STOWE TOWNSHIP

Comprehensive 2027 Budget Summary & Operational Report

Prepared for the Board of Commissioners for preliminary approval on November 10th, 2026

Executive Summary

The proposed 2027 Budget reflects anticipated revenue of **$5,830,900** and expenditures of **$5,545,215**, resulting in a projected surplus of **$285,685** when including sanitation revenue and sewer expenses. The proposed 2027 Budget without sanitation and sewer reflects anticipated revenue of **$3,880,000** and expenditures of **$3,680,215**, resulting in a projected surplus of **$199,785**.

To further increase township transparency, the 2027 budget reflects several significant changes from prior years, including adjustments to revenue projections, increased allocations for police protection and public works, the inclusion of substantial sewer operating revenue and expenses, and changes to personnel and administrative spending.

The proposed budget also reflects a more comprehensive allocation of anticipated operating costs across the Township's departments and functions in order to reflect actual service delivery.

1. Historical Financial Comparison

Financial Category	2024 Actual	2025 Pre Audit	2026 Actual (Sept)	2027 Budget W/S	2027 Budget W/O S.
Total Revenue	$ 6,970,171.72	$ 7,799,542.63	$ 5,613,599.08	$ 5,830,900.00	$ 3,880,000.00
Total Expenses	$ 7,927,451.99	$ 12,298,411.76	$ 5,106,311.20	$ 5,545,215.00	$ 3,680,215.00
Net Income/(Loss)	$ (957,280.27)	$ (4,498,869.13)	$ 507,287.88	$ 285,685.00	$ 199,785.00

Note: 2026 projected figures include actual activity through end of September.

Note: 2025 budget is currently undergoing the financial audit and adjustment journal entries will be completed following the audit findings.

2. Detailed Revenue Breakdown

The township's incoming fiscal portfolio relies on structured categories, with traditional tax collections and utility collection representing the largest operational anchors:

Category	Projected Amount	% of Total Portfolio
Tax Services (Real Estate, Earned Income, etc.)	$2,602,200	44.6%
Sanitation	$1,950,400	33.5%
Intergovernmental Revenue (State Aid, 1% Sales Tax)	$603,600	10.4%
Licenses and Permits (Rental, Building, Cable)	$242,500	4.2%
Liquid Fuels Allocation (State Dedicated Transportation)	$160,000	2.7%
Miscellaneous Revenue (Capital Infrastructure Grants)	$150,000	2.6%
Other (Fines, Forfeitures, Interest, Departmental Fees)	$122,200	2.0%

3. Major Revenue Changes

Total anticipated revenue minus sanitation is $3,880,000, compared with the 2026 budget of $3,057,794. The increase of approximately $830,000 is primarily attributable to the following changes:

- **Tax Revenue - $2,602,000**
    - Tax revenue remains the Township's largest revenue source. The 2027 budget reflects an increase of approximately $437,600 over last year
- **Licenses and Permits - $242,500**
    - Revenue from licenses and permits is projected to increase by approximately $56,530 over the 2026 budget. A significant portion of this increase is attributable to rental operating permits, which is budgeted as $140,000 due to an increase in the rental operating permit fee.

    - Mechanical Machines is underbudgeted as the township awaits a state decision on skills games.
- **Intergovernmental Revenue - $603,600**
    - This revenue category increases by approximately $284,100 compared to 2026. Major anticipated receipts include:
        - Municipal pension aid: $200,000
        - County sales and use tax: $300,000
        - Police task force reimbursement: $45,000
- **Other Revenue Adjustments:**
    - Liquid Fuels allocation: $160,000
    - Interest earnings: $42,100
    - Anticipated Grants: $150,000

4. Expenditure Breakdown

Category	Projected Amount	% of Total Portfolio
Sewer Maintenance	$1,865,000	33.63%
Public Safety	$1,452,615	26.20%
Personnel Insurance	$831,750	15%
Public Works	$514,100	9.27%
Debt Principle	$478,500	8.62%
General Government	$360,750	6.5%
Parks and Recreation	$42,500	.78%

5. Major Expenditure Changes

The proposed 2027 budget includes total expenditures minus sewer as $3,681,215, compared with $3,012,750 in the 2026 adopted budget.

- **Police Protection - $1,374,365**

The police department represents the Township's largest operating expenditures. The 2027 allocation increases by approximately $263,865 over the 2026 budget. The increase primarily reflects anticipated personnel costs.

- **Public Works - $514,100**

  The public works budget increase by approximately $38,600 over 2026, primarily due to increases in anticipated personnel costs.

- **Debt Service - $478,500**

  The 2027 budget includes $478,500 for General Obligation interest. This is a substantial change from $12,000 included in the 2026 budget. The General Obligation Interest is the Township's yearly debt obligation for the 2020 and 2021 Bond Issues that expire in 2035.

6. Personnel and Salary Considerations

The 2027 salary worksheet reflects anticipated salary adjustments for existing employees and department staffing allocations.

- Police personnel salary adjustments contracted to 3.5%
- Public Works personnel salary adjustments contracted to 3%
- Administrative and clerical salary allocations
- An Ordinance Officer position

The proposed 2027 budget projects a positive financial position, with anticipated revenue collections by $285,685.

While several departments reflect increased operating costs, the budget also incorporates anticipated revenue collections and provides funding for the Township's primary municipal responsibilities, including police protection, public works, sewer operations, and general administration.

It is anticipated that the 2027 Budget will be introduced and tentatively adopted on Tuesday November 19, 2026 with a public hearing and final adoption on Tuesday, December 8th Commissioners Meeting.

Respectfully Submitted,
Finance Committee

Stowe Township
Actual v Budget

	2024		2025		2026		2027	2027
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	W/O Sanitaton and Sewer
Income								
40100 Tax Services	2,098,599.30	2,055,000.00	2,606,755.18	2,155,000.00	2,290,444.10	2,165,000.00	2,602,200.00	2,602,600.00
40200 Licenses and Permits	199,893.05	190,770.00	238,966.76	187,770.00	150,920.99	185,970.00	242,500.00	242,500.00
40300 Fines & Forfeitures	46,255.91	60,000.00	329,760.90	60,000.00	214,433.61	60,000.00	48,600.00	48,600.00
40400 Interest Earnings	112,579.25	5,000.00	76,124.43	5,000.00	32,073.47	5,000.00	42,100.00	42,100.00
40500 Intergovernmental Revenue	267,465.08	319,800.00	266,026.07	317,500.00	624,529.76	319,500.00	603,600.00	603,600.00
40600 Departmental Revenues	14,076.92	33,800.00	15,766.91	33,800.00	23,004.75	34,000.00	31,500.00	31,500.00
40700 Sanitation	2,390,532.21	-	378,992.70	-	1,829,549.67	-	1,950,400.00	
40800 Liquid Fuels Allocation	177,138.47	-	177,392.99	-	-	-	160,000.00	160,000.00
40900 Miscellaneous Revenue	483,606.62	128,474.00	1,003,630.33	128,324.00	448,642.73	128,324.00	150,000.00	150,000.00
43000 Other Financial Revenues	1,052,001.22	160,000.00	2,520,878.73	160,000.00	-	160,000.00	-	
44000 Uncategorized Income	3,278.45	-	-	-	-	-	-	
49900 Uncategorized Income {376}	124,745.21	-	185,243.63	-	-	-	-	
Total for Income	6,970,171.72	2,952,844.00	7,799,542.63	3,047,394.00	5,613,599.08	3,057,794.00	5,830,900.00	3,880,000.00
Expenses								
50000 General Government	1,288,978.99	344,250.00	2,018,117.31	355,950.00	1,583,763.57	360,450.00	360,750.00	360,750.00
51000 Public Safety	390,281.42	1,137,124.00	276,065.75	1,193,874.00	241,766.81	1,192,800.00	1,452,615.00	1,452,615.00
52000 Public Works	579,599.91	492,470.00	1,177,838.87	492,470.00	240,784.86	475,500.00	514,100.00	514,100.00
53000 Sewer Maintenance	1,840,621.06	-	1,849,109.57	-	1,603,269.82	-	1,865,000.00	
54000 Parks & Recreation	33,253.98	102,000.00	-	102,000.00	35,003.00	102,000.00	42,500.00	42,500.00
57000 Debt Principle/Interest	471,763.29	17,000.00	425,100.15	17,000.00	479,907.38	12,000.00	478,500.00	479,500.00
58000 Personnel, Insurance, & misc exp	942,486.73	860,000.00	1,797,571.34	870,000.00	921,815.76	870,000.00	831,750.00	831,750.00
59000 Other Financing Sources	1,051,553.25	-	2,279,894.08	-	-	-	-	
Other Expenses	1,328,913.36	-	2,474,714.69	-	-	-	-	
Expenses	7,927,451.99	2,952,844.00	12,298,411.76	3,031,294.00	5,106,311.20	3,012,750.00	5,545,215.00	3,681,215.00
Net Income/(Loss)	(957,280.27)	-	(4,498,869.13)	16,100.00	507,287.88	45,044.00	285,685.00	198,785.00

Stowe Township
Actual v Budget

	2024	2024 BUDG	2025	2025 BUDG	2026 (Sept)	2026 BUDG	2027
Income							
40100 Tax Services							
40105 Real Estate Tax - C/Y	1,107,532.00	1,200,000.00	1,720,872.77	1,200,000.00	1,686,291.01	1,200,000.00	1,650,000.00
40106 RE Tax Delinquent/Lien	120,520.00	125,000.00	72,499.10	125,000.00	91,321.29	125,000.00	150,000.00
40110 Earned Income C/Y	709,106.00	600,000.00	719,399.46	700,000.00	438,375.14	700,000.00	710,000.00
40120 Mercantile Tax C/Y	21,592.53	20,000.00	24,565.21	20,000.00	18,898.29	20,000.00	25,000.00
40125 Real Estate Transfer Tax	59,108.00	-	-	-	-	-	-
40130 Local Services Tax - C/Y	58,489.00	50,000.00	49,708.18	50,000.00	30,723.40	50,000.00	40,000.00
40135 Business Privilege C/Y	22,251.77	20,000.00	19,427.39	20,000.00	23,134.97	20,000.00	25,300.00
40160 Other Tax Revenue	-	40,000.00	283.07	40,000.00	1,700.00	50,000.00	1,900.00
Total for 40100 Tax Services	**2,098,599.30**	**2,055,000.00**	**2,606,755.18**	**2,155,000.00**	**2,290,444.10**	**2,165,000.00**	**2,602,200.00**
40200 Licenses and Permits							
40205 Mechanical Machines	22,050.00	12,000.00	39,430.00	12,000.00	30,675.00	12,000.00	15,000.00
40210 Cable Television Franchise Tax	53,424.65	50,000.00	65,673.76	50,000.00	29,834.26	50,000.00	50,000.00
40215 Entertainment Permit	7,500.00	7,500.00	7,900.00	7,500.00	-	7,500.00	-
40220 Building Permits	1,380.90	1,500.00	635.00	1,500.00	4,076.59	1,500.00	2,500.00
40225 Occupancy Permits	15,490.00	15,000.00	17,650.00	15,000.00	4,870.00	15,000.00	5,000.00
40230 Rental Operating Permit	79,720.00	85,000.00	78,165.00	80,000.00	44,255.00	80,000.00	140,000.00
40235 Operating Street Permits	15,100.00	16,000.00	21,920.00	16,000.00	24,825.00	16,000.00	20,000.00
40260 Other Licenses & Permit Revenue	5,227.50	3,770.00	7,595.00	5,770.00	12,385.14	3,970.00	10,000.00
Total for 40200 Licenses and Permits	**199,893.05**	**190,770.00**	**238,968.76**	**187,770.00**	**150,920.99**	**185,970.00**	**242,500.00**
40300 Fines & Forfeitures							
40305 State Police Fines	1,050.45	20,000.00	2,199.56	20,000.00	-	20,000.00	1,100.00
40310 Parking Fines From Police	1,013.00	5,000.00	4,092.52	5,000.00	195.00	5,000.00	2,500.00
40315 District Magistrate Fines	35,005.46	25,000.00	37,608.28	25,000.00	22,876.12	25,000.00	35,000.00
40320 DUI Fines	9,187.00	10,000.00	23,087.25	10,000.00	4,551.05	10,000.00	10,000.00
40325 Federal Asset Proceeds	-	-	256,479.77	-	-	-	-
40330 Asset Forfeitures	-	-	6,293.52	-	186,811.44	-	-
40360 Other Fines & Forfeiture Revenue	-	-	-	-	-	-	-
Total for 40300 Fines & Forfeitures	**46,255.91**	**60,000.00**	**329,760.90**	**60,000.00**	**214,433.61**	**60,000.00**	**48,600.00**
40400 Interest Earnings	**112,579.25**	**5,000.00**	**76,124.43**	**5,000.00**	**32,073.47**	**5,000.00**	**42,100.00**
40500 Intergovernmental Revenue							
40505 Task Force Reimbursements	47,133.27	-	41,034.94	-	40,773.68	-	45,000.00
40510 Police Detail Reimbursement	6,525.00	-		-	36,803.08	-	-
40515 Gen Municipal State Pension Aid	188,746.65	-	193,304.40	-	209,369.90	-	200,000.00
40530 Foreign Fire Ins Premium Tax		23,000.00	31,686.73	23,000.00	-	23,000.00	30,000.00
40535 Sales & Use 1% County Tax		275,000.00		275,000.00	306,620.50	275,000.00	300,000.00
40540 School Guard Expense Reim.		800.00		500.00	-	500.00	3,600.00

40545 Payments In Lieu of Taxes	25,060.16	18,000.00		16,000.00	-	18,000.00	20,000.00
40560 Other Intergov't Revenues		3,000.00		3,000.00	30,962.60	3,000.00	5,000.00
Total for 40500 Intergovernmental Revenue	**267,465.08**	**319,800.00**	**266,026.07**	**317,500.00**	**624,529.76**	**319,500.00**	**603,600.00**
40600 Departmental Revenues							
40605 Zoning Board Hearing Fees	-	1,000.00	-	1,000.00	900.00	1,000.00	1,000.00
40610 Municipal No - Lien Letters	7,360.00	6,000.00	9,270.00	6,000.00	4,997.25	6,000.00	7,500.00
40615 Police Accident Reports	1,730.45	2,000.00	1,363.00	2,000.00	1,125.00	2,000.00	1,500.00
40620 County Snow Removal	4,981.47	8,500.00	5,130.91	8,500.00	-	8,500.00	5,000.00
40625 PENNDOT Snow Removal Contract	-	16,300.00	-	16,300.00	-	16,500.00	16,500.00
40630 Recycling Bin Revenue	5.00	-	5.00	-	-	-	-
40660 Other Departmental Service Income	-	-	-	-	15,982.50	-	-
Total for 40600 Departmental Revenues	**14,076.92**	**33,800.00**	**15,768.91**	**33,800.00**	**23,004.75**	**34,000.00**	**31,500.00**
40700 Sanitation							
40705 Sewer Collections	2,208,604.96	-	378,115.97	-	1,815,404.22	-	1,935,400.00
40706 Delinquent Sewer Collections	181,927.25	-	876.73	-	14,145.45	-	15,000.00
Total for 40700 Sanitation	**2,390,532.21**	**-**	**378,992.70**	**-**	**1,829,549.67**	**-**	**1,950,400.00**
40800 Liquid Fuels Allocation	**177,138.47**	**-**	**177,392.99**	**-**	**-**	**-**	**160,000.00**
40900 Miscellaneous Revenue							
40905 Miscellaneous Income	442,601.70	-	954,475.79	-	446,752.87	-	-
40910 Refund PY Expense	2,378.18	-	-	-	-	-	-
40915 Insurance Reimbursements	30,346.74	-	31,203.24	-	889.86	-	-
40920 Donations	-	-	50.00	-	1,000.00	-	-
40925 Grants	8,280.00	128,474.00	17,901.30	128,324.00	-	128,324.00	150,000.00
Total for 40900 Miscellaneous Revenue	**483,606.62**	**128,474.00**	**1,003,630.33**	**128,324.00**	**448,642.73**	**128,324.00**	**150,000.00**
43000 Other Financial Revenues							
43005 Transfer from General Fund	452,615.23	-	1,858,589.07	-	-	-	-
43015 Transfer from Sinking Fund	-	-	659,403.13	-	-	-	-
43030 Transfer from Rainy Day Fund	149,385.99	-	-	-	-	-	-
43060 Other Financial Sources	450,000.00	160,000.00	2,886.53	160,000.00	-	160,000.00	-
Total for 43000 Other Financial Revenues	**1,052,001.22**	**160,000.00**	**2,520,878.73**	**160,000.00**	**-**	**160,000.00**	**-**
44000 Uncategorized Income	3,278.48	-	-	-	-	-	-
49900 Uncategorized Income {376}	124,745.21	-	185,243.63	-	-	-	-
Total for Income	**6,970,171.72**	**2,952,844.00**	**7,799,542.63**	**3,047,394.00**	**5,613,599.08**	**3,057,794.00**	**5,830,900.00**

	2024	2024 BUDG	2025	2025 BUDG	2026 (Sept)	2026 BUDG	2027
Expenses							
50000 General Government							
50010 Legislative & Administrative							
50100 Office/Admin Payroll	902,232.79	-	1,474,728.21	-	1,100,814.33	-	-
50105 Salary of Commissioners (410)	-	12,500.00		12,500.00	1,376.78	12,500.00	12,500.00
50110 General Expense	45,572.23	1,000.00	186,059.64	1,000.00	158,700.26	1,000.00	5,000.00

50115 Computer Support	-	4,500.00	24,766.00	4,500.00	7,426.05	4,500.00	7,500.00
50120 Advertising and Printing	8,157.00	4,000.00	6,515.47	4,000.00	9,340.99	4,000.00	5,000.00
50125 Code Revision	1,195.00	5,000.00		5,000.00	-	5,000.00	-
50130 Dues, Subscription & Membership	20,298.05	5,000.00	21,720.11	5,000.00	22,158.25	5,000.00	10,000.00
50132 Equip Lease/Subscriptions	10,381.81	-	10,316.68	-	18,929.18	-	-
50135 Meetings, Confrences, Con Edu	-	1,500.00	930.00	1,500.00	3,132.16	1,500.00	5,000.00
50150 COG Dinner	-	750.00	587.80	750.00	781.39	750.00	850.00
50155 Account Charge/Fee	1,044.35	-	15,095.18	-	4,666.81	-	2,500.00
50160 Other Legislative & Admin Expenses	-	12,500.00		12,300.00	4,523.40	12,300.00	-
Total for 50010 Legislative & Administrative	**988,881.23**	**46,750.00**	**1,740,719.09**	**46,550.00**	**1,331,849.60**	**46,550.00**	**48,350.00**
50030 Tax Collection							
50300 Treasurer/Tax Coll Commission	10,924.00	2,500.00	-	2,500.00	-	2,000.00	2,500.00
50310 LST Commission	1,364.33	-	1,186.87	-	256.43	-	1,000.00
50315 Mercantile Tax Commission	456.91	-	1,047.50	-	94.04	-	500.00
50320 Business Privilege Commission	627.63	-	480.70	-	4.98	-	500.00
50330 Office Supplies and Forms	-	-	18,394.00	-	12,091.58	-	10,000.00
50335 Refunds/Exonerations	-	-	18,595.54	-	7,739.43	-	-
50340 Tax Collector Bond	1,706.05	1,800.00	-	1,800.00	-	1,800.00	-
50350 RAD Dues to COG	-	-	178.77	-	-	-	-
Total for 50030 Tax Collection	**15,078.92**	**4,300.00**	**39,883.38**	**4,300.00**	**20,186.46**	**3,800.00**	**14,500.00**
50040 Legal & Professional Services							
50400 Legal - Twp. Solicitor	35,564.18	50,000.00	36,654.75	60,000.00	47,490.82	60,000.00	60,000.00
50405 Legal - Attorney	-	-	-	-	11,200.00	-	-
50410 Civil Service Commission Fees	3,025.51	2,000.00	411.00	2,500.00	411.00	2,500.00	500.00
50600 KLH Engineering Retainer & Fees	73,565.42	80,000.00	89,667.35	80,000.00	69,686.41	80,000.00	85,000.00
50660 Other Engineering Services	4,342.50	2,500.00	4,264.30	2,500.00	-	2,500.00	5,000.00
Total for 50040 Legal & Professional Services	**116,497.61**	**134,500.00**	**130,997.40**	**145,000.00**	**128,788.23**	**145,000.00**	**150,500.00**
50050 Clerical Staffing							
50500 Secretary Salary (100)	29,631.00	67,600.00	247.41	65,000.00	1,457.23	70,000.00	50,000.00
50505 Assistant/Clerk Salary (120)	2,136.57	33,500.00	8,762.70	34,500.00	1,530.00	34,500.00	35,000.00
50510 Office Supplies	2,986.90	5,000.00	2,376.08	5,000.00	979.22	5,000.00	2,500.00
50515 Association Dues	30,854.73	500.00	-	500.00	-	500.00	2,000.00
50520 Secretary Bond	-	100.00	100.00	100.00	-	100.00	-
50525 Meeting, Confrences, Con Edu	-	-	-	-	351.00	-	400.00
50560 Other Clerical Staff Expenses	-	-	-	-	2,214.75	-	
Total for 50050 Clerical Staffing	**65,609.20**	**106,700.00**	**11,486.19**	**105,100.00**	**6,532.20**	**110,100.00**	**89,900.00**
50070 Building & Plant							
50700 Municipal Building Utilities	34,422.89	20,000.00	26,136.15	23,000.00	64,502.20	23,000.00	25,000.00
50705 Mun Bldg Maintenance	34,671.74	12,000.00	40,220.93	12,000.00	16,617.10	12,000.00	10,000.00
50710 Mun Bldg General Expense	-	2,000.00	3,959.95	2,000.00	11,769.46	2,000.00	2,500.00
50720 Materials and Supplies	4,869.56	2,500.00	7,573.09	2,500.00	4,634.27	2,500.00	5,000.00
50730 548 Broadway Utilities	17,955.66	5,000.00	10,323.32	5,000.00	(4,791.38)	5,000.00	7,500.00
50735 VFD Bldg Maintenace	-	1,000.00		1,000.00	-	1,000.00	
50740 West Park VFD Utilities	1,985.36		1,054.78	-	43.44	-	-
50750 Public Works Utilities	75.81	3,000.00	4,149.94	3,000.00	2,412.79	3,000.00	2,500.00
50755 Public Works Bldg Maintenance	4,448.93	1,500.00	416.00	1,500.00	32.12	1,500.00	2,500.00
50760 Pump Station Electricity	4,482.08	5,000.00	1,197.09	5,000.00	1,187.08	5,000.00	2,500.00

Total for 50070 Building & Plant	**102,912.03**	**52,000.00**	**95,031.25**	**55,000.00**	**96,407.08**	**55,000.00**	**57,500.00**
Total for 50000 General Government	**1,288,978.99**	**344,250.00**	**2,018,117.31**	**355,950.00**	**1,583,763.57**	**360,450.00**	**360,750.00**
51000 Public Safety							
51010 Police Protection							
51105 Full Time Police Salaries (200)	131,861.41	900,000.00	-	960,000.00	9,397.66	980,000.00	1,256,765.00
51106 Part-Time Police	-	20,000.00	-	10,000.00	-	-	-
51109 School Crossing Guards (230)	619.95	20,000.00	-	20,000.00	-	20,000.00	7,200.00
51110 Ordinance Officer Salary (240)	2,691.96	43,000.00	-	43,000.00	-	43,000.00	45,000.00
51115 Police Training	360.00	5,000.00	-	5,000.00	5,197.23	5,000.00	2,500.00
51116 911 Expense/Training	-	1,000.00	-	1,000.00	17,460.00	1,000.00	-
51120 Police Association Dues	2,450.00	1,000.00	6,520.00	1,000.00	2,475.00	1,000.00	2,500.00
51125 Meetings and Confrences	475.00	1,000.00	475.00	1,000.00	3,836.25	1,000.00	1,000.00
51130 Police Uniform Allowance	13,296.69	15,000.00	14,913.08	15,000.00	12,528.50	15,000.00	15,000.00
51135 Police Cleaning Allowance	98.00	-	189.00	-	-	-	-
51140 Materials and Supplies-Police Protection	-	14,074.00	-	14,074.00	6,355.23	15,000.00	7,400.00
51145 Ammunition Expense	5,563.00	10,000.00	7,316.29	5,000.00	1,212.11	5,000.00	5,500.00
51150 Communication Expense	79,956.52	10,000.00	26,068.02	10,000.00	12,262.27	10,000.00	10,000.00
51155 Cameras	4,856.22	10,000.00	6,075.00	10,000.00	5,225.00	10,000.00	10,000.00
51160 Police SUV	-	-	43,631.40	-	39,570.45	-	-
51161 21Charger	-	-	15.93	-	-	-	-
51162 #901-22 Ford Explorer VIN 5254	976.10	1,000.00	2,478.57	1,000.00	985.37	1,000.00	1,000.00
51163 #902-19 Ford Taurus VIN 2272	55,422.40	3,000.00	900.10	-	-	-	-
51164 #903 -21 Dodge Charger VIN 3783	3,323.14	1,000.00	3,950.93	1,000.00	2,411.06	1,000.00	2,000.00
51165 #904-23 Dodge Durango VIN 1728	1,216.61	1,000.00	1,195.99	1,000.00	1,551.49	1,000.00	1,500.00
51166 #908- 16 Unmarked Ford VIN 6802	-	-	192.00	-	-	-	-
51167 #909-09 Unmarked Nissan Altima	153.99	1,500.00	3,982.03	1,500.00	1,911.05	1,500.00	2,000.00
51168 2011 Ford Escape Ordin. Car	22.17	2,000.00	-	2,000.00	-	-	-
51169 Vehicle - Oil/Grease Service	1,622.57	-	8,006.97	-	23,869.38	-	5,000.00
51180 Vehicle Capital Outlay	645.19	-	-	-	601.28	-	-
51185 Asset Forfeiture Related Expen	-	-	40,052.84	-	16,671.42	-	-
Total for 51010 Police Protection	**305,610.92**	**1,059,574.00**	**165,963.15**	**1,101,574.00**	**163,520.75**	**1,110,500.00**	**1,374,365.00**
51020 Fire/Emergency Management							
51205 General Expense VFD	3,908.62	-	584.07	-	1,436.58	-	1,000.00
51210 Fire Dept Equipment	15,595.49	3,000.00	12,282.06	3,000.00	13,241.30	3,000.00	7,500.00
51215 Test Air Bottles	1,014.73	5,000.00	2,574.90	5,000.00	2,761.61	5,000.00	2,750.00
51220 Personal Protection Equip	570.50	-	2,155.00	-	1,875.00	-	1,500.00
51230 Fire Hydrant Expense	7,513.71	40,000.00	47,200.22	40,000.00	6,528.86	40,000.00	10,000.00
51235 Fire Protection/Supplies	1,959.89	20,000.00	2,005.88	20,000.00	1,440.91	25,000.00	2,500.00
51240 Fire Engine/Truck Maintenance	16,358.71	8,500.00	10,528.74	8,500.00	16,592.75	8,500.00	10,000.00
51250 Foreign Fire Contribution	28,932.18	-	31,686.73	15,000.00	-	-	30,000.00
51260 Other Fire / Emergency Mgmt Expenses	4,650.00	800.00	-	800.00	-	800.00	500.00
Total for 51020 Fire/Emergency Management	**80,503.83**	**77,300.00**	**109,017.60**	**92,300.00**	**43,877.01**	**82,300.00**	**65,750.00**
51030 Planning & Zoning							
51300 Code Enforcement Services	1,270.00	-	1,035.00	-	34,125.00	-	10,000.00
Total for 51030 Planning & Zoning	**1,270.00**	**-**	**1,035.00**	**-**	**34,125.00**	**-**	**10,000.00**
51040 Health & Safety							

51400 Animal Control Expense	-	250.00	50.00	-	50.00	-	2,500.00
51460 Other Health expenses	2,896.67	-	-	-	194.05	-	-
Total for 51040 Health & Safety	**2,896.67**	**250.00**	**50.00**	**-**	**244.05**	**-**	**2,500.00**
Total for 51000 Public Safety	**390,281.42**	**1,137,124.00**	**276,065.75**	**1,193,874.00**	**241,766.81**	**1,192,800.00**	**1,452,615.00**
52000 Public Works							
52010 P.W. General							
52100 Full Time Public Works (300)	16,404.26	252,470.00	-	252,470.00	-	255,000.00	296,600.00
52105 Part Time public Works	-	5,000.00	-	5,000.00	-	6,000.00	-
52110 General Exp & Office Supplies	2,843.22	-	4,584.35	-	17,612.83	-	2,500.00
52111 General P. W. Repair	11.38	-	290.78	-	73.61	-	500.00
52112 Purchase of Hand Tools	36.99	500.00	107.96	500.00	-	500.00	500.00
52115 Operating Supplies	7,479.96	5,500.00	4,162.59	5,500.00	4,323.24	5,000.00	5,000.00
52120 PWD Uniform Expense	1,797.00	2,000.00	2,750.00	2,000.00	-	2,000.00	2,500.00
52125 PW Communication Expense	311.86	500.00	427.99	500.00	439.98	500.00	-
52130 PW Vehicle Maintenance	30,708.28	7,500.00	32,678.23	7,500.00	18,079.85	7,500.00	20,000.00
52135 PW Heavy Machinery Maintenance	1,037.49	7,500.00	1,491.88	7,500.00	33,471.55	7,500.00	5,000.00
52160 Other Public Works Expenses	-	2,500.00	-	2,500.00	4,244.22	2,500.00	2,000.00
Total for 52010 P.W. General	**60,630.44**	**283,470.00**	**46,493.78**	**283,470.00**	**78,245.28**	**286,500.00**	**334,600.00**
52020 PW Winter Maintenance							
52200 Materials for Snow & Ice	21,334.79	70,000.00	66,673.98	70,000.00	88,502.13	50,000.00	45,000.00
Total for 52020 PW Winter Maintenance	**21,334.79**	**70,000.00**	**66,673.98**	**70,000.00**	**88,502.13**	**50,000.00**	**45,000.00**
52030 TrafficSigns/Street Lights							
52300 Traffic Signals	1,592.50	5,000.00	2,292.00	5,000.00	2,081.00	5,000.00	2,500.00
52305 Street Signs and Markings	662.22	1,000.00	301.49	1,000.00	560.00	1,000.00	2,000.00
52400 Street Lights	220,028.23	100,000.00	176,444.95	100,000.00	48,957.99	100,000.00	100,000.00
52405 Decorative Lights - Broadway	34.96	1,000.00	-	1,000.00	-	1,000.00	-
Total for 52030 TrafficSigns/Street Lights	**222,317.91**	**107,000.00**	**179,038.44**	**107,000.00**	**51,598.99**	**107,000.00**	**104,500.00**
52050 Streets/Highways							
52500 Street Repair Materials	268,743.56	32,000.00	87,208.38	32,000.00	15,110.75	32,000.00	25,000.00
52505 Waste/Trash Expense	6,524.21	-	6,726.73	-	7,327.71	-	5,000.00
52510 Highway Maintenance	49.00	-	791,697.56	-	-	-	-
Total for 52050 Streets/Highways	**275,316.77**	**32,000.00**	**885,632.67**	**32,000.00**	**22,438.46**	**32,000.00**	**30,000.00**
Total for 52000 Public Works	**579,599.91**	**492,470.00**	**1,177,838.87**	**492,470.00**	**240,784.86**	**475,500.00**	**514,100.00**
53000 Sewer Maintenance							
53005 Sewer Maintenance Expense	622,144.76	-	250,563.61	-	243,339.86	-	250,000.00
53010 Sewer Supplies & Materials	30,100.86	-	840.91	-	-	-	-
53015 ALCOSAN Cycle Payments	1,179,735.44	-	1,582,780.05	-	1,339,681.77	-	1,600,000.00
53020 Vactor Services & Cleaning	8,640.00	-	14,925.00	-	18,928.51	-	15,000.00
53060 Other Sewer Services	-	-	-	-	1,319.68	-	-
Total for 53000 Sewer Maintenance	**1,840,621.06**	**-**	**1,849,109.57**	**-**	**1,603,269.82**	**-**	**1,865,000.00**
54000 Parks & Recreation							
54010 Parks							
54100 Park Maintenance and Repairs	-	2,000.00	-	2,000.00	6,440.00	2,000.00	7,500.00
Total for 54010 Parks	**-**	**2,000.00**	**-**	**2,000.00**	**6,440.00**	**2,000.00**	**7,500.00**

54050 Urban Development							
54500 Demolition	33,253.98	100,000.00		100,000.00	28,563.00	100,000.00	35,000.00
Total for 54050 Urban Development	**33,253.98**	**100,000.00**	**-**	**100,000.00**	**28,563.00**	**100,000.00**	**35,000.00**
Total for 54000 Parks & Recreation	**33,253.98**	**102,000.00**	**-**	**102,000.00**	**35,003.00**	**102,000.00**	**42,500.00**
57000 Debt Principle/Interest							
Copier Lease	-	12,000.00	-	12,000.00	-	12,000.00	-
PW Dump Truck Principal	-	5,000.00	-	5,000.00	-	-	-
57125 Elgin Sweeper	2,582.03	-	2,647.02	-	644.00	-	-
57135 PW 2020 PICKUP TRUCK	-	-	-	-	807.12	-	-
57540 General Obligation Interest	469,181.26	-	422,453.13	-	478,456.26	-	478,500.00
Total for 57000 Debt Principle/Interest	**471,763.29**	**17,000.00**	**425,100.15**	**17,000.00**	**479,907.38**	**12,000.00**	**478,500.00**
58000 Personnel, Insurance, & misc exp							
58001 Miscellaneous Expense	74,584.41	-	86,566.42	-	83,479.30	-	-
58005 Hospitalization Premiums	199,541.51	200,000.00	271,698.00	200,000.00	168,331.87	200,000.00	166,250.00
ER FICA	-	100,000.00	-	100,000.00	-	100,000.00	100,000.00
UNEMPLOYMENT COMPENSATION	-	12,000.00	-	12,000.00	-	12,000.00	12,000.00
58020 HDH/HUB Insurance	-	65,000.00	814.84	65,000.00	-	65,000.00	50,000.00
58025 Workmans Compensation Insurance	109,585.90	100,000.00	107,385.90	100,000.00	97,571.30	100,000.00	100,000.00
58030 Life/LT/ST Insurance Benefit	21,117.07	18,000.00	27,267.70	18,000.00	15,955.23	18,000.00	20,000.00
58035 Retirement/MMO	854.89	125,000.00	4,800.00	115,000.00	-	115,000.00	100,000.00
58040 Retirement - Police Pension	2,175.00	205,000.00	2,400.00	205,000.00	2,100.00	205,000.00	200,000.00
58045 Retirement - Service Pension	28,904.00	35,000.00	49,778.34	35,000.00	27,000.71	35,000.00	36,000.00
58050 Dental and Vision	30,720.34	-	44,035.79	20,000.00	52,810.81	20,000.00	40,000.00
58055 Fire Escrow Payment	38,713.20	-	23,063.00	-	-	-	-
66001 Payroll Expenses	433,965.41	-	1,177,570.25	-	466,732.10	-	5,000.00
66005 Misc Personnel Expense	2,325.00	-	2,191.10	-	7,834.44	-	2,500.00
Total for 58000 Personnel, Insurance, & misc exp	**942,486.73**	**860,000.00**	**1,797,571.34**	**870,000.00**	**921,815.76**	**870,000.00**	**831,750.00**
59000 Other Financing Sources							
59025 Transfer from COVID funds	-	-	12.00	-	-	-	-
59030 Transfer from EIT Account	450,000.00	-	-	-	-	-	-
59060 Other Financing Uses	601,553.25	-	2,279,882.08	-	-	-	-
Total for 59000 Other Financing Sources	**1,051,553.25**	**-**	**2,279,894.08**	**-**	**-**	**-**	**-**
66000 Payroll Expenses	-	-	-	-	-	-	-
99005 Reconciliation Discrepancies	72,245.77	-	77,000.00	-	-	-	-
99500 Uncategorized Expenses	1,254,845.61	-	2,397,714.69	-	-	-	-
99502 Purchases	1,821.98	-	-	-	-	-	-
Total for Expenses	**7,927,451.99**	**2,952,844.00**	**12,298,411.76**	**3,031,294.00**	**5,106,311.20**	**3,012,750.00**	**5,545,215.00**
Net Income/(Loss)	**(957,280.27)**	**-**	**(4,498,869.13)**	**16,100.00**	**507,287.88**	**45,044.00**	**285,685.00**