

Expenditures 2026 Proposed Budget						
EXPENDITURES		Budget 2024	Actual 2024	Budget 2025	Thru 10/15/25	Budget 2026
400	Legislative General Government					
	400.100 · Advertising Expense	2,500.00	2,313.30	2,000.00	3,692.77	1,500.00
	400.110 · Salaries of Elected Officials	3,750.00	4,330.00	3,750.00	5,038.42	7,000.00
	400.260 · Office Equipment	5,000.00	29.68	5,000.00	6,300.68	2,000.00
	400.310 · General Expense	500.00	897.45	500.00	1,943.00	1,000.00
	400.331 · Travel Expense/Mileage	273.00	-	200.00	889.00	1,000.00
	400.420 · Dues, Subscriptions,Memberships	4,000.00	4,271.94	4,000.00	5,858.66	5,000.00
	400.430 · Seminars, Schools, Conventions	5,000.00	6,484.47	2,000.00	5,649.86	5,000.00
	Total 400 · Legislative General Government	21,023.00	18,326.84	17,450.00	29,372.39	22,500.00
403	Tax Collection					
	403.100 · 1% Tax Receiver (Berkheimer)	6,000.00	7,729.14	6,300.00	6,348.02	11,000.00
	403.110 · Commission - R.E. Tax Collector	23,000.00	21,779.70	22,000.00	22,358.22	23,000.00
	403.200 · R.E. Tax Collector Supplies	750.00	746.70	1,200.00	1,637.62	1,500.00
	403.350 · R.E. Tax Collector Ins. & Bonding	250.00	-	400.00	-	-
	Total 403 · Tax Collection	30,000.00	30,255.54	29,900.00	30,343.86	35,500.00
404	Legal Expenses					
	404.310 · Law, Professional Services	-	4,816.66	-	1,485.00	-
	404.314 · Quinn Law Firm	18,000.00	20,347.86	20,000.00	13,962.87	18,000.00
	404.315 · Negotiation Satisfaction Costs	-	-	-	-	-
	Total 404 · Legal Expenses	18,000.00	25,164.52	20,000.00	15,447.87	18,000.00
405	Secretary and Treasurer Expenses					
	405.120 · Secretary/Treasurer Salaries	46,000.00	50,940.02	51,000.00	39,963.95	55,000.00
	405.200 · Office Supplies	2,000.00	3,676.74	1,000.00	1,552.82	1,500.00
	405.310 · Contr. Serv. - Hagan, ADP	8,700.00	9,017.85	6,000.00	1,375.56	1,500.00
	405.315 · ADP Payroll Processing Fee			2,500.00	2,386.58	2,600.00
	405.320 · Postage	1,500.00	1,134.00	500.00	113.50	200.00
	405.350 · Bonding	2,300.00	2,243.75	2,300.00	2,243.75	2,244.00
	405.360 · Newsletter Expense	4,000.00	1,917.55	3,000.00	1,927.82	2,500.00
	405.390 · Service Charges/Bank Fees	-	337.13	-	137.57	-
	405.500 · Office Equipment Repair	-	-	-	1,105.00	1,000.00
	Total 405 · Secretary/Treasurer Expenses	64,500.00	69,267.04	66,300.00	50,806.55	66,544.00
408	Engineering Expenses					
	408.310 · Engineering Prof Services	15,000.00	25,392.90	10,000.00	390.00	1,500.00
	408.320 · Engineering Insp Strmwtr Maint	-	-	-	-	-
	Total 408 · Engineering Expenses	15,000.00	25,392.90	10,000.00	390.00	1,500.00
409	Gov Buildings					
	409.200 · General Supplies				\$ 2,218.75	2,000.00
	409.250 · Gov Bldg repair & Maintenance	2,500.00	3,296.21	9,000.00	14,917.76	10,000.00
	409.260 · Gov Bldg - Other Charges	500.00	381.98	-	1,789.28	-

	409.300 - Other Charges			-	-	
	409.380 - Building Fund Expense			-	8,760.00	5,000.00
	409.360 - Building Utilities	11,000.00	10,137.81	11,000.00	9,840.53	11,000.00
Expenditures 2026 Proposed Budget						
	EXPENDITURES	Budget 2024	Actual 2024	Budget 2025	Thru 10/15/25	Budget 2026
	409.370 - Telephone & Internet Services	2,000.00	2,024.47	2,000.00	1,769.91	2,000.00
	409.380 - Gov Building Fund Expense	-	-	-	-	-
	Total 409 - Gov Buildings	16,000.00	15,840.47	22,000.00	39,296.23	28,000.00
	411 - Fire					
	411.500 - Fire Dept Contributions	45,000.00	56,000.00	65,000.00	85,000.00	75,000.00
	411.502 - Fire Dept. Workers Comp.	21,000.00	20,010.73	12,000.00	11,670.60	12,000.00
	411.501 - Foreign Fire Insurance Pmt	23,000.00	22,915.67	23,000.00	25,190.38	25,000.00
	Total 411 - Fire	89,000.00	98,926.40	100,000.00	121,860.98	112,000.00
						-
	414 - Planning & Zoning					
	414.100 - Zoning Officer Salary	45,000.00	45,176.93	47,000.00	36,964.44	50,000.00
	414.200 - Zoning - Mileage			500.00	924.27	1,000.00
	414.201 - Meetings and seminars	250.00	279.33	250.00	-	300.00
	414.206 - Cell Phone - Zoning Officer	600.00	427.31	600.00	637.76	700.00
	414.227 - Advertising Costs	-	-	-	-	500.00
	414.2280-0Planning & Zoning Engineer Fees		372.00	-	2,779.84	3,000.00
	414.229 - Planning & Zoning Legal Fees	3,000.00	1,010.85	1,000.00	5,084.25	4,000.00
	414.300 - Supplies & Equipment	1,500.00	26.99	1,500.00	54.01	250.00
	414.400 - Planning Commission mtg pay	1,375.00	700.00	1,375.00	750.00	1,375.00
	414.460 - Zoning Hearing Board	1,000.00	484.46	650.00	540.00	650.00
	414.461 - Sewer/Water mtg pay	500.00	305.00	-	-	-
	414.300 - Planning & Zoning Supplies & chgs	10.00	-	-	74.75	100.00
	414.700 - Grant Application Fees		100.00		-	-
	Total 414 - Planning & Zoning	53,235.00	48,882.87	52,875.00	47,809.32	61,875.00
	430 - CDL License & Drug Testing	600.00	543.00	500.00	390.00	500.00
	430.74 - Roads, Capital Purch/Major Equip	20,000.00	116,320.36	-	0	-
	432 - Roads, Snow & Ice Removal					
	432.100 - Snow & Ice Removal - Reg Wages	30,000.00	21,584.86	30,000.00	40,509.89	40,000.00
	432.110 - Snow & Ice Removal - Over-time	10,000.00	11,924.85	10,000.00	16,870.03	20,000.00
	432.120 - Snow & Ice Removal - Part-time	2,000.00	-	2,000.00	-	2,000.00
	432.200 - Supplies, Chains, Cutting Edges	5,000.00	1,180.70	5,000.00	5,917.46	7,500.00
	432.201 - Spreaders - Maint & Supp	-	1,457.71	-	-	-
	432.202 - Plows - Maint & Supp & Services	5,000.00	9,486.45	3,000.00	401.65	3,000.00
	432.220 - Salt - Snow & Ice removal	20,000.00	22,138.83	25,000.00	22,144.20	25,000.00
	432.232 - Anti - Skid	16,000.00	16,217.28	-	-	20,000.00
	Total 432 - Roads, Snow & Ice Removal	88,000.00	83,990.68	75,000.00	85,843.23	117,500.00

433	Highway Maint. - Street Signs					-
	433.200 · Street Signs & Markings	4,000.00	3,335.14	8,000.00	1,304.33	5,000.00
Expenditures 2026 Proposed Budget						
EXPENDITURES		Budget 2024	Actual 2024	Budget 2025	Thru 10/15/25	Budget 2026
	Total 433 · Highway Maint. - Street Signs	4,000.00	3,335.14	8,000.00	5,271.04	5,000.00
434	Public Works					
	434.100 · Roads, Street Lighting	2,000.00	1,997.66	2,000.00	1,775.84	2,500.00
	434.200 · Round-a-Bout Street Lighting	1,500.00	1,337.48	1,500.00	2,036.94	2,500.00
	Total 434 · Public Works	3,500.00	3,335.14	3,500.00	3,812.78	5,000.00
437	Roads, Repairs of Tools & Equipment					
	437.099 · Tool Purchases	3,000.00	11,026.98	3,000.00	1,829.91	2,500.00
	437.100 · Equipment - Misc.Supplies	8,000.00	8,967.78	8,000.00	5,712.92	10,000.00
	437.103 · Equipment Lubricants & filters	7,000.00	6,385.54	7,500.00	2,214.18	5,000.00
	437.450 · Contracted Services	1,200.00	1,157.25	1,500.00	650.00	1,500.00
	437.900 · Equipment/Vehicle Maintenance	75,000.00	84,344.85	80,000.00	57,381.66	85,000.00
	Total 437 · Roads, Repairs of Tools & Mach	94,200.00	111,882.40	100,000.00	67,788.67	104,000.00
438	Roads, Repairs & Maintenance					
	438.120 · Roads - Repair by others	1,000.00	206.04	500.00	-	1,000.00
	438.140 · Roads - Full Time Wages	160,000.00	171,078.60	150,000.00	87,049.63	145,000.00
	438.141 · Roads - Part Time Wages	25,000.00	26,004.42	25,000.00	7,972.01	25,000.00
	438.142 · Roads - Overtime	8,000.00	8,774.62	8,000.00	5,542.96	10,000.00
	438.144 · Roads - Vacation	12,000.00	11,550.52	12,000.00	9,483.41	15,000.00
	438.145 · Roads - Sick pay	2,500.00	3,438.40	4,000.00	2,523.52	4,000.00
	438.146 · Roads - Personal	3,000.00	2,859.84	3,000.00	2,578.63	4,000.00
	438.147 · Roads - Holiday	11,250.00	12,819.28	13,000.00	9,686.72	13,500.00
	438.148 · Roads - Funeral	-	782.64	-	450.80	500.00
	438.149 · Roads - Jury Duty	-	260.88	-	671.52	-
	438.150 · Roads - Other Pay	-	-	-	-	-
	438.200 · Roads - Crack Sealing	15,000.00	12,678.75	15,000.00	14,184.00	15,000.00
	438.201 · Roads - Ditching Contract	-	-	-	-	-
	438.202 · Roads - Seal Coat/T&C	70,000.00	348,883.38	300,000.00	236,227.03	275,000.00
	438.203 · Roads - Paving/Overlay	10,000.00	37,115.89	70,000.00	3,005.76	70,000.00
	438.204 · Roads - Rip-rap (R4s) (National)	5,000.00	-	5,000.00	-	7,500.00
	438.205 · Roads - Cold patch	15,000.00	28,319.26	15,000.00	18,283.17	15,000.00
	438.206 · Roads - Salt Brine	5,000.00	3,560.00	5,000.00	5,250.00	5,000.00
	438.207 · Roads - Pipes/Drainage	3,000.00	2,098.99	7,500.00	-	7,000.00
	438.208 · Roads - Trenching Contract	5,500.00	-	7,500.00	10,692.00	10,000.00
	438.209 · Roads - Gravel 2RC	-	-	-	-	-
	438.210 · Roads - Stone 411s	7,500.00	4,980.94	7,500.00	3,078.99	5,000.00
	438.211 · Roads - 2A Gravel	150,000.00	252,657.51	125,000.00	19,485.49	185,000.00
	438.212 · Roads - Retaining Wall Blocks	1,000.00	-	1,000.00	-	1,000.00

	438.213 · Roads - Guide Rails	-	-	-	-	2,000.00
	438.214 · Gravel Screening	-	-	-	-	-
	438.215 · Roads - Paint, etc.	250.00	-	3,000.00	90.00	2,656.00
Expenditures 2026 Proposed Budget						
EXPENDITURES		Budget 2024	Total 2024	Budget 2025	Thru 10/15/25	Budget 2026
	438.222 · Roads - Straw, Hay	50.00	31.00	250.00	20.00	200.00
	438.223 · Roads - Grass seed	50.00	-	200.00	85.00	150.00
	438.225 · Roads - Hired Trucking	-	-	-	-	-
	438.226 · Roads - Tree Trimming	-	-	2,500.00	1,600.00	5,000.00
	438.227 · Roads - Rental Equipment	-	-	-	-	-
	438.228 · Circuit St Realignment	-	-	-	-	-
	438.242 · Roads -Safety Supplies, paint	1,200.00	1,382.41	1,500.00	756.06	1,500.00
	438.248 · Roads - Stone 67,8,1B,2B,57	7,500.00	5,197.13	10,000.00	7,062.35	8,000.00
	438.249 · Roads - Bank Gravel	2,000.00	2,656.50	2,500.00	1,159.94	2,500.00
	438.250 · Road - Geo Textile	-	-	1,000.00	-	1,000.00
	438.251 · Roads - DSA Material	-	-	-	-	-
	438.252 · Roads - DSA Placement	-	-	-	-	-
	438.300 · Roads - Diesel Fuel	55,000.00	41,901.62	32,790.00	23,462.08	35,000.00
	438.301 · Roads - Unleaded Gas	2,000.00	1,709.50	2,000.00	1,042.12	2,000.00
	438.350 · Roads - PA One Call	175.00	222.99	175.00	447.53	500.00
	438.450 · Contracted Services	5,400.00	5,400.00	5,500.00	1,800.00	15,000.00
	438.700 · Capital Purchases (backhoe)		116,320.36		50,000.00	-
	438.800 · Roads - Maintenance Agreements	7,000.00	6,414.07	7,000.00	1,944.10	6,500.00
	Total 438 · Roads, Repairs & Maintenance	590,375.00	1,109,305.54	842,415.00	525,634.82	895,506.00
	439 - Bridge Construction R & M					
	439.140 · Bridge Construction Fund	-		-		-
	439.200 · Supplies, Bridge rep. & maint.	-	99.99	-	898.05	1,000.00
	439.312 · Niemeyer Rd Br Constr cost	-	-	-	444,688.37	-
	439.313 · Engineering Niemeyer Rd Bridge	-	-	-	6,197.08	-
	Barton Road Culvert Replacement	-	50.94	-	922.25	-
	439.315 · Himrod Road Culvert Replace	-	-	-	367,768.70	-
	Plank Road Culvert Replacement				-	30,000.00
	439.500 · Middleton Road Improvements				272,935.60	-
	Total 439 - Bridge Construction R & M	-	150.93	-	1,093,410.05	31,000.00
	451.500 · Parks & Rec Contribution	-	-	-	1,585.92	-
	452.000 · FLB Little League	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	456.500 · Libraries, Contribs, Grants, Etc.	3,000.00	2,063.60	4,000.00	4,000.00	5,000.00

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		483 · Pension Expense	35,000.00	24,984.27	37,000.00	33,796.05	42,000.00
		486.35 · Insurance/Property & Equip	42,000.00	38,403.00	39,000.00	24,965.00	37,000.00
Expenditures 2026 Proposed Budget							
		EXPENDITURES	Budget 2024	Total 2024	Budget 2025	Thru 10/15/25	Budget 2026
		487 · Employee Benefits					
		487.152 · Employee Bens-Dental,Life,Disab	6,500.00	7,129.98	10,000.00	8,529.62	11,000.00
		487.154 · Employee Benifits - Vision Care	1,500.00	1,205.15	1,100.00	855.27	1,200.00
		487.156 · Employee Bens- Hospitalization	76,000.00	87,880.13	123,500.00	76,297.91	100,000.00
		487.161 · Employee Benfits/FICA Employer	30,000.00	32,882.30	30,000.00	24,557.47	35,000.00
		487.162 · Employee Benfits/Unemp Comp	10,000.00	7,988.83	10,000.00	6,755.70	10,000.00
		487.164 - Uniform laundry service	2,600.00	2,807.01	2,300.00	1,479.70	2,300.00
		487.239 · Employee Benefits - Water	500.00	539.88	350.00	355.50	500.00
		487.240 - Clothing Allowance	-	-	-	452.09	600.00
		487.241 - Personal Cell Phone Allowance	2,200.00	2,020.00	2,200.00	450.00	2,500.00
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		Total 487 · Employee Benefits	129,300.00	142,453.28	179,450.00	119,733.26	163,100.00
		492 - Interfund Operating Transfers Out					
		492.05 - Transfer to Bridge Fund	-	-	-	-	-
		492.03 - Transfer to Equipment Fund	-	-	100,000.00	100,000.00	100,000.00
		492.04 - Transfer to Building Fund	-	-	-	-	-
		492.01 - Transfer to General Fund	-	-	-	-	-
		Total Transfers			100,000.00	100,000.00	100,000.00
		TOTAL EXPENDITURES	1,321,733.00	1,973,823.92	1,712,390.00	2,406,558.02	1,856,525.00