHASE	\$ -	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
30-411.3750	EQUIPMENT REPLACEMENT	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
30-411.7400	FIRE TRUCK PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -
30-411.7410	LST - FIRE DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** FIRE DEPARTMENT	\$ -	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00

CODE ENFORCEMENT

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
30-413.7100	CODE ENFORCEMENT PROPERTY PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -
30-413.7110	CODE - SLUM/BLIGHT EXPENSE	\$ 16,775.16	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** CODE ENFORCEMENT EXP	\$ 16,775.16	\$ -	\$ -	\$ -	\$ -

ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
30-427.7400	CAPITAL EQUIPMENT - GARBAGE TRUCK	\$ -	\$ -	\$ 168,000.00	\$ 168,000.00	\$ -
	** TOTAL ** RECYC & REFUSE COLLECTION	\$ -	\$ -	\$ 168,000.00	\$ 168,000.00	\$ -

SEWER EXPENSE

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
30-429.7200	SEWER - MAINTENANCE TO SYSTEM	\$ -	\$ -	\$ 55,100.00	\$ -	\$ 55,100.00
30-429.7500	SEWER EQUIPMENT	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00
	** TOTAL ** SEWER EXPENSES	\$ -	\$ -	\$ 105,100.00	\$ -	\$ 105,100.00

PUBLIC WORKS

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
30-430.7200	BORO SIDEWALK REPLACEMENT	\$ -	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
30-430.7410	CAPITAL EQUIPMENT - SWEEPER	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00
30-430.7410	PW CAPITAL EQUIPMENT	\$ -	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00
30-430.7430	PW CAPITAL EQUIPMENT - DUMP TRUCK	\$ -	\$ -	\$ 92,700.00	\$ -	\$ 92,700.00
30-430.7440	PW CAPITAL EQUIPMENT	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
30-430.7450	** TOTAL ** PUBLIC WORKS EQUIP	\$ -	\$ -	\$ 151,700.00	\$ -	\$ 151,700.00

PARKS & RECREATION

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
30-454.6700	PARK IMPROVEMENTS - ISLAND POND	\$ -	\$ -	\$ -	\$ -	\$ -
30-454.6800	ISLAND POND RESTORATION	\$ -	\$ -	\$ 3,080.00	\$ -	\$ -
30-454.6900	PARK IMPROVEMENTS - MILLTOWN	\$ 2,380.00	\$ -	\$ 2,620.00	\$ -	\$ -
30-454.6910	PARKING IMPROVEMENTS - 4TH WARD	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -
30-454.6920	PARK IMPROVEMENTS - EASTSIDE	\$ -	\$ -	\$ -	\$ -	\$ -
30-454.6930	NEIGHBORHOOD PARK IMPROVEMENTS	\$ -	\$ -	\$ 63,000.00	\$ 44,676.92	\$ -
30-454.7200	RIVERFRONT PARK IMPROVEMENTS	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
30-454.7210	TREES - DOWNTOWN & ISLAND POND	\$ -	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** PARKS & RECREATION	\$ 2,380.00	\$ -	\$ 73,700.00	\$ 44,676.92	\$ -

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
30-492.0002	TRANSFER TO POLICE SWAT ACCOUNT	\$ -	\$ 88,362.20	\$ -	\$ -	\$ -
30-492.1000	TRANSFER TO 6 MONTH CD - 2024	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -
	** TOTAL ** INTERFUND TRANSFER	\$ -	\$ 338,362.20	\$ -	\$ -	\$ -
	** TOTAL ** CAPITAL RESERVE FUND	\$ 74,580.89	\$ 342,104.37	\$ 671,700.00	\$ 212,676.92	\$ 430,000.00

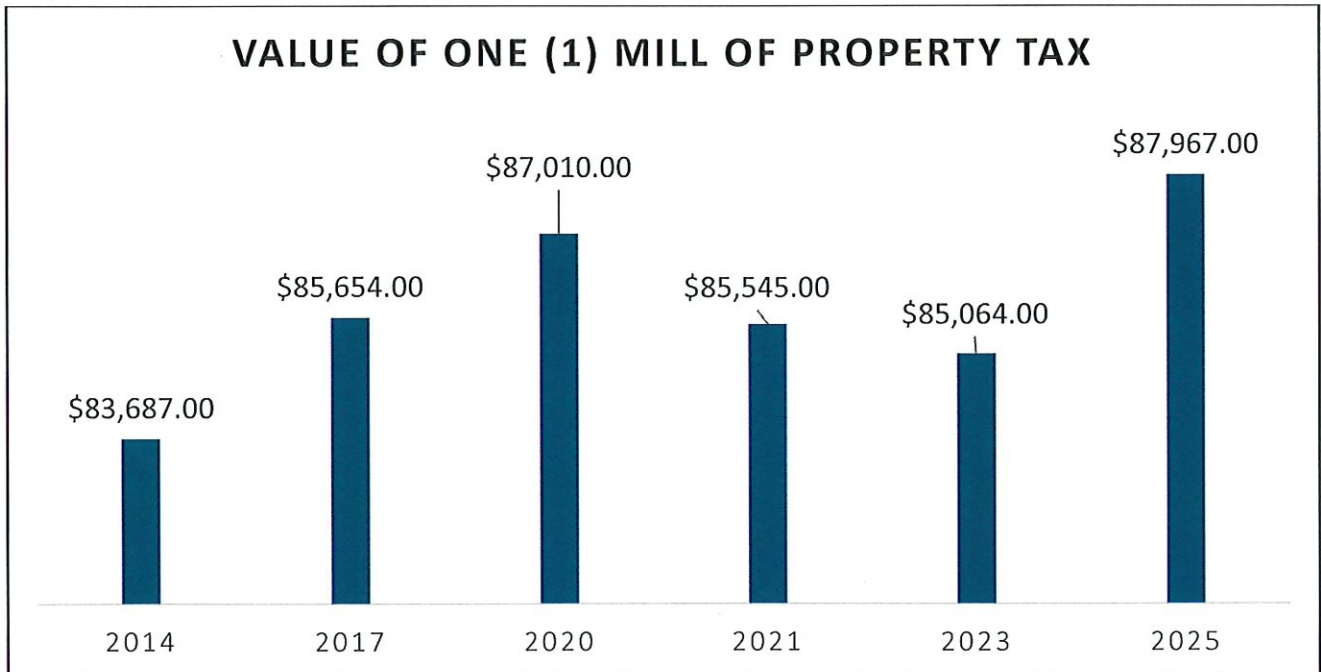
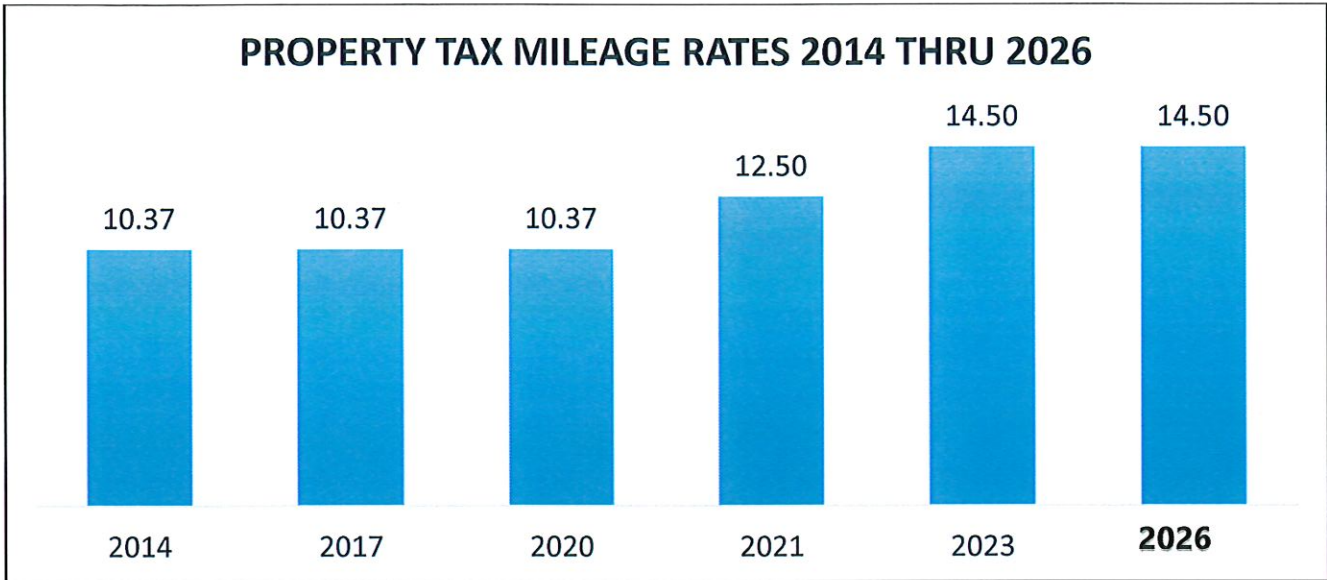
LIQUID FUELS FUND - REVENUES

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
35-341.0035	INTEREST - LIQUID FUELS	5,496.29	2,160.96	1,500.00	4,525.40	1,522.00
	** TOTAL ** INTEREST & RENTS	\$ 5,496.29	\$ 2,160.96	\$ 1,500.00	\$ 4,525.40	\$ 1,522.00
35-354.0003	MISCELLANEOUS REVENUE	-	0	-	-	-
35-355.0020	LIQUID FUELS TAX	178,729.70	176,935.87	175,000.00	177,768.17	171,218.00
35-357.0003	HIGHWAY TURNBACK ANNUAL PAYMENT	6,760.00	6,760.00	6,760.00	6,760.00	6,760.00
	** TOTAL ** GRANTS & PERMIT FEES	\$ 185,489.70	\$ 183,695.87	\$ 181,760.00	\$ 188,546.80	\$ 177,978.00
35-361.5600	SALE OF PROJECT BID SPECS	-	-	-	-	-
	** TOTAL ** DEPARTMENT RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** LIQUID FUELS	\$ 190,149.30	\$ 185,856.83	\$ 183,260.00	\$ 189,053.57	\$ 179,500.00

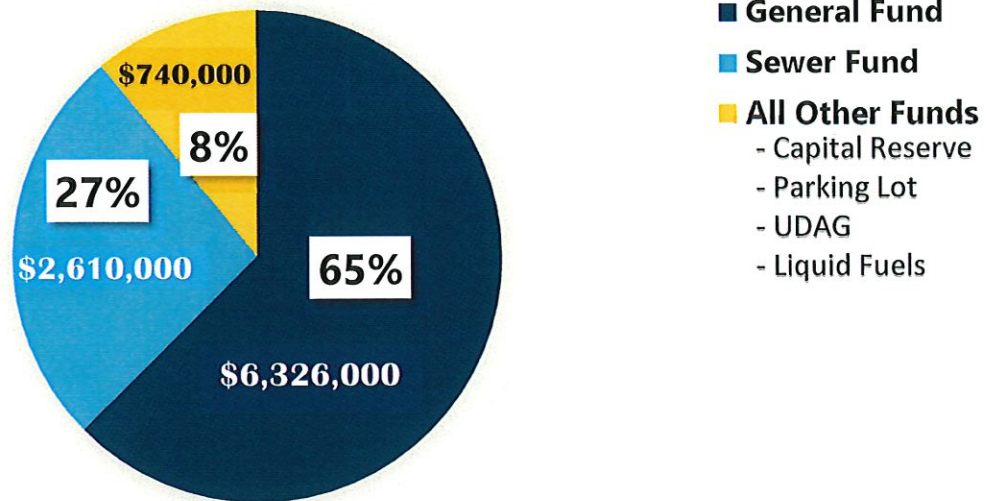
LIQUID FUELS - EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	YTD - 10/31/2025	2026 PROPOSED
35-439.6100	ROAD PROJECTS	182,735.00	184,031.00	183,260.00	183,260.00	179,500.00
	** TOTAL ** ROAD PROJECTS	\$ 182,735.00	\$ 184,031.00	\$ 183,260.00	\$ 183,260.00	\$ 179,500.00
	** TOTAL ** LIQUID FUELS FUND	\$ 182,735.00	\$ 184,031.00	\$ 183,260.00	\$ 183,260.00	\$ 179,500.00
	** TOTAL ** CONSOLIDATED FUNDS	\$ 9,808,211.36	\$ 10,283,075.88	\$ 9,744,960.00	\$ 7,837,359.77	\$ 9,676,000.00

The following information will provide a clear understanding of all revenues and expenses included in the 2026 budget;



2026 Distribution of Revenues



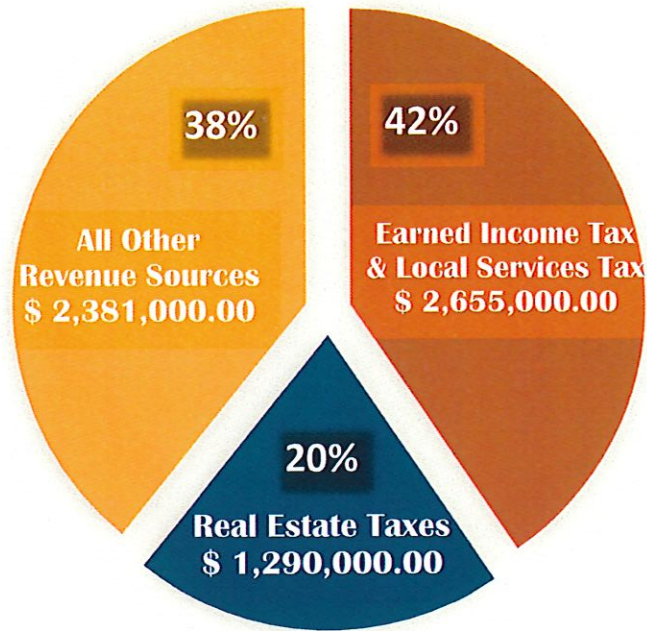
The largest source of revenue for the General Fund is the Earned Income Tax. The EIT is projected to generate which is expected to generate \$2,330,000.00 and an additional \$250,000.00 is generated by the Local Services Tax.

GENERAL FUND REVENUE - PRIMARY REVENUE SOURCES



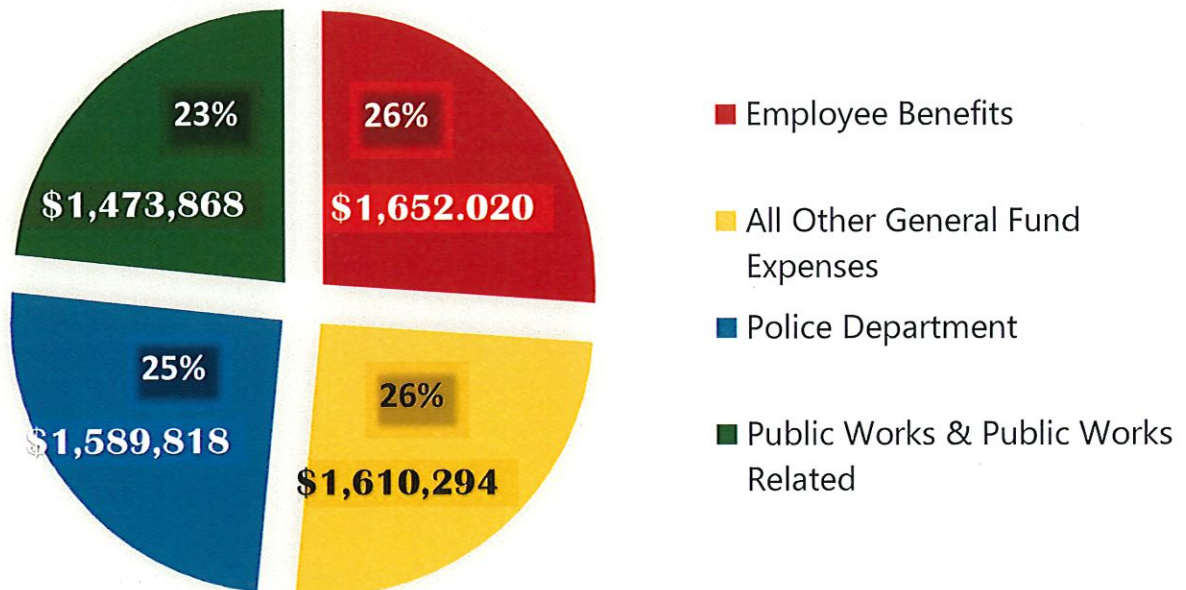
The General Fund budget totals \$6,326,000.00 which is an increase of \$216,000.00 from the 2025 budget. That increase is directly related to increases associated with contractual obligations, new employees, and general increases in the cost of goods and services.

2026 General Fund Revenue Sources



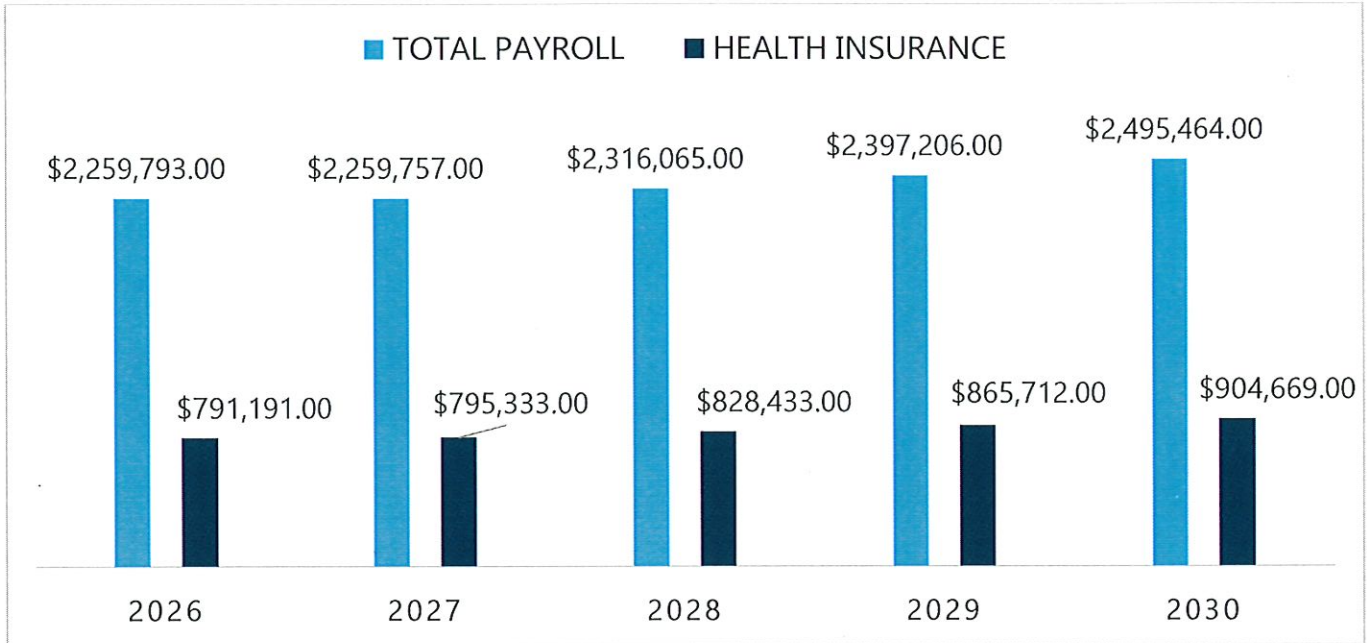
The largest single General Fund expenses is Employee Benefits category which includes but is not limited to pension obligations (MMO), health insurance, payroll expense, etc.

2026 General Fund Expenses



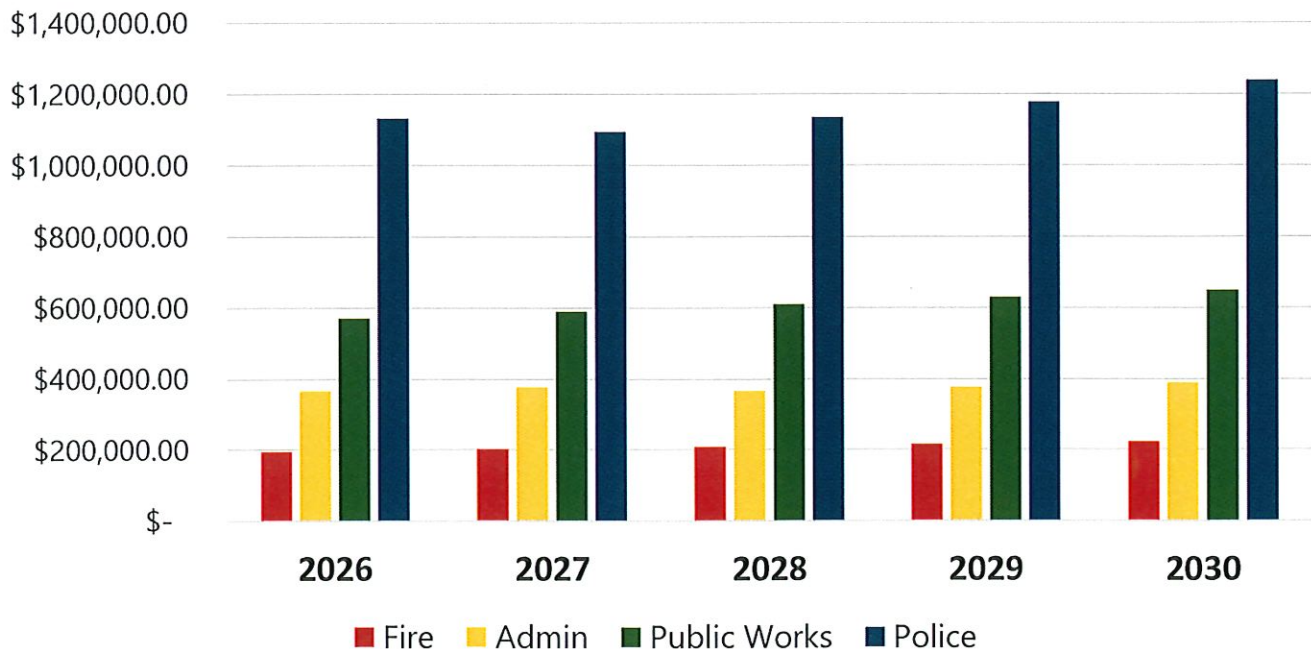
Although there is not a need to increase taxes or fees in 2026, it does not eliminate nor reduce the likelihood of the possibility of increasing taxes in the future. Employee wages, health insurance, and pension costs continue to be the largest annual General Fund expenses accounting for more than 58% of the 2026 General Fund Budget.

2026 Total Wages (Hourly)	\$ 2,259,793.00
2026 Health Insurance	\$ 791,191.00
2026 Pension MMOs	\$ 633,419.00



*Note that these projections are based on current staffing and confirmed retirements

Department Payroll - 2026 thru 2030 (*)



*Note that these projections are based on current staffing and confirmed retirements

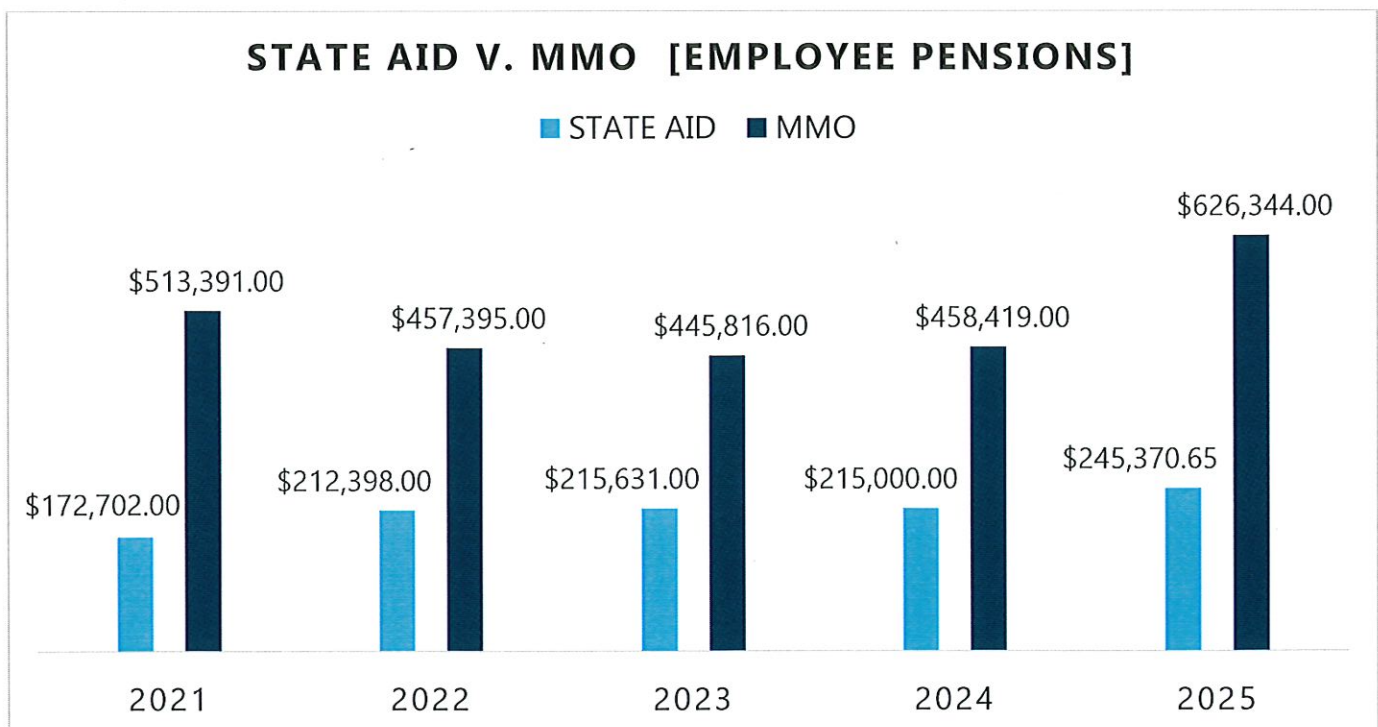
The Uniformed Employee Pension Plan [Uniformed] covers all current and retired police officers, and the Non-Uniformed Employee Pension Plan [Non-Uniformed] covers all other current and retired full-time employees.

The implementation of a Defined Contribution Pension Plan for non-uniformed employees hired after January 2018 was the first step in reducing future pension obligations, but this will only have an impact on the non-uniformed employee pension plan. Consideration should be given to require uniformed employees to begin contributing up to 5% of their salary to offset pension obligations for the uniformed employee plan.

Under the current funding system, a municipality's state aid funding is based on two (2) credits for each uniformed employee and one (1) credit for each non-uniformed employee and the current credit value is \$6,665.67 in state aid annually. The amount of state aid does not cover the complete obligation of the uniformed plan and therefore the unfunded balance in addition to the MMO for the non-uniformed plans totals \$380,973.00 in general fund revenue that must be allocated to fund the pension plans in 2026.

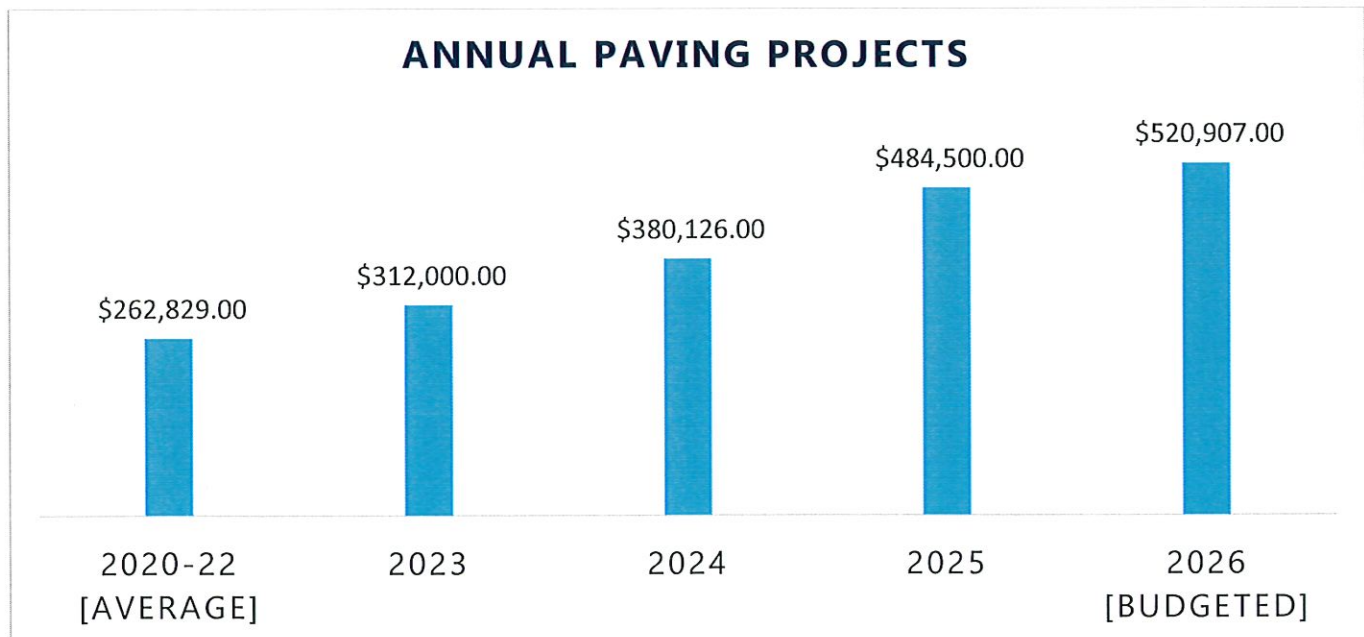
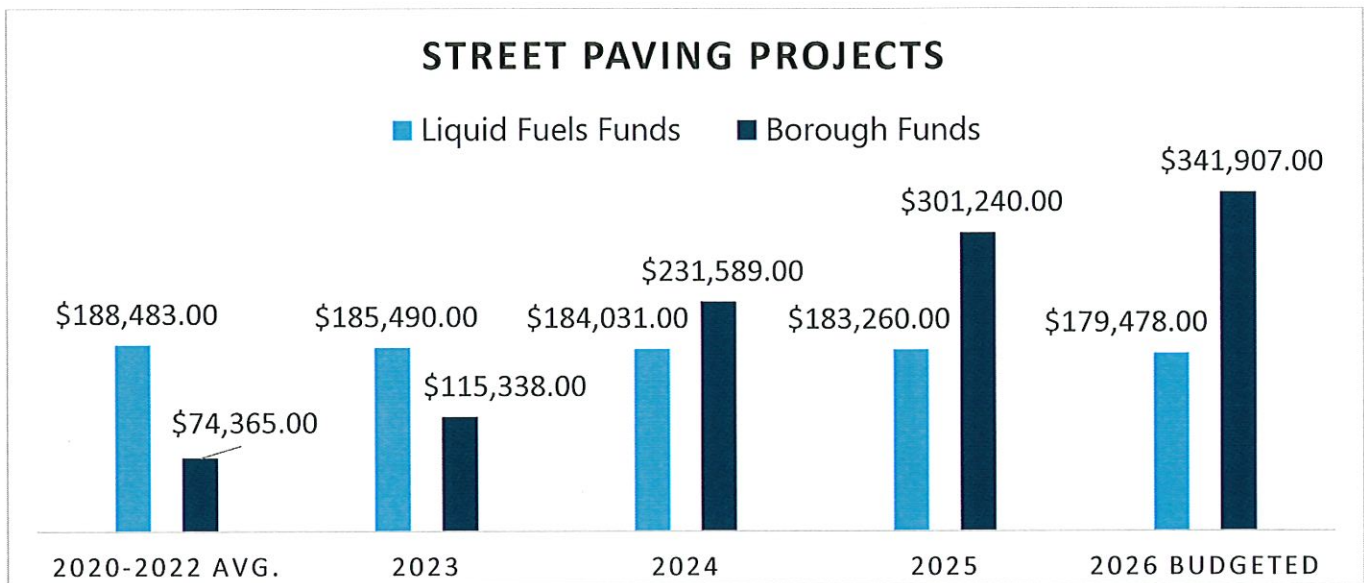
The growing financial obligation associated with employee pension costs is not only a concern for the 2026 budget but also for future budgets. The value of the pension funds have grown since Girard began administering them, but so have the annual pension obligations. The performance of the funds is directly related to the stock market, and although the stock market has improved in recent years, however that improvement will not be reflected in the MMO calculations for at least two more years.

The following graph illustrates how state aid has not kept pace with pension obligations resulting in an increase in the Minimum Municipal Obligation (MMO) being paid by the Borough.



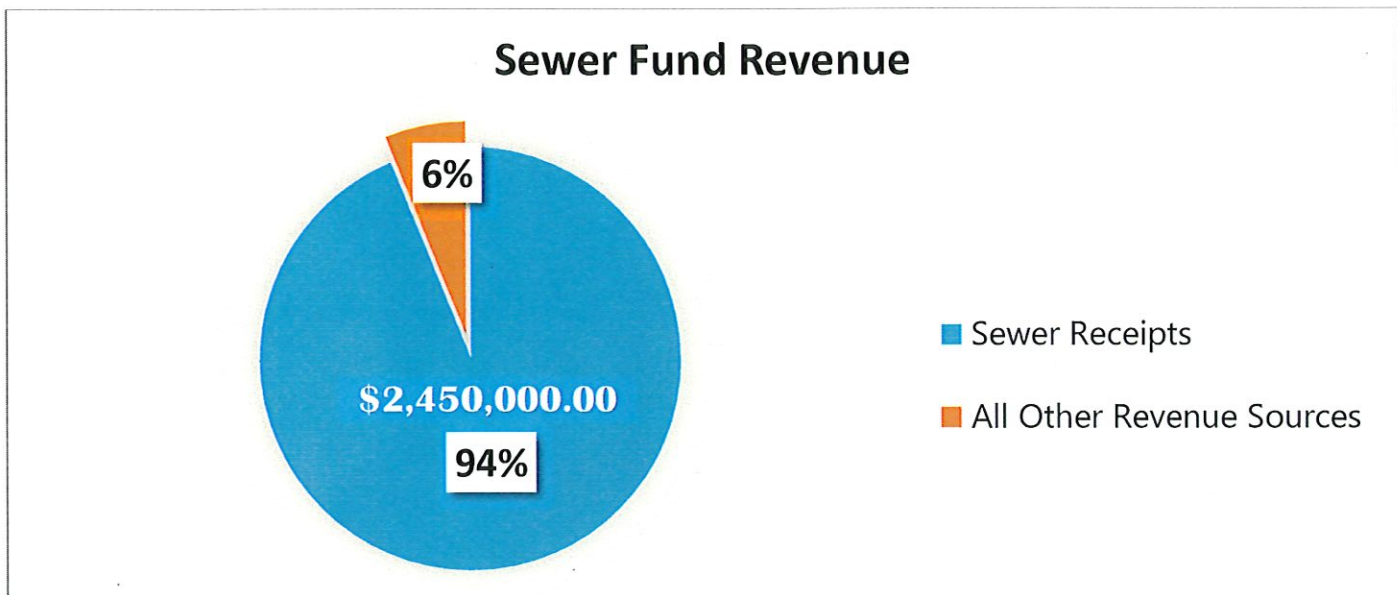
Street paving projects have also become a major annual expense for the Borough. A substantial increase in the allocation of funding from the General Fund has been needed since 2023. The Borough maintains twenty-six (26) miles of roadways for which we receive Liquid Fuels funding each year. The Borough has always taken a great amount of pride in the condition of its roadways and alleyways. We have been fortunate to pave streets in conjunction with sanitary sewer projects and most recently the downtown streetscape projects which has saved the General Fund hundreds of thousands of dollars.

As shown in the graph below, Liquid Fuels funding has decreased each year albeit a minimal amount, but at the same time, the Borough has nearly quintupled its annual allocation of funding from the General Fund.



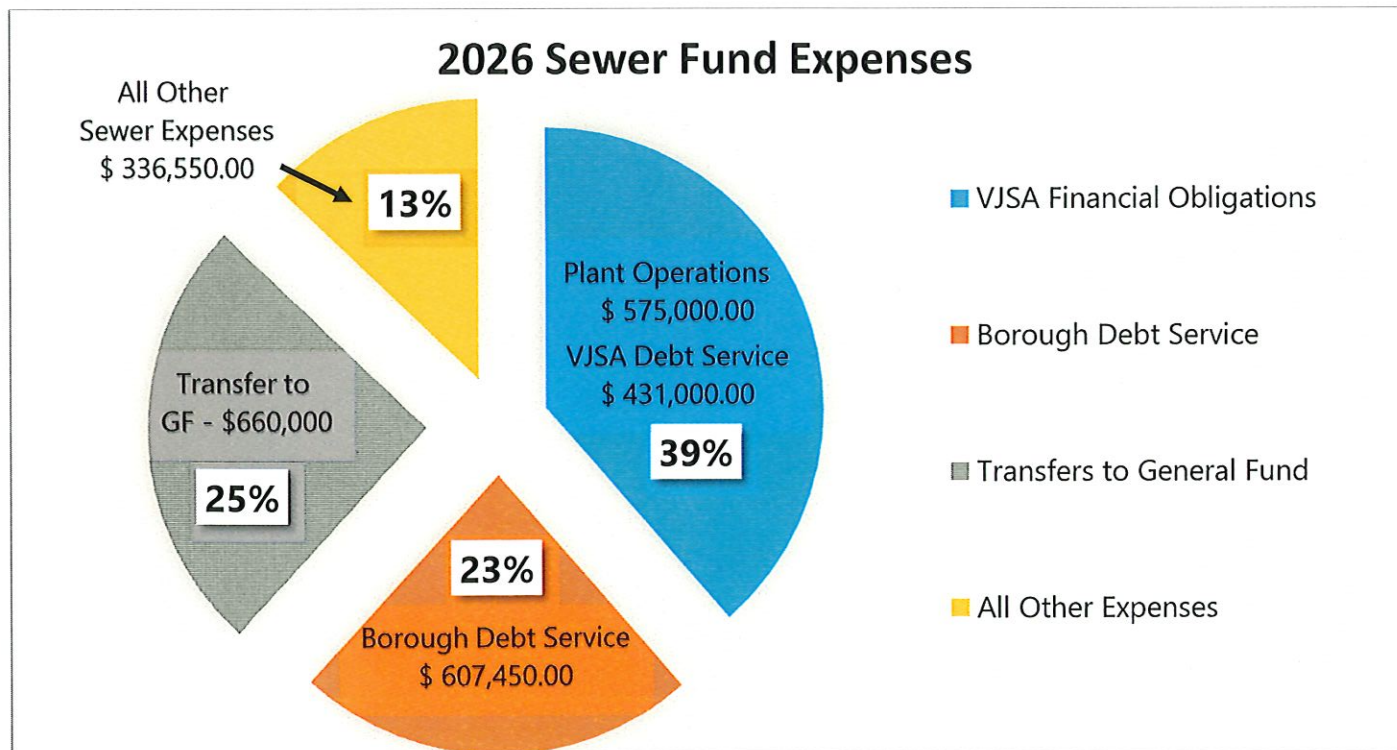
While there is no right or wrong answer and we cannot allow our roads to deteriorate like what has happened in other communities, the most practical solution is to focus our attention on high volume traffic routes and continue to work with PennDOT to explore opportunities on how to complete paving projects as cost effectively as possible.

The 2026 Sewer Fund totals \$2,610,000.00 which is the same amount as 2025 budget. Approximately \$2,450,000.00 or 94% of sewer fund revenue is generated by quarterly sewer fees paid by property owners. The remaining revenue is generated by EDU costs imposed on Athens Township for utilizing a portion of the sanitary sewer system, interest, miscellaneous revenues, and cash on hand. A complete listing of revenue and expense categories has been included for your reference.



The Borough owns the greatest percentage of capacity in the Valley Joint Sewer Authority plant (43%) which obviously equates to having the largest amount of financial responsibility for the operation of the facility.

Approximately \$1,613,450.00 equal to 62% of annual sewer fund revenue is allocated to the Borough's debt service obligations for completed infrastructure improvement projects and the operational costs and debt service obligations for the Valley Joint Sewer Authority.



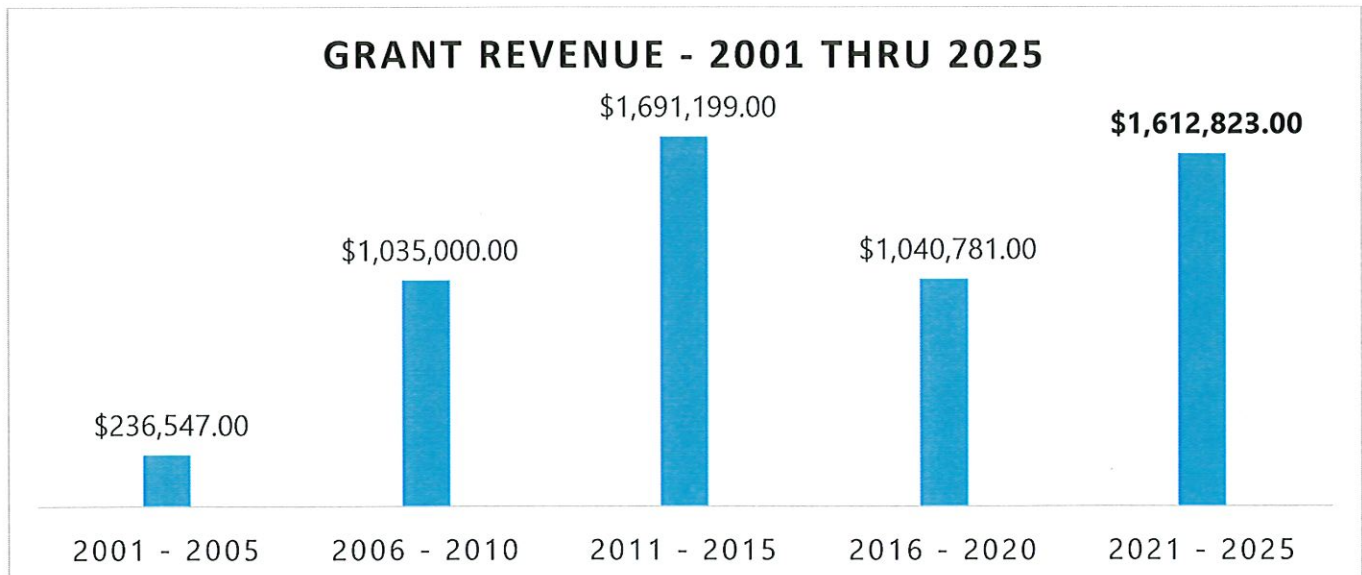
The Borough's Capital Reserve fund has been a roller coaster over the past 25 years. The fund's balance at the end of the 1999 fiscal year totaled only \$87,125.00. Within ten (10) years, the fund's balance had an ending balance of \$696,168.00, and ten (10) years after that, the balance had dropped to \$476,400.00.

The fund's beginning balance in 2026 is budgeted to be \$430,000. In recent years, it has become more difficult to allocate funds for capital expenditures due to increased costs associated with salaries, benefits, and other operational costs. More than \$350,000 was recently spent on the replacement of several pieces of equipment, however \$200,000.00 was allocated from grant proceeds.

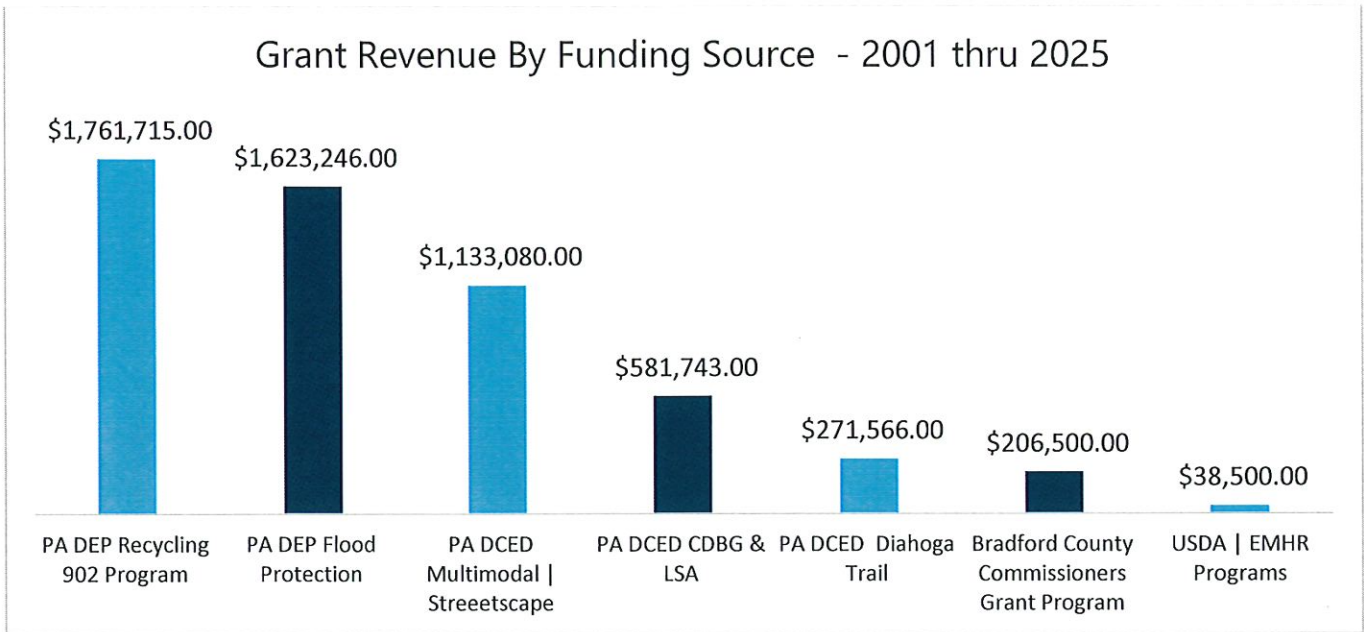
A replacement schedule of vehicles and equipment had been created more than two decades ago and the schedule has been followed as closely as financially possible. Based on the updated schedule, approximately \$525,000 will be needed over the next three (3) years to fund scheduled replacements. This amount does not include the projected cost of a new fire engine which is currently under consideration. If approved, that fire truck purchase will need to be funded by a bank loan and repaid with tax revenue generated by a tax increase.

ID#	Vehicle	Department	Scheduled Replacement Year	Projected Cost
PW 99	2017 Ford Edge	Code	2025/2026	\$ 32,000.00
PW 62	2011 Ford E350 Van	Sewer	2026	\$ 50,000.00
BD 37	2018 Chevrolet Tahoe	Police	2026	\$ 60,000.00
PW 89	2011 Ford E350 Van	DPW	2027	\$ 50,000.00
BD 36	2020 Ford Interceptor	Police	2027	\$ 60,000.00
PW 65	2022 GMC Dump Truck	DPW	2027	\$ 140,000.00
BD 34	2021 Dodge Charger	Police	2028	\$ 65,000.00
PD 38	2021 Dodge Charger	Police	2028	\$ 65,000.00

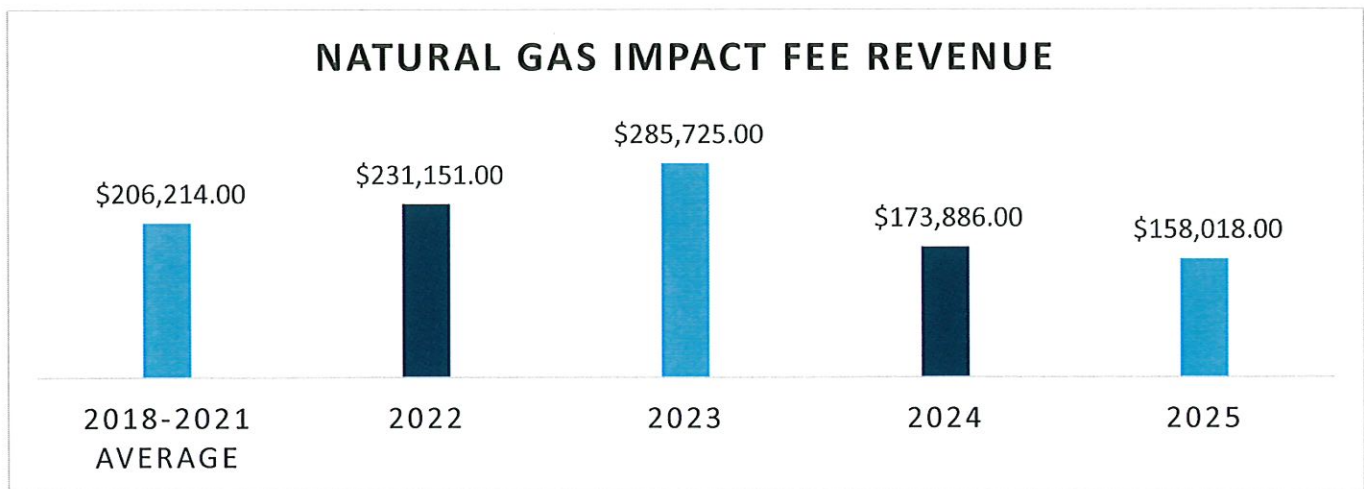
The purchase of specialized equipment and vehicles has been primarily associated with refuse, recycling, and yard waste collection and have been funded by grants. The Borough has been fortunate to receive more than \$2.6 million in grant funds since 2016 with the majority of those funds benefitting the Borough's recycling program.



The Borough has been very fortunate to receive numerous grants during the past twenty-five years. A total of twenty-seven grants have been awarded for various projects totaling more than \$5.6 million dollars. A substantial amount of those grant funds have been for improvements to the Borough's flood protection system and recycling program as shown below. There are currently two (2) grant applications under review by DCED for the upgrade of the North Lehigh Avenue Pump Station and the addition on the Police Department building.



The Borough also receives revenue through the Act 13 Program which is Natural Gas Impact Fee imposed by the Commonwealth of Pennsylvania. The use of Act 13 funds stipulates specific uses for the money which include but is not limited to debt reduction. The Borough earmarks the majority of its annual allocation for road improvements and the Police Department.



The revenue received each year from the Natural Gas Impact Fees (Act 13) has been beneficial for the Borough. The lump sum allocation that the Borough received when Act 13 was implemented accounts for the majority of the current balance of the fund. The annual amount that we receive fluctuates and it has prevented the need to increase taxes.



RESOLUTION 2025-11

A RESOLUTION OF THE BOROUGH OF SAYRE, BRADFORD COUNTY, COMMONWEALTH OF PENNSYLVANIA, FIXING THE TAX RATE ON REAL PROPERTY FOR THE 2026 FISCAL YEAR

WHEREAS, Section 1302 of the Pennsylvania Borough Code, 8 Pa. C.S.A 1302, provides the Council of the Borough of Sayre with the power to levy taxes on real property within the Borough of Sayre ("Borough"), by resolution for taxes levied at the same rate as or a rate lower than the previous fiscal year; and

WHEREAS, the Council of the Borough desires to set a tax rate on real property for the 2026 fiscal year at the same rate as or lower than the rate for the 2025 fiscal year in accordance with all applicable laws and regulations.

NOW, THEREFORE, BE IT RESOLVED by the Borough Council of Sayre Borough, Bradford County, Pennsylvania, that a tax be and the same is hereby levied on all real property with Sayre Borough subject to taxation for the fiscal year 2026 as follows;

SECTION 1. That a tax be and the same is hereby levied on all real property within the Borough subject to taxation for general Borough purposes, in the sum of 14.50 mills on each dollar of assessed valuation, or the sum of \$14.50 on each one thousand dollars of assessed valuation, being \$14.50 for each \$1,000.00 of assessed valuation.

SECTION 2. All other municipal tax rates are to remain unchanged.

SECTION 3. All prior resolutions, or part of any resolutions, conflicting with this resolution be and the same is hereby repealed in whole or in part to the extent inconsistent herewith.

RESOLVED AND ADOPTED this 19th day of November, 2025, by the Council of the Borough Sayre, in lawful session duly assembled.

Borough of Sayre

Jessie Dekar
Borough Council President

BY: _____
David Jarrett
Borough Manager/Secretary

CERTIFICATION

I, David M. Jarrett, Borough Secretary of Sayre Borough, Bradford County, Pennsylvania, do hereby certify that the foregoing is a true and correct copy of the Resolution duly adopted at a regular meeting of Sayre Borough Officials held on _____, 2025.

(SEAL) BY: _____
David M. Jarrett
Borough Secretary