



Finance Committee
Regular Meeting
February 26, 2026, 2:00 PM
Council Conference Room, La Plata Town Hall
305 Queen Anne St
La Plata MD

Agenda

1. Call to Order

- 1.1. Attendees, please use meeting courtesy. Virtual attendees are asked to mute microphones when joining the meeting. Participants may be muted by the Town Clerk and meetings will be recorded.

In accordance with the Open Meetings Act, the public has the right to view/listen to the discussion only. At their discretion, the Finance Committee may allow participants to voice questions or provide comments on the topics under discussion. Written comments may be submitted via email to Legislative@townoflaplata.org.

Click the link below to join the meeting:

[Join the meeting now](#)

Meeting ID: 213 544 152 156 11

Passcode: JW3c39MW

(Calendar Year 2026)

2. Approval of Minutes

- 2.1. Approval of minutes from the meetings on January 14, 2026, and January 21, 2026.

3. Review of Monthly Treasurer's Report

- 3.1. December Treasurer's Report
3.2. December Cash Distribution Report

4. Discussion and Recommendations of Budget and Spending Proposals

- 4.1. Opinion on Revenue Projections and Forecasts
4.2. Budget Fiscal Sustainability
4.3. Financial Condition (10 Point Test)

5. Public Comment

6. New Business

7. Old Business

7.1. Rate Study

7.2. Grant Status

7.3. Open Meetings Act

8. Adjournment



TOWN OF LA PLATA
Finance Committee Minutes

January 14, 2026, 2:00 PM

Regular Meeting

Council Conference Room, La Plata Town Hall

305 Queen Anne St

La Plata MD

PRESENT: Joseph Norris
Vice Chair Karen Brandt
Chair Andrey Litvin

ABSENT: Mike Gahan

TOWN STAFF: Karina Larsen, Town Treasurer
Shelby Pritchett, Town Clerk

GUESTS:

1. Call to Order

1.1. Attendees, please use meeting courtesy. Virtual attendees are asked to mute microphones when joining the meeting. Participants may be muted by the Town Clerk and meetings will be recorded.

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(Calendar Year 2026)

Andrey Litvin called the meeting to order at 2:00 PM.

Andrey Litvin served as Chair in the absence of the Chair and Vice Chair.

2. Approval of the Agenda

Joseph Norris moved to approve the agenda as presented.

Moved By: Joseph Norris, seconded by Karen Brandt.

Passed Unanimously

3. Approval of Minutes

3.1. Approval of minutes from meeting on December 9, 2025.

Karen Brandt moved to approve minutes from meeting on December 9, 2025.

Moved By: Karen Brandt, seconded by Joseph Norris.

Passed Unanimously

4. Review of Monthly Treasurer's Report

4.1. November Treasurer's Report

The Finance Committee had no questions about the Town Treasurer's November Report.

4.2. November Cash Distribution Report

The Town Treasurer answered Chair Litvin's question regarding excavating charges. The Finance Committee had no further questions.

5. Discussion and Recommendations of Budget and Spending Proposals

5.1. Law Enforcement Operations (LEOPS) Analysis

The Town Treasurer provided a brief on Law Enforcement Operations (LEOPS) and answered questions from the Finance Committee. The Town Treasurer and the Finance Committee agreed to schedule a working session on January 21, 2026, at 2:00 PM for a detailed Analysis of the brief.

5.2. Chair & Vice Chair Recommendations

Brandt moved to nominate Andrey Litvin for Finance Committee Chair.

Moved By: Karen Brandt, seconded by Joseph Norris.

Passed Unanimously

6. Public Comment

No Public Comment

7. New Business

No New Business

8. Old Business

8.1. Reserves Update

The Town Treasurer provided a brief to the Finance Committee on the status of the Fund Balance Reserve Policy.

8.2. Town Attorney Status Update

The Town Treasurer provided an update on the hiring process of the new Town Attorney.

8.3. Rate Study

The Town Treasurer provided a status update on the Water Rate Study.

8.4. Grants- Dorchester Community Center

The Town Treasurer provided a brief update on the Dorchester Community Center and verified the receipt of three grants.

8.5. Open Meetings Act Training

The Treasurer reminded the Finance Committee of the requirement for the Chair and Vice Chair to be Open Meetings Act trained and of the expectation of all members to attend the upcoming Boards and Commissions training.

9. Adjournment

Chair Litvin adjourned the meeting at 3:21 PM.

Submitted by:

Shelby Pritchett, Town Clerk



TOWN OF LA PLATA
Finance Committee Minutes

January 21, 2026, 2:00 PM

Special Meeting

Council Conference Room, La Plata Town Hall

305 Queen Anne St

La Plata MD

PRESENT: Mike Gahan
Joseph Norris
Vice Chair Karen Brandt
Chair Andrey Litvin

ABSENT:

TOWN STAFF: Karina Larsen, Town Treasurer
Matthew J. Norris, Chief of Police
Shelby Pritchett, Town Clerk

GUESTS:

1. Call to Order

Chair Litvin called the meeting to order at 2:00 PM.

- 1.1. Attendees, please use meeting courtesy. Virtual attendees are asked to mute microphones when joining the meeting. Participants may be muted by the Town Clerk and meetings will be recorded.

Microsoft Teams [Need help?](#)

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Meeting ID: 227 421 329 381 43

Passcode: Eu97EM3b

(Special Meeting Link)

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2. Discussion and Recommendations of Budget and Spending Proposals

2.1. Working Session for Law Enforcement Officers' Pension System (LEOPS) Analysis

The Town Treasurer addressed the goal of the analysis to provide town staff feedback and recommendations on affordability, administration, employee morale and the totality of the benefits package at the request of Chair Litvin.

Chief Norris answered Finance Committee questions regarding the impact of employee benefits

provided to La Plata Police staff. Chief Norris departed at 3:16 PM. Chair Litvin stated he will develop an initial PowerPoint to be reviewed by the Town Treasurer and committee members individually.

3. Adjournment

Joseph Norris moved to adjourn the meeting at 3:45PM.

Moved By: Joseph Norris, seconded by Mike Gahan.

Passed Unanimously

Submitted by:

Shelby Pritchett, Town Clerk

Monthly Treasurer Report

For Fiscal Year 2026 Through December 31, 2025

Bank & Investment Accounts as of December 31, 2025

Checking Account Activity

Balance at 12/01/2025	\$1,750,000.00
Credits	
Cash/Check Deposits	\$271,990.86
Credit Card Trans Deposits	\$138,696.73
Taxes	\$129,095.58
Intra-Gov't & Grants Deposits	\$62,442.00
Other Deposits	\$33,499.00
Interest from MBS	\$25,225.19
Transfer from ICS	<u>\$2,145,506.53</u>
	\$2,806,455.89
Debits	
Payroll (Salary/Taxes/Benefits)	\$947,881.23
Check Payments	\$12,711.48
Tyler AP Vendor	\$644,823.20
Other Outflows	\$849,021.00
Returned Payments	\$0.00
Transfer to ICS	<u>\$351,572.98</u>
	\$2,806,009.89
Balance at 12/31/2025	\$1,750,446.00

Investment Account Balance

WesBanco Investment Account (ICS)

Balance at 12/01/2025	\$50,237,214.45
In from Checking Account	\$351,572.98
Interest	\$169,507.64
Out to Checking Account	<u>-\$2,145,506.53</u>
Balance at 12/31/2025	\$48,612,788.54

Mult-Bank Securities, Inc.

Money Market	\$252,060.10
Certificates of Deposit	<u>\$9,493,339.40</u>
Balance at 12/31/2025	\$9,745,399.50

PNC MLGIP - General Account

Balance at 12/01/2025	\$4,339,874.54
Interest	<u>\$14,258.78</u>
Balance at 12/31/2025	\$4,354,133.32

PNC MLGIP - Vehicle Repl

Balance at 12/01/2025	\$1,065,773.09
Interest	<u>\$3,501.63</u>
Balance at 12/31/2025	\$1,069,274.72

General Fund Revenue and Expenditure Overview

Budget to Date

	Budget	Actual	% Remaining	\$ Remaining
Revenues	\$16,627,082	\$8,285,437	50.2%	\$8,341,645
Expenditures	\$16,627,082	\$6,116,461	63.2%	\$10,510,621

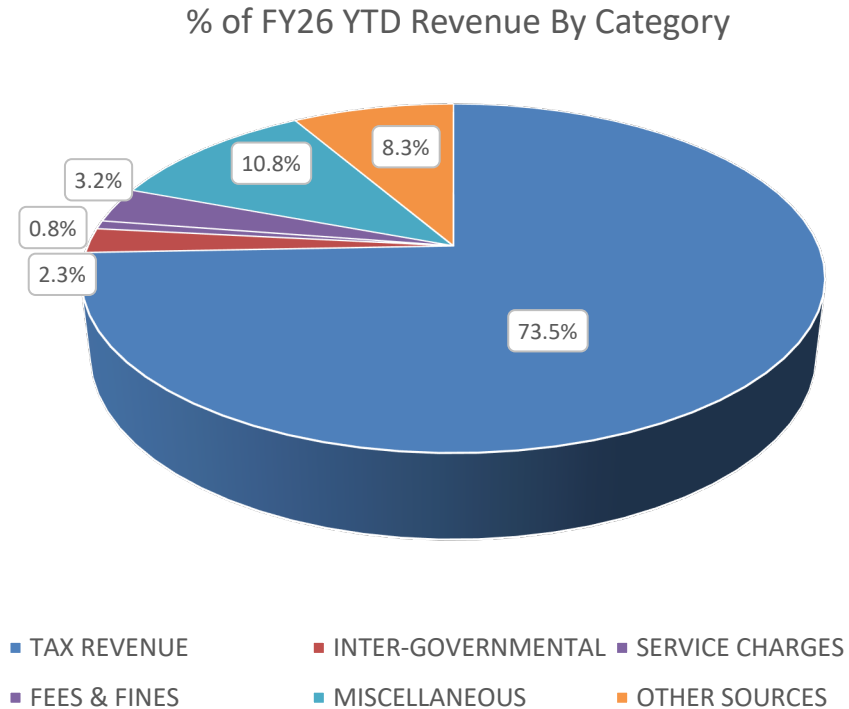
Budget to actual comparison does not include amounts for HGSTD and Inspection passthrough income & costs.

Prior Year Actuals Comparison

	FY 2025	FY 2026	% Variance	\$ Variance
Revenues	\$8,054,150	\$8,285,437	2.9%	\$231,288
Expenditures	\$6,989,756	\$6,116,461	-12.5%	-\$873,295

General Fund Revenues Overview

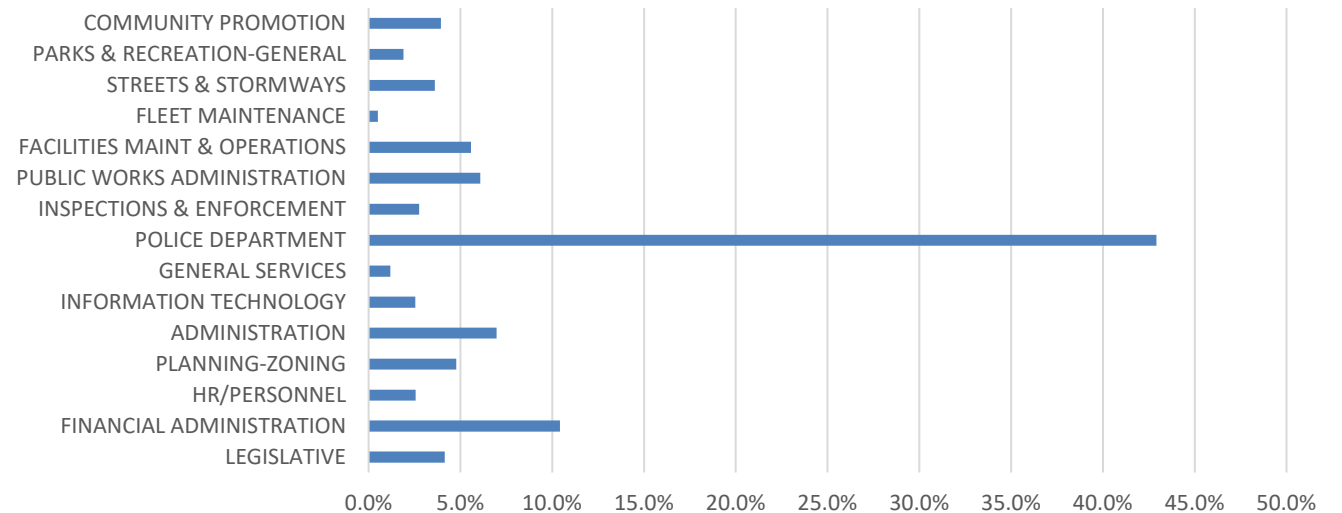
Category	FY2026 Budget	YTD Revenues
TAX REVENUE	\$9,181,705	\$6,091,965
OTHER - PERMITS	\$302,700	\$94,579
INTER-GOVERNMENTAL	\$3,698,272	\$187,055
SERVICE CHARGES	\$59,000	\$64,068
FEES & FINES	\$193,000	\$268,557
MISCELLANEOUS	\$804,454	\$893,182
OTHER SOURCES	\$2,387,951	\$686,032
	<hr/>	<hr/>
	\$16,627,082	\$8,285,437



General Fund Operating Expenditure Overview

Department	FY2026 Budget	YTD Operating Expenditures
LEGISLATIVE	\$486,925	\$238,704
FINANCIAL ADMINISTRATION	\$1,089,825	\$598,682
HR/PERSONNEL	\$317,203	\$146,938
PLANNING-ZONING	\$735,964	\$273,997
ADMINISTRATION	\$701,709	\$400,867
INFORMATION TECHNOLOGY	\$345,895	\$146,519
GENERAL SERVICES	\$161,858	\$67,917
POLICE DEPARTMENT	\$4,866,157	\$2,466,846
INSPECTIONS & ENFORCEMENT	\$289,962	\$157,867
EMERGENCY PREPAREDNESS	\$9,180	\$6,402
PUBLIC WORKS ADMINISTRATION	\$650,994	\$349,506
FACILITIES MAINT & OPERATIONS	\$434,010	\$320,512
FLEET MAINTENANCE	\$183,389	\$28,694
STREETS & STORMWAYS	\$797,988	\$207,778
PARKS & RECREATION-GENERAL	\$278,967	\$109,536
COMMUNITY PROMOTION	\$357,564	\$226,357
	\$11,707,590	\$5,747,122

FY26 % of Operating Expenditures by Department



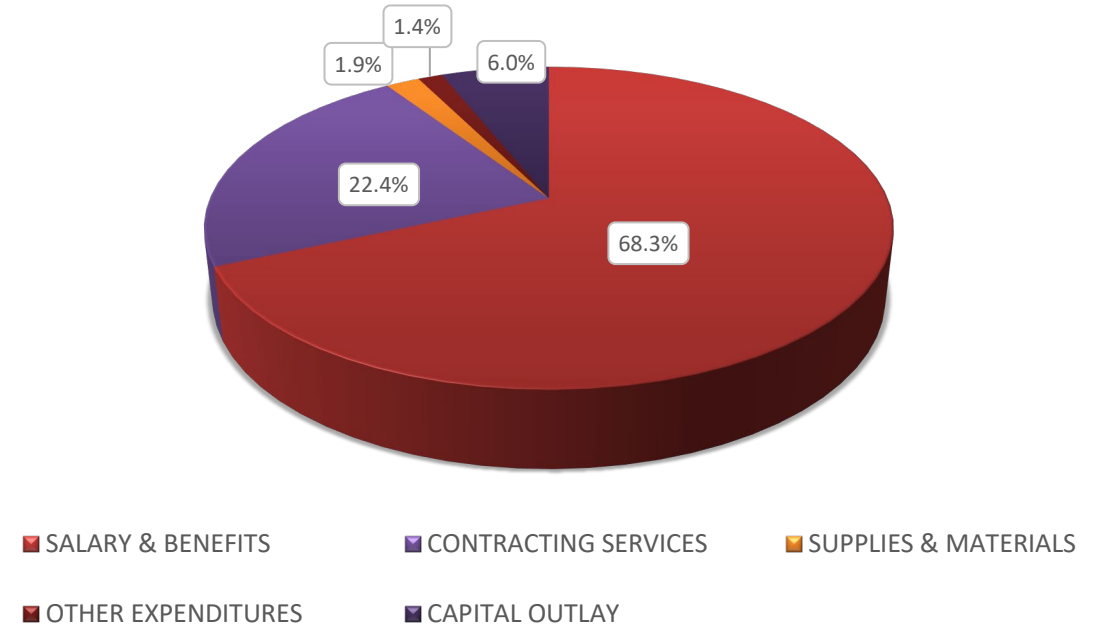
Total Operating Expenditures through December 2025 is 50.3% of FY2026 Budget

General Fund Expenditure Overview (cont.)

Department	FY2026 Capital Budget	YTD Capital Expenditures
PLANNING-ZONING	\$185,000	8,881
INFORMATION TECHNOLOGY	\$0	\$22,824
POLICE DEPARTMENT	\$230,000	\$189,190
PUBLIC WORKS ADMINISTRATION	\$115,000	\$0
FACILITIES MAINT & OPERATIONS	\$1,795,825	\$82,280
STREETS & STORMWAYS	\$617,822	\$0
PARKS & RECREATION-GENERAL	\$1,975,845	\$66,163
	<u>\$4,919,492</u>	<u>\$369,338</u>

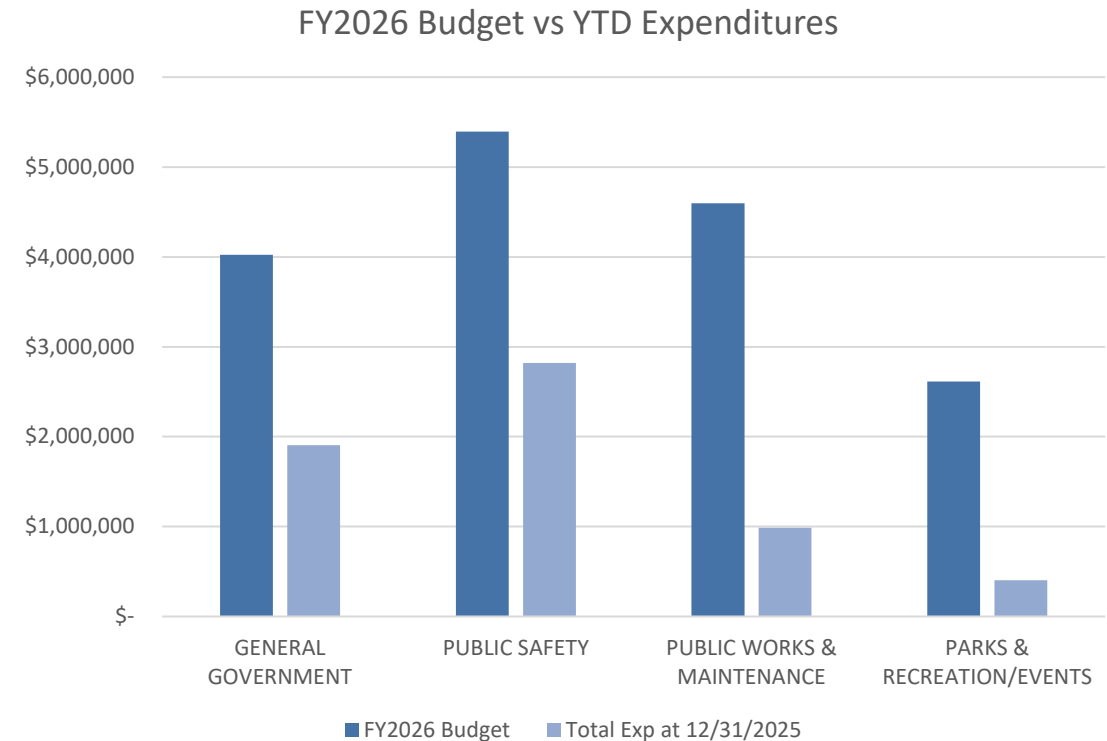
Category	FY2026 Budget	YTD Expenditures
SALARY & BENEFITS	\$8,361,572	\$4,179,540
CONTRACTING SERVICES	\$2,493,318	\$1,368,825
SUPPLIES & MATERIALS	\$569,763	\$115,324
OTHER EXPENDITURES	\$282,937	\$83,433
CAPITAL OUTLAY	\$4,919,492	\$369,339
	<u>\$16,627,082</u>	<u>\$6,116,461</u>

% of Expenditures by Category



General Fund FY 2026 Budget vs Actual YTD

Department	FY2026 Budget	Total Exp at 12/31/2025	Budget Remaining	Percent Remaining
LEGISLATIVE	\$486,925	\$238,704	\$248,221	51.0%
FINANCE	\$1,089,825	\$598,682	\$491,143	45.1%
HR/PERSONNEL	\$317,203	\$146,938	\$170,265	53.7%
PLANNING-ZONING	\$920,964	\$282,878	\$638,086	69.3%
ADMINISTRATION	\$701,709	\$400,867	\$300,842	42.9%
INFORMATION TECHNOLOGY	\$345,895	\$169,343	\$176,552	51.0%
GENERAL SERVICES	\$161,858	\$67,917	\$93,941	58.0%
GENERAL GOVERNMENT	\$4,024,379	\$1,905,329	\$2,119,050	52.7%
POLICE	\$5,096,157	\$2,656,037	\$2,440,121	47.9%
INSPECTIONS & ENFORCEMENT	\$289,962	\$157,867	\$132,095	45.6%
EMERGENCY PREPAREDNESS	\$9,180	\$6,402	\$2,778	30.3%
PUBLIC SAFETY	\$5,395,299	\$2,820,306	\$2,574,993	47.7%
PUBLIC WORKS ADMINISTRATION	\$765,994	\$349,506	\$416,488	54.4%
FACILITIES MAINT & OPERATIONS	\$2,229,835	\$402,792	\$1,827,043	81.9%
FLEET MAINTENANCE	\$183,389	\$28,694	\$154,695	84.4%
STREETS & STORMWAYS	\$1,415,810	\$207,778	\$1,208,032	85.3%
PUBLIC WORKS & MAINTENANCE	\$4,595,028	\$988,771	\$3,606,257	78.5%
PARKS & RECREATION-GENERAL	\$2,254,812	\$175,699	\$2,079,113	92.2%
COMMUNITY PROMOTION	\$357,564	\$226,357	\$131,207	36.7%
PARKS & RECREATION/EVENTS	\$2,612,376	\$402,056	\$2,210,320	84.6%
Total General Fund	\$16,627,082	\$6,116,461	\$10,510,621	63.2%



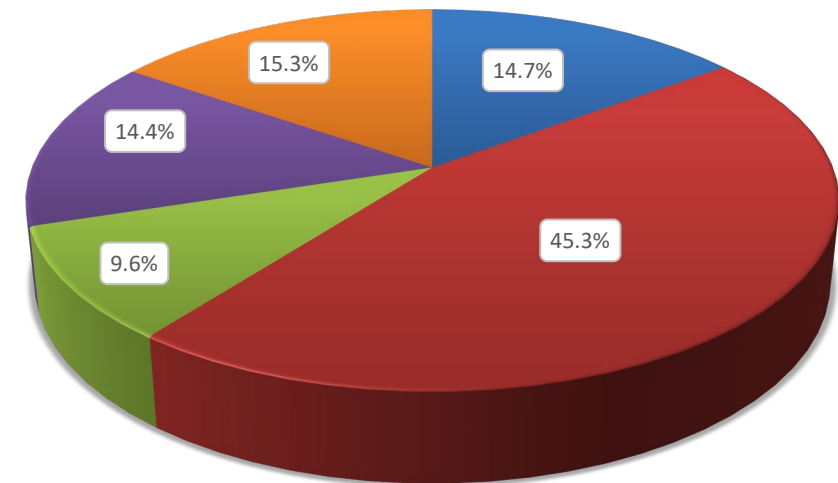
Water Fund Revenue and Expense Overview

Budget to Date

	Budget	Actual	% Remaining
Revenues	\$4,258,992	\$471,970	88.9%

Category	Fiscal Budget	FYD Expense	Budget Remaining
SALARY & BENEFITS	\$385,521	\$121,904	68.4%
CONTRACTING SERVICES	\$673,882	\$375,472	44.3%
SUPPLIES & MATERIALS	\$352,171	\$79,355	77.5%
OTHER EXPENDITURES	\$242,000	\$6,115	97.5%
CAPITAL OUTLAY	\$2,379,200	\$119,107	95.0%
TRANSFERS	\$226,218	\$126,493	44.1%
	<u>\$4,258,992</u>	<u>\$828,446</u>	80.5%

% of YTD Expense by Category



Prior Year Actuals Comparison

	FY 2025	FY 2026	% Variance	\$ Variance
Revenues	\$896,814	\$921,622	2.8%	\$24,808
Expenditures	\$714,661	\$828,446	15.9%	\$113,784

- SALARY & BENEFITS
- CONTRACTING SERVICES
- SUPPLIES & MATERIALS
- CAPITAL OUTLAY
- TRANSFERS

Sewer Revenue & Expense Overview

Revenues

Category	Budgeted	YTD Revenues	Budget Remaining
SERVICE CHARGES	\$4,866,675	\$2,504,012	48.5%
FEES & FINES	\$74,006	\$26,140	64.7%
MAJ FAC FEE REV	\$0	\$257,396	0.0%
MISCELLANEOUS	\$533,956	\$387,345	27.5%
OTHER SOURCES	\$10,799,241	\$7,562,000	30.0%
	<u>\$16,273,878</u>	<u>\$10,736,894</u>	<u>34.0%</u>

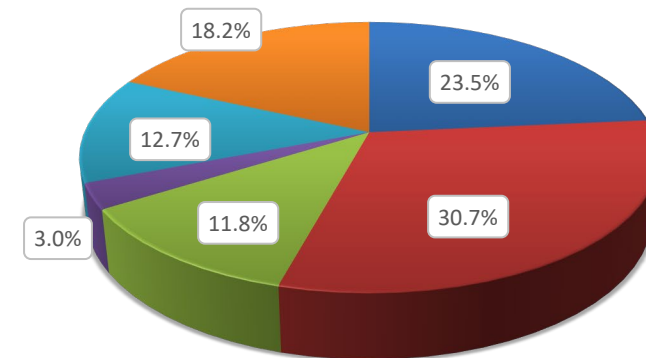
Prior Year Actuals Comparison

	FY 2025	FY 2026	% Variance	\$ Variance
Revenues	\$4,887,786	\$10,736,894	119.7%	\$5,849,108
Expenditures	\$2,491,499	\$2,452,126	-1.6%	-\$39,373

Expense

Category	Fiscal Budget	YTD Expense	Budget Remaining
SALARY & BENEFITS	\$1,225,163	\$576,398	53.0%
CONTRACTING SERVICES	\$1,494,946	\$753,394	49.6%
SUPPLIES & MATERIALS	\$708,108	\$289,861	59.1%
OTHER EXPENDITURES	\$1,194,609	\$74,631	93.8%
CAPITAL OUTLAY	\$10,710,000	\$312,305	97.1%
DEBT & TRANSFERS	\$941,052	\$445,536	52.7%
	<u>\$16,273,878</u>	<u>\$2,452,126</u>	<u>84.9%</u>

% of YTD Expense by Category



■ SALARY & BENEFITS
 ■ CONTRACTING SERVICES
 ■ SUPPLIES & MATERIALS
■ OTHER EXPENDITURES
 ■ CAPITAL OUTLAY
 ■ DEBT & TRANSFERS

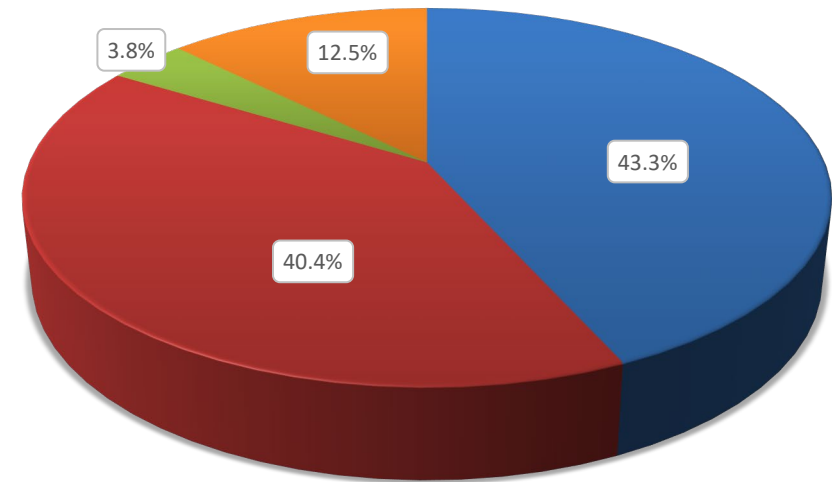
Sanitation Fund Revenue and Expense Overview

Budget to Date

	Budget	Actual	% Remaining
Revenues	\$2,662,758	\$1,198,436	55.0%

Category	Fiscal Budget	YTD Expense	Budget Remaining
SALARY & BENEFITS	\$1,015,997	\$480,563	52.7%
CONTRACTING SERVICES	\$907,063	\$449,173	50.5%
SUPPLIES & MATERIALS	\$142,780	\$41,715	70.8%
OTHER EXPENDITURES	\$68,563	\$241	99.6%
CAPITAL OUTLAY	\$250,000	\$0	100.0%
TRANSFERS	\$278,355	\$139,178	50.0%
	<u>\$2,662,758</u>	<u>\$1,110,870</u>	<u>58.3%</u>

% of Expenditures by Category



■ SALARY & BENEFITS
 ■ CONTRACTING SERVICES
 ■ SUPPLIES & MATERIALS
 ■ TRANSFERS

Prior Year Actuals Comparison

	FY 2025	FY 2026	% Variance	\$ Variance
Revenues	\$1,087,863	\$1,198,436	10.2%	\$110,573
Expense	\$1,029,563	\$1,110,870	7.9%	\$81,307

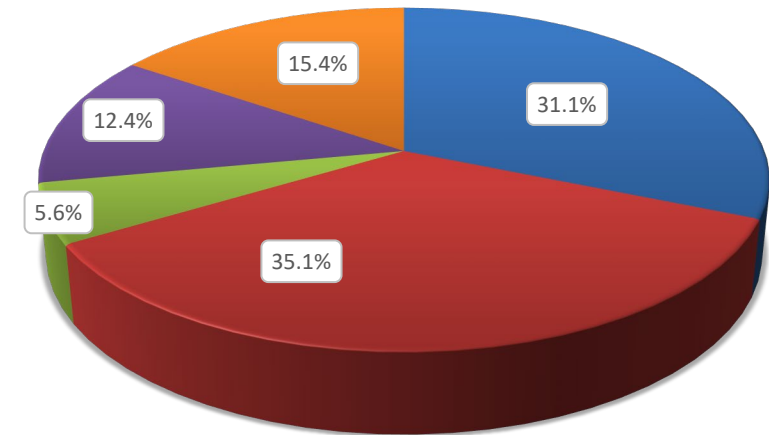
Stormwater Fund Revenue and Expense Overview

Budget to Date

	Budget	Actual	% Remaining
Revenues	\$2,756,047	\$540,073	80.4%

Category	Fiscal Budget	FYD Expense	Budget Remaining
SALARY & BENEFITS	\$245,946	\$107,518	56.3%
CONTRACTING SERVICES	\$136,179	\$121,232	11.0%
SUPPLIES & MATERIALS	\$269,848	\$19,352	92.8%
OTHER EXPENDITURES	\$110,523	\$1,060	99.0%
CAPITAL OUTLAY	\$1,887,000	\$42,898	97.7%
TRANSFERS	\$106,551	\$53,276	50.0%
	<u>\$2,756,047</u>	<u>\$345,336</u>	<u>87.5%</u>

% of YTD Expense by Category



Prior Year Actuals Comparison

	FY 2025	FY 2026	% Variance	\$ Variance
Revenues	\$534,154	\$540,073	1.1%	\$5,920
Expenditures	\$335,260	\$345,336	3.0%	\$10,075

- SALARY & BENEFITS
- CONTRACTING SERVICES
- SUPPLIES & MATERIALS
- CAPITAL OUTLAY
- TRANSFERS



Town of La Plata

Check Report

By Check Number

Date Range: 12/01/2025 - 12/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK2-Pooled Checking						
0012	A.C. SCHULTES OF MD, INC	12/05/2025	Virtual Payment	0.00	87,890.00	APA001656
0801	CHARLES COUNTY GOVERNMENT	12/05/2025	Virtual Payment	0.00	53,295.35	APA001669
1341	SMECO	12/05/2025	Virtual Payment	0.00	62,545.48	APA001701
3204	CHESAPEAKE EMPLOYERS INSURANCE	12/12/2025	Virtual Payment	0.00	21,329.00	APA001793
0118	PLANCHEK, INC.	12/12/2025	Virtual Payment	0.00	22,533.80	APA001833
0801	CHARLES COUNTY GOVERNMENT	12/30/2025	Virtual Payment	0.00	38,581.00	APA001859
0880	HERTRICH FLEET SERVICES, INC	12/30/2025	Virtual Payment	0.00	171,043.00	APA001872
1631	Mitchell & Titus, LLP	12/30/2025	Virtual Payment	0.00	28,143.60	APA001876
1341	SMECO	12/30/2025	Virtual Payment	0.00	58,517.06	APA001882
7495	STATE RETIREMENT & PENSION	12/31/2025	Bank Draft	0.00	849,021.00	DFT0006456
0720	CareFirst BlueChoice	12/05/2025	Bank Draft	0.00	72,457.59	DFT0006462

Bank Code APBNK2 Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	921,478.59
EFT's	0	0	0.00	0.00
	108	11	0.00	1,465,356.88

Check Report

Date Range: 12/01/2025 - 12/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: PYBNK2-Payroll Payables - WesBanco						
0945	Paylocity - PR	12/31/2025	Bank Draft	0.00	266,849.56	DFT0006471
0945	Paylocity - PR	12/17/2025	Bank Draft	0.00	258,279.23	DFT0006475
0945	Paylocity - PR	12/04/2025	Bank Draft	0.00	257,446.58	DFT0006483

Bank Code PYBNK2 Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	3	3	0.00	782,575.37
EFT's	0	0	0.00	0.00
	3	3	0.00	782,575.37

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	5	5	0.00	1,704,053.96
EFT's	0	0	0.00	0.00
	111	14	0.00	2,247,932.25

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH	12/2025	2,247,932.25
			2,247,932.25



Town of La Plata

General Fund Operating Budget Comparison Report Summary

	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget FY26 Adopted	Comparison 1 Budget FY2027 Town Manager	Comparison 1 to Parent Budget Increase / (Decrease)	%
Revenue							
40 - LOCAL TAX REVENUE	9,416,873.45	9,846,444.30	7,594,105.45	10,464,522.00	11,565,750.00	1,101,228.00	10.52%
41 - LICENSES & PERMITS	410,782.50	475,953.00	92,058.18	302,700.00	209,900.00	-92,800.00	-30.66%
42 - INTERGOVERNMENTAL REVENUE	211,567.20	217,919.40	106,266.14	190,000.00	190,000.00	0.00	0.00%
46 - SERVICE CHARGES	958,485.63	1,012,972.01	135,261.75	409,000.00	357,328.00	-51,672.00	-12.63%
47 - FEES, FINES, FORFEITURES	17,612.25	284,540.70	278,903.70	193,000.00	259,600.00	66,600.00	34.51%
48 - MISCELLANEOUS REVENUES	1,773,027.81	1,699,955.99	918,209.37	804,454.00	785,238.00	-19,216.00	-2.39%
49 - OTHER FINANCING SOURCES	1,010,082.00	1,225,175.00	611,032.00	1,222,061.00	1,442,176.00	220,115.00	18.01%
Total Revenue:	13,798,430.84	14,762,960.40	9,735,836.59	13,585,737.00	14,809,992.00	1,224,255.00	9.01%
Expense							
100 - LEGISLATIVE	427,442.42	355,688.02	239,954.08	486,925.00	451,800.00	-35,125.00	-7.21%
110 - ELECTIONS	0.00	11,104.24	-500.00	0.00	0.00	0.00	0.00%
120 - FINANCIAL ADMINISTRATION	895,874.77	1,034,113.03	598,734.50	1,089,825.00	1,167,659.00	77,834.00	7.14%
140 - HR/PERSONNEL	280,066.76	329,344.23	146,938.41	317,203.00	466,668.00	149,465.00	47.12%
150 - PLANNING-ZONING	425,618.59	407,903.23	257,070.72	735,964.00	830,459.00	94,495.00	12.84%
160 - ADMINISTRATION	3,053,456.69	1,779,414.37	899,873.69	1,984,526.00	1,886,236.00	-98,290.00	-4.95%
162 - INFORMATION TECHNOLOGY	218,330.63	334,688.69	146,679.71	345,895.00	485,707.00	139,812.00	40.42%
165 - GENERAL SERVICES	146,879.18	179,880.62	92,138.15	407,188.00	295,970.00	-111,218.00	-27.31%
200 - POLICE DEPARTMENT	4,346,866.92	4,562,145.54	2,498,277.18	4,866,157.00	5,786,018.00	919,861.00	18.90%
230 - INSPECTIONS & ENFORCEMENT	947,063.49	1,242,945.32	389,281.23	639,962.00	303,242.00	-336,720.00	-52.62%
240 - EMERGENCY PREPAREDNESS	5,931.25	15,111.03	6,402.00	9,180.00	13,804.00	4,624.00	50.37%
300 - PUBLIC WORKS ADMINISTRATION	656,662.86	604,230.85	324,929.84	650,994.00	606,551.00	-44,443.00	-6.83%
305 - ENGINEERING	0.00	0.00	0.00	0.00	210,800.00	210,800.00	0.00%
310 - FACILITIES MAINT & OPERATIONS	427,774.77	520,089.40	320,807.61	434,010.00	617,796.00	183,786.00	42.35%
315 - FLEET MAINTENANCE	180,147.52	64,486.64	28,738.65	183,389.00	149,710.00	-33,679.00	-18.36%
320 - STREETS & STORMWAYS	554,585.59	576,000.93	207,949.93	797,988.00	844,061.00	46,073.00	5.77%
400 - PARKS & RECREATION-GENERAL	378,274.61	213,958.58	109,619.33	278,967.00	299,792.00	20,825.00	7.47%
420 - COMMUNITY PROMOTION	295,243.93	305,747.44	202,778.06	357,564.00	393,719.00	36,155.00	10.11%
Total Expense:	13,240,219.98	12,536,852.16	6,469,673.09	13,585,737.00	14,809,992.00	1,224,255.00	9.01%
Report Total:	558,210.86	2,226,108.24	3,266,163.50	0.00	0.00	0.00	0.00%



Town of La Plata

General Fund Revenue Operating Budget Comparison Report

Account Detail

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Category: 40 - LOCAL TAX REVENUE								
01-000-000-4000	REAL PROPERTY TAX - CY	5,018,301.40	6,159,538.03	4,812,857.45	6,423,390.00	7,385,077.00	961,687.00	14.97%
01-000-000-4001	REAL PROPERTY TAX - PY	-21,525.08	-818.53	2,614.47	0.00	0.00	0.00	0.00%
01-000-000-4005	REAL PROPERTY TAX - P&I	8,708.39	3,931.98	1,906.16	3,000.00	0.00	-3,000.00	-100.00%
01-000-000-4010	PERSONAL PROPERTY TAX - CY	152,312.00	182,125.79	143,846.49	180,580.00	180,580.00	0.00	0.00%
01-000-000-4011	PERSONAL PROPERTY TAX - PY	3,852.07	-183.73	5,890.01	0.00	0.00	0.00	0.00%
01-000-000-4015	PERSONAL PROPERTY TAX -	1,875.00	154.06	0.00	0.00	0.00	0.00	0.00%
01-000-000-4020	PUBLIC UTILITY TAX - CY	236,776.86	109,326.75	0.00	225,000.00	200,000.00	-25,000.00	-11.11%
01-000-000-4021	PUBLIC UTILITY TAX - PY	0.00	0.00	102,500.00	0.00	0.00	0.00	0.00%
01-000-000-4040	INCOME TAX	1,915,628.22	1,682,811.75	647,550.95	2,246,770.00	2,430,145.00	183,375.00	8.16%
01-000-000-4041	PRIOR YEAR - INCOME TAX	814,477.72	872,822.83	327,165.59	0.00	0.00	0.00	0.00%
01-000-000-4045	INCOME TAX - P&I	19,844.04	33,001.74	0.00	0.00	0.00	0.00	0.00%
01-000-000-4060	ADMISSION TAX	9,573.99	22,182.93	7,042.25	8,000.00	10,400.00	2,400.00	30.00%
01-000-000-4062	HOTEL/MOTEL TAX	79,129.88	105,135.63	36,091.59	90,000.00	90,000.00	0.00	0.00%
01-000-015-4000	HGSTD RPTX REVENUE	1,172,803.96	671,000.07	1,502,140.49	1,282,817.00	1,269,548.00	-13,269.00	-1.03%
01-000-020-4000	REAL PROPERTY TAX - PCSA	5,115.00	5,415.00	4,500.00	4,965.00	0.00	-4,965.00	-100.00%
Total Category: 40 - LOCAL TAX REVENUE:	9,416,873.45	9,846,444.30	7,594,105.45	10,464,522.00	11,565,750.00	1,101,228.00	10.52%	

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Category: 41 - LICENSES & PERMITS								
01-000-000-4130	TRADERS LICENSES	28,887.00	22,890.90	4,081.99	25,000.00	25,000.00	0.00	0.00%
01-000-000-4180	FRANCHISE FEES	145,359.19	192,182.62	60,012.27	175,000.00	170,600.00	-4,400.00	-2.51%
01-150-000-4160	GRADING PERMITS	64,706.91	57,018.86	245.00	10,000.00	0.00	-10,000.00	-100.00%
01-150-000-4162	BUILDING PERMITS	134,521.00	187,717.62	23,242.92	82,700.00	0.00	-82,700.00	-100.00%
01-150-000-4164	PLUMBING PERMITS	20,407.50	300.00	0.00	0.00	0.00	0.00	0.00%
01-150-000-4169	OTHER BUILDING PERMITS	2,514.50	1,048.00	611.00	0.00	0.00	0.00	0.00%
01-150-000-4186	SIGN PERMITS	4,674.40	4,110.00	1,455.00	0.00	4,000.00	4,000.00	0.00%
01-420-425-4192	FARMERS MARKET	9,712.00	10,685.00	2,410.00	10,000.00	10,300.00	300.00	3.00%
Total Category: 41 - LICENSES & PERMITS:		410,782.50	475,953.00	92,058.18	302,700.00	209,900.00	-92,800.00	-30.66%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Category: 42 - INTERGOVERNMENTAL REVENUE							
01-000-000-4500	OTHER AGENCY REVENUE	2,899.20	0.00	0.00	0.00	0.00	0.00%
01-200-000-4302	STATE AID FOR POLICE	208,668.00	195,728.00	98,634.00	190,000.00	190,000.00	0.00
01-200-000-4500	OTHER AGENCY REVENUE	0.00	22,191.40	7,632.14	0.00	0.00	0.00%
Total Category: 42 - INTERGOVERNMENTAL REVENUE:		211,567.20	217,919.40	106,266.14	190,000.00	190,000.00	0.00

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%
					Parent Budget FY26 Adopted	Budget FY2027 Town Manager	
Category: 46 - SERVICE CHARGES							
01-000-000-4622	COPIES/DOCUMENTS	920.00	2,976.00	1,110.00	1,000.00	1,000.00	0.00%
01-150-000-4607	SUBDIV & SITE PLAN REVIEW	26,490.00	12,505.00	1,125.00	0.00	0.00	0.00%
01-150-000-4609	OTHER ZONING & SUBDIVISION	15,016.00	20,020.25	1,747.00	4,000.00	4,000.00	0.00%
01-150-000-4613	FOREST CONSERVATION FEE	3,590.40	11,899.69	0.00	0.00	0.00	0.00%
01-150-000-4619	OTHER DEVELOPER IMPACT	1,182.61	0.00	0.00	0.00	249,428.00	249,428.00%
01-160-000-4622	COPIES/DOCUMENTS	1,520.00	0.00	0.00	0.00	0.00	0.00%
01-160-000-4629	OTHER GENERAL	0.00	-4,140.00	0.00	0.00	0.00	0.00%
01-160-015-4629	HGSTD ADMIN FEE REV	3,980.00	8,280.00	0.00	4,000.00	0.00	-4,000.00%
01-230-000-4605	HOME BUILDERS GUARANTY	161.00	263.00	34.00	0.00	0.00	0.00%
01-230-000-4640	Building Inspection Fees	583,948.10	570,726.60	48,567.75	250,000.00	0.00	-250,000.00%
01-230-000-4642	Plumbing & Gas Inspection	64,373.40	1,070.00	625.00	0.00	0.00	0.00%
01-230-000-4647	RENTAL INSPECTION FEE	52,488.00	151,030.99	60,052.00	50,000.00	100,000.00	50,000.00%
01-230-000-4649	Other Inspection Fees	202,231.80	235,685.00	19,780.00	100,000.00	0.00	-100,000.00%
01-310-000-4626	PROPERTY MAINTENANCE	507.32	427.48	0.00	0.00	0.00	0.00%
01-420-470-4193	SPECIAL EVENT PERMIT FEE	1,000.00	494.00	265.00	0.00	500.00	500.00%
01-420-470-4194	SPECIAL EVENT STAFF FEE	1,077.00	1,734.00	1,956.00	0.00	2,400.00	2,400.00%
Total Category: 46 - SERVICE CHARGES:		958,485.63	1,012,972.01	135,261.75	409,000.00	357,328.00	-51,672.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Category: 47 - FEES, FINES, FORFEITURES								
01-000-000-4700	FEES, FINES, FORFEITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-000-000-4720	RETURN CHECK FEES	467.25	484.20	116.10	0.00	0.00	0.00	0.00%
01-200-000-4702	ASSET FORFEITURES	1,402.00	0.00	10,047.00	0.00	0.00	0.00	0.00%
01-200-000-4750	PARKING FINES	660.50	0.00	1,400.00	0.00	0.00	0.00	0.00%
01-200-211-4750	Parking Fines	9,262.50	7,575.50	353.00	10,000.00	4,000.00	-6,000.00	-60.00%
01-200-212-4700	SPEED CAMERA FINES	0.00	272,245.00	262,287.60	180,000.00	250,000.00	70,000.00	38.89%
01-230-000-4724	CODE VIOLATION FINES	3,920.00	2,310.00	4,400.00	3,000.00	4,600.00	1,600.00	53.33%
01-420-470-4191	SPECIAL EVENT VENDOR FEE	1,900.00	1,926.00	300.00	0.00	1,000.00	1,000.00	0.00%
Total Category: 47 - FEES, FINES, FORFEITURES:		17,612.25	284,540.70	278,903.70	193,000.00	259,600.00	66,600.00	34.51%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Category: 48 - MISCELLANEOUS REVENUES							
01-000-000-4810	1,402,294.09	1,418,040.04	765,975.95	639,054.00	545,838.00	-93,216.00	-14.59%
01-000-000-4815	2,478.44	1,080.74	197.77	0.00	0.00	0.00	0.00%
01-000-000-4830	0.00	38,791.35	0.00	0.00	0.00	0.00	0.00%
01-000-000-4840	273.50	5,647.00	1,070.00	0.00	0.00	0.00	0.00%
01-000-000-4899	4,445.55	-5,437.53	2,016.00	5,000.00	4,200.00	-800.00	-16.00%
01-000-015-4810	46,644.41	35,131.33	25,027.77	0.00	17,470.00	17,470.00	0.00%
01-000-904-4820	26,400.00	24,200.00	13,200.00	26,400.00	26,400.00	0.00	0.00%
01-000-913-4820	23,800.00	10,800.00	8,550.00	0.00	33,600.00	33,600.00	0.00%
01-000-914-4820	0.00	0.00	0.00	0.00	28,800.00	28,800.00	0.00%
01-165-000-4899	0.00	3,147.91	0.00	0.00	0.00	0.00	0.00%
01-200-000-4880	14,318.69	17,126.72	38,150.00	0.00	0.00	0.00	0.00%
01-200-000-4899	202,037.56	134,655.32	59,469.88	126,000.00	0.00	-126,000.00	-100.00%
01-200-213-4899	0.00	0.00	0.00	0.00	119,730.00	119,730.00	0.00%
01-300-000-4880	588.57	0.00	0.00	0.00	0.00	0.00	0.00%
01-300-000-4899	0.00	918.86	0.00	0.00	0.00	0.00	0.00%
01-310-000-4899	0.00	870.17	0.00	0.00	0.00	0.00	0.00%
01-310-912-4899	10,900.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-315-000-4899	0.00	21.67	0.00	0.00	0.00	0.00	0.00%
01-320-000-4899	0.00	63.35	0.00	0.00	0.00	0.00	0.00%
01-400-000-4830	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-400-000-4899	0.00	799.81	0.00	0.00	0.00	0.00	0.00%
01-400-905-4820	8,747.00	11,174.00	3,358.00	8,000.00	9,200.00	1,200.00	15.00%
01-400-936-4820	4,730.00	2,340.00	800.00	0.00	0.00	0.00	0.00%
01-400-936-4830	0.00	14.25	0.00	0.00	0.00	0.00	0.00%
01-420-408-4899	0.00	160.00	5.00	0.00	0.00	0.00	0.00%
01-420-435-4830	370.00	411.00	389.00	0.00	0.00	0.00	0.00%
Total Category: 48 - MISCELLANEOUS REVENUES:	1,773,027.81	1,699,955.99	918,209.37	804,454.00	785,238.00	-19,216.00	-2.39%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Category: 49 - OTHER FINANCING SOURCES								
01-000-000-4950	IN FRM STRM RSPNS RSRV	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-000-000-4980	IN FROM SANITATION	211,242.00	263,629.00	139,178.00	278,355.00	278,751.00	396.00	0.14%
01-000-000-4982	IN FROM SEWER	495,242.00	628,937.00	318,852.00	637,704.00	812,944.00	175,240.00	27.48%
01-000-000-4984	IN FROM WATER	162,288.00	208,816.00	99,726.00	199,451.00	227,899.00	28,448.00	14.26%
01-000-000-4986	IN FROM SWM	141,310.00	123,793.00	53,276.00	106,551.00	122,582.00	16,031.00	15.05%
Total Category: 49 - OTHER FINANCING SOURCES:		1,010,082.00	1,225,175.00	611,032.00	1,222,061.00	1,442,176.00	220,115.00	18.01%
Total Revenue:		13,798,430.84	14,762,960.40	9,735,836.59	13,585,737.00	14,809,992.00	1,224,255.00	9.01%
Report Total:		13,798,430.84	14,762,960.40	9,735,836.59	13,585,737.00	14,809,992.00	1,224,255.00	9.01%

Fund	FY24	FY25	FY26	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	Total Activity	Total Activity	YTD Activity Through Dec	FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
01 - GENERAL FUND	13,798,430.84	14,762,960.40	9,735,836.59	13,585,737.00	14,809,992.00	1,224,255.00	9.01%
Report Total:	13,798,430.84	14,762,960.40	9,735,836.59	13,585,737.00	14,809,992.00	1,224,255.00	9.01%



Town of La Plata

General Fund Expenditure Operating Budget Comparison Report

Account Detail

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 100 - LEGISLATIVE								
Category: 51 - SALARY & WAGES								
01-100-001-5100	SALARY - PT	78,691.94	79,338.14	36,450.00	81,000.00	81,000.00	0.00	0.00%
01-100-001-5102	SALARY - OT @ 1.0	52.89	32.44	0.66	0.00	0.00	0.00	0.00%
01-100-001-5103	SALARY - OT @ 1.5	1,219.57	447.61	6.49	0.00	0.00	0.00	0.00%
01-100-001-5110	REGULAR FT CIVILIAN SALARY	168,139.13	122,687.04	74,959.98	190,330.00	177,968.00	-12,362.00	-6.50%
01-100-001-5160	BONUSES	636.58	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		248,740.11	202,505.23	111,417.13	271,330.00	258,968.00	-12,362.00	-4.56%
Category: 52 - FRINGE BENEFITS								
01-100-001-5205	DENTAL	1,273.92	994.24	340.74	1,380.00	510.00	-870.00	-63.04%
01-100-001-5215	HEALTH INSURANCE	40,274.05	28,196.74	11,328.30	54,820.00	19,150.00	-35,670.00	-65.07%
01-100-001-5220	LIFE INSURANCE W/H	1,660.33	1,070.16	803.28	2,162.00	2,060.00	-102.00	-4.72%
01-100-001-5230	WORKERS' COMPENSATION	458.00	509.33	320.25	510.00	330.00	-180.00	-35.29%
01-100-001-5245	MSRPS PENSION	25,354.54	27,515.44	32,785.00	34,954.00	35,007.00	53.00	0.15%
01-100-001-5260	F I C A / MEDICARE	18,830.66	15,401.98	8,404.98	20,780.00	19,830.00	-950.00	-4.57%
01-100-001-5270	EMPLOYEE - DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		87,851.50	73,687.89	53,982.55	114,606.00	76,887.00	-37,719.00	-32.91%
Category: 53 - CONTRACTED SERVICES								
01-100-001-5300	ADS & NOTICES	440.00	77.00	220.00	750.00	1,760.00	1,010.00	134.67%
01-100-001-5302	FRAUDULENT CHARGES	0.09	0.00	0.00	0.00	0.00	0.00	0.00%
01-100-001-5325	LICENSES/USER FEES	22,549.55	10,768.05	9,193.08	25,965.00	38,935.00	12,970.00	49.95%
01-100-001-5345	PRINTING / REPRODUCTION	217.18	358.85	76.20	200.00	200.00	0.00	0.00%
01-100-001-5351	PROF SVCS-ATTORNEY	20,350.00	15,250.00	26,490.00	20,000.00	20,000.00	0.00	0.00%
01-100-001-5359	OTHER PROFESSIONAL	323.38	2,480.82	0.00	400.00	400.00	0.00	0.00%
01-100-001-5383	TELEPHONE-WIRELESS-VOICE	1,195.52	1,765.96	1,438.26	1,200.00	3,936.00	2,736.00	228.00%
01-100-001-5399	OTHER CONTRACTED SERVICES	180.00	240.49	13,629.00	300.00	300.00	0.00	0.00%
01-100-004-5359	OTHER CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		45,255.72	30,941.17	51,046.54	48,815.00	65,531.00	16,716.00	34.24%
Category: 54 - SUPPLIES & MATERIALS								
01-100-001-5420	OFFICE SUPPLIES	1,064.07	276.45	308.07	500.00	500.00	0.00	0.00%
01-100-001-5451	SM CAP - A/V EQUIPMENT	0.00	0.00	0.00	1,070.00	800.00	-270.00	-25.23%
01-100-001-5454	SM CAP - COMPUTER	0.00	2,749.95	0.00	1,780.00	200.00	-1,580.00	-88.76%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
01-100-001-5457	SM CAP - OFFICE	0.00	278.16	0.00	0.00	200.00	200.00	0.00%
01-100-001-5499	SUPPLIES - OTHER	431.19	802.15	294.12	300.00	300.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		1,495.26	4,106.71	602.19	3,650.00	2,000.00	-1,650.00	-45.21%
Category: 55 - OTHER EXPENDITURES								
01-100-001-5510	DUES/MEMBERSHIPS	19,288.01	17,415.64	17,694.10	16,265.00	16,100.00	-165.00	-1.01%
01-100-001-5525	HOSPITALITY/REFRESHMENTS/	624.59	460.09	0.00	1,000.00	500.00	-500.00	-50.00%
01-100-001-5560	REFERENCE MATERIALS-	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-100-001-5570	INCIDENTALS-PARKING, TOLLS,	636.50	353.26	0.00	310.00	200.00	-110.00	-35.48%
01-100-001-5571	LODGING	7,347.19	7,350.59	695.43	10,359.00	11,347.00	988.00	9.54%
01-100-001-5572	MEALS	1,844.10	790.12	282.00	4,014.00	5,651.00	1,637.00	40.78%
01-100-001-5573	MILEAGE-LOCAL	3,372.56	2,070.58	911.40	3,636.00	3,521.00	-115.00	-3.16%
01-100-001-5574	REGISTRATION	10,727.84	15,826.74	3,322.74	12,715.00	10,870.00	-1,845.00	-14.51%
01-100-001-5576	TRAVEL-AIRFARE, RENTAL CAR,	259.04	180.00	0.00	225.00	225.00	0.00	0.00%
01-100-001-5599	MISCELLANEOUS OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		44,099.83	44,447.02	22,905.67	48,524.00	48,414.00	-110.00	-0.23%
Total Department: 100 - LEGISLATIVE:		427,442.42	355,688.02	239,954.08	486,925.00	451,800.00	-35,125.00	-7.21%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 110 - ELECTIONS							
Category: 53 - CONTRACTED SERVICES							
01-110-001-5399 OTHER CONTRACTED SERVICES	0.00	10,350.00	-500.00	0.00	0.00	0.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:	0.00	10,350.00	-500.00	0.00	0.00	0.00	0.00%
Category: 54 - SUPPLIES & MATERIALS							
01-110-001-5499 SUPPLIES - OTHER	0.00	754.24	0.00	0.00	0.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:	0.00	754.24	0.00	0.00	0.00	0.00	0.00%
Total Department: 110 - ELECTIONS:	0.00	11,104.24	-500.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1	Comparison 1	%		
				Parent Budget	Budget		to Parent Budget	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 120 - FINANCIAL ADMINISTRATION								
Category: 51 - SALARY & WAGES								
01-120-001-5100	SALARY - PT	0.00	1,858.38	8,330.06	0.00	28,942.00	28,942.00	0.00%
01-120-001-5103	SALARY - OT @ 1.5	37.16	484.34	0.00	0.00	0.00	0.00	0.00%
01-120-001-5110	REGULAR FT CIVILIAN SALARY	571,476.74	633,561.62	304,447.79	657,723.00	645,955.00	-11,768.00	-1.79%
01-120-001-5160	BONUSES	913.78	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		572,427.68	635,904.34	312,777.85	657,723.00	674,897.00	17,174.00	2.61%
Category: 52 - FRINGE BENEFITS								
01-120-001-5205	DENTAL	2,532.51	2,902.43	1,362.99	2,990.00	3,060.00	70.00	2.34%
01-120-001-5215	HEALTH INSURANCE	73,804.50	91,134.84	46,235.02	100,810.00	122,150.00	21,340.00	21.17%
01-120-001-5220	LIFE INSURANCE W/H	4,517.05	5,031.36	2,800.54	5,300.00	7,780.00	2,480.00	46.79%
01-120-001-5230	WORKERS' COMPENSATION	1,165.00	1,248.39	764.62	1,220.00	860.00	-360.00	-29.51%
01-120-001-5240	ICMA	14,612.06	15,703.02	7,653.18	15,425.00	16,016.00	591.00	3.83%
01-120-001-5245	MSRPS PENSION	55,195.87	74,606.74	85,038.00	87,342.00	90,816.00	3,474.00	3.98%
01-120-001-5260	F I C A / MEDICARE	43,107.08	47,829.87	23,341.31	50,350.00	51,430.00	1,080.00	2.14%
Total Category: 52 - FRINGE BENEFITS:		194,934.07	238,456.65	167,195.66	263,437.00	292,112.00	28,675.00	10.88%
Category: 53 - CONTRACTED SERVICES								
01-120-001-5300	ADS & NOTICES	365.75	497.75	242.00	600.00	1,000.00	400.00	66.67%
01-120-001-5301	BANK CHARGES	756.17	306.35	421.45	300.00	300.00	0.00	0.00%
01-120-001-5325	LICENSES/USER FEES	25,382.58	55,150.36	32,632.86	53,352.00	88,350.00	34,998.00	65.60%
01-120-001-5340	POSTAGE / DELIVERY	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
01-120-001-5345	PRINTING / REPRODUCTION	116.09	0.00	0.00	300.00	300.00	0.00	0.00%
01-120-001-5351	PROF SVCS-ATTORNEY	900.00	1,350.00	825.00	4,500.00	4,500.00	0.00	0.00%
01-120-001-5352	PROF SVCS-AUDITOR	78,920.20	90,037.27	82,143.60	86,984.00	87,000.00	16.00	0.02%
01-120-001-5360	RENTS	0.00	0.00	216.56	0.00	0.00	0.00	0.00%
01-120-001-5383	TELEPHONE-WIRELESS-VOICE	379.50	586.02	330.64	400.00	636.00	236.00	59.00%
01-120-001-5399	OTHER CONTRACTED SERVICES	387.80	956.10	603.27	2,649.00	2,649.00	0.00	0.00%
01-120-026-5359	OTHER PROFESSIONAL	15,900.00	1,875.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		123,108.09	150,758.85	117,415.38	149,385.00	185,035.00	35,650.00	23.86%
Category: 54 - SUPPLIES & MATERIALS								
01-120-001-5420	OFFICE SUPPLIES	2,018.23	1,269.45	237.39	3,000.00	3,000.00	0.00	0.00%
01-120-001-5454	SM CAP - COMPUTER	0.00	0.00	35.98	3,000.00	0.00	-3,000.00	-100.00%
01-120-001-5457	SM CAP - OFFICE	0.00	329.98	0.00	0.00	0.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		2,018.23	1,599.43	273.37	6,000.00	3,000.00	-3,000.00	-50.00%
Category: 55 - OTHER EXPENDITURES								
01-120-001-5502	CASH OVER/SHORT	-27.81	0.00	0.00	0.00	0.00	0.00	0.00%
01-120-001-5510	DUES/MEMBERSHIPS	1,005.00	1,542.50	532.50	680.00	755.00	75.00	11.03%
01-120-001-5525	HOSPITALITY/REFRESHMENTS/	435.44	859.96	350.02	880.00	880.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
01-120-001-5560	REFERENCE MATERIALS-	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-120-001-5570	INCIDENTALS-PARKING, TOLLS,	0.00	0.00	23.00	40.00	40.00	0.00	0.00%
01-120-001-5571	LODGING	0.00	0.00	0.00	1,440.00	2,160.00	720.00	50.00%
01-120-001-5572	MEALS	0.00	0.00	0.00	640.00	880.00	240.00	37.50%
01-120-001-5573	MILEAGE-LOCAL	71.82	0.00	0.00	0.00	0.00	0.00	0.00%
01-120-001-5574	REGISTRATION	1,794.50	4,896.50	150.00	6,900.00	4,400.00	-2,500.00	-36.23%
01-120-001-5576	TRAVEL-AIRFARE, RENTAL CAR,	0.00	0.00	0.00	1,200.00	2,000.00	800.00	66.67%
01-120-001-5599	MISCELLANEOUS OTHER	107.75	94.80	16.72	500.00	500.00	0.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		3,386.70	7,393.76	1,072.24	13,280.00	12,615.00	-665.00	-5.01%
Total Department: 120 - FINANCIAL ADMINISTRATION:		895,874.77	1,034,113.03	598,734.50	1,089,825.00	1,167,659.00	77,834.00	7.14%

Budget Comparison Report

Account Number	Description	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 140 - HR/PERSONNEL								
Category: 51 - SALARY & WAGES								
01-140-001-5110	REGULAR FT CIVILIAN SALARY	122,385.24	127,418.43	64,668.73	130,340.00	136,250.00	5,910.00	4.53%
01-140-001-5160	BONUSES	407.47	0.00	0.00	0.00	150,000.00	150,000.00	0.00%
Total Category: 51 - SALARY & WAGES:		122,792.71	127,418.43	64,668.73	130,340.00	286,250.00	155,910.00	119.62%
Category: 52 - FRINGE BENEFITS								
01-140-001-5205	DENTAL	424.64	458.88	227.16	460.00	510.00	50.00	10.87%
01-140-001-5215	HEALTH INSURANCE	9,186.99	11,648.42	8,022.65	9,470.00	10,270.00	800.00	8.45%
01-140-001-5220	LIFE INSURANCE W/H	895.86	976.80	495.48	850.00	1,580.00	730.00	85.88%
01-140-001-5230	WORKERS' COMPENSATION	204.00	233.80	152.12	240.00	170.00	-70.00	-29.17%
01-140-001-5245	MSRPS PENSION	13,365.64	14,648.89	16,852.00	17,309.00	18,421.00	1,112.00	6.42%
01-140-001-5260	F I C A / MEDICARE	9,315.05	9,617.10	4,898.19	9,980.00	10,430.00	450.00	4.51%
01-140-001-5270	EMPLOYEE - DRUG TESTING	1,091.20	1,543.00	952.00	840.00	1,400.00	560.00	66.67%
01-140-001-5280	EMPLOYEE - HEALTH EXAMS	3,430.00	10,054.00	7,180.00	12,675.00	9,700.00	-2,975.00	-23.47%
01-140-001-5285	TUITION REIMBURSEMENT	20,466.67	7,465.41	2,458.33	31,500.00	31,500.00	0.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		58,380.05	56,646.30	41,237.93	83,324.00	83,981.00	657.00	0.79%
Category: 53 - CONTRACTED SERVICES								
01-140-001-5300	ADS & NOTICES	0.00	50.00	0.00	500.00	500.00	0.00	0.00%
01-140-001-5325	LICENSES/USER FEES	2,762.75	4,045.90	962.87	1,465.00	800.00	-665.00	-45.39%
01-140-001-5351	PROF SVCS-ATTORNEY	750.00	14,394.56	450.00	5,000.00	5,000.00	0.00	0.00%
01-140-001-5359	OTHER PROFESSIONAL	84,149.72	114,163.82	29,802.58	65,020.00	62,020.00	-3,000.00	-4.61%
Total Category: 53 - CONTRACTED SERVICES:		87,662.47	132,654.28	31,215.45	71,985.00	68,320.00	-3,665.00	-5.09%
Category: 54 - SUPPLIES & MATERIALS								
01-140-001-5499	SUPPLIES - OTHER	2,281.30	1,422.64	86.64	0.00	250.00	250.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		2,281.30	1,422.64	86.64	0.00	250.00	250.00	0.00%
Category: 55 - OTHER EXPENDITURES								
01-140-001-5510	DUES/MEMBERSHIPS	0.00	1,209.00	175.00	18,974.00	10,998.00	-7,976.00	-42.04%
01-140-001-5525	HOSPITALITY/REFRESHMENTS/	4,862.99	6,630.20	9,253.17	10,000.00	10,725.00	725.00	7.25%
01-140-001-5570	INCIDENTALS-PARKING, TOLLS,	197.00	0.00	0.00	0.00	75.00	75.00	0.00%
01-140-001-5571	LODGING	981.00	846.14	352.98	1,100.00	1,800.00	700.00	63.64%
01-140-001-5572	MEALS	184.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-140-001-5573	MILEAGE-LOCAL	208.29	0.00	0.00	250.00	224.00	-26.00	-10.40%
01-140-001-5574	REGISTRATION	2,069.00	2,517.24	-51.49	1,230.00	3,545.00	2,315.00	188.21%
01-140-001-5576	TRAVEL-AIRFARE, RENTAL CAR,	447.95	0.00	0.00	0.00	500.00	500.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		8,950.23	11,202.58	9,729.66	31,554.00	27,867.00	-3,687.00	-11.68%
Total Department: 140 - HR/PERSONNEL:		280,066.76	329,344.23	146,938.41	317,203.00	466,668.00	149,465.00	47.12%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 150 - PLANNING-ZONING								
Category: 51 - SALARY & WAGES								
01-150-001-5100	SALARY - PT	0.00	0.00	7,607.95	0.00	0.00	0.00	0.00%
01-150-001-5102	SALARY - OT @ 1.0	296.98	559.02	92.92	0.00	0.00	0.00	0.00%
01-150-001-5103	SALARY - OT @ 1.5	2,134.67	1,023.37	269.75	1,000.00	1,080.00	80.00	8.00%
01-150-001-5110	REGULAR FT CIVILIAN SALARY	207,434.68	153,806.30	110,262.57	324,307.00	350,093.00	25,786.00	7.95%
01-150-001-5150	STIPENDS	3,000.00	2,400.00	2,400.00	3,000.00	3,000.00	0.00	0.00%
01-150-001-5160	BONUSES	393.28	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		213,259.61	157,788.69	120,633.19	328,307.00	354,173.00	25,866.00	7.88%
Category: 52 - FRINGE BENEFITS								
01-150-001-5205	DENTAL	1,053.62	808.79	492.18	1,610.00	2,040.00	430.00	26.71%
01-150-001-5215	HEALTH INSURANCE	20,370.88	19,171.96	10,042.10	73,670.00	41,080.00	-32,590.00	-44.24%
01-150-001-5220	LIFE INSURANCE W/H	1,588.64	1,207.47	1,231.10	3,360.00	4,060.00	700.00	20.83%
01-150-001-5230	WORKERS' COMPENSATION	469.00	583.52	380.29	610.00	440.00	-170.00	-27.87%
01-150-001-5245	MSRPS PENSION	21,603.54	24,473.14	26,123.00	40,243.00	47,331.00	7,088.00	17.61%
01-150-001-5260	F I C A / MEDICARE	15,836.86	11,630.13	8,947.00	24,830.00	26,810.00	1,980.00	7.97%
Total Category: 52 - FRINGE BENEFITS:		60,922.54	57,875.01	47,215.67	144,323.00	121,761.00	-22,562.00	-15.63%
Category: 53 - CONTRACTED SERVICES								
01-150-001-5300	ADS & NOTICES	132.00	0.00	313.50	0.00	1,100.00	1,100.00	0.00%
01-150-001-5316	INSURANCE - VEHICLE	723.07	726.30	0.00	748.00	0.00	-748.00	-100.00%
01-150-001-5325	LICENSES/USER FEES	20,313.96	5,278.13	10,447.68	19,725.00	20,661.00	936.00	4.75%
01-150-001-5340	POSTAGE / DELIVERY-GEN	348.00	150.00	63.00	500.00	500.00	0.00	0.00%
01-150-001-5345	PRINTING / REPRODUCTION	0.00	91.77	0.00	0.00	0.00	0.00	0.00%
01-150-001-5350	PROF SVCS-	0.00	29,673.48	34,029.57	3,000.00	255,428.00	252,428.00	8,414.27%
01-150-001-5351	PROF SVCS-ATTORNEY	9,100.00	5,100.00	4,150.00	5,000.00	5,000.00	0.00	0.00%
01-150-001-5356	PROF SVCS-IT SUPPORT	27,169.73	15,073.69	8,361.06	23,400.00	23,400.00	0.00	0.00%
01-150-001-5359	OTHER PROFESSIONAL	77,945.51	88,202.39	19,843.25	90,000.00	0.00	-90,000.00	-100.00%
01-150-001-5382	TELEPHONE-WIRELESS-	0.00	136.84	355.85	0.00	0.00	0.00	0.00%
01-150-001-5383	TELEPHONE-WIRELESS-VOICE	445.50	499.95	265.67	360.00	360.00	0.00	0.00%
01-150-001-5399	OTHER CONTRACTED SERVICES	2,625.00	42,058.69	10,180.00	5,000.00	5,000.00	0.00	0.00%
01-150-005-5356	PROF SVCS-IT SUPPORT	6,756.96	1,417.23	0.00	8,000.00	8,000.00	0.00	0.00%
01-150-078-5399	OTHER CONTRACTED SERVICES	0.00	0.00	0.00	90,000.00	0.00	-90,000.00	-100.00%
Total Category: 53 - CONTRACTED SERVICES:		145,559.73	188,408.47	88,009.58	245,733.00	319,449.00	73,716.00	30.00%
Category: 54 - SUPPLIES & MATERIALS								
01-150-001-5410	FUEL - GAS/DIESEL/OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-150-001-5420	OFFICE SUPPLIES	1,322.69	324.33	223.56	2,000.00	1,000.00	-1,000.00	-50.00%
01-150-001-5445	UNIFORMS/SHOES/BOOTS	0.00	0.00	15.85	0.00	0.00	0.00	0.00%
01-150-001-5457	SM CAP - OFFICE	0.00	442.44	658.27	500.00	500.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
01-150-001-5499	SUPPLIES - OTHER	607.78	224.49	11.19	1,000.00	1,000.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		1,930.47	991.26	908.87	3,500.00	2,500.00	-1,000.00	-28.57%
Category: 55 - OTHER EXPENDITURES								
01-150-001-5510	DUES/MEMBERSHIPS	919.74	654.79	101.00	2,100.00	2,100.00	0.00	0.00%
01-150-001-5525	HOSPITALITY/REFRESHMENTS/	97.62	0.00	202.41	300.00	400.00	100.00	33.33%
01-150-001-5560	REFERENCE MATERIALS-	90.80	1,609.93	0.00	2,000.00	2,000.00	0.00	0.00%
01-150-001-5570	INCIDENTIALS-PARKING, TOLLS,	26.00	0.00	0.00	45.00	45.00	0.00	0.00%
01-150-001-5571	LODGING	737.00	575.08	0.00	2,583.00	2,583.00	0.00	0.00%
01-150-001-5572	MEALS	175.00	0.00	0.00	675.00	675.00	0.00	0.00%
01-150-001-5573	MILEAGE-LOCAL	220.97	0.00	0.00	298.00	298.00	0.00	0.00%
01-150-001-5574	REGISTRATION	1,679.11	0.00	0.00	3,700.00	3,700.00	0.00	0.00%
01-150-001-5576	TRAVEL-AIRFARE, RENTAL CAR,	0.00	0.00	0.00	1,400.00	1,400.00	0.00	0.00%
01-150-001-5599	MISCELLANEOUS OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-150-050-5599	MISCELLANEOUS OTHER	0.00	0.00	0.00	0.00	9,000.00	9,000.00	0.00%
01-150-051-5599	MISCELLANEOUS OTHER	0.00	0.00	0.00	0.00	9,000.00	9,000.00	0.00%
01-150-080-5520	GRANTS/DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-150-440-5599	MISCELLANEOUS OTHER	0.00	0.00	0.00	0.00	375.00	375.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		3,946.24	2,839.80	303.41	14,101.00	32,576.00	18,475.00	131.02%
Total Department: 150 - PLANNING-ZONING:		425,618.59	407,903.23	257,070.72	735,964.00	830,459.00	94,495.00	12.84%

Budget Comparison Report

Account Number	Description	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 160 - ADMINISTRATION								
Category: 51 - SALARY & WAGES								
01-160-001-5110	REGULAR FT CIVILIAN SALARY	344,142.85	338,765.69	171,656.11	346,954.00	359,258.00	12,304.00	3.55%
01-160-001-5160	BONUSES	945.26	0.00	100,000.00	111,000.00	0.00	-111,000.00	-100.00%
Total Category: 51 - SALARY & WAGES:		345,088.11	338,765.69	271,656.11	457,954.00	359,258.00	-98,696.00	-21.55%
Category: 52 - FRINGE BENEFITS								
01-160-001-5205	DENTAL	849.28	535.36	454.32	920.00	1,020.00	100.00	10.87%
01-160-001-5215	HEALTH INSURANCE	46,820.68	30,853.32	21,190.32	55,360.00	46,600.00	-8,760.00	-15.82%
01-160-001-5220	LIFE INSURANCE W/H	1,804.70	1,020.93	1,202.84	870.00	4,160.00	3,290.00	378.16%
01-160-001-5230	WORKERS' COMPENSATION	566.00	633.92	399.32	640.00	440.00	-200.00	-31.25%
01-160-001-5240	ICMA	8,782.42	1,452.38	4,884.93	9,201.00	9,540.00	339.00	3.68%
01-160-001-5245	MSRPS PENSION	36,473.27	39,666.19	45,117.00	46,075.00	48,571.00	2,496.00	5.42%
01-160-001-5260	F I C A / MEDICARE	24,452.69	25,720.81	21,352.56	26,550.00	27,490.00	940.00	3.54%
01-160-001-5299	OTHER FRINGE BENEFITS	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		119,749.04	104,882.91	94,601.29	139,616.00	137,821.00	-1,795.00	-1.29%
Category: 53 - CONTRACTED SERVICES								
01-160-001-5300	ADS & NOTICES	0.00	815.00	57.75	0.00	0.00	0.00	0.00%
01-160-001-5311	INSURANCE - CRIME	0.00	0.00	0.00	2,000.00	1,000.00	-1,000.00	-50.00%
01-160-001-5325	LICENSES/USER FEES	7,409.10	514.48	0.00	0.00	0.00	0.00	0.00%
01-160-001-5333	M&R-VEHICLES	0.00	164.34	0.00	0.00	0.00	0.00	0.00%
01-160-001-5351	PROF SVCS-ATTORNEY	101,450.00	71,543.75	25,487.50	80,000.00	80,000.00	0.00	0.00%
01-160-001-5359	OTHER PROFESSIONAL	0.00	0.00	3,875.00	0.00	0.00	0.00	0.00%
01-160-001-5383	TELEPHONE-WIRELESS-VOICE	709.50	670.97	601.37	960.00	960.00	0.00	0.00%
01-160-001-5399	OTHER CONTRACTED SERVICES	29.00	86.40	109.36	100.00	100.00	0.00	0.00%
01-160-015-5399	HGSTD ADMIN EXPENSES	50,435.00	49,746.25	14,295.00	83,953.00	88,154.00	4,201.00	5.00%
Total Category: 53 - CONTRACTED SERVICES:		160,032.60	123,541.19	44,425.98	167,013.00	170,214.00	3,201.00	1.92%
Category: 54 - SUPPLIES & MATERIALS								
01-160-001-5410	FUEL - GAS/DIESEL/OTHER	269.10	173.57	78.76	600.00	600.00	0.00	0.00%
01-160-001-5420	OFFICE SUPPLIES	107.63	167.32	326.83	200.00	200.00	0.00	0.00%
01-160-001-5454	SM CAP - COMPUTER	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
01-160-001-5457	SM CAP - OFFICE	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
01-160-001-5499	SUPPLIES - OTHER	35.36	407.04	138.13	200.00	200.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		412.09	747.93	543.72	2,200.00	1,200.00	-1,000.00	-45.45%
Category: 55 - OTHER EXPENDITURES								
01-160-001-5500	BAD DEBT EXPENSE	0.00	2.99	0.00	0.00	0.00	0.00	0.00%
01-160-001-5510	DUES/MEMBERSHIPS	1,780.00	303.05	1,482.68	3,600.00	3,600.00	0.00	0.00%
01-160-001-5525	HOSPITALITY/REFRESHMENTS/	6,538.94	7,080.28	1,315.15	1,500.00	1,500.00	0.00	0.00%
01-160-001-5560	REFERENCE MATERIALS-	218.40	172.61	0.00	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1	Comparison 1	%
					Parent Budget	Budget	
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)
01-160-001-5570	INCIDENTALS-PARKING, TOLLS,	82.35	0.00	0.00	120.00	120.00	0.00 0.00%
01-160-001-5571	LODGING	2,615.96	2,916.79	-483.42	4,525.00	4,525.00	0.00 0.00%
01-160-001-5572	MEALS	442.00	0.00	94.00	1,754.00	1,754.00	0.00 0.00%
01-160-001-5573	MILEAGE-LOCAL	638.51	0.00	303.80	830.00	830.00	0.00 0.00%
01-160-001-5574	REGISTRATION	2,070.00	1,937.01	125.00	3,350.00	3,350.00	0.00 0.00%
01-160-001-5576	TRAVEL-AIRFARE, RENTAL CAR,	0.00	1,226.16	0.00	1,200.00	1,200.00	0.00 0.00%
01-160-001-5599	MISCELLANEOUS OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00 0.00%
01-160-015-5505	BOND ISSUANCE COST / FEES	1,093,970.60	0.00	0.00	0.00	0.00	0.00 0.00%
01-160-015-5538	INTEREST- BONDS	183,528.00	971,618.76	485,809.38	971,619.00	971,619.00	0.00 0.00%
Total Category: 55 - OTHER EXPENDITURES:		1,291,884.76	985,257.65	488,646.59	990,498.00	990,498.00	0.00 0.00%
Category: 59 - OTHER FINANCING USES							
01-160-015-5909	HGSTD LOAN PRINCIPAL	909,045.00	0.00	0.00	0.00	0.00	0.00 0.00%
01-160-015-5982	TRFR TO SWR-HGSTD ARRA LN	227,245.09	226,219.00	0.00	227,245.00	227,245.00	0.00 0.00%
Total Category: 59 - OTHER FINANCING USES:		1,136,290.09	226,219.00	0.00	227,245.00	227,245.00	0.00 0.00%
Total Department: 160 - ADMINISTRATION:		3,053,456.69	1,779,414.37	899,873.69	1,984,526.00	1,886,236.00	-98,290.00 -4.95%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 162 - INFORMATION TECHNOLOGY								
Category: 51 - SALARY & WAGES								
01-162-001-5102	SALARY - OT @ 1.0	0.00	722.58	54.18	0.00	0.00	0.00	0.00%
01-162-001-5103	SALARY - OT @ 1.5	0.00	789.84	290.06	0.00	0.00	0.00	0.00%
01-162-001-5110	REGULAR FT CIVILIAN SALARY	0.00	35,715.29	10,768.00	65,672.00	73,072.00	7,400.00	11.27%
Total Category: 51 - SALARY & WAGES:		0.00	37,227.71	11,112.24	65,672.00	73,072.00	7,400.00	11.27%
Category: 52 - FRINGE BENEFITS								
01-162-001-5205	DENTAL	0.00	248.56	0.00	460.00	0.00	-460.00	-100.00%
01-162-001-5215	HEALTH INSURANCE	0.00	10,711.04	0.00	17,670.00	0.00	-17,670.00	-100.00%
01-162-001-5220	LIFE INSURANCE W/H	0.00	253.46	0.00	760.00	850.00	90.00	11.84%
01-162-001-5230	WORKERS' COMPENSATION	0.00	83.00	74.06	120.00	90.00	-30.00	-25.00%
01-162-001-5245	MSRPS PENSION	0.00	0.00	0.00	8,721.00	9,879.00	1,158.00	13.28%
01-162-001-5260	F I C A / MEDICARE	0.00	2,721.29	850.09	5,030.00	5,600.00	570.00	11.33%
Total Category: 52 - FRINGE BENEFITS:		0.00	14,017.35	924.15	32,761.00	16,419.00	-16,342.00	-49.88%
Category: 53 - CONTRACTED SERVICES								
01-162-001-5325	LICENSES/USER FEES	78,045.04	130,477.84	74,603.82	93,045.00	130,000.00	36,955.00	39.72%
01-162-001-5356	PROF SVCS-IT SUPPORT	98,446.87	130,830.62	50,020.91	122,617.00	135,000.00	12,383.00	10.10%
01-162-001-5383	TELEPHONE-WIRELESS-VOICE	0.00	167.39	245.68	0.00	516.00	516.00	0.00%
01-162-001-5399	OTHER CONTRACTED SERVICES	23,650.07	5,781.30	3,514.50	6,600.00	7,500.00	900.00	13.64%
01-162-005-5325	LICENSES/USER FEES	7,384.99	1,480.00	0.00	8,000.00	8,000.00	0.00	0.00%
01-162-005-5356	PROF SVCS-IT SUPPORT	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		218,026.97	268,737.15	128,384.91	230,262.00	281,016.00	50,754.00	22.04%
Category: 54 - SUPPLIES & MATERIALS								
01-162-001-5451	SM CAP - A/V EQUIPMENT	0.00	0.00	0.00	2,000.00	5,000.00	3,000.00	150.00%
01-162-001-5454	SM CAP - COMPUTER	0.00	14,637.24	6,194.53	5,000.00	100,000.00	95,000.00	1,900.00%
01-162-001-5455	SM CAP - COMPUTER	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
01-162-001-5458	SM CAP - OTHER EQUIP	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
01-162-001-5499	SUPPLIES - OTHER	303.66	69.24	63.88	200.00	200.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		303.66	14,706.48	6,258.41	17,200.00	115,200.00	98,000.00	569.77%
Total Department: 162 - INFORMATION TECHNOLOGY:		218,330.63	334,688.69	146,679.71	345,895.00	485,707.00	139,812.00	40.42%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 165 - GENERAL SERVICES								
Category: 52 - FRINGE BENEFITS								
01-165-001-5265	UNEMPLOYMENT	0.00	10,531.32	5,533.54	0.00	0.00	0.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		0.00	10,531.32	5,533.54	0.00	0.00	0.00	0.00%
Category: 53 - CONTRACTED SERVICES								
01-165-001-5310	INSURANCE - FLOOD	474.36	652.18	0.00	672.00	0.00	-672.00	-100.00%
01-165-001-5312	INSURANCE - LIABILITY	12,303.64	14,255.47	22,115.89	14,683.00	23,230.00	8,547.00	58.21%
01-165-001-5314	INSURANCE - PROPERTY	4,784.41	6,293.05	34.90	6,482.00	40.00	-6,442.00	-99.38%
01-165-001-5316	INSURANCE - VEHICLE	641.73	641.89	1,446.59	661.00	1,520.00	859.00	129.95%
01-165-001-5325	LICENSES/USER FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-165-001-5340	POSTAGE / DELIVERY	1,748.00	1,472.20	568.63	2,000.00	2,000.00	0.00	0.00%
01-165-001-5345	PRINTING / REPRODUCTION	726.58	615.01	0.00	1,200.00	1,200.00	0.00	0.00%
01-165-001-5360	RENTS	2,425.78	16,054.86	1,373.11	2,700.00	2,700.00	0.00	0.00%
01-165-001-5380	TELEPHONE-LOCAL SERVICE	32,776.00	34,673.38	18,098.10	35,760.00	35,760.00	0.00	0.00%
01-165-001-5383	TELEPHONE-WIRELESS-VOICE	50.10	0.64	0.45	0.00	0.00	0.00	0.00%
01-165-001-5399	OTHER CONTRACTED SERVICES	87,386.27	91,274.43	18,249.90	93,700.00	68,520.00	-25,180.00	-26.87%
01-165-455-5340	POSTAGE / DELIVERY	0.00	0.00	10,453.73	0.00	8,000.00	8,000.00	0.00%
01-165-455-5345	PRINTING / REPRODUCTION	0.00	0.00	13,217.79	0.00	25,000.00	25,000.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		143,316.87	165,933.11	85,559.09	157,858.00	167,970.00	10,112.00	6.41%
Category: 54 - SUPPLIES & MATERIALS								
01-165-001-5420	OFFICE SUPPLIES	1,910.22	1,671.68	278.96	1,000.00	1,000.00	0.00	0.00%
01-165-001-5499	SUPPLIES - OTHER	1,652.09	908.63	766.56	3,000.00	3,000.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		3,562.31	2,580.31	1,045.52	4,000.00	4,000.00	0.00	0.00%
Category: 55 - OTHER EXPENDITURES								
01-165-001-5540	LOSSES/CLAIMS/JUDGEMENTS	0.00	835.88	0.00	0.00	0.00	0.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		0.00	835.88	0.00	0.00	0.00	0.00	0.00%
Category: 59 - OTHER FINANCING USES								
01-165-001-5971	Transfer to Capital	0.00	0.00	0.00	245,330.00	124,000.00	-121,330.00	-49.46%
Total Category: 59 - OTHER FINANCING USES:		0.00	0.00	0.00	245,330.00	124,000.00	-121,330.00	-49.46%
Total Department: 165 - GENERAL SERVICES:		146,879.18	179,880.62	92,138.15	407,188.00	295,970.00	-111,218.00	-27.31%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 200 - POLICE DEPARTMENT								
Category: 51 - SALARY & WAGES								
01-200-001-5102	SALARY - OT @ 1.0	18,229.52	-2,753.74	10,011.94	0.00	0.00	0.00	0.00%
01-200-001-5103	SALARY - OT @ 1.5	208,222.92	184,810.74	65,593.54	110,000.00	150,800.00	40,800.00	37.09%
01-200-001-5110	REGULAR FT CIVILIAN SALARY	206,322.52	195,865.24	107,564.23	201,216.00	221,451.00	20,235.00	10.06%
01-200-001-5120	REGULAR FT SWORN SALARY	2,094,416.17	2,140,835.53	1,020,452.97	2,242,639.00	2,461,849.00	219,210.00	9.77%
01-200-001-5132	SHIFT DIFFERENTIAL	23,089.43	23,641.36	11,792.70	24,890.00	24,890.00	0.00	0.00%
01-200-001-5160	BONUSES	13,908.48	6,000.00	5,300.00	0.00	14,000.00	14,000.00	0.00%
01-200-210-5103	CALEA SALARY - OT @ 1.5	926.49	1,709.36	441.38	0.00	0.00	0.00	0.00%
01-200-210-5110	CALEA - CIVILIAN SALARY	9,510.35	9,242.00	4,399.54	10,000.00	10,000.00	0.00	0.00%
01-200-211-5110	REGULAR FT CIVILIAN SALARY	12,769.63	11,640.92	5,861.63	13,175.00	13,175.00	0.00	0.00%
01-200-212-5103	SALARY - OT	46.41	18,362.05	8,747.83	18,000.00	18,000.00	0.00	0.00%
01-200-213-5103	SALARY - OT	61,550.07	4,771.98	27,264.23	0.00	52,000.00	52,000.00	0.00%
01-200-213-5120	REGULAR FT SWORN SALARY	153,828.89	145,465.87	39,322.57	157,259.00	78,520.00	-78,739.00	-50.07%
01-200-220-5103	SALARY - OT @ 1.5	1,190.99	0.00	0.00	1,200.00	1,200.00	0.00	0.00%
01-200-470-5102	SALARY - OT @ 1.0	589.45	595.47	1,156.62	0.00	0.00	0.00	0.00%
01-200-470-5103	SALARY - OT @ 1.5	7,653.03	8,918.37	7,911.07	14,808.00	14,808.00	0.00	0.00%
01-200-470-5120	REGULAR FT SWORN SALARY	239.25	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		2,812,493.60	2,749,105.15	1,315,820.25	2,793,187.00	3,060,693.00	267,506.00	9.58%
Category: 52 - FRINGE BENEFITS								
01-200-001-5205	DENTAL	9,654.35	10,409.41	5,113.18	10,580.00	13,260.00	2,680.00	25.33%
01-200-001-5215	HEALTH INSURANCE	317,188.78	412,097.49	224,319.69	474,720.00	546,180.00	71,460.00	15.05%
01-200-001-5220	LIFE INSURANCE W/H	19,995.57	21,012.72	10,968.93	20,120.00	31,140.00	11,020.00	54.77%
01-200-001-5230	WORKERS' COMPENSATION	93,505.26	156,059.35	98,178.54	157,770.00	138,290.00	-19,480.00	-12.35%
01-200-001-5242	LEOPS	0.00	0.00	0.00	0.00	843,618.00	843,618.00	0.00%
01-200-001-5245	MSRPS PENSION	208,267.58	258,920.04	314,401.76	346,750.00	38,225.00	-308,525.00	-88.98%
01-200-001-5260	F I C A / MEDICARE	194,440.32	193,275.59	93,022.90	195,512.00	211,450.00	15,938.00	8.15%
01-200-001-5285	TUITION REIMBURSEMENT	0.00	4,769.03	0.00	0.00	0.00	0.00	0.00%
01-200-210-5260	CALEA - F I C A / MEDICARE	774.77	816.90	370.32	765.00	0.00	-765.00	-100.00%
01-200-210-5299	CALEA - FRINGE BENEFITS	2,120.40	1,821.99	452.54	0.00	0.00	0.00	0.00%
01-200-211-5260	F I C A / MEDICARE	976.88	890.52	448.41	1,008.00	1,008.00	0.00	0.00%
01-200-211-5299	OTHER FRINGE BENEFITS	1,257.66	1,820.87	1,261.90	0.00	0.00	0.00	0.00%
01-200-212-5260	F I C A / MEDICARE - PE	3.55	1,148.47	674.18	1,377.00	1,377.00	0.00	0.00%
01-200-213-5260	F I C A / MEDICARE	16,476.50	11,493.19	4,665.49	12,030.00	10,545.00	-1,485.00	-12.34%
01-200-213-5299	UMMC - FRINGE BENEFITS	27,657.56	23,497.46	7,350.51	29,317.00	36,500.00	7,183.00	24.50%
01-200-220-5230	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-220-5260	F I C A / MEDICARE	232.27	13.15	3.85	92.00	92.00	0.00	0.00%
01-200-470-5205	DENTAL	0.72	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-470-5215	HEALTH INSURANCE	35.98	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%
					Parent Budget FY26 Adopted	Budget FY2027 Town Manager	
01-200-470-5220	LIFE INSURANCE W/H	2.14	0.00	0.00	0.00	0.00	0.00%
01-200-470-5230	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-470-5260	F I C A / MEDICARE	647.98	699.66	698.06	0.00	1,133.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		893,238.27	1,098,745.84	761,930.26	1,250,041.00	1,872,818.00	49.82%
Category: 53 - CONTRACTED SERVICES							
01-200-001-5300	ADS & NOTICES	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-001-5302	FRAUDULENT CHARGES	0.00	0.00	79.99	0.00	0.00	0.00%
01-200-001-5310	INSURANCE - FLOOD	0.00	286.25	251.05	295.00	270.00	-8.47%
01-200-001-5312	INSURANCE - LIABILITY	52,127.79	51,100.87	67,169.72	52,634.00	70,530.00	34.00%
01-200-001-5314	INSURANCE - PROPERTY	3,543.84	3,522.38	4,293.16	3,628.00	4,510.00	24.31%
01-200-001-5316	INSURANCE - VEHICLE	25,137.50	27,818.18	27,429.73	29,251.00	30,390.00	3.89%
01-200-001-5318	INSURANCE - DEDUCTIBLES	1,000.00	13,423.49	1,000.00	2,060.00	2,060.00	0.00%
01-200-001-5325	LICENSES/USER FEES	50,937.53	56,450.19	56,903.83	52,290.00	84,770.00	62.12%
01-200-001-5331	M&R-COMMUNICATIONS	0.00	0.00	0.00	250.00	1,000.00	300.00%
01-200-001-5332	M&R-OFFICE EQUIPMENT	0.00	0.00	0.00	100.00	100.00	0.00%
01-200-001-5333	M&R-VEHICLES	78,971.06	39,751.33	17,023.87	55,000.00	45,000.00	-18.18%
01-200-001-5338	M&R-OTHER	1,316.83	1,124.98	429.68	2,200.00	2,200.00	0.00%
01-200-001-5340	POSTAGE / DELIVERY	1,825.47	1,360.21	496.92	2,000.00	1,500.00	-25.00%
01-200-001-5345	PRINTING / REPRODUCTION	1,862.01	0.00	0.00	1,800.00	1,800.00	0.00%
01-200-001-5350	PROF SVCS-	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-001-5351	PROF SVCS-ATTORNEY	7,350.00	21,740.00	9,600.00	18,000.00	18,000.00	0.00%
01-200-001-5356	PROF SVCS-IT SUPPORT	40,728.80	20,786.57	8,300.00	14,000.00	14,000.00	0.00%
01-200-001-5359	OTHER PROFESSIONAL	12,464.58	800.00	2,250.00	8,500.00	8,500.00	0.00%
01-200-001-5360	RENTS	11,807.77	10,740.00	5,370.00	11,000.00	10,740.00	-2.36%
01-200-001-5382	TELEPHONE-WIRELESS-	17,447.04	14,752.09	8,655.75	16,000.00	16,000.00	0.00%
01-200-001-5383	TELEPHONE-WIRELESS-VOICE	6,256.40	6,216.42	6,742.36	8,500.00	8,500.00	0.00%
01-200-001-5399	OTHER CONTRACTED SERVICES	12,687.31	11,482.63	4,008.93	4,615.00	3,500.00	-24.16%
01-200-212-5399	OTHER CONTRACTED SERVICES	50.00	184,092.90	97,732.00	177,600.00	190,800.00	7.43%
01-200-213-5399	OTHER CONTRACTED SERVICES	1,716.00	1,453.72	397.50	1,716.00	0.00	-100.00%
01-200-214-5399	OTHER CONTRACTED SERVICES	7,196.95	1,202.05	9,043.71	20,000.00	20,000.00	0.00%
01-200-470-5399	OTHER CONTRACTED SERVICES	1,631.80	1,043.00	0.00	3,550.00	3,550.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		336,058.68	469,147.26	327,178.20	484,989.00	537,720.00	10.87%
Category: 54 - SUPPLIES & MATERIALS							
01-200-001-5410	FUEL - GAS/DIESEL/OTHER	99,903.07	75,570.17	38,605.69	112,006.00	102,000.00	-8.93%
01-200-001-5420	OFFICE SUPPLIES	4,916.48	2,527.72	3,785.65	7,000.00	7,500.00	7.14%
01-200-001-5425	POLICE SUPPLIES	10,969.86	10,464.25	456.44	7,500.00	10,000.00	33.33%
01-200-001-5430	REPAIR/REPLACEMENT	0.00	0.00	28.93	0.00	0.00	0.00%
01-200-001-5440	TOOLS/EQUIPMENT	30,052.55	7,030.21	174.34	8,500.00	8,500.00	0.00%
01-200-001-5445	UNIFORMS/SHOES/BOOTS	54,940.71	28,223.12	8,544.82	40,925.00	40,000.00	-2.26%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%	
					Parent Budget	Budget		Comparison 1 to Parent Budget
					FY26 Adopted	FY2027 Town Manager		Increase / (Decrease)
01-200-001-5450	SM CAP - BUILDING/SITE	0.00	0.00	0.00	6,500.00	6,500.00	0.00	0.00%
01-200-001-5452	WEAPONS	0.00	4,497.40	6,702.93	5,000.00	5,000.00	0.00	0.00%
01-200-001-5453	SM CAP - COMMUNICATIONS	0.00	16,054.90	297.86	2,500.00	1,800.00	-700.00	-28.00%
01-200-001-5454	SM CAP - COMPUTER	0.00	512.64	368.00	7,500.00	10,800.00	3,300.00	44.00%
01-200-001-5457	SM CAP - OFFICE	0.00	5,509.50	0.00	5,100.00	3,000.00	-2,100.00	-41.18%
01-200-001-5458	SM CAP - OTHER EQUIP	0.00	0.00	0.00	2,500.00	3,000.00	500.00	20.00%
01-200-001-5499	SUPPLIES - OTHER	6,616.68	5,782.62	2,389.33	10,000.00	8,000.00	-2,000.00	-20.00%
01-200-220-5499	SUPPLIES - OTHER	56.16	0.00	85.00	750.00	750.00	0.00	0.00%
01-200-365-5499	SUPPLIES - OTHER	0.00	324.81	0.00	1,000.00	1,000.00	0.00	0.00%
01-200-470-5499	SUPPLIES - PD Events	6,556.59	9,086.07	427.34	9,130.00	9,130.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		214,012.10	165,583.41	61,866.33	225,911.00	216,980.00	-8,931.00	-3.95%
Category: 55 - OTHER EXPENDITURES								
01-200-001-5510	DUES/MEMBERSHIPS	1,765.00	3,820.41	3,978.50	3,800.00	5,000.00	1,200.00	31.58%
01-200-001-5520	GRANTS/DONATIONS	1,012.35	250.00	0.00	5,000.00	2,500.00	-2,500.00	-50.00%
01-200-001-5525	HOSPITALITY/REFRESHMENTS/	6,624.06	9,401.17	811.71	6,000.00	6,000.00	0.00	0.00%
01-200-001-5540	LOSSES/CLAIMS/JUDGEMENTS	156.80	0.00	1,450.00	0.00	0.00	0.00	0.00%
01-200-001-5560	REFERENCE MATERIALS-	1,432.78	1,547.18	1,653.50	3,500.00	3,500.00	0.00	0.00%
01-200-001-5570	INCIDENTALS-PARKING, TOLLS,	1,129.00	541.75	271.50	1,010.00	750.00	-260.00	-25.74%
01-200-001-5571	LODGING	15,838.10	10,491.05	5,025.28	15,734.00	15,000.00	-734.00	-4.67%
01-200-001-5572	MEALS	7,813.00	6,308.23	1,406.00	12,162.00	12,162.00	0.00	0.00%
01-200-001-5573	MILEAGE-LOCAL	218.84	0.00	0.00	200.00	200.00	0.00	0.00%
01-200-001-5574	REGISTRATION	13,528.78	18,830.10	5,274.48	26,930.00	26,930.00	0.00	0.00%
01-200-001-5575	TRAINING SUPPLIES &	0.00	0.00	293.97	2,500.00	2,500.00	0.00	0.00%
01-200-001-5576	TRAVEL-AIRFARE, RENTAL CAR,	432.00	444.84	751.72	2,800.00	2,800.00	0.00	0.00%
01-200-001-5599	MISCELLANEOUS OTHER	500.00	57.70	395.36	500.00	500.00	0.00	0.00%
01-200-210-5510	DUES/MEMBERSHIPS	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00%
01-200-210-5525	CALEA-HOSPITALITY	0.00	275.80	0.00	0.00	0.00	0.00	0.00%
01-200-210-5570	CALEA-INCIDENTALS	209.00	2.50	0.00	500.00	500.00	0.00	0.00%
01-200-210-5574	CALEA-REGISTRATION	200.00	800.00	800.00	2,100.00	2,100.00	0.00	0.00%
01-200-210-5576	CALEA-TRAVEL	5,433.15	2,930.99	0.00	1,500.00	4,500.00	3,000.00	200.00%
01-200-210-5599	MISCELLANEOUS OTHER	4,261.60	0.00	0.00	50.00	50.00	0.00	0.00%
01-200-211-5599	MISCELLANEOUS OTHER	10,923.68	3,888.00	3,843.00	7,000.00	4,815.00	-2,185.00	-31.21%
01-200-212-5599	MISCELLANEOUS OTHER	130.01	898.14	0.00	1,500.00	1,500.00	0.00	0.00%
01-200-213-5599	MISCELLANEOUS OTHER	11,442.96	14,081.02	927.12	11,443.00	0.00	-11,443.00	-100.00%
01-200-220-5599	MISCELLANEOUS OTHER	4,013.16	995.00	600.00	3,800.00	2,500.00	-1,300.00	-34.21%
01-200-270-5599	MISCELLANEOUS OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		91,064.27	79,563.88	31,482.14	112,029.00	97,807.00	-14,222.00	-12.69%
Total Department: 200 - POLICE DEPARTMENT:		4,346,866.92	4,562,145.54	2,498,277.18	4,866,157.00	5,786,018.00	919,861.00	18.90%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 230 - INSPECTIONS & ENFORCEMENT							
Category: 51 - SALARY & WAGES							
01-230-001-5102	SALARY - OT @ 1.0	117.76	53.26	0.00	0.00	0.00	0.00%
01-230-001-5103	SALARY - OT @ 1.5	741.91	82.83	0.00	500.00	500.00	0.00%
01-230-001-5110	REGULAR FT CIVILIAN SALARY	182,295.26	190,439.43	91,614.80	185,320.00	192,280.00	6,960.00 3.76%
01-230-001-5160	BONUSES	198.31	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		183,353.24	190,575.52	91,614.80	185,820.00	192,780.00	6,960.00 3.75%
Category: 52 - FRINGE BENEFITS							
01-230-001-5205	DENTAL	814.83	929.22	454.32	920.00	1,020.00	100.00 10.87%
01-230-001-5215	HEALTH INSURANCE	30,443.38	35,554.98	18,341.88	37,150.00	40,380.00	3,230.00 8.69%
01-230-001-5220	LIFE INSURANCE W/H	1,452.45	1,643.73	641.22	1,590.00	2,230.00	640.00 40.25%
01-230-001-5230	WORKERS' COMPENSATION	6,655.00	8,788.95	5,406.60	8,430.00	7,550.00	-880.00 -10.44%
01-230-001-5245	MSRPS PENSION	20,153.00	21,932.39	23,932.00	24,610.00	25,996.00	1,386.00 5.63%
01-230-001-5260	F I C A / MEDICARE	13,917.94	14,169.65	6,830.51	14,190.00	14,720.00	530.00 3.74%
Total Category: 52 - FRINGE BENEFITS:		73,436.60	83,018.92	55,606.53	86,890.00	91,896.00	5,006.00 5.76%
Category: 53 - CONTRACTED SERVICES							
01-230-001-5300	ADS & NOTICES	0.00	0.00	0.00	0.00	0.00	0.00%
01-230-001-5312	INSURANCE - LIABILITY	582.00	1,422.29	936.40	1,465.00	990.00	-475.00 -32.42%
01-230-001-5316	INSURANCE - VEHICLE	723.05	1,224.30	1,642.23	1,261.00	1,730.00	469.00 37.19%
01-230-001-5325	LICENSES/USER FEES	0.00	189.00	246.00	0.00	0.00	0.00%
01-230-001-5333	M&R-VEHICLES	1,167.88	2,740.57	450.26	2,000.00	2,000.00	0.00 0.00%
01-230-001-5340	POSTAGE / DELIVERY	546.00	600.41	378.00	300.00	300.00	0.00 0.00%
01-230-001-5345	PRINTING / REPRODUCTION	0.00	274.06	94.64	300.00	300.00	0.00 0.00%
01-230-001-5351	PROF SVCS-ATTORNEY	0.00	400.00	0.00	0.00	0.00	0.00 0.00%
01-230-001-5355	PROF SVCS-INSPECTION SVCS	662,060.32	955,319.74	231,479.22	350,000.00	0.00	-350,000.00 -100.00%
01-230-001-5382	TELEPHONE-WIRELESS-	920.53	143.27	0.00	1,000.00	1,000.00	0.00 0.00%
01-230-001-5383	TELEPHONE-WIRELESS-VOICE	2,757.46	1,412.72	751.31	1,200.00	1,200.00	0.00 0.00%
01-230-001-5399	OTHER CONTRACTED SERVICES	12,800.00	189.00	2,780.00	0.00	0.00	0.00 0.00%
Total Category: 53 - CONTRACTED SERVICES:		681,557.24	963,915.36	238,758.06	357,526.00	7,520.00	-350,006.00 -97.90%
Category: 54 - SUPPLIES & MATERIALS							
01-230-001-5410	FUEL - GAS/DIESEL/OTHER	7,138.34	3,803.08	1,524.65	6,626.00	6,626.00	0.00 0.00%
01-230-001-5420	OFFICE SUPPLIES	79.66	366.62	101.96	200.00	200.00	0.00 0.00%
01-230-001-5445	UNIFORMS/SHOES/BOOTS	76.62	334.96	0.00	500.00	500.00	0.00 0.00%
01-230-001-5457	SM CAP - OFFICE	0.00	386.97	0.00	0.00	0.00	0.00 0.00%
01-230-001-5458	SM CAP - OTHER EQUIP	0.00	0.00	1,221.00	1,200.00	0.00	-1,200.00 -100.00%
01-230-001-5499	SUPPLIES - OTHER	891.79	21.14	27.98	1,000.00	1,000.00	0.00 0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		8,186.41	4,912.77	2,875.59	9,526.00	8,326.00	-1,200.00 -12.60%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Category: 55 - OTHER EXPENDITURES								
01-230-001-5510	DUES/MEMBERSHIPS	60.00	78.75	326.25	0.00	0.00	0.00	0.00%
01-230-001-5525	HOSPITALITY/REFRESHMENTS/	0.00	0.00	0.00	200.00	300.00	100.00	50.00%
01-230-001-5560	REFERENCE MATERIALS-	0.00	204.00	0.00	0.00	0.00	0.00	0.00%
01-230-001-5571	LODGING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-230-001-5572	MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-230-001-5574	REGISTRATION	470.00	240.00	100.00	0.00	2,420.00	2,420.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		530.00	522.75	426.25	200.00	2,720.00	2,520.00	1,260.00%
Total Department: 230 - INSPECTIONS & ENFORCEMENT:		947,063.49	1,242,945.32	389,281.23	639,962.00	303,242.00	-336,720.00	-52.62%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 240 - EMERGENCY PREPAREDNESS							
Category: 53 - CONTRACTED SERVICES							
01-240-001-5359 OTHER PROFESSIONAL	5,931.25	15,111.03	6,402.00	9,180.00	13,804.00	4,624.00	50.37%
Total Category: 53 - CONTRACTED SERVICES:	5,931.25	15,111.03	6,402.00	9,180.00	13,804.00	4,624.00	50.37%
Total Department: 240 - EMERGENCY PREPAREDNESS:	5,931.25	15,111.03	6,402.00	9,180.00	13,804.00	4,624.00	50.37%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 300 - PUBLIC WORKS ADMINISTRATION								
Category: 51 - SALARY & WAGES								
01-300-001-5102	SALARY - OT @ 1.0	0.48	374.41	83.21	0.00	0.00	0.00	0.00%
01-300-001-5103	SALARY - OT @ 1.5	3,489.18	1,466.70	370.02	1,000.00	1,000.00	0.00	0.00%
01-300-001-5110	REGULAR FT CIVILIAN SALARY	438,701.78	385,203.25	202,299.54	357,209.00	388,287.00	31,078.00	8.70%
01-300-001-5160	BONUSES	1,902.95	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		444,094.39	387,044.36	202,752.77	358,209.00	389,287.00	31,078.00	8.68%
Category: 52 - FRINGE BENEFITS								
01-300-001-5205	DENTAL	1,795.16	1,567.84	870.78	1,840.00	2,040.00	200.00	10.87%
01-300-001-5215	HEALTH INSURANCE	56,208.17	50,786.86	29,048.38	56,090.00	60,920.00	4,830.00	8.61%
01-300-001-5220	LIFE INSURANCE W/H	3,164.47	3,147.62	2,267.60	3,060.00	4,510.00	1,450.00	47.39%
01-300-001-5230	WORKERS' COMPENSATION	12,356.00	14,819.30	7,161.56	10,040.00	9,070.00	-970.00	-9.66%
01-300-001-5245	MSRPS PENSION	44,374.97	62,662.95	47,005.00	47,436.00	52,494.00	5,058.00	10.66%
01-300-001-5260	F I C A / MEDICARE	32,521.01	29,460.54	15,447.38	27,427.00	29,730.00	2,303.00	8.40%
01-300-001-5270	EMPLOYEE - DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-300-001-5280	EMPLOYEE - HEALTH EXAMS	1,770.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		152,189.78	162,445.11	101,800.70	145,893.00	158,764.00	12,871.00	8.82%
Category: 53 - CONTRACTED SERVICES								
01-300-001-5300	ADS & NOTICES	264.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-300-001-5310	INSURANCE - FLOOD	146.39	158.37	139.90	163.00	150.00	-13.00	-7.98%
01-300-001-5312	INSURANCE - LIABILITY	1,299.45	1,210.45	1,869.20	1,247.00	1,970.00	723.00	57.98%
01-300-001-5314	INSURANCE - PROPERTY	1,474.98	1,521.69	1,895.47	1,567.00	2,000.00	433.00	27.63%
01-300-001-5316	INSURANCE - VEHICLE	1,559.23	874.72	701.30	901.00	1,180.00	279.00	30.97%
01-300-001-5325	LICENSES/USER FEES	19,079.96	19,361.28	4,545.26	21,400.00	21,400.00	0.00	0.00%
01-300-001-5333	M&R-VEHICLES	940.56	284.56	60.00	1,000.00	1,000.00	0.00	0.00%
01-300-001-5345	PRINTING / REPRODUCTION	280.77	115.52	0.00	0.00	0.00	0.00	0.00%
01-300-001-5351	PROF SVCS-ATTORNEY	200.00	900.00	0.00	0.00	0.00	0.00	0.00%
01-300-001-5359	OTHER PROFESSIONAL	0.00	0.00	0.00	90,000.00	0.00	-90,000.00	-100.00%
01-300-001-5382	TELEPHONE-WIRELESS-	2,700.82	3,524.19	585.38	3,000.00	3,000.00	0.00	0.00%
01-300-001-5383	TELEPHONE-WIRELESS-VOICE	1,617.00	1,237.50	739.82	1,800.00	1,200.00	-600.00	-33.33%
01-300-001-5399	OTHER CONTRACTED SERVICES	5,400.33	8,177.32	0.00	0.00	0.00	0.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		34,963.49	37,365.60	10,536.33	121,078.00	31,900.00	-89,178.00	-73.65%
Category: 54 - SUPPLIES & MATERIALS								
01-300-001-5410	FUEL - GAS/DIESEL/OTHER	5,965.19	1,761.73	1,056.67	3,404.00	3,600.00	196.00	5.76%
01-300-001-5420	OFFICE SUPPLIES	1,629.29	782.48	340.27	1,500.00	1,500.00	0.00	0.00%
01-300-001-5445	UNIFORMS/SHOES/BOOTS	1,233.44	2,233.87	980.90	3,450.00	3,500.00	50.00	1.45%
01-300-001-5454	SM CAP - COMPUTER	0.00	0.00	1,938.74	4,000.00	0.00	-4,000.00	-100.00%
01-300-001-5458	SM CAP - OTHER EQUIP	0.00	229.99	151.60	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%
					Parent Budget FY26 Adopted	Budget FY2027 Town Manager	
01-300-001-5499	SUPPLIES - OTHER	1,500.10	1,654.42	263.60	0.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		10,328.02	6,662.49	4,731.78	12,354.00	8,600.00	-3,754.00 -30.39%
Category: 55 - OTHER EXPENDITURES							
01-300-001-5510	DUES/MEMBERSHIPS	548.33	433.00	449.00	800.00	800.00	0.00%
01-300-001-5525	HOSPITALITY/REFRESHMENTS/	1,978.77	4,915.66	216.73	4,500.00	4,500.00	0.00%
01-300-001-5570	INCIDENTALS-PARKING, TOLLS,	285.26	60.00	114.00	60.00	100.00	66.67%
01-300-001-5571	LODGING	3,078.56	0.00	0.00	2,400.00	2,600.00	8.33%
01-300-001-5572	MEALS	364.00	103.95	508.15	900.00	1,000.00	11.11%
01-300-001-5573	MILEAGE-LOCAL	0.00	0.00	754.60	0.00	0.00	0.00%
01-300-001-5574	REGISTRATION	8,489.00	5,200.68	2,625.00	2,000.00	6,000.00	200.00%
01-300-001-5576	TRAVEL-AIRFARE, RENTAL CAR,	343.26	0.00	0.00	2,800.00	3,000.00	7.14%
01-300-001-5599	MISCELLANEOUS OTHER	0.00	0.00	440.78	0.00	0.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		15,087.18	10,713.29	5,108.26	13,460.00	18,000.00	4,540.00 33.73%
Total Department: 300 - PUBLIC WORKS ADMINISTRATION:		656,662.86	604,230.85	324,929.84	650,994.00	606,551.00	-44,443.00 -6.83%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 305 - ENGINEERING								
Category: 51 - SALARY & WAGES								
01-305-001-5110	REGULAR FT CIVILIAN SALARY	0.00	0.00	0.00	0.00	141,174.00	141,174.00	0.00%
Total Category: 51 - SALARY & WAGES:		0.00	0.00	0.00	0.00	141,174.00	141,174.00	0.00%
Category: 52 - FRINGE BENEFITS								
01-305-001-5205	DENTAL	0.00	0.00	0.00	0.00	510.00	510.00	0.00%
01-305-001-5215	HEALTH INSURANCE	0.00	0.00	0.00	0.00	32,510.00	32,510.00	0.00%
01-305-001-5220	LIFE INSURANCE W/H	0.00	0.00	0.00	0.00	1,180.00	1,180.00	0.00%
01-305-001-5230	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	5,540.00	5,540.00	0.00%
01-305-001-5245	MSRPS PENSION	0.00	0.00	0.00	0.00	19,086.00	19,086.00	0.00%
01-305-001-5260	F I C A / MEDICARE	0.00	0.00	0.00	0.00	10,800.00	10,800.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		0.00	0.00	0.00	0.00	69,626.00	69,626.00	0.00%
Total Department: 305 - ENGINEERING:		0.00	0.00	0.00	0.00	210,800.00	210,800.00	0.00%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 310 - FACILITIES MAINT & OPERATIONS								
Category: 51 - SALARY & WAGES								
01-310-001-5100	SALARY - PT	0.00	3,915.04	2,854.41	0.00	0.00	0.00	0.00%
01-310-001-5102	SALARY - OT @ 1.0	5.49	533.61	319.11	0.00	0.00	0.00	0.00%
01-310-001-5103	SALARY - OT @ 1.5	101.37	1,880.18	1,520.17	0.00	0.00	0.00	0.00%
01-310-001-5110	REGULAR FT CIVILIAN SALARY	58,145.56	86,734.43	51,811.42	97,279.00	186,525.00	89,246.00	91.74%
01-310-001-5160	MERIT/BONUSES	191.45	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-900-5100	SALARY - PT	4,656.73	4,119.59	2,612.48	9,105.00	13,738.00	4,633.00	50.88%
01-310-901-5100	SALARY - PT	2,507.50	2,218.27	1,406.57	3,915.00	3,915.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		65,608.10	99,401.12	60,524.16	110,299.00	204,178.00	93,879.00	85.11%
Category: 52 - FRINGE BENEFITS								
01-310-001-5205	DENTAL	467.07	746.73	374.84	770.00	1,390.00	620.00	80.52%
01-310-001-5215	HEALTH INSURANCE	19,707.24	22,241.07	14,956.76	23,460.00	65,470.00	42,010.00	179.07%
01-310-001-5220	LIFE INSURANCE W/H	580.51	840.25	521.03	1,130.00	2,080.00	950.00	84.07%
01-310-001-5230	WORKERS' COMPENSATION	2,660.00	4,188.34	2,794.48	4,440.00	7,340.00	2,900.00	65.32%
01-310-001-5242	ICMA-ER 457	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-001-5245	MRSRPS PENSION	7,116.88	9,623.70	15,557.00	14,642.00	27,060.00	12,418.00	84.81%
01-310-001-5260	F I C A / MEDICARE	4,292.20	7,109.25	4,388.25	7,470.00	14,310.00	6,840.00	91.57%
01-310-900-5230	WORKMAN'S COMPENSATION	0.00	0.00	191.00	420.00	550.00	130.00	30.95%
01-310-900-5260	F I C A / MEDICARE	356.27	315.13	199.89	700.00	1,060.00	360.00	51.43%
01-310-901-5230	WORKMAN'S COMPENSATION	0.00	0.00	81.00	181.00	181.00	0.00	0.00%
01-310-901-5260	F I C A / MEDICARE	191.80	169.70	107.57	301.00	318.00	17.00	5.65%
Total Category: 52 - FRINGE BENEFITS:		35,371.97	45,234.17	39,171.82	53,514.00	119,759.00	66,245.00	123.79%
Category: 53 - CONTRACTED SERVICES								
01-310-001-5310	INSURANCE - FLOOD	146.39	159.36	707.16	164.00	750.00	586.00	357.32%
01-310-001-5312	INSURANCE - LIABILITY	356.03	590.10	1,012.02	608.00	1,070.00	462.00	75.99%
01-310-001-5314	INSURANCE - PROPERTY	1,476.83	1,570.81	9,649.91	1,618.00	10,140.00	8,522.00	526.70%
01-310-001-5316	INSURANCE - VEHICLE	641.73	641.89	723.30	661.00	760.00	99.00	14.98%
01-310-001-5333	M&R-VEHICLES	602.70	7.35	660.41	1,000.00	1,000.00	0.00	0.00%
01-310-001-5338	M&R-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-001-5382	TELEPHONE-WIRELESS-	480.12	480.12	240.06	500.00	600.00	100.00	20.00%
01-310-001-5383	TELEPHONE-WIRELESS-VOICE	412.50	302.80	421.18	400.00	1,800.00	1,400.00	350.00%
01-310-001-5399	OTHER CONTRACTED SERVICES	17,391.77	80,706.37	44,949.09	5,000.00	5,000.00	0.00	0.00%
01-310-900-5330	M&R-BUILDINGS	3,001.03	8,860.79	5,798.09	6,500.00	10,000.00	3,500.00	53.85%
01-310-900-5338	M&R-OTHER	9,697.18	1,198.00	724.20	0.00	0.00	0.00	0.00%
01-310-900-5370	ELECTRICITY-TOWN HALL	5,962.65	19,379.52	11,022.87	21,712.00	22,000.00	288.00	1.33%
01-310-900-5373	INTERNET SERVICE	2,079.87	1,919.88	319.98	2,000.00	2,000.00	0.00	0.00%
01-310-900-5399	OTHER CONTRACTED SERVICES	106,328.80	53,306.78	25,317.15	55,858.00	57,273.00	1,415.00	2.53%
01-310-901-5330	M&R-BUILDINGS	729.49	11,489.49	-744.42	5,000.00	5,000.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget FY26 Adopted	Town Manager FY2027	Increase / (Decrease)	%
01-310-901-5338	M&R-OTHER	3,586.00	1,522.76	0.00	5,000.00	5,000.00	0.00	0.00%
01-310-901-5370	ELECTRICITY-POLICE STN	7,418.36	9,339.33	5,576.87	10,624.00	10,624.00	0.00	0.00%
01-310-901-5371	NATURAL	5,888.53	7,779.51	3,024.30	7,000.00	7,000.00	0.00	0.00%
01-310-901-5373	INTERNET SERVICE	3,331.29	3,928.29	1,835.07	3,600.00	3,600.00	0.00	0.00%
01-310-901-5399	OTHER CONTRACTED SERVICES	21,298.90	11,609.97	4,728.78	9,256.00	9,256.00	0.00	0.00%
01-310-902-5330	M&R-BUILDINGS	1,134.64	7,828.36	7,703.92	5,000.00	7,500.00	2,500.00	50.00%
01-310-902-5338	M&R-OTHER	2,532.57	4,328.00	3,420.00	5,000.00	5,000.00	0.00	0.00%
01-310-902-5370	ELECTRICITY-PUBLIC WORKS	6,767.48	8,335.22	4,232.39	9,288.00	9,300.00	12.00	0.13%
01-310-902-5371	NATURAL	12,624.13	13,899.65	537.68	14,000.00	14,000.00	0.00	0.00%
01-310-902-5373	INTERNET SERVICE	1,429.87	1,209.89	1,167.22	1,400.00	2,800.00	1,400.00	100.00%
01-310-902-5399	OTHER CONTRACTED SERVICES	14,842.49	13,268.16	6,558.64	16,750.00	17,236.00	486.00	2.90%
01-310-904-5338	M&R-OTHER	40.81	403.34	0.00	0.00	0.00	0.00	0.00%
01-310-904-5370	ELECTRICITY-107 MAPLE	138.29	149.55	76.02	165.00	165.00	0.00	0.00%
01-310-904-5371	NATURAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-904-5399	OTHER CONTRACTED SERVICES	400.00	491.96	200.00	1,200.00	1,236.00	36.00	3.00%
01-310-905-5330	M&R-BUILDINGS	84.64	1,045.80	850.15	500.00	1,000.00	500.00	100.00%
01-310-905-5338	M&R-OTHER	565.00	98.78	0.00	0.00	0.00	0.00	0.00%
01-310-905-5370	ELECTRICITY-WILLS PRK COM	3,145.39	3,640.26	1,967.27	4,066.00	4,100.00	34.00	0.84%
01-310-905-5371	NATURAL	718.96	1,327.98	360.28	2,000.00	2,000.00	0.00	0.00%
01-310-905-5399	OTHER CONTRACTED SERVICES	18,147.16	5,231.70	765.97	1,815.00	1,870.00	55.00	3.03%
01-310-906-5338	M&R-OTHER	81.13	506.60	0.00	1,000.00	750.00	-250.00	-25.00%
01-310-906-5353	PROF SVCS-CONTRACTOR	65.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-906-5370	ELECTRICITY-TRAIN STN.	2,005.11	2,248.86	936.73	2,843.00	2,750.00	-93.00	-3.27%
01-310-906-5399	OTHER CONTRACTED SERVICES	3,488.04	3,607.91	2,106.60	3,350.00	3,451.00	101.00	3.01%
01-310-907-5330	M&R-BUILDINGS	540.00	346.30	0.00	1,000.00	750.00	-250.00	-25.00%
01-310-907-5338	M&R-OTHER	900.00	0.00	500.00	0.00	0.00	0.00	0.00%
01-310-907-5370	ELECTRICITY-FIRE STN	2,503.59	3,129.53	1,271.57	3,468.00	3,000.00	-468.00	-13.49%
01-310-907-5371	NATURAL	308.81	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-907-5399	OTHER CONTRACTED SERVICES	7,451.18	1,876.44	1,468.66	1,680.00	1,730.00	50.00	2.98%
01-310-908-5338	M&R-OTHER-400 DORCHESTER	2,437.37	0.00	540.00	1,000.00	1,000.00	0.00	0.00%
01-310-908-5370	ELECTRICITY-400 DORCHESTER	876.56	1,458.10	571.75	1,678.00	1,678.00	0.00	0.00%
01-310-908-5373	INTERNET SERVICE	2,388.60	1,994.45	0.00	2,500.00	2,500.00	0.00	0.00%
01-310-908-5380	TELEPHONE-LOCAL SERVICE	847.09	568.21	0.00	410.00	410.00	0.00	0.00%
01-310-908-5399	OTHER CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-909-5330	M&R-BUILDINGS-402	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-909-5338	M&R-OTHER-402 POTOMAC	0.00	0.00	40.00	0.00	0.00	0.00	0.00%
01-310-909-5370	ELECTRICITY-402 POTOMAC	731.43	880.50	391.67	923.00	900.00	-23.00	-2.49%
01-310-909-5371	NAT GAS/PROPANE/HEATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-910-5338	M&R-OTHER-500 DORCHESTER	2,993.46	1,018.51	26,153.50	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%	
					Parent Budget FY26 Adopted	Budget FY2027 Town Manager		Comparison 1 to Parent Budget Increase / (Decrease)
01-310-910-5370	ELECTRICITY-500 DORCHESTER	3,362.90	5,429.26	1,002.87	4,797.00	4,797.00	0.00	0.00%
01-310-910-5371	HEATING OIL--500	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-910-5373	INTERNET SERVICE --500	2,794.44	2,794.44	1,397.22	3,300.00	3,300.00	0.00	0.00%
01-310-910-5380	TELEPHONE-LOCAL SVC- 500	1,143.40	1,294.97	686.46	1,300.00	1,300.00	0.00	0.00%
01-310-910-5399	OTH CONTRACTED SVCS-500	334.24	932.36	-95.98	500.00	500.00	0.00	0.00%
01-310-912-5399	OTHR CNTR SVC	15,872.00	7,479.31	4,089.03	5,000.00	5,000.00	0.00	0.00%
01-310-913-5330	M&R-112 ST MARY'S	2,841.21	6,312.53	5,670.85	1,000.00	1,000.00	0.00	0.00%
01-310-913-5370	ELECTRICITY-'112 ST MARY'S	0.00	442.45	654.88	1,946.00	500.00	-1,446.00	-74.31%
01-310-913-5371	HEATING OIL-112 ST MARY'S	0.00	1,491.57	0.00	0.00	0.00	0.00	0.00%
01-310-913-5399	112 ST MARY'S - OTHER	0.00	0.00	2,850.00	0.00	0.00	0.00	0.00%
01-310-914-5330	M&R-BUILDINGS-118 ST	98.25	2,922.60	3,069.55	1,000.00	1,000.00	0.00	0.00%
01-310-914-5370	ELECTRICITY-118 ST MARY'S	112.64	242.00	62.43	246.00	246.00	0.00	0.00%
01-310-914-5371	HEATING OIL-118 ST MARY'S	1,331.27	1,726.55	268.57	0.00	0.00	0.00	0.00%
01-310-914-5399	OTHER CONTRACTED SERVICES	2,779.05	355.00	245.00	0.00	0.00	0.00	0.00%
01-310-915-5314	302 QUEEN ANNE-Prop Ins	0.00	17.00	0.00	0.00	0.00	0.00	0.00%
01-310-915-5330	M&R-BUILDINGS	0.00	2,428.17	1,293.85	1,000.00	1,000.00	0.00	0.00%
01-310-915-5370	ELECTRICITY-302 QUEEN ANNE	448.45	1,807.03	1,152.50	3,330.00	3,330.00	0.00	0.00%
01-310-915-5373	INTERNET SERVICE	0.00	1,242.67	813.99	1,848.00	1,848.00	0.00	0.00%
01-310-915-5399	OTHER CONTRACTED SERVICES	0.00	4,246.40	3,112.77	1,200.00	1,200.00	0.00	0.00%
01-310-916-5370	ELECTRICITY- TH CONCESSION	2,741.38	3,847.14	692.02	4,131.00	4,131.00	0.00	0.00%
01-310-917-5338	M&R-OTHER	18.49	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-918-5370	ELECTRICITY-208 WASHINGTON	110.82	119.75	21.27	134.00	134.00	0.00	0.00%
01-310-919-5370	ELECTRICITY-206A	117.99	119.59	60.42	133.00	133.00	0.00	0.00%
01-310-921-5370	ELECTRICITY - 111 N MAPLE	551.74	554.97	278.82	620.00	620.00	0.00	0.00%
01-310-936-5370	ELECTRICITY-TILGHMAN LAKE	0.00	1,856.07	429.21	0.00	2,100.00	2,100.00	0.00%
01-310-936-5399	OTH CNTRCTD SVCS-TL	0.00	4,727.20	330.00	1,000.00	1,000.00	0.00	0.00%
01-310-970-5370	ELECTRICITY-TOWN SIGH	343.14	319.88	182.52	338.00	338.00	0.00	0.00%
01-310-970-5399	OTHER CONTRACTED SERVICES	0.00	450.00	550.00	0.00	0.00	0.00	0.00%
01-310-971-5370	ELECTRICITY_TOWN SIGN	330.70	297.77	158.88	333.00	333.00	0.00	0.00%
01-310-971-5399	OTHER CONTRACTED SERVICES	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		316,351.08	347,143.86	210,263.17	250,693.00	271,809.00	21,116.00	8.42%
Category: 54 - SUPPLIES & MATERIALS								
01-310-001-5405	CUSTODIAL SUPPLIES	50.18	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-001-5410	FUEL - GAS/DIESEL/OTHER	929.60	812.58	435.23	1,196.00	1,000.00	-196.00	-16.39%
01-310-001-5415	MAINTENANCE/SHOP SUPPLIES	1,484.55	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-001-5445	UNIFORMS/SHOES/BOOTS	0.00	1,268.33	1,114.61	1,608.00	2,000.00	392.00	24.38%
01-310-001-5499	SUPPLIES - OTHER	272.65	195.59	181.64	300.00	400.00	100.00	33.33%
01-310-900-5405	CUSTODIAL SUPPLIES	1,328.54	1,049.85	1,033.00	1,250.00	1,500.00	250.00	20.00%
01-310-900-5410	FUEL - GAS/DIESEL/OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%	
					Parent Budget FY26 Adopted	Budget FY2027 Town Manager		Comparison 1 to Parent Budget Increase / (Decrease)
01-310-900-5430	REPAIR/REPLACEMENT	78.11	3,948.26	0.00	500.00	500.00	0.00	0.00%
01-310-900-5450	SM CAP - BUILDING/SITE	0.00	15,290.00	0.00	0.00	0.00	0.00	0.00%
01-310-900-5499	TOWN HALL-SUPPLIES - OTHER	429.51	272.53	265.97	500.00	500.00	0.00	0.00%
01-310-901-5405	CUSTODIAL SUPPLIES	1,160.53	987.32	806.00	750.00	750.00	0.00	0.00%
01-310-901-5430	REPAIR/REPLACEMENT	0.00	185.00	0.00	0.00	0.00	0.00	0.00%
01-310-901-5499	SUPPLIES - OTHER	514.39	450.44	188.58	0.00	0.00	0.00	0.00%
01-310-902-5405	CUSTODIAL SUPPLIES	706.75	697.98	365.93	700.00	700.00	0.00	0.00%
01-310-902-5410	FUEL - GAS/DIESEL/OTHER	208.91	0.00	0.00	300.00	300.00	0.00	0.00%
01-310-902-5415	MAINTENANCE/SHOP SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-902-5440	TOOLS/EQUIPMENT	87.25	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-902-5450	SM CAP - BUILDING/SITE	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
01-310-902-5499	SUPPLIES - OTHER	1,292.47	146.08	17.36	0.00	0.00	0.00	0.00%
01-310-904-5430	REPAIR/REPLACEMENT	0.00	712.53	0.00	1,000.00	1,000.00	0.00	0.00%
01-310-904-5499	SUPPLIES - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-905-5405	CUSTODIAL SUPPLIES	414.97	436.07	326.05	500.00	600.00	100.00	20.00%
01-310-905-5430	REPAIR/REPLACEMENT	361.44	662.54	8.68	600.00	500.00	-100.00	-16.67%
01-310-906-5430	REPAIR/REPLACEMENT	46.60	110.53	0.00	0.00	0.00	0.00	0.00%
01-310-908-5499	SUPPLIES - OTHER	67.92	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-909-5499	SUPPLIES-OTH-402 POTOMAC	40.00	0.00	0.00	100.00	100.00	0.00	0.00%
01-310-916-5499	SUPPLIES - OTHER	31.92	273.68	27.92	200.00	200.00	0.00	0.00%
01-310-936-5405	CUSTODIAL SUPPLIES	112.33	441.57	356.03	0.00	0.00	0.00	0.00%
01-310-936-5430	REPAIR/REPLACEMENT	825.00	0.00	5,721.46	0.00	2,000.00	2,000.00	0.00%
01-310-938-5405	CUSTODIAL SUPPLIES	0.00	15.63	0.00	0.00	0.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		10,443.62	27,956.51	10,848.46	19,504.00	22,050.00	2,546.00	13.05%
Category: 55 - OTHER EXPENDITURES								
01-310-913-5538	INTEREST-OTHER-112 ST	0.00	353.74	0.00	0.00	0.00	0.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		0.00	353.74	0.00	0.00	0.00	0.00	0.00%
Category: 59 - OTHER FINANCING USES								
01-310-880-5909	OTHER LOAN PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 59 - OTHER FINANCING USES:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 310 - FACILITIES MAINT & OPERATIONS:		427,774.77	520,089.40	320,807.61	434,010.00	617,796.00	183,786.00	42.35%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 315 - FLEET MAINTENANCE							
Category: 51 - SALARY & WAGES							
01-315-001-5102	SALARY - OT @ 1.0	736.97	162.12	0.00	0.00	0.00	0.00%
01-315-001-5103	SALARY - OT @ 1.5	7,845.40	1,935.80	0.00	2,000.00	2,000.00	0.00%
01-315-001-5110	REGULAR FT CIVILIAN SALARY	86,053.48	30,607.05	7,684.42	86,501.00	81,035.00	-5,466.00 -6.32%
01-315-001-5160	BONUSES	248.90	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		94,884.75	32,704.97	7,684.42	88,501.00	83,035.00	-5,466.00 -6.18%
Category: 52 - FRINGE BENEFITS							
01-315-001-5205	DENTAL	586.38	206.40	45.48	560.00	110.00	-450.00 -80.36%
01-315-001-5215	HEALTH INSURANCE	13,730.28	4,316.40	935.04	29,580.00	2,060.00	-27,520.00 -93.04%
01-315-001-5220	LIFE INSURANCE W/H	791.57	305.88	77.26	860.00	940.00	80.00 9.30%
01-315-001-5230	WORKERS' COMPENSATION	5,920.00	5,010.34	2,561.46	3,940.00	3,190.00	-750.00 -19.04%
01-315-001-5242	ICMA-ER 457	0.00	0.00	0.00	0.00	0.00	0.00%
01-315-001-5245	MSRPS PENSION	8,648.48	1,739.00	2,002.00	10,616.00	10,955.00	339.00 3.19%
01-315-001-5260	F I C A / MEDICARE	7,314.39	2,550.73	591.58	6,630.00	6,200.00	-430.00 -6.49%
Total Category: 52 - FRINGE BENEFITS:		36,991.10	14,128.75	6,212.82	52,186.00	23,455.00	-28,731.00 -55.05%
Category: 53 - CONTRACTED SERVICES							
01-315-001-5310	INSURANCE - FLOOD	14.82	16.72	0.00	17.00	0.00	-17.00 -100.00%
01-315-001-5312	INSURANCE - LIABILITY	689.28	665.75	583.83	686.00	620.00	-66.00 -9.62%
01-315-001-5314	INSURANCE - PROPERTY	150.09	157.18	0.00	162.00	0.00	-162.00 -100.00%
01-315-001-5316	INSURANCE - VEHICLE	394.34	0.00	0.00	0.00	0.00	0.00 0.00%
01-315-001-5325	LICENSES/USER FEES	20.00	1,925.00	2,525.00	3,200.00	3,200.00	0.00 0.00%
01-315-001-5333	M&R-VEHICLES	4,438.75	2,312.73	2,086.69	2,000.00	2,000.00	0.00 0.00%
01-315-001-5338	M&R-OTHER	98.00	0.00	326.84	0.00	0.00	0.00 0.00%
01-315-001-5360	RENTS	776.87	324.06	568.33	850.00	850.00	0.00 0.00%
01-315-001-5382	TELEPHONE-WIRELESS-	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
01-315-001-5383	TELEPHONE-WIRELESS-VOICE	498.41	178.20	57.44	500.00	500.00	0.00 0.00%
01-315-001-5399	OTHER CONTRACTED SERVICES	4,850.01	2,990.80	1,667.09	11,580.00	11,700.00	120.00 1.04%
Total Category: 53 - CONTRACTED SERVICES:		11,930.57	8,570.44	7,815.22	18,995.00	18,870.00	-125.00 -0.66%
Category: 54 - SUPPLIES & MATERIALS							
01-315-001-5410	FUEL - GAS/DIESEL/OTHER	2,918.90	2,889.86	344.56	4,393.00	4,500.00	107.00 2.44%
01-315-001-5415	MAINTENANCE/SHOP SUPPLIES	27,958.64	4,989.50	5,991.19	10,000.00	10,000.00	0.00 0.00%
01-315-001-5430	REPAIR/REPLACEMENT	49.02	0.00	0.00	0.00	0.00	0.00 0.00%
01-315-001-5440	TOOLS/EQUIPMENT	4,704.69	366.18	81.21	5,000.00	5,000.00	0.00 0.00%
01-315-001-5445	UNIFORMS/SHOES/BOOTS	650.85	836.94	609.23	2,314.00	2,350.00	36.00 1.56%
Total Category: 54 - SUPPLIES & MATERIALS:		36,282.10	9,082.48	7,026.19	21,707.00	21,850.00	143.00 0.66%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Category: 55 - OTHER EXPENDITURES							
01-315-001-5574 REGISTRATION	59.00	0.00	0.00	2,000.00	2,500.00	500.00	25.00%
Total Category: 55 - OTHER EXPENDITURES:	59.00	0.00	0.00	2,000.00	2,500.00	500.00	25.00%
Total Department: 315 - FLEET MAINTENANCE:	180,147.52	64,486.64	28,738.65	183,389.00	149,710.00	-33,679.00	-18.36%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1	Comparison 1	%		
				Parent Budget	Budget		to Parent Budget	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 320 - STREETS & STORMWAYS								
Category: 51 - SALARY & WAGES								
01-320-001-5102	SALARY - OT @ 1.0	697.26	1,357.83	716.22	0.00	0.00	0.00	0.00%
01-320-001-5103	SALARY - OT @ 1.5	5,528.49	5,315.83	1,603.35	5,000.00	5,000.00	0.00	0.00%
01-320-001-5110	REGULAR FT CIVILIAN SALARY	84,394.42	104,280.65	48,854.17	150,576.00	153,100.00	2,524.00	1.68%
01-320-001-5160	BONUSES	189.06	0.00	0.00	0.00	0.00	0.00	0.00%
01-320-365-5103	SALARY - OT @ 1.5	7,149.32	29,240.48	167.49	9,900.00	9,900.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		97,958.55	140,194.79	51,341.23	165,476.00	168,000.00	2,524.00	1.53%
Category: 52 - FRINGE BENEFITS								
01-320-001-5205	DENTAL	682.81	821.74	385.99	1,259.00	1,420.00	161.00	12.79%
01-320-001-5215	HEALTH INSURANCE	22,044.27	21,889.64	11,474.14	44,182.00	50,570.00	6,388.00	14.46%
01-320-001-5220	LIFE INSURANCE W/H	748.90	1,015.39	507.26	1,747.00	1,850.00	103.00	5.90%
01-320-001-5230	WORKERS' COMPENSATION	4,056.00	5,542.08	3,939.76	6,440.00	6,100.00	-340.00	-5.28%
01-320-001-5242	ICMA-ER 457	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-320-001-5245	MSRPS PENSION	9,235.93	11,252.97	13,776.00	19,593.00	20,684.00	1,091.00	5.57%
01-320-001-5260	F I C A / MEDICARE	6,868.28	8,686.25	3,937.02	11,600.00	11,790.00	190.00	1.64%
01-320-365-5260	F I C A / MEDICARE	546.92	640.52	12.81	0.00	0.00	0.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		44,183.11	49,848.59	34,032.98	84,821.00	92,414.00	7,593.00	8.95%
Category: 53 - CONTRACTED SERVICES								
01-320-001-5300	ADS & NOTICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-320-001-5310	INSURANCE - FLOOD	0.00	7.77	0.00	8.00	0.00	-8.00	-100.00%
01-320-001-5312	INSURANCE - LIABILITY	559.34	0.00	1,205.18	0.00	1,270.00	1,270.00	0.00%
01-320-001-5314	INSURANCE - PROPERTY	61.61	118.66	58.42	122.00	70.00	-52.00	-42.62%
01-320-001-5316	INSURANCE - VEHICLE	3,929.68	4,153.52	4,133.27	4,278.00	4,340.00	62.00	1.45%
01-320-001-5325	LICENSES/USER FEES	0.00	0.00	350.16	0.00	0.00	0.00	0.00%
01-320-001-5333	M&R-VEHICLES	3,570.14	5,221.43	967.48	5,000.00	5,000.00	0.00	0.00%
01-320-001-5338	M&R-OTHER	2,112.97	1,668.06	0.00	2,500.00	2,500.00	0.00	0.00%
01-320-001-5350	PROF SVCS-	36,152.12	109,687.68	0.00	0.00	0.00	0.00	0.00%
01-320-001-5382	TELEPHONE-WIRELESS-	386.10	474.12	226.41	500.00	500.00	0.00	0.00%
01-320-001-5383	TELEPHONE-WIRELESS-VOICE	476.41	586.11	495.02	450.00	800.00	350.00	77.78%
01-320-001-5399	OTHER CONTRACTED SERVICES	7,250.18	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
01-320-005-5356	PROF SVCS-IT SUPPORT	0.00	208.34	0.00	0.00	0.00	0.00	0.00%
01-320-350-5353	PROF SVCS-CONTRACTOR	0.00	0.00	0.00	55,000.00	80,000.00	25,000.00	45.45%
01-320-350-5359	OTHER PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-320-355-5399	OTHER CONTRACTED SERVICES	6,742.75	0.00	0.00	0.00	0.00	0.00	0.00%
01-320-365-5338	M&R-OTHER	0.00	0.00	0.00	6,200.00	6,200.00	0.00	0.00%
01-320-365-5360	RENTS	0.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00%
01-320-365-5399	OTHER CONTRACTED SERVICES	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
01-320-370-5370	ELECTRICITY	200,635.01	210,114.39	96,482.45	240,563.00	250,000.00	9,437.00	3.92%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%
					Parent Budget FY26 Adopted	Budget FY2027 Town Manager	
01-320-375-5399	OTHER CONTRACTED SERVICES	18,800.00	19,170.00	12,780.00	26,327.00	27,117.00	790.00 3.00%
01-320-380-5353	PROF SVCS-CONTRACTOR	0.00	0.00	0.00	25,000.00	25,000.00	0.00 0.00%
01-320-380-5359	OTHER PROFESSIONAL	62,461.50	0.00	0.00	0.00	0.00	0.00 0.00%
Total Category: 53 - CONTRACTED SERVICES:		343,137.81	351,410.08	116,698.39	375,148.00	411,997.00	36,849.00 9.82%
Category: 54 - SUPPLIES & MATERIALS							
01-320-001-5400	CONSTRUCTION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
01-320-001-5410	FUEL - GAS/DIESEL/OTHER	9,511.48	10,279.45	4,068.23	13,409.00	12,500.00	-909.00 -6.78%
01-320-001-5430	REPAIR/REPLACEMENT	134.48	4,883.65	23.46	125,000.00	125,000.00	0.00 0.00%
01-320-001-5440	TOOLS/EQUIPMENT	1,839.54	360.86	0.00	3,000.00	3,000.00	0.00 0.00%
01-320-001-5445	UNIFORMS/SHOES/BOOTS	730.67	5,106.76	1,701.36	4,134.00	4,150.00	16.00 0.39%
01-320-001-5499	SUPPLIES - OTHER	39,639.61	4,210.40	69.90	10,000.00	10,000.00	0.00 0.00%
01-320-355-5435	SIGNS	15,679.20	8,229.85	0.00	15,000.00	15,000.00	0.00 0.00%
01-320-355-5499	SUPPLIES - OTHER	583.84	97.68	14.38	0.00	0.00	0.00 0.00%
01-320-365-5415	SUPPLIES - OTHER	1,187.30	0.00	0.00	2,000.00	2,000.00	0.00 0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		69,306.12	33,168.65	5,877.33	172,543.00	171,650.00	-893.00 -0.52%
Category: 55 - OTHER EXPENDITURES							
01-320-001-5570	INCIDENTALS-PARKING, TOLLS,	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
01-320-001-5573	MILEAGE-LOCAL	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
01-320-001-5574	REGISTRATION	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
01-320-365-5540	LOSSES/CLAIMS/JUDGEMENTS	0.00	962.09	0.00	0.00	0.00	0.00 0.00%
01-320-365-5572	MEALS	0.00	416.73	0.00	0.00	0.00	0.00 0.00%
Total Category: 55 - OTHER EXPENDITURES:		0.00	1,378.82	0.00	0.00	0.00	0.00 0.00%
Total Department: 320 - STREETS & STORMWAYS:		554,585.59	576,000.93	207,949.93	797,988.00	844,061.00	46,073.00 5.77%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 400 - PARKS & RECREATION-GENERAL								
Category: 51 - SALARY & WAGES								
01-400-001-5102	SALARY - OT @ 1.0	1,016.99	731.32	333.28	0.00	0.00	0.00	0.00%
01-400-001-5103	SALARY - OT @ 1.5	7,882.23	2,340.73	843.76	4,000.00	4,000.00	0.00	0.00%
01-400-001-5110	REGULAR FT CIVILIAN SALARY	154,921.89	65,656.25	32,443.93	98,911.00	102,363.00	3,452.00	3.49%
01-400-001-5160	BONUSES	305.02	0.00	0.00	0.00	0.00	0.00	0.00%
01-400-936-5102	SALARY - OT @ 1.0	0.00	246.70	211.15	0.00	0.00	0.00	0.00%
01-400-936-5103	SALARY - OT @ 1.5	2,771.75	1,003.42	121.92	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		166,897.88	69,978.42	33,954.04	102,911.00	106,363.00	3,452.00	3.35%
Category: 52 - FRINGE BENEFITS								
01-400-001-5205	DENTAL	1,273.92	629.00	326.23	808.00	950.00	142.00	17.57%
01-400-001-5215	HEALTH INSURANCE	24,179.97	17,787.82	12,453.89	28,844.00	42,950.00	14,106.00	48.90%
01-400-001-5220	LIFE INSURANCE W/H	1,351.35	639.32	349.36	1,120.00	1,110.00	-10.00	-0.89%
01-400-001-5230	WORKERS' COMPENSATION	5,965.00	4,261.44	2,528.75	4,250.00	4,080.00	-170.00	-4.00%
01-400-001-5242	ICMA-ER 457	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-400-001-5245	MSRPS PENSION	16,787.56	5,752.35	8,625.00	12,950.00	13,824.00	874.00	6.75%
01-400-001-5260	F I C A / MEDICARE	12,533.21	5,341.89	2,661.07	7,926.00	7,880.00	-46.00	-0.58%
01-400-936-5260	F I C A / MEDICARE	212.04	95.65	25.48	0.00	0.00	0.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		62,303.05	34,507.47	26,969.78	55,898.00	70,794.00	14,896.00	26.65%
Category: 53 - CONTRACTED SERVICES								
01-400-001-5310	INSURANCE - FLOOD	0.00	277.54	0.00	286.00	0.00	-286.00	-100.00%
01-400-001-5312	INSURANCE - LIABILITY	833.43	514.44	919.10	530.00	970.00	440.00	83.02%
01-400-001-5314	INSURANCE - PROPERTY	2,949.60	2,757.83	256.89	2,841.00	270.00	-2,571.00	-90.50%
01-400-001-5316	INSURANCE - VEHICLE	1,616.81	1,828.42	2,397.17	1,883.00	2,520.00	637.00	33.83%
01-400-001-5333	M&R-VEHICLES	3,239.93	3,648.68	397.85	2,000.00	2,000.00	0.00	0.00%
01-400-001-5338	M&R-OTHER	3,448.15	2,528.56	62.64	2,000.00	2,000.00	0.00	0.00%
01-400-001-5351	PROF SVCS-ATTORNEY	0.00	2,350.00	0.00	0.00	0.00	0.00	0.00%
01-400-001-5383	TELEPHONE-WIRELESS-VOICE	491.79	454.28	253.63	600.00	500.00	-100.00	-16.67%
01-400-001-5399	OTHER CONTRACTED SERVICES	7,731.46	1,429.70	4.76	1,000.00	1,000.00	0.00	0.00%
01-400-330-5359	OTHER PROF SRVC - Mosquito	8,428.25	12,172.06	12,296.44	12,000.00	13,500.00	1,500.00	12.50%
01-400-900-5353	PROF SVCS-CONTRCTR-	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-400-900-5399	OTH CONTRCTD SVC-	232.00	200.00	0.00	0.00	300.00	300.00	0.00%
01-400-920-5338	M&R-OTHER	11,393.70	1,940.34	0.00	4,000.00	4,000.00	0.00	0.00%
01-400-920-5353	PROF SVCS-CONTRACTOR	25,525.00	1,200.00	0.00	0.00	0.00	0.00	0.00%
01-400-920-5370	ELECTRICITY-PARKS	1,537.63	1,263.65	370.13	1,710.00	1,750.00	40.00	2.34%
01-400-936-5338	M&R-OTHER	949.66	209.15	26.58	0.00	0.00	0.00	0.00%
01-400-936-5350	PROF SVCS-	2,945.16	13,076.72	0.00	0.00	0.00	0.00	0.00%
01-400-936-5353	PROF SVCS-CONTRACTOR	231.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-400-936-5370	ELECTRICITY-TL BTHRMS	2,364.92	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
01-400-936-5383	TELEPHONE-WIRELESS-VOICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-400-936-5399	OTHER CONTRACTED SERVICES	21,093.52	17,362.80	7,280.60	20,360.00	20,968.00	608.00	2.99%
01-400-938-5370	ELCTRC-WP SITE LGHTNG	677.17	648.74	303.88	745.00	745.00	0.00	0.00%
01-400-938-5399	OTHER CONTRACTED SERVICES	30,044.28	30,404.66	17,918.51	39,020.00	40,377.00	1,357.00	3.48%
Total Category: 53 - CONTRACTED SERVICES:		125,733.46	94,267.57	42,488.18	88,975.00	90,900.00	1,925.00	2.16%
Category: 54 - SUPPLIES & MATERIALS								
01-400-001-5410	FUEL - GAS/DIESEL/OTHER	8,104.10	9,259.56	3,832.77	11,166.00	11,250.00	84.00	0.75%
01-400-001-5430	REPAIR/REPLACEMENT	0.00	0.00	270.00	0.00	0.00	0.00	0.00%
01-400-001-5440	TOOLS/EQUIPMENT	3,185.44	1,034.24	133.95	2,000.00	2,000.00	0.00	0.00%
01-400-001-5445	UNIFORMS/SHOES/BOOTS	742.45	2,295.50	1,263.75	2,482.00	2,500.00	18.00	0.73%
01-400-001-5458	SM CAP - OTHER EQUIP	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
01-400-001-5499	SUPPLIES - OTHER	426.98	156.98	501.37	500.00	750.00	250.00	50.00%
01-400-900-5499	SUPPLIES - OTHER - SPLASHPAD	302.70	12.72	201.15	0.00	200.00	200.00	0.00%
01-400-920-5430	REPAIR/REPLACEMENT	5,193.10	335.54	0.00	0.00	0.00	0.00	0.00%
01-400-920-5460	SM CAP - PLAYGRONDS	0.00	0.00	0.00	7,000.00	7,000.00	0.00	0.00%
01-400-920-5499	SUPPLIES - OTHER	0.00	115.10	0.00	0.00	0.00	0.00	0.00%
01-400-936-5405	CUSTODIAL SUPPLIES	253.95	0.00	0.00	0.00	0.00	0.00	0.00%
01-400-936-5430	REPAIR/REPLACEMENT	162.30	1,693.87	4.34	2,000.00	2,000.00	0.00	0.00%
01-400-938-5430	REPAIR/REPLACEMENT	4,934.20	266.61	0.00	1,000.00	1,000.00	0.00	0.00%
01-400-938-5450	SM CAP - BUILDING/SITE	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		23,305.22	15,170.12	6,207.33	31,148.00	31,700.00	552.00	1.77%
Category: 55 - OTHER EXPENDITURES								
01-400-001-5574	REGISTRATION	35.00	35.00	0.00	35.00	35.00	0.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		35.00	35.00	0.00	35.00	35.00	0.00	0.00%
Total Department: 400 - PARKS & RECREATION-GENERAL:		378,274.61	213,958.58	109,619.33	278,967.00	299,792.00	20,825.00	7.47%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 420 - COMMUNITY PROMOTION								
Category: 51 - SALARY & WAGES								
01-420-001-5100	SALARY - PT	4,231.25	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-425-5100	SALARY - PT	0.00	9,435.57	5,694.77	8,468.00	10,492.00	2,024.00	23.90%
01-420-425-5150	STIPENDS	10,654.00	150.00	0.00	0.00	0.00	0.00	0.00%
01-420-470-5102	SALARY - OT @ 1.0	2,241.44	1,375.83	1,172.41	2,000.00	2,000.00	0.00	0.00%
01-420-470-5103	SALARY - OT @ 1.5	23,063.37	23,861.76	12,625.85	23,000.00	23,000.00	0.00	0.00%
01-420-470-5110	REGULAR FT CIVILIAN SALARY	75,311.56	63,656.63	37,068.74	61,468.00	64,228.00	2,760.00	4.49%
01-420-470-5160	BONUSES	174.17	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		115,675.79	98,479.79	56,561.77	94,936.00	99,720.00	4,784.00	5.04%
Category: 52 - FRINGE BENEFITS								
01-420-001-5220	LIFE INSURANCE	4.60	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-001-5260	F I C A / MEDICARE	323.65	21.11	0.00	0.00	0.00	0.00	0.00%
01-420-425-5230	WORKMAN'S COMPENSATION	0.00	0.00	-47.00	41.00	41.00	0.00	0.00%
01-420-425-5260	F I C A / MEDICARE	0.00	732.73	641.99	648.00	805.00	157.00	24.23%
01-420-470-5205	DENTAL	0.00	114.72	227.16	460.00	510.00	50.00	10.87%
01-420-470-5215	HEALTH INSURANCE	0.00	4,206.06	8,728.20	27,680.00	19,150.00	-8,530.00	-30.82%
01-420-470-5220	LIFE INSURANCE W/H	680.38	963.16	308.52	615.00	750.00	135.00	21.95%
01-420-470-5230	WORKERS' COMPENSATION	130.00	920.95	378.54	120.00	80.00	-40.00	-33.33%
01-420-470-5245	MSRPS PENSION	8,292.37	9,009.48	7,969.00	7,410.00	8,683.00	1,273.00	17.18%
01-420-470-5260	F I C A / MEDICARE	7,712.45	6,740.82	3,839.99	6,623.00	4,920.00	-1,703.00	-25.71%
Total Category: 52 - FRINGE BENEFITS:		17,143.45	22,709.03	22,046.40	43,597.00	34,939.00	-8,658.00	-19.86%
Category: 53 - CONTRACTED SERVICES								
01-420-001-5399	OTHER CONTRACTED SERVICES	0.00	0.00	14,355.23	0.00	17,000.00	17,000.00	0.00%
01-420-405-5325	LICENSES/USER FEES	0.00	126.50	0.00	0.00	0.00	0.00	0.00%
01-420-405-5353	PROF SVCS-CONTRACTOR	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-405-5399	OTHER CONTRACTED SERVICES	0.00	1,526.22	0.00	1,000.00	0.00	-1,000.00	-100.00%
01-420-406-5399	OTHER CONTRACTED SERVICES	0.00	0.00	1,170.00	527.00	1,430.00	903.00	171.35%
01-420-407-5399	OTHER CONTRACTED SERVICES	4,019.71	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-425-5300	ADS & NOTICES	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
01-420-425-5316	INSURANCE - VEHICLE	0.00	0.00	0.00	460.00	460.00	0.00	0.00%
01-420-425-5333	M&R-VEHICLES	0.00	39.00	0.00	500.00	1,000.00	500.00	100.00%
01-420-425-5360	RENTS	640.00	700.00	500.00	850.00	800.00	-50.00	-5.88%
01-420-425-5382	TELEPHONE-WIRELESS-	480.12	480.12	240.06	500.00	480.00	-20.00	-4.00%
01-420-425-5399	OTHER CONTRACTED SERVICES	765.66	13.71	10.00	0.00	270.00	270.00	0.00%
01-420-455-5340	POSTAGE / DELIVERY	7,784.08	11,035.93	-2,620.19	8,000.00	0.00	-8,000.00	-100.00%
01-420-455-5345	PRINTING / REPRODUCTION	20,330.02	14,614.47	0.00	22,000.00	0.00	-22,000.00	-100.00%
01-420-470-5300	ADS & NOTICES	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
01-420-470-5301	BANK CHARGES	0.00	0.00	10.99	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget FY26 Adopted	Town Manager FY2027	Increase / (Decrease)	%
01-420-470-5325	LICENSES/USER FEES	2,500.69	3,584.15	3,081.44	3,354.00	3,354.00	0.00	0.00%
01-420-470-5340	POSTAGE / DELIVERY	738.00	462.00	0.00	750.00	200.00	-550.00	-73.33%
01-420-470-5345	PRINTING / REPRODUCTION	2,239.26	206.27	0.00	2,500.00	2,500.00	0.00	0.00%
01-420-470-5360	RENTS	40,047.60	35,054.20	44,116.33	45,675.00	53,000.00	7,325.00	16.04%
01-420-470-5370	ELECTRICITY - SE SHED	1,835.83	2,657.86	1,183.54	3,220.00	3,220.00	0.00	0.00%
01-420-470-5383	TELEPHONE-WIRELESS-VOICE	291.14	326.49	306.99	420.00	636.00	216.00	51.43%
01-420-470-5399	OTHER CONTRACTED SERVICES	44,754.92	54,690.17	44,159.43	58,580.00	94,800.00	36,220.00	61.83%
Total Category: 53 - CONTRACTED SERVICES:		128,427.03	125,517.09	106,513.82	149,636.00	179,950.00	30,314.00	20.26%
Category: 54 - SUPPLIES & MATERIALS								
01-420-001-5499	SUPPLIES - OTHER	0.00	0.00	89.95	0.00	1,500.00	1,500.00	0.00%
01-420-405-5435	SIGNS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-405-5459	SM CAP - FURNITURE/FIXTURES	0.00	17,864.31	0.00	1,000.00	0.00	-1,000.00	-100.00%
01-420-405-5499	SUPPLIES - OTHER	40.41	909.81	0.00	3,000.00	0.00	-3,000.00	-100.00%
01-420-406-5499	SUPPLIES - OTHER	619.48	0.00	1,702.77	6,010.00	1,950.00	-4,060.00	-67.55%
01-420-407-5499	SUPPLIES - OTHER	4,656.99	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-410-5499	SUPPLIES - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-425-5400	CONSTRUCTION SUPPLIES	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
01-420-425-5499	SUPPLIES - OTHER	-3.11	188.26	52.73	300.00	335.00	35.00	11.67%
01-420-470-5445	UNIFORMS/SHOES/BOOTS	59.99	256.60	0.00	200.00	200.00	0.00	0.00%
01-420-470-5458	SM CAP - OTHER EQUIP	0.00	199.89	0.00	10,000.00	12,800.00	2,800.00	28.00%
01-420-470-5499	SUPPLIES - OTHER	19,866.06	21,813.78	5,778.68	17,750.00	33,550.00	15,800.00	89.01%
01-420-480-5499	SUPPLIES - OTHER	0.00	0.00	0.00	760.00	760.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		25,239.82	41,232.65	7,624.13	40,520.00	52,595.00	12,075.00	29.80%
Category: 55 - OTHER EXPENDITURES								
01-420-405-5520	GRANTS/DONATIONS	172.81	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-405-5525	HOSPITALITY/REFRESHMENTS/	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-405-5574	REGISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-406-5520	GRANTS/DONATIONS	200.00	1,200.00	0.00	4,500.00	2,800.00	-1,700.00	-37.78%
01-420-407-5520	GRANTS/DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-410-5520	GRANTS/DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-420-425-5599	MISCELLANEOUS OTHER	-831.14	0.00	0.00	300.00	120.00	-180.00	-60.00%
01-420-435-5599	MISCELLANEOUS OTHER	590.99	1,299.91	4,177.76	8,100.00	4,245.00	-3,855.00	-47.59%
01-420-440-5599	MISCELLANEOUS OTHER	2,980.99	-0.50	0.00	375.00	0.00	-375.00	-100.00%
01-420-445-5520	GRANTS/DONATIONS	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00	0.00%
01-420-470-5510	DUES/MEMBERSHIPS	0.00	0.00	0.00	400.00	500.00	100.00	25.00%
01-420-470-5520	GRANTS/DONATIONS	5,350.00	6,175.00	3,900.00	7,200.00	7,500.00	300.00	4.17%
01-420-470-5571	LODGING	0.00	91.58	0.00	0.00	700.00	700.00	0.00%
01-420-470-5572	MEALS	178.07	1,542.89	1,938.28	0.00	1,500.00	1,500.00	0.00%
01-420-470-5573	MILEAGE-LOCAL	91.12	0.00	0.00	0.00	150.00	150.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
01-420-470-5574	REGISTRATION	25.00	0.00	15.90	500.00	900.00	400.00	80.00%
01-420-470-5576	TRAVEL-AIRFARE, RENTAL CAR,	0.00	0.00	0.00	0.00	600.00	600.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		8,757.84	17,808.88	10,031.94	28,875.00	26,515.00	-2,360.00	-8.17%
Total Department: 420 - COMMUNITY PROMOTION:		295,243.93	305,747.44	202,778.06	357,564.00	393,719.00	36,155.00	10.11%
Report Total:		13,240,219.98	12,536,852.16	6,469,673.09	13,585,737.00	14,809,992.00	1,224,255.00	9.01%

Fund	FY24	FY25	FY26	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	Total Activity	Total Activity	YTD Activity Through Dec	FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
01 - GENERAL FUND	13,240,219.98	12,536,852.16	6,469,673.09	13,585,737.00	14,809,992.00	1,224,255.00	9.01%
Report Total:	13,240,219.98	12,536,852.16	6,469,673.09	13,585,737.00	14,809,992.00	1,224,255.00	9.01%



Town of La Plata

General Fund Capital Budget Comparison Report Summary

	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget FY26 Adopted	Comparison 1 Budget FY2027 Town Manager	Comparison 1 to Parent Budget Increase / (Decrease)	%
Revenue							
000 - UNDESIGNATED	22,028,639.91	626,297.92	75,000.00	1,600,220.00	3,613,618.00	2,013,398.00	125.82%
150 - PLANNING-ZONING	0.00	0.00	0.00	168,750.00	172,500.00	3,750.00	2.22%
310 - FACILITIES MAINT & OPERATIONS	0.00	0.00	0.00	1,500,000.00	1,250,000.00	-250,000.00	-16.67%
320 - STREETS & STORMWAYS	597,425.69	741,076.79	80,788.55	617,822.00	796,292.00	178,470.00	28.89%
400 - PARKS & RECREATION-GENERAL	0.00	0.00	0.00	1,032,700.00	1,299,600.00	266,900.00	25.84%
420 - COMMUNITY PROMOTION	6,900.80	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	22,632,966.40	1,367,374.71	155,788.55	4,919,492.00	7,132,010.00	2,212,518.00	44.97%
Expense							
100 - LEGISLATIVE	4,683.07	0.00	0.00	0.00	0.00	0.00	0.00%
120 - FINANCIAL ADMINISTRATION	3,116.71	0.00	0.00	0.00	35,000.00	35,000.00	0.00%
140 - HR/PERSONNEL	0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00%
150 - PLANNING-ZONING	0.00	397.50	8,881.20	185,000.00	262,500.00	77,500.00	41.89%
160 - ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
162 - INFORMATION TECHNOLOGY	10,780.64	0.00	22,823.52	0.00	130,000.00	130,000.00	0.00%
165 - GENERAL SERVICES	1,614,615.65	364,226.79	0.00	0.00	1,959,818.00	1,959,818.00	0.00%
200 - POLICE DEPARTMENT	674,608.14	81,684.79	187,275.02	230,000.00	144,800.00	-85,200.00	-37.04%
230 - INSPECTIONS & ENFORCEMENT	549.99	39,131.00	0.00	0.00	0.00	0.00	0.00%
240 - EMERGENCY PREPAREDNESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
300 - PUBLIC WORKS ADMINISTRATION	7,167.85	0.00	0.00	115,000.00	100,000.00	-15,000.00	-13.04%
310 - FACILITIES MAINT & OPERATIONS	155,476.16	165,022.71	82,280.46	1,795,825.00	1,644,000.00	-151,825.00	-8.45%
315 - FLEET MAINTENANCE	2,433.33	0.00	0.00	0.00	0.00	0.00	0.00%
320 - STREETS & STORMWAYS	13,920,584.23	602,368.40	0.00	617,822.00	796,292.00	178,470.00	28.89%
400 - PARKS & RECREATION-GENERAL	169,172.95	738,125.53	66,163.22	1,975,845.00	1,999,600.00	23,755.00	1.20%
420 - COMMUNITY PROMOTION	10,337.82	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	16,573,526.54	1,990,956.72	367,423.42	4,919,492.00	7,132,010.00	2,212,518.00	44.97%
Report Total:	6,059,439.86	-623,582.01	-211,634.87	0.00	0.00	0.00	0.00%

Fund	FY24	FY25	FY26	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	Total Activity	Total Activity	YTD Activity Through Dec	FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
01 - GENERAL FUND	6,059,439.86	-623,582.01	-211,634.87	0.00	0.00	0.00	0.00%
Report Total:	6,059,439.86	-623,582.01	-211,634.87	0.00	0.00	0.00	0.00%



Town of La Plata

General Fund Capital Budget Comparison Report

Account Detail

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Revenue								
Department: 000 - UNDESIGNATED								
01-000-000-4400	COUNTY REVENUE	125,196.02	0.00	0.00	189,000.00	0.00	-189,000.00	-100.00%
01-000-000-4942	In From ARPA Project Assigned	0.00	0.00	0.00	485,760.00	1,999,643.00	1,513,883.00	311.65%
01-000-000-4964	TRFRS INTO BUILDING RESERVE	150,000.00	150,000.00	75,000.00	150,000.00	0.00	-150,000.00	-100.00%
01-000-000-4988	CAPITAL CONTRIBUTION	0.00	0.00	0.00	95,330.00	124,000.00	28,670.00	30.07%
01-000-000-4990	RE-APPROPRIATION	0.00	0.00	0.00	680,130.00	1,489,975.00	809,845.00	119.07%
01-000-015-4900	BOND PROCEEDS	15,720,735.45	0.00	0.00	0.00	0.00	0.00	0.00%
01-000-015-4990	RE-APPROPRIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-000-026-4220	REVENUE-FEDERAL THROUGH	6,032,708.44	476,297.92	0.00	0.00	0.00	0.00	0.00%
Total Department: 000 - UNDESIGNATED:		22,028,639.91	626,297.92	75,000.00	1,600,220.00	3,613,618.00	2,013,398.00	125.82%
Department: 150 - PLANNING-ZONING								
01-150-000-4200	FEDERAL DIRECT	0.00	0.00	0.00	168,750.00	172,500.00	3,750.00	2.22%
Total Department: 150 - PLANNING-ZONING:		0.00	0.00	0.00	168,750.00	172,500.00	3,750.00	2.22%
Department: 310 - FACILITIES MAINT & OPERATIONS								
01-310-000-4300	REVENUE-STATE DIRECT	0.00	0.00	0.00	1,500,000.00	1,250,000.00	-250,000.00	-16.67%
Total Department: 310 - FACILITIES MAINT & OPERATIONS:		0.00	0.00	0.00	1,500,000.00	1,250,000.00	-250,000.00	-16.67%
Department: 320 - STREETS & STORMWAYS								
01-320-000-4304	HIGHWAY USER TAX REVENUE	597,425.69	741,076.79	80,788.55	617,822.00	796,292.00	178,470.00	28.89%
Total Department: 320 - STREETS & STORMWAYS:		597,425.69	741,076.79	80,788.55	617,822.00	796,292.00	178,470.00	28.89%
Department: 400 - PARKS & RECREATION-GENERAL								
01-400-000-4300	REVENUE-STATE DIRECT	0.00	0.00	0.00	1,032,700.00	1,299,600.00	266,900.00	25.84%
Total Department: 400 - PARKS & RECREATION-GENERAL:		0.00	0.00	0.00	1,032,700.00	1,299,600.00	266,900.00	25.84%
Department: 420 - COMMUNITY PROMOTION								
01-420-440-4300	REVENUE-STATE DIRECT	6,900.80	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 420 - COMMUNITY PROMOTION:		6,900.80	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		22,632,966.40	1,367,374.71	155,788.55	4,919,492.00	7,132,010.00	2,212,518.00	44.97%

Budget Comparison Report

Account Number Expense	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 100 - LEGISLATIVE							
01-100-001-5680	A/V EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
01-100-001-5683	COMPUTER HARDWARE	2,405.52	0.00	0.00	0.00	0.00	0.00%
01-100-001-5684	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00%
01-100-001-5686	OFFICE EQUIP/FURNITURE	2,277.55	0.00	0.00	0.00	0.00	0.00%
Total Department: 100 - LEGISLATIVE:		4,683.07	0.00	0.00	0.00	0.00	0.00%
Department: 120 - FINANCIAL ADMINISTRATION							
01-120-001-5683	COMPUTER HARDWARE	1,317.59	0.00	0.00	0.00	0.00	0.00%
01-120-001-5686	OFFICE EQUIP/FURNITURE	1,799.12	0.00	0.00	0.00	0.00	0.00%
01-120-001-5695	Intangible Asset	0.00	0.00	0.00	35,000.00	35,000.00	0.00%
Total Department: 120 - FINANCIAL ADMINISTRATION:		3,116.71	0.00	0.00	35,000.00	35,000.00	0.00%
Department: 140 - HR/PERSONNEL							
01-140-001-5695	Intangible Asset	0.00	0.00	0.00	60,000.00	60,000.00	0.00%
Total Department: 140 - HR/PERSONNEL:		0.00	0.00	0.00	60,000.00	60,000.00	0.00%
Department: 150 - PLANNING-ZONING							
01-150-001-5684	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00%
01-150-001-5686	OFFICE EQUIP/FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00%
01-150-001-5695	Intangible Asset	0.00	0.00	0.00	90,000.00	90,000.00	0.00%
01-150-001-5699	OTHER CAPITAL	0.00	397.50	8,881.20	185,000.00	172,500.00	-6.76%
Total Department: 150 - PLANNING-ZONING:		0.00	397.50	8,881.20	185,000.00	262,500.00	41.89%
Department: 160 - ADMINISTRATION							
01-160-001-5670	PASSENGER VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00%
01-160-001-5680	A/V EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
01-160-001-5683	COMPUTER HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00%
01-160-001-5686	OFFICE EQUIP/FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00%
01-160-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 160 - ADMINISTRATION:		0.00	0.00	0.00	0.00	0.00	0.00%
Department: 162 - INFORMATION TECHNOLOGY							
01-162-001-5683	COMPUTER HARDWARE	10,780.64	0.00	22,823.52	0.00	0.00	0.00%
01-162-001-5684	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00%
01-162-001-5694	Network Infrastructure	0.00	0.00	0.00	130,000.00	130,000.00	0.00%
Total Department: 162 - INFORMATION TECHNOLOGY:		10,780.64	0.00	22,823.52	0.00	130,000.00	0.00%
Department: 165 - GENERAL SERVICES							
01-165-001-5600	LAND	1,614,615.65	0.00	0.00	0.00	0.00	0.00%
01-165-001-5965	Project Reserve	0.00	364,226.79	0.00	1,959,818.00	1,959,818.00	0.00%
Total Department: 165 - GENERAL SERVICES:		1,614,615.65	364,226.79	0.00	0.00	1,959,818.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 200 - POLICE DEPARTMENT								
01-200-001-5629	OTHER SITE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-001-5671	POLICE CRUISER	486,907.00	0.00	186,375.02	230,000.00	135,000.00	-95,000.00	-41.30%
01-200-001-5680	A/V EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-001-5682	COMMUNICATIONS EQUIP	90,159.32	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-001-5683	COMPUTER HARDWARE	25,302.97	800.00	900.00	0.00	0.00	0.00	0.00%
01-200-001-5684	COMPUTER SOFTWARE	1,454.27	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-001-5686	OFFICE EQUIP/FURNITURE	4,369.66	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-001-5688	WEAPONS	15,197.42	0.00	0.00	0.00	0.00	0.00	0.00%
01-200-001-5689	OTHER EQUIP	51,217.50	80,884.79	0.00	0.00	0.00	0.00	0.00%
01-200-001-5695	Intangible Asset	0.00	0.00	0.00	0.00	9,800.00	9,800.00	0.00%
01-200-026-5689	OTHER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 200 - POLICE DEPARTMENT:		674,608.14	81,684.79	187,275.02	230,000.00	144,800.00	-85,200.00	-37.04%
Department: 230 - INSPECTIONS & ENFORCEMENT								
01-230-001-5670	PASSENGER VEHICLES	0.00	39,131.00	0.00	0.00	0.00	0.00	0.00%
01-230-001-5683	COMPUTER HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-230-001-5686	OFFICE EQUIP/FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-230-001-5689	OTHER EQUIP	549.99	0.00	0.00	0.00	0.00	0.00	0.00%
01-230-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 230 - INSPECTIONS & ENFORCEMENT:		549.99	39,131.00	0.00	0.00	0.00	0.00	0.00%
Department: 240 - EMERGENCY PREPAREDNESS								
01-240-001-5689	OTHER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 240 - EMERGENCY PREPAREDNESS:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 300 - PUBLIC WORKS ADMINISTRATION								
01-300-001-5672	MEDIUM DUTY VEHICLE	0.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
01-300-001-5683	COMPUTER HARDWARE	1,063.76	0.00	0.00	0.00	0.00	0.00	0.00%
01-300-001-5689	OTHER EQUIP	6,104.09	0.00	0.00	15,000.00	0.00	-15,000.00	-100.00%
01-300-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-300-902-5689	OTHER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 300 - PUBLIC WORKS ADMINISTRATION:		7,167.85	0.00	0.00	115,000.00	100,000.00	-15,000.00	-13.04%
Department: 310 - FACILITIES MAINT & OPERATIONS								
01-310-001-5611	BUILDING IMPROVEMENTS	0.00	0.00	0.00	350,000.00	0.00	-350,000.00	-100.00%
01-310-001-5672	MEDIUM DUTY VEHICLE	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00%
01-310-001-5683	COMPUTER HARDWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-001-5912	TRFR TO BLDG RESERVE	150,000.00	150,000.00	75,000.00	150,000.00	0.00	-150,000.00	-100.00%
01-310-900-5611	BUILDING IMPROVEMENTS -	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-902-5611	BLDG IMPRVMNTS-PW BLDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-902-5686	OFFICE EQUIP/FURNITURE	359.99	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%
					Parent Budget FY26 Adopted	Budget FY2027 Town Manager	
01-310-902-5689	OTHER EQUIP	5,116.17	0.00	0.00	0.00	0.00	0.00%
01-310-907-5699	OTHER CAPITAL - Fire Museum	0.00	6,000.00	0.00	45,825.00	144,000.00	214.24%
01-310-908-5686	OFFICE EQUIP/FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-908-5699	OTHER CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00%
01-310-909-5611	BUILDING IMPROVEMENTS	0.00	0.00	0.00	1,250,000.00	1,400,000.00	12.00%
01-310-912-5629	OTHER SITE IMPROVEMENTS	0.00	8,885.21	7,280.46	0.00	0.00	0.00%
01-310-916-5611	BUILDING IMPROVEMENTS	0.00	137.50	0.00	0.00	0.00	0.00%
Total Department: 310 - FACILITIES MAINT & OPERATIONS:		155,476.16	165,022.71	82,280.46	1,795,825.00	1,644,000.00	-8.45%
Department: 315 - FLEET MAINTENANCE							
01-315-001-5685	MAINTENANCE EQUIP	2,433.33	0.00	0.00	0.00	0.00	0.00%
Total Department: 315 - FLEET MAINTENANCE:		2,433.33	0.00	0.00	0.00	0.00	0.00%
Department: 320 - STREETS & STORMWAYS							
01-320-001-5630	ROADS	13,055,549.48	0.00	0.00	0.00	0.00	0.00%
01-320-001-5632	SIDEWALKS	15,436.00	0.00	0.00	0.00	0.00	0.00%
01-320-001-5672	MEDIUM DUTY VEHICLE	20,263.60	0.00	0.00	0.00	0.00	0.00%
01-320-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00%
01-320-345-5630	ROADS	829,335.15	602,368.40	0.00	617,822.00	796,292.00	28.89%
Total Department: 320 - STREETS & STORMWAYS:		13,920,584.23	602,368.40	0.00	617,822.00	796,292.00	28.89%
Department: 400 - PARKS & RECREATION-GENERAL							
01-400-001-5672	MEDIUM DUTY VEHICLE	20,263.60	0.00	0.00	0.00	0.00	0.00%
01-400-001-5689	OTHER EQUIP	9,595.00	0.00	0.00	0.00	0.00	0.00%
01-400-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00%
01-400-351-5629	OTHER SITE IMPROVEMENTS	126,065.62	90,967.09	62,519.47	1,221,700.00	1,299,600.00	6.38%
01-400-920-5623	PLAYGROUNDS	0.00	0.00	0.00	0.00	700,000.00	0.00%
01-400-920-5629	OTHER SITE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00%
01-400-936-5629	OTHER SITE IMPROVEMENTS	13,248.73	643,620.70	0.00	0.00	0.00	0.00%
01-400-938-5629	OTHER SITE IMPROVEMENTS	0.00	3,537.74	3,643.75	754,145.00	0.00	-100.00%
Total Department: 400 - PARKS & RECREATION-GENERAL:		169,172.95	738,125.53	66,163.22	1,975,845.00	1,999,600.00	1.20%
Department: 420 - COMMUNITY PROMOTION							
01-420-405-5621	FURNITURE/FIXTURES	10,337.82	0.00	0.00	0.00	0.00	0.00%
01-420-470-5689	OTHER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 420 - COMMUNITY PROMOTION:		10,337.82	0.00	0.00	0.00	0.00	0.00%
Total Expense:		16,573,526.54	1,990,956.72	367,423.42	4,919,492.00	7,132,010.00	44.97%
Report Total:		6,059,439.86	-623,582.01	-211,634.87	0.00	0.00	0.00%

Fund	FY24	FY25	FY26	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	Total Activity	Total Activity	YTD Activity Through Dec	FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
01 - GENERAL FUND	6,059,439.86	-623,582.01	-211,634.87	0.00	0.00	0.00	0.00%
Report Total:	6,059,439.86	-623,582.01	-211,634.87	0.00	0.00	0.00	0.00%



Town of La Plata

Enterprise Fund Operating Budget Comparison Report

Group Summary

Category	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 80 - SANITATION FUND							
Revenue							
46 - SERVICE CHARGES	1,625,155.53	2,129,114.72	1,162,585.07	2,256,025.00	2,480,707.00	224,682.00	9.96%
47 - FEES, FINES, FORFEITURES	29,330.38	35,734.21	15,064.56	53,894.00	33,000.00	-20,894.00	-38.77%
48 - MISCELLANEOUS REVENUES	42,759.86	37,075.35	20,764.60	23,147.00	19,600.00	-3,547.00	-15.32%
49 - OTHER FINANCING SOURCES	0.00	0.00	0.00	79,692.00	0.00	-79,692.00	-100.00%
Total Revenue:	1,697,245.77	2,201,924.28	1,198,414.23	2,412,758.00	2,533,307.00	120,549.00	5.00%
Expense							
51 - SALARY & WAGES	332,046.10	533,460.08	285,420.77	596,057.00	580,533.00	-15,524.00	-2.60%
52 - FRINGE BENEFITS	212,842.87	343,416.93	195,141.96	419,940.00	332,123.00	-87,817.00	-20.91%
53 - CONTRACTED SERVICES	759,758.88	847,758.52	488,239.00	907,063.00	918,954.00	11,891.00	1.31%
54 - SUPPLIES & MATERIALS	39,994.92	94,649.79	41,714.83	142,780.00	152,306.00	9,526.00	6.67%
55 - OTHER EXPENDITURES	63,263.51	65,447.20	241.30	68,563.00	70,640.00	2,077.00	3.03%
59 - OTHER FINANCING USES	211,242.00	263,629.00	139,178.00	278,355.00	478,751.00	200,396.00	71.99%
Total Expense:	1,619,148.28	2,148,361.52	1,149,935.86	2,412,758.00	2,533,307.00	120,549.00	5.00%
Total Fund: 80 - SANITATION FUND:	78,097.49	53,562.76	48,478.37	0.00	0.00	0.00	0.00%

Budget Comparison Report

Category	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 82 - SEWER FUND							
Revenue							
42 - INTERGOVERNMENTAL REVENUE	15,563.87	16,587.64	-16,602.64	0.00	16,000.00	16,000.00	0.00%
46 - SERVICE CHARGES	4,054,787.07	4,666,879.54	2,503,363.80	4,866,675.00	5,111,662.00	244,987.00	5.03%
47 - FEES, FINES, FORFEITURES	52,436.89	63,763.96	26,140.19	74,006.00	59,000.00	-15,006.00	-20.28%
48 - MISCELLANEOUS REVENUES	619,533.83	705,363.62	387,345.30	533,956.00	400,532.00	-133,424.00	-24.99%
49 - OTHER FINANCING SOURCES	227,245.09	226,219.00	0.00	340,736.00	621,827.00	281,091.00	82.50%
Total Revenue:	4,969,566.75	5,678,813.76	2,900,246.65	5,815,373.00	6,209,021.00	393,648.00	6.77%
Expense							
51 - SALARY & WAGES	621,218.58	697,905.55	359,644.11	795,600.00	889,380.00	93,780.00	11.79%
52 - FRINGE BENEFITS	297,928.75	333,625.22	216,753.84	429,563.00	481,103.00	51,540.00	12.00%
53 - CONTRACTED SERVICES	1,100,556.00	1,259,527.62	753,764.71	1,494,946.00	1,464,528.00	-30,418.00	-2.03%
54 - SUPPLIES & MATERIALS	485,636.72	530,138.52	289,861.05	708,108.00	745,608.00	37,500.00	5.30%
55 - OTHER EXPENDITURES	1,175,985.64	1,517,098.94	74,631.14	1,194,609.00	1,384,042.00	189,433.00	15.86%
59 - OTHER FINANCING USES	495,242.00	628,937.00	445,536.30	1,192,547.00	1,244,360.00	51,813.00	4.34%
Total Expense:	4,176,567.69	4,967,232.85	2,140,191.15	5,815,373.00	6,209,021.00	393,648.00	6.77%
Total Fund: 82 - SEWER FUND:	792,999.06	711,580.91	760,055.50	0.00	0.00	0.00	0.00%

Budget Comparison Report

Category	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 84 - WATER FUND							
Revenue							
40 - LOCAL TAX REVENUE	0.00	-7,693.81	0.00	0.00	0.00	0.00	0.00%
41 - LICENSES & PERMITS	2,880.00	6,458.40	0.00	0.00	0.00	0.00	0.00%
46 - SERVICE CHARGES	1,652,093.17	1,781,101.20	858,868.14	1,751,380.00	1,789,794.00	38,414.00	2.19%
47 - FEES, FINES, FORFEITURES	22,502.51	26,971.41	10,156.09	30,573.00	23,000.00	-7,573.00	-24.77%
48 - MISCELLANEOUS REVENUES	82,266.69	82,640.87	52,383.67	73,222.00	63,342.00	-9,880.00	-13.49%
49 - OTHER FINANCING SOURCES	0.00	0.00	0.00	32,682.00	32,682.00	0.00	0.00%
Total Revenue:	1,759,742.37	1,889,478.07	921,407.90	1,887,857.00	1,908,818.00	20,961.00	1.11%
Expense							
51 - SALARY & WAGES	179,561.65	184,497.83	76,030.98	255,005.00	303,555.00	48,550.00	19.04%
52 - FRINGE BENEFITS	73,897.08	74,702.94	50,228.62	130,516.00	186,553.00	56,037.00	42.93%
53 - CONTRACTED SERVICES	523,749.88	688,704.05	375,517.83	673,882.00	599,608.00	-74,274.00	-11.02%
54 - SUPPLIES & MATERIALS	192,233.91	399,185.41	79,355.47	352,171.00	357,171.00	5,000.00	1.42%
55 - OTHER EXPENDITURES	239,624.42	245,338.45	6,115.10	242,000.00	206,676.00	-35,324.00	-14.60%
59 - OTHER FINANCING USES	162,288.00	208,816.00	126,493.23	234,283.00	255,255.00	20,972.00	8.95%
Total Expense:	1,371,354.94	1,801,244.68	713,741.23	1,887,857.00	1,908,818.00	20,961.00	1.11%
Total Fund: 84 - WATER FUND:	388,387.43	88,233.39	207,666.67	0.00	0.00	0.00	0.00%

Budget Comparison Report

Category	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 86 - STORM WATER FUND							
Revenue							
46 - SERVICE CHARGES	854,447.47	965,360.55	509,822.62	968,639.00	1,090,757.00	122,118.00	12.61%
48 - MISCELLANEOUS REVENUES	49,374.44	49,003.56	30,256.48	40,293.00	0.00	-40,293.00	-100.00%
Total Revenue:	903,821.91	1,014,364.11	540,079.10	1,008,932.00	1,090,757.00	81,825.00	8.11%
Expense							
51 - SALARY & WAGES	135,995.05	147,867.95	71,201.02	174,009.00	180,481.00	6,472.00	3.72%
52 - FRINGE BENEFITS	52,092.91	56,674.04	40,672.74	71,937.00	71,768.00	-169.00	-0.23%
53 - CONTRACTED SERVICES	222,183.26	186,494.06	129,710.30	136,179.00	144,204.00	8,025.00	5.89%
54 - SUPPLIES & MATERIALS	7,486.55	34,083.97	19,351.65	269,848.00	270,502.00	654.00	0.24%
55 - OTHER EXPENDITURES	110,873.15	110,019.66	1,060.00	110,523.00	126,220.00	15,697.00	14.20%
59 - OTHER FINANCING USES	141,310.00	123,793.00	53,276.00	246,436.00	297,582.00	51,146.00	20.75%
Total Expense:	669,940.92	658,932.68	315,271.71	1,008,932.00	1,090,757.00	81,825.00	8.11%
Total Fund: 86 - STORM WATER FUND:	233,880.99	355,431.43	224,807.39	0.00	0.00	0.00	0.00%
Report Total:	1,493,364.97	1,208,808.49	1,241,007.93	0.00	0.00	0.00	0.00%

Fund	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
80 - SANITATION FUND	78,097.49	53,562.76	48,478.37	0.00	0.00	0.00	0.00%
82 - SEWER FUND	792,999.06	711,580.91	760,055.50	0.00	0.00	0.00	0.00%
84 - WATER FUND	388,387.43	88,233.39	207,666.67	0.00	0.00	0.00	0.00%
86 - STORM WATER FUND	233,880.99	355,431.43	224,807.39	0.00	0.00	0.00	0.00%
Report Total:	1,493,364.97	1,208,808.49	1,241,007.93	0.00	0.00	0.00	0.00%



Town of La Plata

Enterprise Fund Operating Budget Comparison Report

Account Detail

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget FY26 Adopted	Comparison 1 Budget FY2027 Town Manager	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 80 - SANITATION FUND							
Revenue							
Department: 000 - UNDESIGNATED							
Category: 46 - SERVICE CHARGES							
80-000-000-4620	23,633.61	52,302.62	30,786.96	64,230.00	52,881.00	-11,349.00	-17.67%
80-000-000-4660	198,733.75	251,522.94	133,158.26	257,855.00	253,500.00	-4,355.00	-1.69%
80-000-000-4662	15,706.20	17,050.00	12,086.30	7,400.00	7,400.00	0.00	0.00%
80-000-000-4664	1,385,917.47	1,806,146.86	981,818.55	1,926,540.00	2,166,926.00	240,386.00	12.48%
80-000-000-4666	1,164.50	2,092.30	4,735.00	0.00	0.00	0.00	0.00%
Total Category: 46 - SERVICE CHARGES:	1,625,155.53	2,129,114.72	1,162,585.07	2,256,025.00	2,480,707.00	224,682.00	9.96%
Category: 47 - FEES, FINES, FORFEITURES							
80-000-000-4722	29,330.38	35,734.21	15,064.56	53,894.00	33,000.00	-20,894.00	-38.77%
Total Category: 47 - FEES, FINES, FORFEITURES:	29,330.38	35,734.21	15,064.56	53,894.00	33,000.00	-20,894.00	-38.77%
Category: 48 - MISCELLANEOUS REVENUES							
80-000-000-4810	42,759.86	37,056.14	20,764.60	23,147.00	19,600.00	-3,547.00	-15.32%
Total Category: 48 - MISCELLANEOUS REVENUES:	42,759.86	37,056.14	20,764.60	23,147.00	19,600.00	-3,547.00	-15.32%
Category: 49 - OTHER FINANCING SOURCES							
80-000-000-4991	0.00	0.00	0.00	79,692.00	0.00	-79,692.00	-100.00%
80-000-330-4970	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 49 - OTHER FINANCING SOURCES:	0.00	0.00	0.00	79,692.00	0.00	-79,692.00	-100.00%
Total Department: 000 - UNDESIGNATED:	1,697,245.77	2,201,905.07	1,198,414.23	2,412,758.00	2,533,307.00	120,549.00	5.00%
Department: 330 - SANITATION							
Category: 48 - MISCELLANEOUS REVENUES							
80-330-000-4899	0.00	19.21	0.00	0.00	0.00	0.00	0.00%
Total Category: 48 - MISCELLANEOUS REVENUES:	0.00	19.21	0.00	0.00	0.00	0.00	0.00%
Total Department: 330 - SANITATION:	0.00	19.21	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	1,697,245.77	2,201,924.28	1,198,414.23	2,412,758.00	2,533,307.00	120,549.00	5.00%

Budget Comparison Report

Account Number Expense	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 330 - SANITATION								
Category: 51 - SALARY & WAGES								
80-330-001-5102	SALARY - OT @ 1.0	1,718.83	5,863.42	3,634.25	0.00	0.00	0.00	0.00%
80-330-001-5103	SALARY - OT @ 1.5	7,718.10	24,223.65	17,192.16	0.00	15,000.00	15,000.00	0.00%
80-330-001-5110	REGULAR FT CIVILIAN SALARY	322,166.35	503,373.01	264,594.36	596,057.00	565,533.00	-30,524.00	-5.12%
80-330-001-5160	BONUSES	442.82	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		332,046.10	533,460.08	285,420.77	596,057.00	580,533.00	-15,524.00	-2.60%
Category: 52 - FRINGE BENEFITS								
80-330-001-5205	DENTAL	2,886.20	3,519.00	2,112.57	5,670.00	4,250.00	-1,420.00	-25.04%
80-330-001-5215	HEALTH INSURANCE	88,121.47	142,670.02	74,014.22	256,050.00	179,200.00	-76,850.00	-30.01%
80-330-001-5220	LIFE INSURANCE W/H	2,951.94	3,561.88	3,336.11	7,658.00	6,620.00	-1,038.00	-13.55%
80-330-001-5230	WORKERS' COMPENSATION	16,826.00	23,174.79	16,516.26	27,140.00	22,260.00	-4,880.00	-17.98%
80-330-001-5242	ICMA-ER 457	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
80-330-001-5245	MSRPS PENSION	76,875.31	132,547.73	77,328.00	77,742.00	76,433.00	-1,309.00	-1.68%
80-330-001-5260	F I C A / MEDICARE	25,181.95	37,943.51	21,834.80	45,680.00	43,360.00	-2,320.00	-5.08%
Total Category: 52 - FRINGE BENEFITS:		212,842.87	343,416.93	195,141.96	419,940.00	332,123.00	-87,817.00	-20.91%
Category: 53 - CONTRACTED SERVICES								
80-330-001-5301	BANK CHARGES	25,479.02	26,109.97	17,997.20	24,704.00	12,000.00	-12,704.00	-51.42%
80-330-001-5310	INSURANCE - FLOOD	0.00	8.66	0.00	9.00	0.00	-9.00	-100.00%
80-330-001-5312	INSURANCE - LIABILITY	2,488.91	3,101.79	5,638.06	3,195.00	5,920.00	2,725.00	85.29%
80-330-001-5314	INSURANCE - PROPERTY	41.69	130.44	43.63	134.00	50.00	-84.00	-62.69%
80-330-001-5316	INSURANCE - VEHICLE	6,813.92	6,633.57	7,882.32	6,833.00	8,280.00	1,447.00	21.18%
80-330-001-5318	INSURANCE - DEDUCTIBLES	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00%
80-330-001-5325	LICENSES/USER FEES	403,767.73	504,009.84	274,203.22	543,414.00	543,414.00	0.00	0.00%
80-330-001-5333	M&R-VEHICLES	21,305.96	22,052.52	13,208.07	45,000.00	45,000.00	0.00	0.00%
80-330-001-5338	M&R-OTHER	89.31	551.25	29.34	2,000.00	2,000.00	0.00	0.00%
80-330-001-5340	POSTAGE / DELIVERY	3,303.98	3,491.03	1,784.12	3,000.00	3,000.00	0.00	0.00%
80-330-001-5345	PRINTING / REPRODUCTION	0.00	0.00	1,628.00	0.00	0.00	0.00	0.00%
80-330-001-5383	TELEPHONE-WIRELESS-VOICE	341.01	219.89	506.49	500.00	500.00	0.00	0.00%
80-330-001-5399	OTHER CONTRACTED SERVICES	73,811.96	5,232.72	1,241.70	2,520.00	2,750.00	230.00	9.13%
80-330-325-5338	M&R-OTHER	4,063.71	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
80-330-325-5399	OTHER CONTRACTED SERVICES	20,429.52	16,252.26	10,608.98	42,000.00	45,000.00	3,000.00	7.14%
80-330-330-5359	OTHER PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
80-330-340-5399	OTHER CONTRACTED SERVICES	197,822.16	257,964.58	153,467.87	230,754.00	248,040.00	17,286.00	7.49%
Total Category: 53 - CONTRACTED SERVICES:		759,758.88	847,758.52	488,239.00	907,063.00	918,954.00	11,891.00	1.31%
Category: 54 - SUPPLIES & MATERIALS								
80-330-001-5410	FUEL - GAS/DIESEL/OTHER	29,805.25	33,505.12	12,273.99	46,295.00	45,806.00	-489.00	-1.06%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%	
					Parent Budget FY26 Adopted	Budget FY2027 Town Manager		Comparison 1 to Parent Budget Increase / (Decrease)
80-330-001-5445	UNIFORMS/SHOES/BOOTS	7,518.08	17,143.01	8,310.18	18,485.00	18,500.00	15.00	0.08%
80-330-001-5458	SM CAP - OTHER EQUIP	0.00	41,645.00	20,400.00	75,000.00	85,000.00	10,000.00	13.33%
80-330-001-5499	SUPPLIES - OTHER	2,481.86	2,356.66	730.66	3,000.00	3,000.00	0.00	0.00%
80-330-325-5410	FUEL - GAS/DIESEL/OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
80-330-325-5440	TOOLS/EQUIPMENT	69.89	0.00	0.00	0.00	0.00	0.00	0.00%
80-330-325-5499	SUPPLIES - OTHER	119.84	0.00	0.00	0.00	0.00	0.00	0.00%
80-330-340-5499	SUPPLIES - OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		39,994.92	94,649.79	41,714.83	142,780.00	152,306.00	9,526.00	6.67%
Category: 55 - OTHER EXPENDITURES								
80-330-001-5507	DEPREC EXP-SAN	63,263.51	65,341.20	0.00	63,263.00	65,340.00	2,077.00	3.28%
80-330-001-5540	LOSSES/CLAIMS/JUDGEMENTS	0.00	0.00	200.84	0.00	0.00	0.00	0.00%
80-330-001-5574	REGISTRATION	0.00	106.00	0.00	5,300.00	5,300.00	0.00	0.00%
80-330-001-5579	MISCELLANEOUS OTHER	0.00	0.00	40.46	0.00	0.00	0.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		63,263.51	65,447.20	241.30	68,563.00	70,640.00	2,077.00	3.03%
Category: 59 - OTHER FINANCING USES								
80-330-001-5970	OPERATING-GENERAL-	211,242.00	263,629.00	139,178.00	278,355.00	278,751.00	396.00	0.14%
80-330-001-5971	Transfer to Capital	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00%
Total Category: 59 - OTHER FINANCING USES:		211,242.00	263,629.00	139,178.00	278,355.00	478,751.00	200,396.00	71.99%
Total Department: 330 - SANITATION:		1,619,148.28	2,148,361.52	1,149,935.86	2,412,758.00	2,533,307.00	120,549.00	5.00%
Total Expense:		1,619,148.28	2,148,361.52	1,149,935.86	2,412,758.00	2,533,307.00	120,549.00	5.00%
Total Fund: 80 - SANITATION FUND:		78,097.49	53,562.76	48,478.37	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Fund: 82 - SEWER FUND								
Revenue								
Department: 000 - UNDESIGNATED								
Category: 42 - INTERGOVERNMENTAL REVENUE								
82-000-000-4306	BRF ADMIN FEE	15,563.87	16,587.64	-16,602.64	0.00	16,000.00	16,000.00	0.00%
Total Category: 42 - INTERGOVERNMENTAL REVENUE:		15,563.87	16,587.64	-16,602.64	0.00	16,000.00	16,000.00	0.00%
Category: 46 - SERVICE CHARGES								
82-000-000-4607	SUBDIV & SITE PLAN REVIEW	3,965.00	2,304.00	0.00	0.00	0.00	0.00	0.00%
82-000-000-4620	ACCT MNT FEES-SWR	55,407.22	121,792.61	70,527.68	147,140.00	154,222.00	7,082.00	4.81%
82-000-000-4672	CONNECTION CHARGES	116,532.10	127,050.30	5,720.00	120,005.00	0.00	-120,005.00	-100.00%
82-000-000-4684	REGULAR USAGE / FEE	3,878,882.75	4,415,732.63	2,427,116.12	4,599,530.00	4,957,440.00	357,910.00	7.78%
Total Category: 46 - SERVICE CHARGES:		4,054,787.07	4,666,879.54	2,503,363.80	4,866,675.00	5,111,662.00	244,987.00	5.03%
Category: 47 - FEES, FINES, FORFEITURES								
82-000-000-4722	LATE PAYMENT FEES	52,436.89	63,763.96	26,140.19	74,006.00	59,000.00	-15,006.00	-20.28%
Total Category: 47 - FEES, FINES, FORFEITURES:		52,436.89	63,763.96	26,140.19	74,006.00	59,000.00	-15,006.00	-20.28%
Category: 48 - MISCELLANEOUS REVENUES								
82-000-000-4810	INVESTMENT EARNINGS	614,782.86	617,154.65	382,581.44	521,956.00	400,532.00	-121,424.00	-23.26%
82-000-000-4830	CONTRIBUTIONS &	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00%
82-000-000-4899	OTHER MISCELLANEOUS	4,750.97	21,488.30	4,763.86	12,000.00	0.00	-12,000.00	-100.00%
Total Category: 48 - MISCELLANEOUS REVENUES:		619,533.83	688,642.95	387,345.30	533,956.00	400,532.00	-133,424.00	-24.99%
Category: 49 - OTHER FINANCING SOURCES								
82-000-000-4930	IN FROM MAJOR FACILITY FEE	0.00	0.00	0.00	113,491.00	394,582.00	281,091.00	247.68%
Total Category: 49 - OTHER FINANCING SOURCES:		0.00	0.00	0.00	113,491.00	394,582.00	281,091.00	247.68%
Total Department: 000 - UNDESIGNATED:		4,742,321.66	5,435,874.09	2,900,246.65	5,588,128.00	5,981,776.00	393,648.00	7.04%
Department: 340 - COLLECTION & CONVEYANCE								
Category: 48 - MISCELLANEOUS REVENUES								
82-340-000-4899	OTHER MISCELLANEOUS	0.00	3,033.69	0.00	0.00	0.00	0.00	0.00%
Total Category: 48 - MISCELLANEOUS REVENUES:		0.00	3,033.69	0.00	0.00	0.00	0.00	0.00%
Category: 49 - OTHER FINANCING SOURCES								
82-340-823-4970	IN FROM OPERATING - HGSTD	227,245.09	226,219.00	0.00	227,245.00	227,245.00	0.00	0.00%
Total Category: 49 - OTHER FINANCING SOURCES:		227,245.09	226,219.00	0.00	227,245.00	227,245.00	0.00	0.00%
Total Department: 340 - COLLECTION & CONVEYANCE:		227,245.09	229,252.69	0.00	227,245.00	227,245.00	0.00	0.00%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Department: 345 - TREATMENT & DISPOSAL							
Category: 48 - MISCELLANEOUS REVENUES							
82-345-000-4899 OTHER MISCELLANEOUS	0.00	13,686.98	0.00	0.00	0.00	0.00	0.00%
Total Category: 48 - MISCELLANEOUS REVENUES:	0.00	13,686.98	0.00	0.00	0.00	0.00	0.00%
Total Department: 345 - TREATMENT & DISPOSAL:	0.00	13,686.98	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	4,969,566.75	5,678,813.76	2,900,246.65	5,815,373.00	6,209,021.00	393,648.00	6.77%

Budget Comparison Report

Account Number Expense	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 340 - COLLECTION & CONVEYANCE								
Category: 51 - SALARY & WAGES								
82-340-001-5102	SALARY - OT @ 1.0	1,344.78	2,041.69	1,083.10	0.00	0.00	0.00	0.00%
82-340-001-5103	SALARY - OT @ 1.5	18,677.17	13,567.53	7,010.88	18,000.00	19,380.00	1,380.00	7.67%
82-340-001-5110	REGULAR FT CIVILIAN SALARY	120,079.27	141,686.01	60,377.52	219,005.00	217,082.00	-1,923.00	-0.88%
82-340-001-5160	BONUSES	299.58	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-002-5102	SALARY - OT @ 1.0	27.67	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-002-5103	SALARY - OT @ 1.5	2,573.83	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		143,002.30	157,295.23	68,471.50	237,005.00	236,462.00	-543.00	-0.23%
Category: 52 - FRINGE BENEFITS								
82-340-001-5205	DENTAL	943.58	1,054.08	492.47	1,749.00	1,950.00	201.00	11.49%
82-340-001-5215	HEALTH INSURANCE	28,397.44	32,947.90	15,212.95	71,912.00	81,860.00	9,948.00	13.83%
82-340-001-5220	LIFE INSURANCE W/H	1,052.20	1,315.58	625.52	2,447.00	2,570.00	123.00	5.03%
82-340-001-5230	WORKERS' COMPENSATION	8,170.00	8,447.45	5,662.86	9,270.00	8,580.00	-690.00	-7.44%
82-340-001-5242	ICMA-ER 457	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-001-5245	MRSRPS PENSION	14,147.66	15,474.98	17,856.00	28,318.00	29,333.00	1,015.00	3.58%
82-340-001-5260	F I C A / MEDICARE	10,674.42	11,668.83	5,220.09	16,820.00	16,690.00	-130.00	-0.77%
82-340-002-5230	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-002-5260	F I C A / MEDICARE	198.08	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		63,583.38	70,908.82	45,069.89	130,516.00	140,983.00	10,467.00	8.02%
Category: 53 - CONTRACTED SERVICES								
82-340-001-5301	BANK CHARGES	68,269.03	73,798.75	50,914.05	60,080.00	12,000.00	-48,080.00	-80.03%
82-340-001-5310	INSURANCE - FLOOD	0.00	388.60	279.80	400.00	300.00	-100.00	-25.00%
82-340-001-5312	INSURANCE - LIABILITY	22,976.21	44,893.10	1,755.52	46,240.00	1,850.00	-44,390.00	-96.00%
82-340-001-5314	INSURANCE - PROPERTY	3,657.10	3,968.00	4,109.91	4,087.00	4,320.00	233.00	5.70%
82-340-001-5316	INSURANCE - VEHICLE	4,273.76	4,499.60	5,399.23	4,635.00	5,670.00	1,035.00	22.33%
82-340-001-5318	INSURANCE - DEDUCTIBLES	6,000.00	5,000.00	3,160.00	3,000.00	3,000.00	0.00	0.00%
82-340-001-5325	LICENSES/USER FEES	4,760.94	4,076.25	694.54	17,874.00	17,874.00	0.00	0.00%
82-340-001-5333	M&R-VEHICLES	4,567.17	6,422.47	1,548.31	0.00	0.00	0.00	0.00%
82-340-001-5338	M&R-OTHER	12,342.00	3,038.87	3,995.00	10,000.00	10,000.00	0.00	0.00%
82-340-001-5340	POSTAGE / DELIVERY	3,303.98	3,491.03	1,784.12	0.00	4,000.00	4,000.00	0.00%
82-340-001-5350	PROF SVCS-	6,506.00	0.00	750.00	25,000.00	25,000.00	0.00	0.00%
82-340-001-5351	PROF SVCS-ATTORNEY	800.00	350.00	13,950.00	0.00	500.00	500.00	0.00%
82-340-001-5354	PRF SVCS-FAC OPS-SWR-C&C	9,912.50	11,906.36	10,229.13	0.00	0.00	0.00	0.00%
82-340-001-5360	RENTS	42.18	178.48	0.00	0.00	0.00	0.00	0.00%
82-340-001-5382	TELEPHONE-WIRELESS-	878.24	900.24	398.78	900.00	900.00	0.00	0.00%
82-340-001-5383	TELEPHONE-WIRELESS-VOICE	755.74	1,024.38	646.73	800.00	800.00	0.00	0.00%
82-340-001-5399	OTHER CONTRACTED SERVICES	32,718.69	26,874.57	13,097.90	11,000.00	23,200.00	12,200.00	110.91%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%	
					Parent Budget	Budget		Comparison 1 to Parent Budget
					FY26 Adopted	FY2027 Town Manager		Increase / (Decrease)
82-340-005-5356	PROF SVCS-IT SUPPORT	21,342.86	15,080.73	1,125.97	45,000.00	45,000.00	0.00	0.00%
82-340-611-5350	PROF SVCS-	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-611-5399	OTHER CONTRACTED SERVICES	38,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-941-5370	ELECTRICITY-CANTERBURY DR	903.56	630.29	328.03	690.00	690.00	0.00	0.00%
82-340-941-5380	TLPHN LN FOR ALARM-KG#2 PS	520.69	659.54	313.49	0.00	0.00	0.00	0.00%
82-340-942-5370	ELECTRICITY-CAROLINE DR PS	20.13	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-943-5338	M&R-OTHER-CORNWALL DR PS	0.00	2,935.43	0.00	0.00	0.00	0.00	0.00%
82-340-943-5370	ELECTRICITY-CORNWALL DR PS	4,436.89	4,644.69	2,399.69	4,866.00	4,866.00	0.00	0.00%
82-340-944-5338	M&R-OTHER-MB PS	0.00	1,180.97	15,205.98	0.00	0.00	0.00	0.00%
82-340-944-5370	ELECTRICITY-MB PS	3,179.65	4,565.56	5,718.01	3,753.00	11,500.00	7,747.00	206.42%
82-340-945-5370	ELECTRICITY-HALDANE DR PS	501.55	502.59	291.32	503.00	503.00	0.00	0.00%
82-340-947-5338	M&R-OTHER-HICKORY CIR PS	448.88	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-947-5370	ELECTRICITY-HICKORY CIR PS	790.56	1,196.94	505.51	1,360.00	1,360.00	0.00	0.00%
82-340-948-5338	M&R-OTHER-NANJEMOY DR PS	62.73	0.00	125.00	0.00	0.00	0.00	0.00%
82-340-948-5370	ELECTRICITY-NANJEMOY DR PS	1,619.37	1,493.08	875.42	1,495.00	1,495.00	0.00	0.00%
82-340-948-5380	TLPHN LN FOR ALARM-DIGGS	580.07	659.52	313.47	0.00	0.00	0.00	0.00%
82-340-949-5338	M&R-OTHER-PATUXENT CT PS	6.99	200.00	34.27	0.00	0.00	0.00	0.00%
82-340-949-5370	ELECTRICITY-PATUXENT CT PS	1,154.43	1,019.41	541.16	1,038.00	1,038.00	0.00	0.00%
82-340-950-5338	M&R-OTHER-PATUXENT DR PS	4,979.06	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-950-5370	ELECTRICITY-PATUXENT DR PS	2,373.84	2,461.28	1,119.94	2,601.00	2,601.00	0.00	0.00%
82-340-951-5338	M&R-OTHER-QUAILWOOD	1,237.21	5,122.06	0.00	0.00	0.00	0.00	0.00%
82-340-951-5370	ELECTRICITY-QUAILWOOD	1,878.12	1,351.18	773.42	1,333.00	1,333.00	0.00	0.00%
82-340-952-5338	M&R-OTHER-RDWD CIR PS	0.00	18.06	0.00	0.00	0.00	0.00	0.00%
82-340-952-5370	ELECTRICITY-REDWOOD CIR PS	766.33	697.86	373.86	728.00	728.00	0.00	0.00%
82-340-952-5399	OTH CNTRCTD SVCS-REDWOOD	0.00	125.00	0.00	0.00	0.00	0.00	0.00%
82-340-953-5338	M&R-OTHER-ROSEWICK RD PS	29.76	50.00	636.23	0.00	0.00	0.00	0.00%
82-340-953-5370	ELECTRICITY-ROSEWICK RD PS	3,835.79	3,675.01	2,594.51	3,689.00	5,200.00	1,511.00	40.96%
82-340-954-5338	M&R-OTHER-SHINING WILLOW	0.00	26.32	0.00	0.00	0.00	0.00	0.00%
82-340-954-5360	RENTS-SHINING WILLOW PS	120.00	120.00	50.00	0.00	0.00	0.00	0.00%
82-340-954-5370	ELECTRICITY-SHINING WILLOW	2,792.96	623.52	331.52	667.00	667.00	0.00	0.00%
82-340-955-5338	M&R-OTHER-WASHINGTON	0.00	307.02	0.00	0.00	0.00	0.00	0.00%
82-340-955-5370	ELECTRICITY-WASHINGTON AVE	1,287.53	1,221.57	547.47	1,412.00	1,412.00	0.00	0.00%
82-340-955-5380	TLPHN LN FOR ALARM-WASH	580.00	659.60	313.53	0.00	0.00	0.00	0.00%
82-340-956-5338	M&R-OTHER	0.00	0.00	5,782.50	0.00	0.00	0.00	0.00%
82-340-956-5370	ELECTRICITY-WILLOW LN PS	20,808.45	24,135.84	13,993.77	24,652.00	24,652.00	0.00	0.00%
82-340-956-5399	OTH CNTRCTD SVCS-WILLOW	0.00	69,722.00	0.00	70,000.00	70,000.00	0.00	0.00%
82-340-957-5380	TLPHN LN FOR ALARM-	580.07	213.76	313.49	0.00	0.00	0.00	0.00%
82-340-958-5370	ELECTRICITY - 10393 LA PLATA	253.43	259.85	130.84	287.00	287.00	0.00	0.00%
82-340-959-5370	ELECTRICITY - SW Quadrant PS	668.62	5,678.71	3,147.62	5,804.00	6,350.00	546.00	9.41%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
82-340-959-5380	TELEPHONE-LOCAL SERVICE	0.00	1,069.18	52.83	0.00	0.00	0.00	0.00%
82-340-960-5370	ELECTRICITY - TRIUMPH PS	0.00	809.79	557.51	1,985.00	1,985.00	0.00	0.00%
82-340-969-5338	M&R-OTHER	0.00	8,713.42	6,161.90	50,000.00	50,000.00	0.00	0.00%
82-340-969-5380	TLPHN LN FOR ALARM-MAPLES	580.07	659.58	260.66	0.00	0.00	0.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		298,103.14	353,300.06	177,631.94	405,879.00	341,081.00	-64,798.00	-15.96%
Category: 54 - SUPPLIES & MATERIALS								
82-340-001-5400	CONSTRUCTION SUPPLIES	0.00	0.00	1,012.09	0.00	2,000.00	2,000.00	0.00%
82-340-001-5410	FUEL - GAS/DIESEL/OTHER	12,203.14	13,015.57	6,249.04	16,723.00	16,723.00	0.00	0.00%
82-340-001-5430	REPAIR/REPLACEMENT	3,658.36	4,247.11	2,119.60	0.00	2,000.00	2,000.00	0.00%
82-340-001-5440	TOOLS/EQUIPMENT	6,786.62	836.15	1,346.39	10,000.00	10,000.00	0.00	0.00%
82-340-001-5445	UNIFORMS/SHOES/BOOTS	1,083.50	4,184.95	1,780.40	5,631.00	5,631.00	0.00	0.00%
82-340-001-5458	SM CAP - OTHER EQUIP	0.00	6,692.89	0.00	0.00	0.00	0.00	0.00%
82-340-001-5499	SUPPLIES - OTHER	13,499.65	19,936.15	3,787.61	16,500.00	16,500.00	0.00	0.00%
82-340-954-5499	SUPPLIES-OTH-SHINING	0.00	22.26	0.00	0.00	0.00	0.00	0.00%
82-340-956-5410	FUEL-WILLOW LN PS	309.74	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-956-5499	SUPPLIES-OTH WILLOW LN PS	17.94	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		37,558.95	48,935.08	16,295.13	48,854.00	52,854.00	4,000.00	8.19%
Category: 55 - OTHER EXPENDITURES								
82-340-001-5507	DEPREC EXP-SWR-C&C	351,437.56	508,743.04	0.00	355,000.00	348,424.00	-6,576.00	-1.85%
82-340-001-5540	LOSSES/CLAIMS/JUDGEMENTS	543.38	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-001-5574	REGISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-823-5505	MDE 2010 ARRA BND ISSUE	10,169.23	10,169.23	10,169.23	10,169.00	10,169.00	0.00	0.00%
82-340-823-5534	MDE 2010 ARRA BND INTEREST	13,996.20	9,396.93	4,957.15	9,914.00	7,843.00	-2,071.00	-20.89%
82-340-824-5505	MDE 2010 SRF BND ISSUE	2,191.02	2,191.02	2,191.02	2,191.00	2,191.00	0.00	0.00%
82-340-824-5534	MDE 2010 SRF BND INTEREST	3,092.42	2,121.57	2,230.74	2,231.00	1,793.00	-438.00	-19.63%
82-340-831-5533	INTEREST-FED LOANS - USDA #6	0.00	0.00	18,648.77	0.00	73,619.00	73,619.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		381,429.81	532,621.79	38,196.91	379,505.00	444,039.00	64,534.00	17.00%
Category: 59 - OTHER FINANCING USES								
82-340-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-340-001-5970	OPERATING-GENERAL-	495,242.00	628,937.00	318,852.00	637,704.00	812,944.00	175,240.00	27.48%
82-340-823-5902	MDE 2010 ARRA LN PRINCIPAL	0.00	0.00	0.00	207,162.00	209,233.00	2,071.00	1.00%
82-340-824-5902	MDE 2010 SRF LN PRINCIPAL	0.00	0.00	43,731.33	43,731.00	44,169.00	438.00	1.00%
82-340-831-5903	FED LOAN PRINCIPAL - USDA #6	0.00	0.00	9,449.23	0.00	38,774.00	38,774.00	0.00%
Total Category: 59 - OTHER FINANCING USES:		495,242.00	628,937.00	372,032.56	888,597.00	1,105,120.00	216,523.00	24.37%
Total Department: 340 - COLLECTION & CONVEYANCE:		1,418,919.58	1,791,997.98	717,697.93	2,090,356.00	2,320,539.00	230,183.00	11.01%
Department: 345 - TREATMENT & DISPOSAL								
Category: 51 - SALARY & WAGES								
82-345-001-5102	SALARY - OT @ 1.0	2,501.05	6,338.57	3,118.12	0.00	0.00	0.00	0.00%

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					Parent Budget FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	%
82-345-001-5103	SALARY - OT @ 1.5	24,431.48	61,411.66	44,051.94	25,000.00	26,920.00	1,920.00	7.68%
82-345-001-5110	REGULAR FT CIVILIAN SALARY	450,444.78	472,860.09	244,002.55	533,595.00	625,998.00	92,403.00	17.32%
82-345-001-5160	BONUSES	838.97	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		478,216.28	540,610.32	291,172.61	558,595.00	652,918.00	94,323.00	16.89%
Category: 52 - FRINGE BENEFITS								
82-345-001-5205	DENTAL	3,532.04	3,484.62	1,836.20	4,260.00	4,720.00	460.00	10.80%
82-345-001-5215	HEALTH INSURANCE	88,606.31	102,609.79	69,019.55	157,210.00	173,860.00	16,650.00	10.59%
82-345-001-5220	LIFE INSURANCE W/H	3,858.03	4,103.35	2,215.09	5,960.00	7,280.00	1,320.00	22.15%
82-345-001-5230	WORKERS' COMPENSATION	17,457.00	19,457.37	11,338.00	21,030.00	21,680.00	650.00	3.09%
82-345-001-5242	ICMA-ER 457	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-345-001-5245	MSRPS PENSION	84,515.22	93,512.55	64,916.00	69,737.00	84,630.00	14,893.00	21.36%
82-345-001-5260	F I C A / MEDICARE	36,376.77	39,548.72	22,359.11	40,850.00	47,950.00	7,100.00	17.38%
Total Category: 52 - FRINGE BENEFITS:		234,345.37	262,716.40	171,683.95	299,047.00	340,120.00	41,073.00	13.73%
Category: 53 - CONTRACTED SERVICES								
82-345-001-5300	ADS & NOTICES	0.00	0.00	115.50	0.00	0.00	0.00	0.00%
82-345-001-5310	INSURANCE - FLOOD	0.00	3,402.54	2,747.20	3,505.00	2,890.00	-615.00	-17.55%
82-345-001-5312	INSURANCE - LIABILITY	2,579.55	3,404.40	4,300.13	3,507.00	4,520.00	1,013.00	28.89%
82-345-001-5314	INSURANCE - PROPERTY	34,714.79	32,824.83	37,872.48	33,810.00	39,770.00	5,960.00	17.63%
82-345-001-5316	INSURANCE - VEHICLE	4,138.59	4,080.47	6,769.31	4,203.00	7,110.00	2,907.00	69.16%
82-345-001-5325	LICENSES/USER FEES	4,632.40	16,507.74	10,592.08	20,500.00	20,500.00	0.00	0.00%
82-345-001-5333	M&R-VEHICLES	6,793.82	716.59	5,259.69	8,000.00	8,000.00	0.00	0.00%
82-345-001-5338	M&R-OTHER	3,589.44	42,726.35	33,684.67	125,000.00	125,000.00	0.00	0.00%
82-345-001-5350	PROF SVCS-	0.00	17,505.00	3,532.50	50,000.00	50,000.00	0.00	0.00%
82-345-001-5351	PROF SVCS-ATTORNEY	550.00	6,850.00	64,888.93	0.00	0.00	0.00	0.00%
82-345-001-5353	PROF SVCS-CONTRACTOR	3,025.00	3,844.00	0.00	21,250.00	21,250.00	0.00	0.00%
82-345-001-5354	PRF SVCS-FAC OPS-SWR-	152,464.49	186,750.99	80,882.82	212,090.00	212,090.00	0.00	0.00%
82-345-001-5356	Vijeo Citect Programming Spprt	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-345-001-5370	ELECTRICITY	256,377.22	326,985.42	181,280.64	337,445.00	362,560.00	25,115.00	7.44%
82-345-001-5373	INTERNET SERVICE	1,319.88	1,429.87	659.94	0.00	0.00	0.00	0.00%
82-345-001-5382	TELEPHONE-WIRELESS-	1,079.35	1,410.35	720.14	1,400.00	1,400.00	0.00	0.00%
82-345-001-5383	TELEPHONE-WIRELESS-VOICE	2,507.36	3,085.66	2,073.67	2,800.00	2,800.00	0.00	0.00%
82-345-001-5399	OTHER CONTRACTED SERVICES	319,147.29	251,927.54	140,753.07	265,557.00	265,557.00	0.00	0.00%
82-345-002-5354	PROF SVCS-FACILITY	3,738.10	0.00	0.00	0.00	0.00	0.00	0.00%
82-345-002-5399	MAINTENANCE - OTHER	5,795.58	2,775.81	0.00	0.00	0.00	0.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		802,452.86	906,227.56	576,132.77	1,089,067.00	1,123,447.00	34,380.00	3.16%
Category: 54 - SUPPLIES & MATERIALS								
82-345-001-5405	CUSTODIAL SUPPLIES	882.04	743.31	609.64	1,000.00	1,000.00	0.00	0.00%
82-345-001-5410	FUEL - GAS/DIESEL/OTHER	18,474.00	10,701.69	6,163.85	23,384.00	23,384.00	0.00	0.00%

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					Parent Budget FY26 Adopted	Budget FY2027 Town Manager		Comparison 1 to Parent Budget Increase / (Decrease)
82-345-001-5420	OFFICE SUPPLIES	1,804.56	1,102.62	202.71	1,500.00	1,500.00	0.00	0.00%
82-345-001-5426	Chemical Supplies	0.00	344,385.98	181,189.73	340,000.00	373,500.00	33,500.00	9.85%
82-345-001-5427	Lab Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-345-001-5430	REPAIR/REPLACEMENT	539.38	7,974.12	40,534.24	0.00	0.00	0.00	0.00%
82-345-001-5445	UNIFORMS/SHOES/BOOTS	1,408.47	9,890.71	5,279.89	10,370.00	10,370.00	0.00	0.00%
82-345-001-5451	SM CAP - A/V EQUIPMENT	0.00	0.00	0.00	750.00	750.00	0.00	0.00%
82-345-001-5454	SM CAP - COMPUTER	0.00	0.00	0.00	1,250.00	1,250.00	0.00	0.00%
82-345-001-5455	SM CAP - COMPUTER	0.00	34,393.25	0.00	0.00	0.00	0.00	0.00%
82-345-001-5457	SM CAP - OFFICE	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
82-345-001-5458	SM CAP - OTHER EQUIP	0.00	0.00	8,443.65	150,000.00	150,000.00	0.00	0.00%
82-345-001-5499	SUPPLIES - OTHER	367,704.88	27,063.97	31,142.21	130,000.00	130,000.00	0.00	0.00%
82-345-002-5430	REPAIR/REPLACEMENT	56,949.13	44,840.92	0.00	0.00	0.00	0.00	0.00%
82-345-002-5499	SUPPLIES - OTHER	315.31	106.87	0.00	0.00	0.00	0.00	0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		448,077.77	481,203.44	273,565.92	659,254.00	692,754.00	33,500.00	5.08%
Category: 55 - OTHER EXPENDITURES								
82-345-001-5507	DEPREC EXP-SWR-TRTMNT	775,694.13	972,083.92	0.00	785,710.00	778,696.00	-7,014.00	-0.89%
82-345-001-5540	LOSSES/CLAIMS/JUDGEMENTS	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
82-345-001-5570	INCIDENTALS-PARKING, TOLLS,	162.00	9.00	24.00	35.00	35.00	0.00	0.00%
82-345-001-5571	LODGING	1,828.17	604.80	1,612.80	5,530.00	5,530.00	0.00	0.00%
82-345-001-5572	MEALS	0.00	0.00	137.00	2,142.00	2,142.00	0.00	0.00%
82-345-001-5573	MILEAGE-LOCAL	0.00	0.00	224.00	1,344.00	1,344.00	0.00	0.00%
82-345-001-5574	REGISTRATION	1,814.74	1,165.75	125.00	6,860.00	6,860.00	0.00	0.00%
82-345-001-5576	TRAVEL-AIRFARE, RENTAL CAR,	0.00	0.00	362.97	600.00	600.00	0.00	0.00%
82-345-820-5534	MDE 01 SRF/BNR UPGRD LN	0.00	-1,845.00	0.00	0.00	0.00	0.00	0.00%
82-345-827-5505	MDE 11 SRF/ENR UPGRD LN	2,847.55	2,847.55	2,847.55	2,908.00	2,908.00	0.00	0.00%
82-345-827-5534	MDE 11 SRF/ENR UPGRD LN	12,209.24	9,611.13	9,975.20	9,975.00	8,821.00	-1,154.00	-11.57%
82-345-830-5533	INTEREST-FED LOANS - USDA #4	0.00	0.00	21,125.71	0.00	83,067.00	83,067.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		794,555.83	984,477.15	36,434.23	815,104.00	940,003.00	124,899.00	15.32%
Category: 59 - OTHER FINANCING USES								
82-345-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-345-001-5971	Transfer to Capital	0.00	0.00	0.00	251,495.00	0.00	-251,495.00	-100.00%
82-345-827-5902	MDE 11 SRF/ENR UPGRD LN	0.00	0.00	52,455.45	52,455.00	53,610.00	1,155.00	2.20%
82-345-830-5903	FED LOAN PRINCIPAL - USDA #4	0.00	0.00	21,048.29	0.00	85,630.00	85,630.00	0.00%
Total Category: 59 - OTHER FINANCING USES:		0.00	0.00	73,503.74	303,950.00	139,240.00	-164,710.00	-54.19%
Total Department: 345 - TREATMENT & DISPOSAL:		2,757,648.11	3,175,234.87	1,422,493.22	3,725,017.00	3,888,482.00	163,465.00	4.39%
Total Expense:		4,176,567.69	4,967,232.85	2,140,191.15	5,815,373.00	6,209,021.00	393,648.00	6.77%
Total Fund: 82 - SEWER FUND:		792,999.06	711,580.91	760,055.50	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 84 - WATER FUND							
Revenue							
Department: 000 - UNDESIGNATED							
Category: 40 - LOCAL TAX REVENUE							
84-000-000-4075	FRONT FOOTAGE	0.00	-7,693.81	0.00	0.00	0.00	0.00%
Total Category: 40 - LOCAL TAX REVENUE:		0.00	-7,693.81	0.00	0.00	0.00	0.00%
Category: 41 - LICENSES & PERMITS							
84-000-000-4198	WATER EXTRACTION PERMIT	2,880.00	6,458.40	0.00	0.00	0.00	0.00%
Total Category: 41 - LICENSES & PERMITS:		2,880.00	6,458.40	0.00	0.00	0.00	0.00%
Category: 46 - SERVICE CHARGES							
84-000-000-4620	ACCT MNT FEES-WTR	133,677.40	40,158.53	22,032.57	46,020.00	43,234.00	-2,786.00 -6.05%
84-000-000-4670	BULK WATER	0.00	318.30	0.00	0.00	0.00	0.00%
84-000-000-4672	CONNECTION CHARGES	29,788.05	36,157.80	14,948.10	37,500.00	25,340.00	-12,160.00 -32.43%
84-000-000-4684	REGULAR USAGE / FEE	1,324,985.22	1,517,002.07	812,665.47	1,549,310.00	1,721,220.00	171,910.00 11.10%
84-000-000-4686	SALE OF METERS	163,642.50	187,414.50	9,032.00	118,550.00	0.00	-118,550.00 -100.00%
84-000-000-4689	OTHER SEWER, WATER & SWM	0.00	50.00	190.00	0.00	0.00	0.00%
Total Category: 46 - SERVICE CHARGES:		1,652,093.17	1,781,101.20	858,868.14	1,751,380.00	1,789,794.00	38,414.00 2.19%
Category: 47 - FEES, FINES, FORFEITURES							
84-000-000-4722	LATE PAYMENT FEES	22,502.51	26,971.41	10,156.09	30,573.00	23,000.00	-7,573.00 -24.77%
Total Category: 47 - FEES, FINES, FORFEITURES:		22,502.51	26,971.41	10,156.09	30,573.00	23,000.00	-7,573.00 -24.77%
Category: 48 - MISCELLANEOUS REVENUES							
84-000-000-4810	INVESTMENT EARNINGS	82,266.69	79,265.62	52,383.67	73,222.00	63,342.00	-9,880.00 -13.49%
Total Category: 48 - MISCELLANEOUS REVENUES:		82,266.69	79,265.62	52,383.67	73,222.00	63,342.00	-9,880.00 -13.49%
Category: 49 - OTHER FINANCING SOURCES							
84-000-000-4930	IN FROM MAJOR FACILITY FEE	0.00	0.00	0.00	32,682.00	32,682.00	0.00 0.00%
Total Category: 49 - OTHER FINANCING SOURCES:		0.00	0.00	0.00	32,682.00	32,682.00	0.00 0.00%
Total Department: 000 - UNDESIGNATED:		1,759,742.37	1,886,102.82	921,407.90	1,887,857.00	1,908,818.00	20,961.00 1.11%
Department: 350 - DISTRIBUTION							
Category: 48 - MISCELLANEOUS REVENUES							
84-350-000-4899	OTHER MISCELLANEOUS	0.00	3,375.25	0.00	0.00	0.00	0.00%
Total Category: 48 - MISCELLANEOUS REVENUES:		0.00	3,375.25	0.00	0.00	0.00	0.00%
Total Department: 350 - DISTRIBUTION:		0.00	3,375.25	0.00	0.00	0.00	0.00%
Total Revenue:		1,759,742.37	1,889,478.07	921,407.90	1,887,857.00	1,908,818.00	20,961.00 1.11%

Budget Comparison Report

Account Number Expense	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 350 - DISTRIBUTION								
Category: 51 - SALARY & WAGES								
84-350-001-5102	SALARY - OT @ 1.0	1,431.61	2,506.05	1,233.90	0.00	0.00	0.00	0.00%
84-350-001-5103	SALARY - OT @ 1.5	26,344.95	39,817.28	14,420.40	36,000.00	38,760.00	2,760.00	7.67%
84-350-001-5110	REGULAR FT CIVILIAN SALARY	148,939.79	142,174.50	60,376.68	219,005.00	264,795.00	45,790.00	20.91%
84-350-001-5160	BONUSES	338.85	0.00	0.00	0.00	0.00	0.00	0.00%
84-350-002-5103	SALARY - OT @ 1.5	2,506.45	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		179,561.65	184,497.83	76,030.98	255,005.00	303,555.00	48,550.00	19.04%
Category: 52 - FRINGE BENEFITS								
84-350-001-5205	DENTAL	1,154.23	1,063.09	492.44	1,749.00	2,460.00	711.00	40.65%
84-350-001-5215	HEALTH INSURANCE	36,237.25	33,282.25	15,212.45	71,912.00	114,370.00	42,458.00	59.04%
84-350-001-5220	LIFE INSURANCE W/H	1,274.53	1,315.60	625.49	2,447.00	3,130.00	683.00	27.91%
84-350-001-5230	WORKERS' COMPENSATION	8,170.00	9,162.45	5,875.27	9,270.00	10,460.00	1,190.00	12.84%
84-350-001-5242	ICMA-ER 457	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
84-350-001-5245	MSRPS PENSION	13,785.57	16,440.98	22,212.00	28,318.00	35,783.00	7,465.00	26.36%
84-350-001-5260	F I C A / MEDICARE	13,085.74	13,438.57	5,810.97	16,820.00	20,350.00	3,530.00	20.99%
84-350-002-5230	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
84-350-002-5260	F I C A / MEDICARE	189.76	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 52 - FRINGE BENEFITS:		73,897.08	74,702.94	50,228.62	130,516.00	186,553.00	56,037.00	42.93%
Category: 53 - CONTRACTED SERVICES								
84-350-001-5300	ADS & NOTICES	0.00	0.00	60.50	0.00	0.00	0.00	0.00%
84-350-001-5301	BANK CHARGES	23,582.09	23,997.72	16,537.93	20,635.00	12,000.00	-8,635.00	-41.85%
84-350-001-5310	INSURANCE - FLOOD	0.00	573.04	529.88	590.00	560.00	-30.00	-5.08%
84-350-001-5312	INSURANCE - LIABILITY	1,114.84	1,119.67	1,773.25	1,153.00	1,870.00	717.00	62.19%
84-350-001-5314	INSURANCE - PROPERTY	5,610.15	5,748.08	7,270.64	5,921.00	7,640.00	1,719.00	29.03%
84-350-001-5316	INSURANCE - VEHICLE	3,546.87	3,707.44	5,180.36	3,819.00	5,440.00	1,621.00	42.45%
84-350-001-5318	INSURANCE - DEDUCTIBLES	0.00	11,104.23	-9,369.51	0.00	0.00	0.00	0.00%
84-350-001-5325	LICENSES/USER FEES	31,879.15	41,972.47	39,793.00	48,274.00	49,858.00	1,584.00	3.28%
84-350-001-5333	M&R-VEHICLES	4,506.52	5,676.09	1,215.58	7,000.00	7,000.00	0.00	0.00%
84-350-001-5338	M&R-OTHER	1,731.25	2,281.02	0.00	0.00	0.00	0.00	0.00%
84-350-001-5340	POSTAGE / DELIVERY	3,345.59	3,562.98	2,681.87	4,000.00	4,000.00	0.00	0.00%
84-350-001-5345	PRINTING / REPRODUCTION	2,358.79	2,480.08	637.00	0.00	0.00	0.00	0.00%
84-350-001-5351	PROF SVCS-ATTORNEY	0.00	7,750.00	75.00	0.00	0.00	0.00	0.00%
84-350-001-5353	PROF SVCS-CONTRACTOR	16,565.17	31,653.70	23,484.70	25,000.00	25,000.00	0.00	0.00%
84-350-001-5359	OTHER PROFESSIONAL	50.00	16,240.00	4,640.00	16,250.00	0.00	-16,250.00	-100.00%
84-350-001-5382	TELEPHONE-WIRELESS-	658.66	552.24	387.11	500.00	500.00	0.00	0.00%
84-350-001-5383	TELEPHONE-WIRELESS-VOICE	1,057.79	1,338.41	645.51	1,300.00	1,300.00	0.00	0.00%
84-350-001-5399	OTHER CONTRACTED SERVICES	29,004.84	81,368.41	39,999.47	17,999.00	12,299.00	-5,700.00	-31.67%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
84-350-005-5356	PROF SVCS-IT SUPPORT	59,303.25	77,559.93	7,084.62	50,000.00	50,000.00	0.00	0.00%
84-350-630-5351	PROF SVCS-ATTORNEY	1,850.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		186,164.96	318,685.51	142,626.91	202,441.00	177,467.00	-24,974.00	-12.34%
Category: 54 - SUPPLIES & MATERIALS								
84-350-001-5400	CONSTRUCTION SUPPLIES	0.00	0.00	2,236.48	0.00	10,000.00	10,000.00	0.00%
84-350-001-5410	FUEL - GAS/DIESEL/OTHER	11,624.76	12,368.72	4,680.63	15,202.00	15,202.00	0.00	0.00%
84-350-001-5426	Chemical Supplies	0.00	0.00	0.00	35,000.00	0.00	-35,000.00	-100.00%
84-350-001-5430	REPAIR/REPLACEMENT	2,086.78	18,375.40	12,426.47	110,500.00	110,500.00	0.00	0.00%
84-350-001-5440	TOOLS/EQUIPMENT	18,401.60	2,917.77	3,597.73	25,300.00	25,300.00	0.00	0.00%
84-350-001-5445	UNIFORMS/SHOES/BOOTS	1,129.47	3,572.62	2,189.18	5,631.00	5,631.00	0.00	0.00%
84-350-001-5453	SM CAP - COMMUNICATIONS	0.00	16,717.23	0.00	0.00	0.00	0.00	0.00%
84-350-001-5458	SM CAP - OTHER EQUIP	0.00	3,396.50	3,294.75	36,888.00	36,888.00	0.00	0.00%
84-350-001-5499	SUPPLIES - OTHER	158,752.76	309,135.67	19,346.08	118,650.00	108,650.00	-10,000.00	-8.43%
Total Category: 54 - SUPPLIES & MATERIALS:		191,995.37	366,483.91	47,771.32	347,171.00	312,171.00	-35,000.00	-10.08%
Category: 55 - OTHER EXPENDITURES								
84-350-001-5507	DEPREC EXP-WTR-DISTR	74,492.08	75,145.69	0.00	75,585.00	75,150.00	-435.00	-0.58%
84-350-001-5570	INCIDENTALS-PARKING, TOLLS,	222.00	103.00	0.00	24.00	24.00	0.00	0.00%
84-350-001-5571	LODGING	2,313.24	2,017.72	0.00	3,030.00	3,030.00	0.00	0.00%
84-350-001-5572	MEALS	1,086.00	1,893.20	0.00	1,512.00	1,512.00	0.00	0.00%
84-350-001-5573	MILEAGE-LOCAL	1,495.11	1,291.77	0.00	1,344.00	1,344.00	0.00	0.00%
84-350-001-5574	REGISTRATION	3,812.40	5,457.25	25.00	4,760.00	4,760.00	0.00	0.00%
84-350-001-5599	MISCELLANEOUS OTHER	266.67	400.00	175.23	0.00	0.00	0.00	0.00%
84-350-825-5505	MDE 11 SRF/AMR LN	1,529.13	1,529.13	1,529.13	1,529.00	1,529.00	0.00	0.00%
84-350-825-5534	INTEREST-STATE LOANS	5,525.74	4,208.27	4,385.74	4,386.00	3,797.00	-589.00	-13.43%
Total Category: 55 - OTHER EXPENDITURES:		90,742.37	92,046.03	6,115.10	92,170.00	91,146.00	-1,024.00	-1.11%
Category: 59 - OTHER FINANCING USES								
84-350-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
84-350-001-5970	OPERATING-GENERAL-	162,288.00	208,816.00	99,726.00	199,451.00	227,899.00	28,448.00	14.26%
84-350-001-5971	Transfer to Capital	0.00	0.00	0.00	8,065.00	0.00	-8,065.00	-100.00%
84-350-825-5902	MDE 11 SRF/AMR LN PRIN -	0.00	0.00	26,767.23	26,767.00	27,356.00	589.00	2.20%
Total Category: 59 - OTHER FINANCING USES:		162,288.00	208,816.00	126,493.23	234,283.00	255,255.00	20,972.00	8.95%
Total Department: 350 - DISTRIBUTION:		884,649.43	1,245,232.22	449,266.16	1,261,586.00	1,326,147.00	64,561.00	5.12%
Department: 355 - PRODUCTION & STORAGE								
Category: 53 - CONTRACTED SERVICES								
84-355-001-5338	M&R-OTHER	775.54	0.00	0.00	55,000.00	55,000.00	0.00	0.00%
84-355-001-5354	PRF SVCS-FAC OPS-WTR-S&P	14,718.60	14,143.75	9,635.95	14,000.00	14,700.00	700.00	5.00%
84-355-001-5399	OTHER CONTRACTED SERVICES	114,060.35	87,281.68	64,908.41	139,300.00	89,300.00	-50,000.00	-35.89%
84-355-980-5338	M&R-OTHER	244.42	29.95	3,317.44	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1		%
					Parent Budget FY26 Adopted	Budget FY2027 Town Manager	
84-355-980-5370	ELECTRICITY-WELL#5	2,778.71	4,220.02	1,873.69	4,056.00	4,056.00	0.00 0.00%
84-355-982-5338	M&R-OTHER-WELL#8	19,287.97	1,631.84	1,124.00	0.00	0.00	0.00 0.00%
84-355-982-5370	ELECTRICITY-WELL#8	92,963.16	121,303.86	67,140.30	131,374.00	131,374.00	0.00 0.00%
84-355-983-5338	M&R-OTHER-WELL #9	11,365.02	24,117.66	650.00	0.00	0.00	0.00 0.00%
84-355-983-5370	ELECTRICITY-WELL#9	13,283.34	13,525.82	14,197.96	13,529.00	13,529.00	0.00 0.00%
84-355-984-5338	M&R-OTHER-WELL#10	1,908.30	248.71	650.00	0.00	0.00	0.00 0.00%
84-355-984-5370	ELECTRICITY-WELL#10	16,004.37	21,301.91	35,439.12	21,746.00	21,746.00	0.00 0.00%
84-355-985-5338	M&R-OTHER-WELL#11	739.39	1,670.63	11,793.29	0.00	0.00	0.00 0.00%
84-355-985-5370	ELECTRICITY-WELL#11 (301	44,207.07	75,151.99	20,562.47	87,307.00	87,307.00	0.00 0.00%
84-355-990-5370	ELECTRICITY-DORCHESTER WT	1,399.58	437.71	148.42	543.00	543.00	0.00 0.00%
84-355-991-5370	ELECTRICITY-ROSEWICK WT	2,604.22	2,896.34	615.23	2,690.00	2,690.00	0.00 0.00%
84-355-993-5338	M&R-OTHER-WILLS PRK WT	0.00	337.50	0.00	0.00	0.00	0.00 0.00%
84-355-993-5370	ELECTRICITY-WILLS PRK WT	1,244.88	1,719.17	834.64	1,896.00	1,896.00	0.00 0.00%
Total Category: 53 - CONTRACTED SERVICES:		337,584.92	370,018.54	232,890.92	471,441.00	422,141.00	-49,300.00 -10.46%
Category: 54 - SUPPLIES & MATERIALS							
84-355-001-5410	FUEL - GAS/DIESEL/OTHER	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
84-355-001-5426	Chemical Supplies	0.00	27,074.25	17,880.75	0.00	40,000.00	40,000.00 0.00%
84-355-001-5430	REPAIR/REPLACEMENT	0.00	1,949.80	6,676.74	0.00	0.00	0.00 0.00%
84-355-001-5499	SUPPLIES - OTHER	132.93	3,283.43	987.24	5,000.00	5,000.00	0.00 0.00%
84-355-982-5430	RPR/RPLCMNT PRTS/MTRLS-	105.61	30.44	6,028.38	0.00	0.00	0.00 0.00%
84-355-990-5499	SUPPLIES - OTHER-	0.00	363.58	11.04	0.00	0.00	0.00 0.00%
Total Category: 54 - SUPPLIES & MATERIALS:		238.54	32,701.50	31,584.15	5,000.00	45,000.00	40,000.00 800.00%
Category: 55 - OTHER EXPENDITURES							
84-355-001-5507	DEPREC EXP-WTR-P&S	148,882.05	153,292.42	0.00	149,830.00	115,530.00	-34,300.00 -22.89%
Total Category: 55 - OTHER EXPENDITURES:		148,882.05	153,292.42	0.00	149,830.00	115,530.00	-34,300.00 -22.89%
Total Department: 355 - PRODUCTION & STORAGE:		486,705.51	556,012.46	264,475.07	626,271.00	582,671.00	-43,600.00 -6.96%
Total Expense:		1,371,354.94	1,801,244.68	713,741.23	1,887,857.00	1,908,818.00	20,961.00 1.11%
Total Fund: 84 - WATER FUND:		388,387.43	88,233.39	207,666.67	0.00	0.00	0.00 0.00%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Fund: 86 - STORM WATER FUND								
Revenue								
Department: 000 - UNDESIGNATED								
Category: 46 - SERVICE CHARGES								
86-000-000-4607	SUBDIV & SITE PLAN REVIEW	27,712.00	20,983.00	275.00	15,000.00	15,000.00	0.00	0.00%
86-000-000-4620	ACCT MNT FEES-SWM	15,812.42	24,559.35	10,329.43	21,550.00	20,683.00	-867.00	-4.02%
86-000-000-4684	REGULAR USAGE / FEE	810,923.05	919,818.20	499,218.19	932,089.00	1,055,074.00	122,985.00	13.19%
Total Category: 46 - SERVICE CHARGES:		854,447.47	965,360.55	509,822.62	968,639.00	1,090,757.00	122,118.00	12.61%
Category: 48 - MISCELLANEOUS REVENUES								
86-000-000-4810	INVESTMENT EARNINGS	49,374.44	48,977.12	30,256.48	40,293.00	0.00	-40,293.00	-100.00%
86-000-000-4899	OTHER MISCELLANEOUS	0.00	26.44	0.00	0.00	0.00	0.00	0.00%
Total Category: 48 - MISCELLANEOUS REVENUES:		49,374.44	49,003.56	30,256.48	40,293.00	0.00	-40,293.00	-100.00%
Total Department: 000 - UNDESIGNATED:		903,821.91	1,014,364.11	540,079.10	1,008,932.00	1,090,757.00	81,825.00	8.11%
Total Revenue:		903,821.91	1,014,364.11	540,079.10	1,008,932.00	1,090,757.00	81,825.00	8.11%

Budget Comparison Report

Account Number Expense	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)		
Department: 360 - STORM WATER MANAGEMENT								
Category: 51 - SALARY & WAGES								
86-360-001-5102	SALARY - OT @ 1.0	12.04	25.34	0.91	0.00	0.00	0.00	0.00%
86-360-001-5103	SALARY - OT @ 1.5	246.17	110.74	22.21	0.00	0.00	0.00	0.00%
86-360-001-5110	REGULAR FT CIVILIAN SALARY	135,626.00	147,731.87	71,177.90	174,009.00	180,481.00	6,472.00	3.72%
86-360-001-5160	BONUSES	110.84	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARY & WAGES:		135,995.05	147,867.95	71,201.02	174,009.00	180,481.00	6,472.00	3.72%
Category: 52 - FRINGE BENEFITS								
86-360-001-5205	DENTAL	615.55	665.29	329.40	915.00	1,010.00	95.00	10.38%
86-360-001-5215	HEALTH INSURANCE	11,686.07	13,063.07	6,779.04	26,040.00	23,320.00	-2,720.00	-10.45%
86-360-001-5220	LIFE INSURANCE W/H	1,156.36	1,252.70	651.85	1,513.00	2,100.00	587.00	38.80%
86-360-001-5230	WORKERS' COMPENSATION	4,766.00	6,929.13	4,535.71	7,190.00	7,110.00	-80.00	-1.11%
86-360-001-5242	ICMA-ER 457	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
86-360-001-5245	MSRPS PENSION	23,654.34	24,187.40	23,026.00	22,939.00	24,398.00	1,459.00	6.36%
86-360-001-5260	F I C A / MEDICARE	10,214.59	10,576.45	5,350.74	13,340.00	13,830.00	490.00	3.67%
Total Category: 52 - FRINGE BENEFITS:		52,092.91	56,674.04	40,672.74	71,937.00	71,768.00	-169.00	-0.23%
Category: 53 - CONTRACTED SERVICES								
86-360-001-5301	BANK CHARGES	12,601.90	11,758.75	8,091.26	12,496.00	12,000.00	-496.00	-3.97%
86-360-001-5310	INSURANCE - FLOOD	0.00	23.66	0.00	0.00	0.00	0.00	0.00%
86-360-001-5312	INSURANCE - LIABILITY	350.25	590.10	898.70	608.00	950.00	342.00	56.25%
86-360-001-5314	INSURANCE - PROPERTY	3.94	370.95	465.63	382.00	490.00	108.00	28.27%
86-360-001-5316	INSURANCE - VEHICLE	641.73	1,037.97	1,076.66	1,069.00	1,140.00	71.00	6.64%
86-360-001-5325	LICENSES/USER FEES	2,089.75	5,145.75	4,410.07	12,124.00	12,124.00	0.00	0.00%
86-360-001-5333	M&R-VEHICLES	1,939.66	1,396.75	119.19	2,000.00	2,000.00	0.00	0.00%
86-360-001-5338	M&R-OTHER	226.52	610.28	60,717.06	0.00	0.00	0.00	0.00%
86-360-001-5340	POSTAGE / DELIVERY	3,303.98	3,491.03	1,784.12	2,500.00	2,500.00	0.00	0.00%
86-360-001-5350	PROF SVCS-	107,409.27	50,660.86	8,216.00	59,000.00	59,000.00	0.00	0.00%
86-360-001-5351	PROF SVCS-ATTORNEY	150.00	78,077.70	29,450.82	0.00	8,000.00	8,000.00	0.00%
86-360-001-5359	OTHER PROFESSIONAL	27,450.00	49.50	0.00	0.00	0.00	0.00	0.00%
86-360-001-5382	TELEPHONE-WIRELESS-	452.12	286.01	258.03	500.00	500.00	0.00	0.00%
86-360-001-5383	TELEPHONE-WIRELESS-VOICE	484.99	668.20	542.66	500.00	500.00	0.00	0.00%
86-360-001-5399	OTHER CONTRACTED SERVICES	23,510.17	1,106.75	3,623.38	0.00	0.00	0.00	0.00%
86-360-005-5356	PROFESSIONAL SERVICES - IT	41,568.98	31,219.80	10,056.72	45,000.00	45,000.00	0.00	0.00%
Total Category: 53 - CONTRACTED SERVICES:		222,183.26	186,494.06	129,710.30	136,179.00	144,204.00	8,025.00	5.89%
Category: 54 - SUPPLIES & MATERIALS								
86-360-001-5400	CONSTRUCTION SUPPLIES	0.00	0.00	2,690.13	125,000.00	125,000.00	0.00	0.00%
86-360-001-5410	FUEL - GAS/DIESEL/OTHER	594.61	1,784.44	928.49	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1	Comparison 1	%	
					Parent Budget	Budget		to Parent Budget
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
86-360-001-5420	OFFICE SUPPLIES	113.23	38.97	0.00	250.00	250.00	0.00	0.00%
86-360-001-5430	REPAIR/REPLACEMENT	2,723.73	10,456.36	12,228.39	30,000.00	30,000.00	0.00	0.00%
86-360-001-5445	UNIFORMS/SHOES/BOOTS	282.25	929.50	453.75	1,598.00	1,598.00	0.00	0.00%
86-360-001-5450	SM CAP - BUILDING/SITE	0.00	19,800.00	0.00	112,000.00	112,000.00	0.00	0.00%
86-360-001-5499	SUPPLIES - OTHER	3,772.73	1,074.70	3,050.89	1,000.00	1,654.00	654.00	65.40%
Total Category: 54 - SUPPLIES & MATERIALS:		7,486.55	34,083.97	19,351.65	269,848.00	270,502.00	654.00	0.24%
Category: 55 - OTHER EXPENDITURES								
86-360-001-5507	DEPREC EXP-SWM	109,123.15	107,375.22	0.00	109,123.00	123,760.00	14,637.00	13.41%
86-360-001-5510	DUES/MEMBERSHIPS	1,750.00	1,030.00	1,060.00	500.00	1,060.00	560.00	112.00%
86-360-001-5574	REGISTRATION	0.00	720.00	0.00	0.00	500.00	500.00	0.00%
86-360-001-5576	TRAVEL	0.00	894.44	0.00	900.00	900.00	0.00	0.00%
Total Category: 55 - OTHER EXPENDITURES:		110,873.15	110,019.66	1,060.00	110,523.00	126,220.00	15,697.00	14.20%
Category: 59 - OTHER FINANCING USES								
86-360-001-5970	OPERATING-GENERAL-	141,310.00	123,793.00	53,276.00	106,551.00	122,582.00	16,031.00	15.05%
86-360-001-5971	Transfer to Capital	0.00	0.00	0.00	139,885.00	175,000.00	35,115.00	25.10%
Total Category: 59 - OTHER FINANCING USES:		141,310.00	123,793.00	53,276.00	246,436.00	297,582.00	51,146.00	20.75%
Total Department: 360 - STORM WATER MANAGEMENT:		669,940.92	658,932.68	315,271.71	1,008,932.00	1,090,757.00	81,825.00	8.11%
Total Expense:		669,940.92	658,932.68	315,271.71	1,008,932.00	1,090,757.00	81,825.00	8.11%
Total Fund: 86 - STORM WATER FUND:		233,880.99	355,431.43	224,807.39	0.00	0.00	0.00	0.00%
Report Total:		1,493,364.97	1,208,808.49	1,241,007.93	0.00	0.00	0.00	0.00%

Fund	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
80 - SANITATION FUND	78,097.49	53,562.76	48,478.37	0.00	0.00	0.00	0.00%
82 - SEWER FUND	792,999.06	711,580.91	760,055.50	0.00	0.00	0.00	0.00%
84 - WATER FUND	388,387.43	88,233.39	207,666.67	0.00	0.00	0.00	0.00%
86 - STORM WATER FUND	233,880.99	355,431.43	224,807.39	0.00	0.00	0.00	0.00%
Report Total:	1,493,364.97	1,208,808.49	1,241,007.93	0.00	0.00	0.00	0.00%



Town of La Plata

Enterprise Fund Capital Budget Comparison Report Summary

SubCategory	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 80 - SANITATION FUND							
Revenue							
420 - FEDERAL GOVERNMENT REVENUE	40,527.20	0.00	0.00	0.00	0.00	0.00	0.00%
492 - TRANSFER IN	0.00	0.00	0.00	250,000.00	200,000.00	-50,000.00	-20.00%
493 - APPROPRIATION OF FUND BALANACE	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
Total Revenue:	40,527.20	0.00	0.00	250,000.00	250,000.00	0.00	0.00%
Expense							
566 - TRANSPORTATION	86,035.00	12,022.00	0.00	0.00	0.00	0.00	0.00%
567 - VEHICLES	0.00	0.00	0.00	250,000.00	250,000.00	0.00	0.00%
Total Expense:	86,035.00	12,022.00	0.00	250,000.00	250,000.00	0.00	0.00%
Total Fund: 80 - SANITATION FUND:	-45,507.80	-12,022.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

SubCategory	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 82 - SEWER FUND							
Revenue							
420 - FEDERAL GOVERNMENT REVENUE	1,140,165.83	0.00	0.00	0.00	0.00	0.00	0.00%
461 - DEVELOPER IMPACT FEE	8,147,687.30	5,350,181.75	257,395.91	0.00	0.00	0.00	0.00%
480 - MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	2,110,000.00	2,110,000.00	0.00%
490 - DEBT PROCEEDS	0.00	0.00	0.00	9,750,000.00	0.00	-9,750,000.00	-100.00%
492 - TRANSFER IN	0.00	252,324.05	0.00	251,495.00	3,650,000.00	3,398,505.00	1,351.32%
493 - APPROPRIATION OF FUND BALANACE	0.00	0.00	0.00	708,505.00	0.00	-708,505.00	-100.00%
Total Revenue:	9,287,853.13	5,602,505.80	257,395.91	10,710,000.00	5,760,000.00	-4,950,000.00	-46.22%
Expense							
564 - SEWER	11,351.41	12,284.62	32,473.59	10,400,000.00	5,700,000.00	-4,700,000.00	-45.19%
566 - TRANSPORTATION	25,000.00	0.00	85,160.42	60,000.00	0.00	-60,000.00	-100.00%
567 - VEHICLES	0.00	0.00	194,671.00	250,000.00	60,000.00	-190,000.00	-76.00%
568 - EQUIPMENT	211.15	0.00	0.00	0.00	0.00	0.00	0.00%
591 - TRANSFER TO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	36,562.56	12,284.62	312,305.01	10,710,000.00	5,760,000.00	-4,950,000.00	-46.22%
Total Fund: 82 - SEWER FUND:	9,251,290.57	5,590,221.18	-54,909.10	0.00	0.00	0.00	0.00%

Budget Comparison Report

SubCategory	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 84 - WATER FUND							
Revenue							
420 - FEDERAL GOVERNMENT REVENUE	469,772.82	0.00	0.00	0.00	0.00	0.00	0.00%
492 - TRANSFER IN	0.00	46,891.64	0.00	1,462,825.00	4,000,000.00	2,537,175.00	173.44%
493 - APPROPRIATION OF FUND BALANACE	0.00	0.00	0.00	916,375.00	75,000.00	-841,375.00	-91.82%
Total Revenue:	469,772.82	46,891.64	0.00	2,379,200.00	4,075,000.00	1,695,800.00	71.28%
Expense							
562 - SITE IMPROVEMENTS	0.00	0.00	87,890.00	0.00	0.00	0.00	0.00%
565 - WATER	0.00	0.00	0.00	2,294,200.00	4,075,000.00	1,780,800.00	77.62%
566 - TRANSPORTATION	4,500.01	1,526.15	31,216.66	85,000.00	0.00	-85,000.00	-100.00%
567 - VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
591 - TRANSFER TO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	4,500.01	1,526.15	119,106.66	2,379,200.00	4,075,000.00	1,695,800.00	71.28%
Total Fund: 84 - WATER FUND:	465,272.81	45,365.49	-119,106.66	0.00	0.00	0.00	0.00%

Budget Comparison Report

SubCategory	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 86 - STORM WATER FUND							
Revenue							
420 - FEDERAL GOVERNMENT REVENUE	574,637.63	39,714.80	0.00	0.00	0.00	0.00	0.00%
430 - STATE GOVERNMENT REVENUE	0.00	0.00	0.00	181,736.00	0.00	-181,736.00	-100.00%
492 - TRANSFER IN	0.00	65,011.10	0.00	1,535,149.00	1,134,818.00	-400,331.00	-26.08%
493 - APPROPRIATION OF FUND BALANACE	0.00	0.00	0.00	170,115.00	1,860,182.00	1,690,067.00	993.48%
Total Revenue:	574,637.63	104,725.90	0.00	1,887,000.00	2,995,000.00	1,108,000.00	58.72%
Expense							
566 - TRANSPORTATION	-6,082.63	18,367.34	42,898.06	1,787,000.00	2,995,000.00	1,208,000.00	67.60%
567 - VEHICLES	0.00	0.00	0.00	100,000.00	0.00	-100,000.00	-100.00%
Total Expense:	-6,082.63	18,367.34	42,898.06	1,887,000.00	2,995,000.00	1,108,000.00	58.72%
Total Fund: 86 - STORM WATER FUND:	580,720.26	86,358.56	-42,898.06	0.00	0.00	0.00	0.00%
Report Total:	10,251,775.84	5,709,923.23	-216,913.82	0.00	0.00	0.00	0.00%

Fund	FY24	FY25	FY26	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	Total Activity	Total Activity	YTD Activity Through Dec	FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
80 - SANITATION FUND	-45,507.80	-12,022.00	0.00	0.00	0.00	0.00	0.00%
82 - SEWER FUND	9,251,290.57	5,590,221.18	-54,909.10	0.00	0.00	0.00	0.00%
84 - WATER FUND	465,272.81	45,365.49	-119,106.66	0.00	0.00	0.00	0.00%
86 - STORM WATER FUND	580,720.26	86,358.56	-42,898.06	0.00	0.00	0.00	0.00%
Report Total:	10,251,775.84	5,709,923.23	-216,913.82	0.00	0.00	0.00	0.00%



Town of La Plata

Enterprise Fund Capital Budget Comparison Report

Account Detail

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 80 - SANITATION FUND							
Revenue							
SubCategory: 420 - FEDERAL GOVERNMENT REVENUE							
80-000-026-4220 REVENUE-FEDERAL THROUGH	40,527.20	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubCategory: 420 - FEDERAL GOVERNMENT REVENUE:	40,527.20	0.00	0.00	0.00	0.00	0.00	0.00%
SubCategory: 492 - TRANSFER IN							
80-000-000-4960 IN FROM VEHICLE RESERVE	0.00	0.00	0.00	250,000.00	0.00	-250,000.00	-100.00%
80-000-000-4988 CAPITAL CONTRIBUTION	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00%
Total SubCategory: 492 - TRANSFER IN:	0.00	0.00	0.00	250,000.00	200,000.00	-50,000.00	-20.00%
SubCategory: 493 - APPROPRIATION OF FUND BALANCE							
80-000-000-4990 RE-APPROPRIATION	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
Total SubCategory: 493 - APPROPRIATION OF FUND BALANCE:	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
Total Revenue:	40,527.20	0.00	0.00	250,000.00	250,000.00	0.00	0.00%
Expense							
SubCategory: 566 - TRANSPORTATION							
80-330-001-5689 OTHER EQUIP	73,925.00	12,022.00	0.00	0.00	0.00	0.00	0.00%
80-330-340-5689 OTHER EQUIP	12,110.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubCategory: 566 - TRANSPORTATION:	86,035.00	12,022.00	0.00	0.00	0.00	0.00	0.00%
SubCategory: 567 - VEHICLES							
80-330-001-5673 HEAVY DUTY VEHICLE	0.00	0.00	0.00	250,000.00	250,000.00	0.00	0.00%
Total SubCategory: 567 - VEHICLES:	0.00	0.00	0.00	250,000.00	250,000.00	0.00	0.00%
Total Expense:	86,035.00	12,022.00	0.00	250,000.00	250,000.00	0.00	0.00%
Total Fund: 80 - SANITATION FUND:	-45,507.80	-12,022.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 82 - SEWER FUND							
Revenue							
SubCategory: 420 - FEDERAL GOVERNMENT REVENUE							
82-000-025-4240	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-000-026-4220	1,140,165.83	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubCategory: 420 - FEDERAL GOVERNMENT REVENUE:	1,140,165.83	0.00	0.00	0.00	0.00	0.00	0.00%
SubCategory: 461 - DEVELOPER IMPACT FEE							
82-000-000-4615	8,147,687.30	5,350,181.75	257,395.91	0.00	0.00	0.00	0.00%
Total SubCategory: 461 - DEVELOPER IMPACT FEE:	8,147,687.30	5,350,181.75	257,395.91	0.00	0.00	0.00	0.00%
SubCategory: 480 - MISCELLANEOUS INCOME							
82-000-000-4898	0.00	0.00	0.00	0.00	2,110,000.00	2,110,000.00	0.00%
Total SubCategory: 480 - MISCELLANEOUS INCOME:	0.00	0.00	0.00	0.00	2,110,000.00	2,110,000.00	0.00%
SubCategory: 490 - DEBT PROCEEDS							
82-340-611-4900	0.00	0.00	0.00	9,750,000.00	0.00	-9,750,000.00	-100.00%
82-345-602-4900	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubCategory: 490 - DEBT PROCEEDS:	0.00	0.00	0.00	9,750,000.00	0.00	-9,750,000.00	-100.00%
SubCategory: 492 - TRANSFER IN							
82-000-000-4931	0.00	0.00	0.00	0.00	3,650,000.00	3,650,000.00	0.00%
82-000-000-4942	0.00	252,324.05	0.00	0.00	0.00	0.00	0.00%
82-000-000-4988	0.00	0.00	0.00	251,495.00	0.00	-251,495.00	-100.00%
Total SubCategory: 492 - TRANSFER IN:	0.00	252,324.05	0.00	251,495.00	3,650,000.00	3,398,505.00	1,351.32%
SubCategory: 493 - APPROPRIATION OF FUND BALANACE							
82-000-000-4990	0.00	0.00	0.00	708,505.00	0.00	-708,505.00	-100.00%
Total SubCategory: 493 - APPROPRIATION OF FUND BALANACE:	0.00	0.00	0.00	708,505.00	0.00	-708,505.00	-100.00%
Total Revenue:	9,287,853.13	5,602,505.80	257,395.91	10,710,000.00	5,760,000.00	-4,950,000.00	-46.22%
Expense							
SubCategory: 564 - SEWER							
82-340-001-5640	0.00	0.00	0.00	350,000.00	2,000,000.00	1,650,000.00	471.43%
82-340-001-5642	920.00	0.00	0.00	200,000.00	1,000,000.00	800,000.00	400.00%
82-340-944-5642	0.00	0.00	6,742.19	0.00	0.00	0.00	0.00%
82-340-952-5642	0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00%
82-340-953-5642	10,431.41	0.00	0.00	0.00	150,000.00	150,000.00	0.00%
82-340-956-5642	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00%
82-345-903-5646	0.00	12,284.62	25,731.40	9,850,000.00	1,900,000.00	-7,950,000.00	-80.71%
Total SubCategory: 564 - SEWER:	11,351.41	12,284.62	32,473.59	10,400,000.00	5,700,000.00	-4,700,000.00	-45.19%
SubCategory: 566 - TRANSPORTATION							
82-340-001-5689	0.00	0.00	31,216.68	60,000.00	0.00	-60,000.00	-100.00%

Budget Comparison Report

Account Number		FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Comparison 1	Comparison 1	%	
					Parent Budget	Budget		to Parent Budget
					FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
82-340-956-5689	OTHER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-345-001-5689	OTHER EQUIP	25,000.00	0.00	53,943.74	0.00	0.00	0.00	0.00%
Total SubCategory: 566 - TRANSPORTATION:		25,000.00	0.00	85,160.42	60,000.00	0.00	-60,000.00	-100.00%
SubCategory: 567 - VEHICLES								
82-340-001-5672	MEDIUM DUTY VEHICLE	0.00	0.00	0.00	250,000.00	0.00	-250,000.00	-100.00%
82-340-001-5673	HEAVY DUTY VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-345-001-5672	MEDIUM DUTY VEHICLE	0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00%
82-345-001-5673	HEAVY DUTY VEHICLE	0.00	0.00	194,671.00	0.00	0.00	0.00	0.00%
Total SubCategory: 567 - VEHICLES:		0.00	0.00	194,671.00	250,000.00	60,000.00	-190,000.00	-76.00%
SubCategory: 568 - EQUIPMENT								
82-345-001-5683	COMPUTER HARDWARE	211.15	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubCategory: 568 - EQUIPMENT:		211.15	0.00	0.00	0.00	0.00	0.00	0.00%
SubCategory: 591 - TRANSFER TO								
82-340-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
82-345-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubCategory: 591 - TRANSFER TO:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		36,562.56	12,284.62	312,305.01	10,710,000.00	5,760,000.00	-4,950,000.00	-46.22%
Total Fund: 82 - SEWER FUND:		9,251,290.57	5,590,221.18	-54,909.10	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 84 - WATER FUND							
Revenue							
SubCategory: 420 - FEDERAL GOVERNMENT REVENUE							
84-000-025-4240	REVENUE-FEDERAL THROUGH	0.00	0.00	0.00	0.00	0.00	0.00%
84-000-026-4220	REVENUE-FEDERAL THROUGH	469,772.82	0.00	0.00	0.00	0.00	0.00%
Total SubCategory: 420 - FEDERAL GOVERNMENT REVENUE:		469,772.82	0.00	0.00	0.00	0.00	0.00%
SubCategory: 492 - TRANSFER IN							
84-000-000-4931	IN FROM MAJOR FACILITY FEE	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00 0.00%
84-000-000-4942	In From ARPA Project Assigned	0.00	46,891.64	0.00	1,454,760.00	1,000,000.00	-454,760.00 -31.26%
84-000-000-4988	CAPITAL CONTRIBUTION	0.00	0.00	0.00	8,065.00	0.00	-8,065.00 -100.00%
Total SubCategory: 492 - TRANSFER IN:		0.00	46,891.64	0.00	1,462,825.00	4,000,000.00	2,537,175.00 173.44%
SubCategory: 493 - APPROPRIATION OF FUND BALANCE							
84-000-000-4990	RE-APPROPRIATION	0.00	0.00	0.00	326,935.00	75,000.00	-251,935.00 -77.06%
84-000-723-4990	RE-APPROPRIATION	0.00	0.00	0.00	589,440.00	0.00	-589,440.00 -100.00%
Total SubCategory: 493 - APPROPRIATION OF FUND BALANCE:		0.00	0.00	0.00	916,375.00	75,000.00	-841,375.00 -91.82%
Total Revenue:		469,772.82	46,891.64	0.00	2,379,200.00	4,075,000.00	1,695,800.00 71.28%
Expense							
SubCategory: 562 - SITE IMPROVEMENTS							
84-355-985-5629	OTHER SITE IMPRVMENTS-WELL	0.00	0.00	87,890.00	0.00	0.00	0.00 0.00%
Total SubCategory: 562 - SITE IMPROVEMENTS:		0.00	0.00	87,890.00	0.00	0.00	0.00 0.00%
SubCategory: 565 - WATER							
84-350-001-5654	DISTRIBUTION SYSTEM	0.00	0.00	0.00	2,294,200.00	4,075,000.00	1,780,800.00 77.62%
Total SubCategory: 565 - WATER:		0.00	0.00	0.00	2,294,200.00	4,075,000.00	1,780,800.00 77.62%
SubCategory: 566 - TRANSPORTATION							
84-350-001-5689	OTHER EQUIP	4,500.01	0.00	31,216.66	85,000.00	0.00	-85,000.00 -100.00%
84-355-001-5689	OTHER EQUIP	0.00	1,526.15	0.00	0.00	0.00	0.00 0.00%
84-355-985-5689	OTHER EQUIP-WELL #11	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubCategory: 566 - TRANSPORTATION:		4,500.01	1,526.15	31,216.66	85,000.00	0.00	-85,000.00 -100.00%
SubCategory: 567 - VEHICLES							
84-350-001-5672	MEDIUM DUTY VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubCategory: 567 - VEHICLES:		0.00	0.00	0.00	0.00	0.00	0.00 0.00%
SubCategory: 591 - TRANSFER TO							
84-350-001-5960	VEHICLE RESERVE	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubCategory: 591 - TRANSFER TO:		0.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total Expense:		4,500.01	1,526.15	119,106.66	2,379,200.00	4,075,000.00	1,695,800.00 71.28%
Total Fund: 84 - WATER FUND:		465,272.81	45,365.49	-119,106.66	0.00	0.00	0.00 0.00%

Budget Comparison Report

Account Number	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
Fund: 86 - STORM WATER FUND							
Revenue							
SubCategory: 420 - FEDERAL GOVERNMENT REVENUE							
86-000-025-4240	REVENUE-FEDERAL THROUGH	0.00	0.00	0.00	0.00	0.00	0.00%
86-000-026-4220	REVENUE-FEDERAL THROUGH	574,637.63	39,714.80	0.00	0.00	0.00	0.00%
Total SubCategory: 420 - FEDERAL GOVERNMENT REVENUE:		574,637.63	39,714.80	0.00	0.00	0.00	0.00%
SubCategory: 430 - STATE GOVERNMENT REVENUE							
86-000-000-4300	REVENUE-STATE DIRECT	0.00	0.00	0.00	181,736.00	0.00	-181,736.00 -100.00%
Total SubCategory: 430 - STATE GOVERNMENT REVENUE:		0.00	0.00	0.00	181,736.00	0.00	-181,736.00 -100.00%
SubCategory: 492 - TRANSFER IN							
86-000-000-4942	In From ARPA Project Assigned	0.00	65,011.10	0.00	1,395,264.00	959,818.00	-435,446.00 -31.21%
86-000-000-4988	CAPITAL CONTRIBUTION	0.00	0.00	0.00	139,885.00	175,000.00	35,115.00 25.10%
Total SubCategory: 492 - TRANSFER IN:		0.00	65,011.10	0.00	1,535,149.00	1,134,818.00	-400,331.00 -26.08%
SubCategory: 493 - APPROPRIATION OF FUND BALANCE							
86-000-000-4990	RE-APPROPRIATION	0.00	0.00	0.00	170,115.00	1,860,182.00	1,690,067.00 993.48%
Total SubCategory: 493 - APPROPRIATION OF FUND BALANCE:		0.00	0.00	0.00	170,115.00	1,860,182.00	1,690,067.00 993.48%
Total Revenue:		574,637.63	104,725.90	0.00	1,887,000.00	2,995,000.00	1,108,000.00 58.72%
Expense							
SubCategory: 566 - TRANSPORTATION							
86-360-001-5660	STORM DRAINAGE	0.00	18,367.34	6,704.80	0.00	1,050,000.00	1,050,000.00 0.00%
86-360-001-5689	OTHER EQUIP	0.00	0.00	31,216.66	60,000.00	0.00	-60,000.00 -100.00%
86-360-640-5660	MS4 STORM DRAINAGE	-6,082.63	0.00	4,976.60	1,727,000.00	1,945,000.00	218,000.00 12.62%
Total SubCategory: 566 - TRANSPORTATION:		-6,082.63	18,367.34	42,898.06	1,787,000.00	2,995,000.00	1,208,000.00 67.60%
SubCategory: 567 - VEHICLES							
86-360-001-5672	MEDIUM DUTY VEHICLE	0.00	0.00	0.00	100,000.00	0.00	-100,000.00 -100.00%
Total SubCategory: 567 - VEHICLES:		0.00	0.00	0.00	100,000.00	0.00	-100,000.00 -100.00%
Total Expense:		-6,082.63	18,367.34	42,898.06	1,887,000.00	2,995,000.00	1,108,000.00 58.72%
Total Fund: 86 - STORM WATER FUND:		580,720.26	86,358.56	-42,898.06	0.00	0.00	0.00 0.00%
Report Total:		10,251,775.84	5,709,923.23	-216,913.82	0.00	0.00	0.00 0.00%

Fund	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY26 Adopted	FY2027 Town Manager	Increase / (Decrease)	
80 - SANITATION FUND	-45,507.80	-12,022.00	0.00	0.00	0.00	0.00	0.00%
82 - SEWER FUND	9,251,290.57	5,590,221.18	-54,909.10	0.00	0.00	0.00	0.00%
84 - WATER FUND	465,272.81	45,365.49	-119,106.66	0.00	0.00	0.00	0.00%
86 - STORM WATER FUND	580,720.26	86,358.56	-42,898.06	0.00	0.00	0.00	0.00%
Report Total:	10,251,775.84	5,709,923.23	-216,913.82	0.00	0.00	0.00	0.00%

GL Account	Name	FY25Total Activity	FY27 Budget Est	FY26Total Budget	FY26YTD Activity
01-230-000-4647	RENTAL INSPECTION FEE	151,031	100,000	50,000	60,052
01-000-000-4000	REAL PROPERTY TAX - CY	6,159,538		6,423,390	4,812,857
01-000-000-4040	INCOME TAX	1,682,812		2,246,770	647,551
01-000-000-4400	COUNTY REVENUE	0		189,000	0
01-000-000-4500	OTHER AGENCY REVENUE	0		0	0
01-000-000-4810	INVESTMENT EARNINGS	1,418,040		639,054	668,116
01-000-000-4942	In From ARPA Project Assigned	0		485,760	0
01-000-000-4980	IN FROM SANITATION	263,629	204,903	278,355	69,589
01-000-000-4982	IN FROM SEWER	628,937	503,635	637,704	159,426
01-000-000-4984	IN FROM WATER	208,816	176,771	199,451	49,863
01-000-000-4986	IN FROM SWM	123,793	101,286	106,551	26,638
01-000-015-4000	HGSTD RPTX REVENUE	671,000	1,269,548	1,197,100	1,502,140
01-000-015-4810	INVESTMENT EARNINGS	35,131	17,469	0	19,095
01-000-025-4240	REVENUE-FEDERAL THROUGH COUNT	0		0	0
01-000-026-4220	REVENUE-FEDERAL THROUGH STATE	476,298		0	0
01-000-904-4820	RENT - 107 MAPLE	24,200		26,400	13,200
01-000-913-4820	RENT - 112 ST MARY'S AVE	10,800		0	11,400
01-000-914-4820	RENT - 118 ST MARY'S AVE	0		0	0
01-160-015-4629	HGSTD ADMIN FEE REV	8,280		4,000	0
01-200-000-4899	OTHER MISCELLANEOUS REVENUE	134,655		126,000	59,470
01-200-212-4700	SPEED CAMERA FINES	272,245	250,000	180,000	271,988
01-200-213-4899	OTHER REVENUE - UMMC	0	184,114	0	0
01-310-000-4300	REVENUE-STATE DIRECT	0	550,000	1,500,000	0
01-320-000-4304	HIGHWAY USER TAX REVENUE	741,077	736,040	617,822	80,789
01-400-000-4300	REVENUE-STATE DIRECT	0	1,293,565	1,032,700	0
01-150-000-4200	FEDERAL DIRECT	0	172,500	168,750	0
01-150-000-4160	GRADING PERMITS	57,019	25,335	10,000	245
01-150-000-4162	BUILDING PERMITS	187,718	64,665	82,700	23,243
01-230-000-4640	Building Inspection Fees	570,727	269,982	250,000	48,568
01-230-000-4649	Other Inspection Fees	235,685	80,018	100,000	19,780
01-000-000-4010	PERSONAL PROPERTY TAX - CY	182,126	180,580	180,580	143,846
01-000-000-4060	ADMISSION TAX	22,183	10,408	8,000	7,042
01-000-000-4062	HOTEL/MOTEL TAX	105,136	90,000	90,000	39,272
01-000-000-4130	TRADERS LICENSES	22,891	25,000	25,000	3,757
01-000-000-4180	FRANCHISE FEES	192,183	170,639	175,000	60,012
01-000-000-4622	COPIES/DOCUMENTS	2,976	974	1,000	1,254
01-150-000-4186	SIGN PERMITS	4,110	4,169	0	1,455
01-200-211-4750	Parking Fines	7,576	4,210	10,000	403
01-230-000-4724	CODE VIOLATION FINES	2,310	4,694	3,000	4,400
01-400-905-4820	RENT-WILLS PARK	11,174	9,260	8,000	3,650
01-400-936-4820	RENT-TILGHMAN LAKE	2,340	0	0	1,000

01-420-470-4191	SPECIAL EVENT VENDOR FEE	1,926	1,377	0	300
01-420-470-4193	SPECIAL EVENT PERMIT FEE	494	811	0	265
01-420-470-4194	SPECIAL EVENT STAFF FEE	1,734	2,445	0	1,956
01-420-425-4192	FARMERS MARKET	10,685	10,000	10,000	2,410
01-000-000-4020	PUBLIC UTILITY TAX - CY	109,327	109,327	225,000	0
01-200-000-4302	STATE AID FOR POLICE PROTECT	195,728	190,000	190,000	49,317
01-150-000-4164	PLUMBING PERMITS	300		0	0
01-150-000-4169	OTHER BUILDING PERMITS	1,048		0	611
01-230-000-4642	Plumbing & Gas Inspection Fees	1,070		0	625
01-150-000-4607	SUBDIV & SITE PLAN REVIEW	12,505		0	1,125
01-150-000-4609	OTHER ZONING & SUBDIVISION FEES	20,020		4,000	1,747
01-150-000-4613	FOREST CONSERVATION FEE	11,900		0	0
01-150-000-4619	OTHER DEVELOPER IMPACT FEES	0		0	0
01-160-000-4622	COPIES/DOCUMENTS	0		0	0
01-230-000-4605	HOME BUILDERS GUARANTY	263		0	28
01-000-000-4001	REAL PROPERTY TAX - PY	-819		0	2,614
01-000-000-4005	REAL PROPERTY TAX - P&I	3,932		3,000	1,906
01-000-000-4011	PERSONAL PROPERTY TAX - PY	-184		0	5,890
01-000-000-4015	PERSONAL PROPERTY TAX - P&I	154		0	0
01-000-000-4021	PUBLIC UTILITY TAX - PY	0		0	102,500
01-000-000-4025	PUBLIC UTILITY TAX - P&I	0		0	0
01-000-000-4041	PRIOR YEAR - INCOME TAX	872,823		0	327,166
01-000-000-4045	INCOME TAX - P&I	33,002		0	0
01-000-000-4624	CREDIT CARD CONVENIENCE FEE	0		0	0
01-000-000-4700	FEES, FINES, FORFEITURES	0		0	0
01-000-000-4720	RETURN CHECK FEES	484		0	116
01-000-000-4815	CREDIT CARD REWARDS	1,081		0	198
01-000-000-4830	CONTRIBUTIONS & DONATIONS	38,791		0	0
01-000-000-4840	SALE OF ASSETS	5,647		0	1,070
01-000-000-4899	OTHER MISCELLANEOUS REVENUE	-5,438		5,000	2,016
01-000-000-4925	IN FROM HIGHWAY USER REVENUE RE	0		0	0
01-000-000-4945	IN FROM TRANSPORTATION IMPROVEM	0		0	0
01-000-000-4950	IN FRM STRM RSPNS RSRV	0		0	0
01-000-000-4960	IN FROM VEHICLE RESERVE	0		0	0
01-000-000-4962	TRFRS INTO VEHICLE RESERVE	0		0	0
01-000-000-4964	TRFRS INTO BUILDING RESERVE	150,000		0	37,500
01-000-000-4989	IN FROM OTHER	0		0	0
01-000-000-4990	RE-APPROPRIATION	0		680,130	0
01-000-015-4900	BOND PROCEEDS	0		0	0
01-000-015-4990	RE-APPROPRIATION	0		85,717	0
01-000-020-4000	REAL PROPERTY TAX - PCSA	5,415		4,965	4,500
01-000-915-4722	LATE PAYMENT FEES	0		0	0

01-000-915-4820	RENT - 302 QUEEN ANNE ST	0	0	0
01-150-000-4600	ANNEXATION APPLICATION	0	0	0
01-160-000-4629	OTHER GENERAL GOVERNMENT FEES	-4,140	0	0
01-160-000-4840	SALE OF ASSETS	0	0	0
01-165-000-4899	OTHER MISCELLANEOUS REVENUE	3,148	0	0
01-200-000-4500	OTHER AGENCY REVENUE	22,191	0	7,632
01-200-000-4702	ASSET FORFEITURES	0	0	0
01-200-000-4750	PARKING FINES	0	0	1,400
01-200-000-4880	INSURANCE REIMBURSEMENTS	17,127	0	38,150
01-200-001-4830	CONTRIBUTIONS & DONATIONS	0	0	0
01-300-000-4880	INSURANCE REIMBURSEMENTS	0	0	0
01-300-000-4899	OTHER MISCELLANEOUS REVENUE	919	0	0
01-310-000-4626	PROPERTY MAINTENANCE CHARGES	427	0	0
01-310-000-4880	INSURANCE REIMBURSEMENTS	0	0	0
01-310-000-4899	OTHER MISCELLANEOUS REVENUE	870	0	0
01-310-912-4899	OTHER MISCELLANEOUS REVENUE	0	0	0
01-315-000-4899	OTHER MISCELLANEOUS REVENUE	22	0	0
01-320-000-4899	OTHER MISCELLANEOUS REVENUE	63	0	0
01-400-000-4830	CONTRIBUTIONS & DONATIONS	0	0	0
01-400-000-4899	OTHER MISCELLANEOUS REVENUE	800	0	0
01-400-936-4830	CONTRIBUTIONS & DONATIONS	14	0	0
01-420-408-4899	OTHER MISCELLANEOUS REVENUE	160	0	5
01-420-435-4830	CONTRIBUTIONS & DONATIONS	411	0	389
01-420-440-4300	REVENUE-STATE DIRECT	0	0	0
01-420-470-4899	MISC REV COMM PROMO	0	0	0

2025 amounts Est for 2026		
	Rev Est	Assessment Est
State Report Est	6,423,394	1,835,255,404
Est Base w/out partial Yr Adj	6,800,576	1,943,021,614
State Amount with 4% growth	7,072,599	2,020,742,479
State Amount with 7% Assessment Increas	7,276,616	2,079,033,127

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FY27 Est		
	Rev Est	Assessment Est
State Report Est	7,198,177	2,056,621,957
Est Base w/out partial Yr Adj	7,566,959	2,161,988,342
State Amount with unpermitted growth	7,385,077	

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2026 Constant Yield Tax Rate Certification

Taxing authority: **La Plata
in Charles County**

1-Jul-2025	Gross assessable real property base	\$	1,981,993,438
1-Jul-2025	Homestead Tax Credit	-	23,322,007
1-Jul-2025	Net assessable real property base		1,958,671,431
1-Jul-2025	Actual local tax rate (per \$100)	x	0.3500
1-Jul-2025	Potential revenue	\$	6,855,350
1-Jul-2026	Estimated assessable base	\$	2,161,988,342
1-Jan-2026	Half year new construction	-	49,961,671
1-Jul-2026	Estimated full year new construction*	-	18,000,000
1-Jul-2026	Estimated abatements and deletions**	-	37,404,714
1-Jul-2026	Net assessable real property base	\$	2,056,621,957
1-Jul-2025	Potential revenue	\$	6,855,350
1-Jul-2026	Net assessable real property base	÷	2,056,621,957
1-Jul-2026	Constant yield tax rate ***	\$	0.3333

Certified by



Director

*One-quarter year new construction where applicable.

**Estimated as of July 1, 2026, including Homestead Tax Credit.

***The yield tax rate included as a courtesy, along with the assessment data that SDAT is provide per Tax-Property Article § 2-205.

TR #1

Approximately 1,601 units have been approved through various plat map approvals.

The second part of your questions is harder to answer as it's

ed to the water allocation in the APFO we are working on and
ach developer's desire to move forward with construction
is year. Of course, some of it is tied to the strength of the
conomy, particularly interest rates and housing demand. The
ib market also impacts housing demand. A pure guess would
e on-third or 534 units....but don't hold me to that.

on

Est Home Value	\$400,000
Tax Rate	0.0035
Est New Homes	534
Est Unpermitted Growth	\$747,600
1/2 Yr	-\$373,800.0
3/4 Yr	-\$186,900.0
Est Rev from Unpermitted Growth	\$186,900

Utility Billings - A Utility Billings - Acc Main Count

	At 06/30/21	At 06/30/22	At 06/30/23	At 06/30/24	At 03/31/25
	Bill Count	Bill Count	Bill Count	Bill Count	Bill Count
All	3,723	3,839 3.1%	3,963 3.2%	4,148 4.7%	4,337 4.6%
Resid	3350	3464 3.4%	3585 3.5%	3770 5.2%	3953 4.9%
Pinegrove	0	0	75	240	402

1,753,965,951

1,943,021,614

10.8%

189,055,663

State of Maryland
Department of Assessments and Taxation

2025 Constant Yield Tax Rate

Taxing authority: **La Plata
in Charles County**

- 1 1-Jul-2024 Gross assessable real property base
- 2 1-Jul-2024 Homestead Tax Credit
- 3 1-Jul-2024 Net assessable real property base
- 4 1-Jul-2024 Actual local tax rate (per \$100)
- 5 1-Jul-2024 Potential revenue

- 5 1-Jul-2024 Potential revenue
- 6 1-Jul-2025 Estimated assessable base
- 7 1-Jan-2025 Half year new construction
- 8 1-Jul-2025 Estimated full year new construction
- 9 1-Jul-2025 Estimated abatements and deletions
- 10 1-Jul-2025 Net assessable real property base

- 11 1-Jul-2024 Potential revenue
- 12 1-Jul-2025 Net assessable real property base
- 13 1-Jul-2025 **Constant yield tax rate**

5

3.9% Avg YoY Increase

4.2% Avg YoY Increase

February 14, 2025

te Certification

ase	\$	1,753,965,951
	-	<u>13,547,724</u>
æ		1,740,418,227
	x	<u>0.3500</u>
	\$	6 091 464

	€	6,091,464
	\$	1,943,021,614
	-	55,876,533
on*	-	20,000,000
ons**	-	<u>31,889,677</u>
è	\$	1,835,255,404

	\$	6,091,464
è	÷	1,835,255,404
	\$	0.3319

Town of La Plata

Fiscal Year 2020

	Tax Year 2020	Tax Year 2019	Tax Year 2018	Interest & Penalty	Delinquent
July		-		10,764.36	
August		141,851.34	21,080.38		
September		10,082.59	22,405.75		
October					40,738.96
November		322,872.10	82,603.47		
December					
January			2,215.12	12,030.57	
February		322,872.10			
March					22,302.65
April					
May	322,872.10				
June	193,723.26	-			
	<u>516,595.36</u>	<u>797,678.13</u>	<u>128,304.72</u>	<u>22,794.93</u>	<u>63,041.61</u>
	30.33%	46.83%	7.53%	1.34%	3.70%

Fiscal Year 2021

	Tax Year 2021	Tax Year 2020	Tax Year 2019	Interest & Penalty	Delinquent
July		-		7,730.81	
August		78,011.80	67,032.41		
September		38,287.31	85,082.91		
October					24,825.15
November		331,244.86	65,767.23		
December					
January			6,836.92	8,352.87	
February		331,244.86			
March					20,898.38
April					
May	331,244.86				
June	198,746.92	47,194.50			
	<u>529,991.78</u>	<u>825,983.33</u>	<u>224,719.47</u>	<u>16,083.68</u>	<u>45,723.53</u>
	26.52%	41.34%	11.25%	0.80%	2.29%

Fiscal Year 2022

	Tax Year 2022	Tax Year 2021	Tax Year 2020	Interest & Penalty	Delinquent
July		-		6,247.24	
August		122,567.79	107,553.69		
September		30,723.47	68,274.37		
October					42,786.89
November		361,258.46	87,186.42		

December					
January			24,786.30	7,180.97	
February		361,258.46			
March					22,286.31
April					
May	361,258.46				
June	216,755.08	22,983.93			
	<u>578,013.54</u>	<u>898,792.11</u>	<u>287,800.78</u>	<u>13,428.21</u>	<u>65,073.20</u>
	26.09%	40.56%	12.99%	0.61%	2.94%

Fiscal Year 2023

	Tax Year 2023	Tax Year 2022	Tax Year 2021	Interest & Penalty	Delinquent
July		-		12,429.38	
August		109,436.51	98,882.88		
September		26,356.84	58,570.76		
October					36,242.22
November		384,306.68	121,792.17		
December					
January			62,171.57	9,267.20	
February		384,306.68			
March					24,222.73
April					
May	384,306.68				
June	230,584.01	112,011.90			
	<u>614,890.69</u>	<u>1,016,418.61</u>	<u>341,417.38</u>	<u>21,696.58</u>	<u>60,464.95</u>
	28.74%	47.50%	15.96%	1.01%	2.83%

Fiscal Year 2024

	Tax Year 2024	Tax Year 2023	Tax Year 2022	Interest & Penalty	Delinquent
July		-		12,831.15	
August		121,072.75	41,042.16		
September		24,681.22	54,847.16		
October					64,040.03
November		404,303.56	106,583.23		
December					
January			12,338.31	8,146.40	
February		404,303.56			
March					19,924.89
April					
May	404,303.56				
June	242,582.14	131,007.04			
	<u>646,885.70</u>	<u>1,085,368.13</u>	<u>214,810.86</u>	<u>20,977.55</u>	<u>83,964.92</u>
	24.07%	40.38%	7.99%	0.78%	3.12%

Fiscal Year 2025

	Tax Year 2025	Tax Year 2024	Tax Year 2023	Interest & Penalty	Delinquent
July		-		11,870.28	
August		151,724.11	41,042.16		
September		17,281.64	38,403.63		
October					50,439.49
November		437,309.30	130,504.80		
December					
January			10,640.97	8,721.24	
February		437,309.30			
March					26,055.63
April					
May	439,703.52				
June	263,822.11	116,787.25			
	<u>703,525.63</u>	<u>1,160,411.60</u>	<u>220,591.56</u>	<u>20,591.52</u>	<u>76,495.12</u>
	27.99%	46.16%	8.77%	0.82%	3.04%

Fiscal Year 2026

	Tax Year 2025	Tax Year 2025	Tax Year 2024	Interest & Penalty	Delinquent
July		-		15,720.10	
August		157,725.75	106,594.66		
September		16,668.35	37,040.78		
October					62,462.65
November		467,439.28	126,575.18		
December					
January			10,640.97	8,721.24	
February		467,439.28			
March					21,926.99
April					
May	467,439.28				
June	280,463.57	62,639.47			
	<u>747,902.85</u>	<u>1,171,912.13</u>	<u>280,851.59</u>	<u>24,441.34</u>	<u>84,389.64</u>
	28.04%	43.93%	10.53%	0.92%	3.16%

5 Year Rolling Average

	Tax Year Current Year +1	Tax Year Current Year	Tax Year Current Year -1	Interest & Penalty	Delinquent
July		-		10,000.59	
August		114,588.04	67,118.30		
September		26,026.29	57,836.19		
October					41,726.65
November		360,797.13	92,786.50		
December					
January			21,669.64	8,995.60	
February		360,797.13			

March					21,926.99
April					
May	360,797.13				
June	216,478.28	62,639.47			
	<u>577,275.41</u>	<u>924,848.06</u>	<u>239,410.64</u>	<u>18,996.19</u>	<u>63,653.64</u>
	26.86%	43.04%	11.14%	0.88%	2.96%

Fiduciary	Unallocated 2019/2016	Special Dist. & School Cont.	Total
			10,764.36
			162,931.72
			32,488.34
5,380.13			46,119.09
			405,475.57
			-
			14,245.69
			322,872.10
107,503.68			129,806.33
			-
			322,872.10
	61,978.48	-	255,701.74
112,883.81	61,978.48	-	1,703,277.04
6.63%	3.64%	0.00%	100.00%

Fiduciary	Unallocated 2020/2017	Special Dist. & School Cont.	Total
			7,730.81
			145,044.21
			123,370.22
283,823.73			308,648.88
			397,012.09
			-
			15,189.79
			331,244.86
5,048.22			25,946.60
			-
			331,244.86
	66,747.54	-	312,688.96
288,871.95	66,747.54	-	1,998,121.28
14.46%	3.34%	0.00%	100.00%

Fiduciary	Unallocated 2021/2018	Special Dist. & School Cont.	Total
			6,247.24
			230,121.48
			98,997.84
306,995.75			349,782.64
			448,444.88

			-
			31,967.27
			361,258.46
1,027.03			23,313.34
			-
			361,258.46
	64,645.98	-	304,384.99
308,022.78	64,645.98	-	2,215,776.60
13.90%	2.92%	0.00%	100.00%

Fiduciary	Unallocated 2022/2019	Special Dist. & School Cont.	Total
			12,429.38
			208,319.39
			84,927.60
5,182.19			41,424.41
			506,098.85
			-
			71,438.77
			384,306.68
6,274.69			30,497.42
			-
			384,306.68
	73,469.21	-	416,065.12
11,456.88	73,469.21	-	2,139,814.30
0.54%	3.43%	0.00%	100.00%

Fiduciary	Unallocated 2023/2020	Special Dist. & School Cont.	Total
			12,831.15
			162,114.91
			79,528.38
554,571.96			618,611.99
			510,886.79
			-
			20,484.71
			404,303.56
4,288.87			24,213.76
			-
			404,303.56
	76,694.57	-	450,283.75
558,860.83	76,694.57	-	2,687,562.56
20.79%	2.85%	0.00%	100.00%

Fiduciary	Unallocated 2024/2021	Special Dist. & School Cont.	Total
			11,870.28
			192,766.27
			55,685.27
205,697.28			256,136.77
			567,814.10
			-
			19,362.21
			437,309.30
1,046.83			27,102.46
			-
			439,703.52
	125,563.38	-	506,172.74
206,744.11	125,563.38	-	2,513,922.92
8.22%	4.99%	0.00%	100.00%

Fiduciary	Unallocated 2025/2022	Special Dist. & School Cont.	Total
			15,720.10
			264,320.41
			53,709.13
264,702.94			327,165.59
			594,014.46
			-
			19,362.21 Estimated
			467,439.28 Estimated
24,828.50			46,755.49 Estimated
			- Estimated
			467,439.28 Estimated
	68,707.16	-	411,810.20 Estimated
289,531.44	68,707.16	-	2,667,736.15
10.85%	2.58%	0.00%	100.00%

2,430,147.22

Fiduciary	Unallocated CY/CY-3	Special Dist. & School Cont.	Total
			10,000.59
			181,706.34
			83,862.48
231,190.75			272,917.40
			453,583.64
			-
			30,665.25
			360,797.13

Dec 2024
Mar 2025
June 2025
Sept 2025

<https://www.bls.gov/c>
Wages and salaries i

24,828.50			46,755.49
			-
	68,707.16	-	360,797.13
	68,707.16	-	347,824.91
<u>256,019.25</u>	<u>68,707.16</u>	<u>-</u>	<u>2,148,910.36</u>
11.91%	3.20%	0.00%	100.00%

Avg Wage Increase

FY27 Est

charts/employment-cost-index/wages-and-salaries-in-private-industry-and-state-and-local-government-12-month
in private industry and state and local government, 12-month percent change

3.55

	3.7%
	3.4%
	3.5%
	3.6%

h-percent-change.htm

Source		
MILGP	5,423,407	Balance @ 12/31/25
MBS	-	Est Reinvestment Amount in FY26
ICS	48,612,788	Balance @ 12/31/25
	<u>54,036,195</u>	

2026	2.7%
2027	2.0%

209,486 From MBS Maturity Distribution (by Year) Report for 07/01/26 - 06/30

Est Int 1,472,581.56

Allocation	FB from FY25 FS	FY27 Capital	Funds for Inv	Int. Income Allocation
GF	25,236,217	4,405,905	20,830,312	545,838
San	945,453	250,000	695,453	19,600
Sewer	23,321,155	14,460,000	8,861,155	400,532
Water	4,453,136	4,075,000	378,136	63,342
SWM	1,860,225	3,050,000	-	24,881
	<u>55,816,186</u>	<u>26,240,905</u>		<u>1,054,192</u>

	Tyler FB	
Sewer	30,331,567	0.839666969
Water	<u>5,791,763</u>	<u>0.160333031</u>
	36,123,330	

Takeaway Summary

Product	Late 2026 Fore
Top high-yield savings	~3.5%–3.7% AI
Average savings accounts	~0.45%–0.48%
Top 1-year CDs	~3.3%–3.7% AI
Average 1-year CDs	~1.7%–2.0% AI
Top 5-year CDs	~3.7%–3.8% AI

1/27

FY26

- 45.21%
- 1.69%
- 42.72%
- 7.04%
- 3.33%

Fund	FY24 Total Activity	FY25 Total Activity	FY26 YTD Activit Through De
01 - GENERAL FUND	16,397,752.72	1,476,729.93	292,423
80 - SANITATION FUND	86,035.00	12,022.00	0
82 - SEWER FUND	36,562.56	12,284.62	312,305
84 - WATER FUND	4,500.01	1,526.15	119,106
86 - STORM WATER FUND	-6,082.63	18,367.34	42,898
Report Total:	16,518,767.66	1,520,930.04	766,733

Forecast	Early 2027 Trend
PY	Downward drift possible
5 APY	Similar or slightly lower
PY	Likely similar or lower
PY	Likely lower
PY	May remain somewhat steady

Category	Comparison 1 Budget	
	Parent Budget	Budget
	FY26 Adopted	FY2027 Town Manager
3.42	4,769,492.00	4,405,905.00
3.00	250,000.00	250,000.00
5.01	10,710,000.00	14,460,000.00
6.66	2,379,200.00	4,075,000.00
8.06	1,887,000.00	3,050,000.00
3.15	19,995,692.00	26,240,905.00

**COUNCIL OF THE TOWN OF LA PLATA
Resolution 26-06**

Introduced By: Mayor Jeannine E. James, by request

Date Introduced: January 13, 2026

Date Adopted:

Date Effective:

1 **A RESOLUTION** concerning

2
3 **Fund Balance Reserve Policy**

4
5 **FOR** the purpose of adopting the Town of La Plata Fund Balance Reserve Policy; and all
6 matters relating thereto.

7
8 * * * * *

9
10 **WHEREAS**, sound fiscal management requires the establishment and maintenance
11 of adequate fund balance reserves to protect the Town from economic uncertainties,
12 revenue shortfalls, and emergency situations; and

13
14 **WHEREAS**, the Council of the Town of La Plata established and adopted a Storm
15 Response Reserve by way of Resolution 13-04 on May 21, 2013;

16
17 **WHEREAS**, the Council of the Town of La Plata established and adopted a Building
18 Replacement Reserve by way of Resolution 16-06 on June 21, 2016; and

19
20 **WHEREAS**, the Council of the Town of La Plata desires to establish a formal and
21 comprehensive fund balance reserve policy to support the Town's long-term economic
22 sustainability employing best practices identified by the Governmental Accounting
23 Standards Board (GASB) and Government Finance Officers Association (GFOA); and

24
25 **WHEREAS**, the Town Treasurer of the Town of La Plata recommends that such a
26 policy should formalize existing reserve practices and provide a framework for building
27 reserves over time.



TOWN OF LA PLATA

**305 Queen Anne Street
Post Office Box 2268
La Plata, Maryland 20646**

POLICY

Originating Dept.: Finance Department
Subject: Fund Balance Reserve Policy
Effective Date: July 1, 2026

I Purpose

The purpose of this policy is to establish and maintain adequate fund balance reserves, define appropriate uses for the different categories of fund balances, set target levels, establish guidelines for drawing down the funds, and establish guidelines for replenishing fund balance reserves.

II Policy Statement

The Town of La Plata recognizes that establishing adequate fund balance levels is sound fiscal practice and responsible financial management. Maintaining adequate fund balance levels is an essential component of the Town's overall financial management strategy, a crucial consideration to long-term financial planning, and a key factor in external agencies' measurement of the Town's financial strength.

Fund balance reserves safeguard the Town of La Plata (the Town) from fiscal and operational risks. For example, the Town faces economic risk from revenue shortfalls during economic downturns and losses from extreme events, like tornados and infrastructure failures. Reserves allow the Town of La Plata Council (the Council) the flexibility to respond quickly and decisively to such events. Reserves are not to be used for normal operational expenditures.

Components of fund balance will provide taxpayers with an explanation of why financial resources have been set aside and the conditions under which they will be expended. This policy will be reviewed periodically as conditions change to reflect the Town's financial objectives accurately and at least every four years.

III Definitions

"Components of Fund Balance" are identified by Governmental Accounting Standards Board (GASB) statement No.54, "Fund Balance Reporting and Governmental Fund Type Definitions." This statement aims to enhance the value of fund balance information by ensuring all fund balances are fully defined and explained:

- Nonspendable - resources that cannot be spent because of their form or legally or contractually must be maintained, such as inventory or prepaid items.
- Restricted - resources subject to externally enforceable legal or contractual constraints imposed by grantors, creditors, laws, or regulations and may only be used for the specified purpose.
- Committed - resources constrained by limitations the government imposes upon itself by the Council.
- Assigned - resources the Town intends to use for specific purposes that are not restricted or formally committed.
- Unassigned - resources that are not classified as nonspendable, restricted, committed, or assigned.

Fund balance reserve targets or required levels are set as a percentage of General Fund operating expenditures (excluding capital outlay and debt service).

IV Applicability

This policy shall apply to the General Fund. The General Fund is singled out because it contains the bulk of monies appropriated for general government operations.

V Compliance

The Town Manager and the Town Treasurer shall annually prepare a report documenting the status of the fund balance reserves relative to this policy and present it to the Council in conjunction with the development of the annual budget. The report should disclose excess committed and unassigned funds available. The Town Manager and Town Treasurer shall make recommendations for the use of said funds, which will be reviewed by the Finance Committee and presented to the Council.

VI General Provisions

The General Fund (GF) shall maintain and utilize the following fund balance components:

1. Committed Fund Balance for Emergencies, Disasters and Infrastructure Failures - (Emergency Reserve Fund)

Purpose and Target Balance: The Town shall maintain an Emergency Reserve Fund used to ensure the maintenance of services to the public during non-routine and unforeseen disaster situations. The Emergency Reserve Fund will have a target fund balance of 12% of annual GF operating expenditures (excluding capital outlays and debt service).

Uses and Drawdown Guidelines: Qualifying uses include, but are not limited to, weather-related events, environmental or other natural disasters, or infrastructure failures that cause disruptions in public services as declared appropriate by the Council. Upon the occurrence of a significant event, the Town Manager shall prepare expenditure estimates, and present them to the Town Council for authorization.

Replenishment Guidelines: Any funds provided to the Town by other government agencies as reimbursement for the expenditures related to an emergency where emergency reserve funds were used will be placed in the Emergency Reserve Fund. If such payments are not sufficient to restore the fund balance to target levels, the Town Manager and the Town Treasurer shall prepare a plan to replenish the fund balance to targeted levels and present it to the Council for consideration. Table 1 provides allocation guidelines.

Table 1: Emergency Reserve Guidelines

When Annual Revenue Increases by	2%	4%	7%	11%
Dedicated to Annual Expenditure Increases	2%	3%	4%	5%
Dedicated to Replenishing Reserve Balance	0%	1%	3%	6%

2. Committed Fund Balance for Revenue Declines due to Economic Downturns - (Economic Downturn Reserve Fund).

Purpose and Target Balance: The Town's Economic Downturn Reserve Fund is intended to provide liquidity and the ability to continue the provision of services and Town operations during periods of significant revenue declines. The Economic Downturn Reserve Fund's target shall be 15% of budgeted GF annual operating expenditures.

Uses and Drawdown Guidelines: The Economic Downturn Reserve Fund shall not be used to offset permanent reductions in revenue components or short-term, small decreases. When the Town experiences a significantly longer-term revenue reduction lasting over three

months, the Town Manager and the Town Treasurer shall prepare a plan combining expense reduction (without compromising critical and essential needs) and reserve drawdowns for the Council for approval. Table 2 provides guidelines to be used in combining the use of expense reductions and drawdown amounts.

Table 2: Economic Downturn Reserve Fund Guidelines

When Annual Revenue Decreases by	2%	6%	10%	15%
Reduce Annual Expenditures by, and	2%	4%	5%	5%
Drawdown Reserve by	0%	2%	5%	10%

Replenishment Guidelines: When the economic downturn has ended and revenues are expected to increase, the Town Manager and the Town Treasurer shall prepare a plan to replenish the Economic Downturn Reserve Fund balance to targeted reserve levels and present it to the Council. This replenishment plan shall allocate a portion of projected general fund revenue increases, if any, in the next budget year and successive years until the target fund balance reserve is reached. Table 3 provides guidelines for the allocation based upon the level of projected revenue increase.

Table 3: Replenishment Guidelines

When Annual Revenue Increases by	2%	4%	7%	11%
Dedicated to Annual Expenditure Increases	2%	3%	4%	5%
Dedicated to Replenishing Reserve Balance	0%	1%	3%	6%

3. Assigned Fund Balance for Capital - (Building and Vehicle and Equipment Replacement)

Purpose, Use and Target Balance: The Town shall maintain a Capital Reserve Fund in which funds are reserved for future financing for capital outlays, including the acquisition or construction of capital facilities and other capital assets. This reserve is not intended to replace long-term capital planning. These reserves may also be used for financing, debt issuance costs, or grant matching for capital outlays. There is no specific established target amount for the Capital Reserve Fund. The reserve balance will be set annually by the Council as part of the budget process.

4. Assigned Fund Balance for Technology

Purpose and Target Balance: The Town shall maintain a Technology Reserve Fund to support the replacement of critical technology assets, support modernization initiatives that improve efficiency, cybersecurity, service delivery, and compliance, and reduce operational risk related to system failure, cybersecurity vulnerabilities, or outdated equipment. This fund is not to be used for normal operating costs such as upgrades that should be budgeted. The Technology Reserve Fund will have a target fund balance of 20% of annual operating expenditures for Information Technology and will be replenished to maintain these criteria at year-end fund balance roll forward.

Uses and Drawdown Guidelines: Qualifying uses may include, but are not limited to, replacement of end-of-life hardware (computers, servers, switches, routers, mobile devices); software upgrades, license transitions, or major system replacements (financial software, permit systems, public safety systems); cybersecurity improvements or emergency security response needs; costs associated with data backup, disaster recovery, or cloud migration; professional services for major technology projects (implementation, configuration, integration); and unanticipated technology failures that cannot be absorbed within the annual operating budget. The Town Manager shall prepare an estimate of the expenditures necessary to address the use and present it to the Council for authorization.

5. Contingency Reserve Fund Balance

Purpose, Use and Target Balance: The Town shall maintain a Contingency Reserve Fund to cover unexpected costs, time overruns for specific, identified risks within a project or a specific operational budget that were not specifically allocated in the adopted budget. This reserve fund is separate from the Emergency Reserve Fund. Use of the Contingency Reserve Fund requires approval from the Council. This reserve shall be maintained to equal to no less than two (2) months of regular general fund operating expenditures (approximately 16% of annual operating expenditures) which is consistent with Government Finance Officers Association (GFOA) best practices. This will be maintained with a year-end fund balance roll forward to meet the criteria for the current fiscal year.

6. Unassigned Fund Balance

Purpose, Use and Target Balance: The Unassigned Fund Balance includes funds not otherwise nonspendable, restricted, committed, or assigned as required by GASB Statement No.54 and represents balances available for appropriation at the discretion of the Council. In preparing the annual budget, the Town Manager and the Town Treasurer will ensure that the Unassigned Fund Balance, at the beginning of each budget year, is at least 5% of budgeted GF operating expenditures. This will provide fiscal cash liquidity, especially

during the first several months of each budget year and is necessary due to the timing of property tax revenue and income tax revenue. The Council, through the budget process, shall determine the use of unassigned funds, generally for the following purposes, listed in order of priority:

- Increase committed fund balances as deemed necessary to reach target levels.
- One-time needs (e.g., capital projects, efficiency improvements, economic development incentives/investments)
- Capital Improvements; and
- Increase Unassigned Fund Balance as deemed necessary.

VII Policy Review

This policy shall be reviewed at least every four years to insure sufficient reserve balances and replenishing targets for the current fiscal position of the Town.

Resolution 26-06

30 **NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE TOWN OF**
31 **LA PLATA** that the policies and procedures contained in the document attached hereto as
32 Attachment 1 to Resolution 26-06 and titled "Town of La Plata Fund Balance Reserve
33 Policy," be adopted this 13th day of January 2026, with an effective date of July 1, 2026; and
34

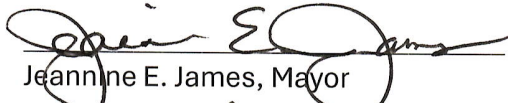
35 **AND BE IT FURTHER RESOLVED** that the policies and procedures contained in
36 Resolution 13-04, "Storm Response Reserve," and in Resolution 16-06, "Building
37 Replacement Reserve," are hereby superseded by the document attached hereto as
38 Attachment 1 to Resolution 26-06 and titled "Town of La Plata Fund Balance Reserve
39 Policy."
40

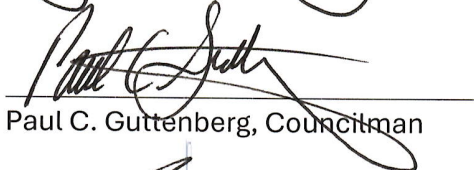
41 **ADOPTED AND APPROVED** by the Council of the Town of La Plata this 13th day of
42 January, 2026.
43

44
45 **SEAL:**

COUNCIL OF THE TOWN OF LA PLATA

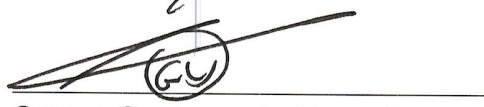


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49 Jeannine E. James, Mayor

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53 Paul C. Guttenberg, Councilman

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57 Patrick McCormick, Councilman

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60 **ATTEST:**

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63 Gregory Sampson, Jr., Councilman

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66 Shelby Pritchett
67 Town Clerk

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69 
70 Tyjon C. Johnson, Councilman

71 Date: January 13, 2026

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Based on the FY2027 adopted budget, the Town shall assign/transfer fund balance in the amount

Fund Balance Allocation to Reserves for FY27 Budget

	Balance @ FYE25	FY27 Budget	Reserve Balance Per Res 26-06	Reserve Re-allocation
Emergency Reserve 12% of annual GF operating Exp	125,209	13,398,974	1,607,877	1,482,668
Economic Downturn Reserve 15% of annual GF operating Exp	0	13,398,974	2,009,846	2,009,846
Technology Reserve 20% IT Operating Exp	0	485,707	97,141	97,141
Contingency Reserve 16% GF annual operating Exp	1,600,000	13,398,974	2,143,836	543,836
Capital Reserve	3,627,683		837,628	
Unassigned Fund Balance	14,023,457			-4,133,492

ts necessary to meet the reserve targets established in Resolution 26-06

Based on the information I have (incomplete) this may not need to be increased in I

TOLP FINANCIAL DATA for FY2027 BUDGET

Population (2024 Est with 4.2% growth)	11,852
Total Governmental Fund Revenues (Excl. Capital & HGSTD)	13,540,444
Intergovernmental Revenues - General Fund	190,000
Total General Fund Revenues	13,540,444
Total Local Tax Revenues - General Fund	10,296,202
Total Governmental Fund Expenditures (Excl. Capital & HGSTD)	13,398,974
General Fund Expenditures	13,398,974
Unassigned/Unreserved General Fund Balance (post Re-allocation)	9,889,965
Enterprise Fund Current Assets	39,884,249
Enterprise Fund Current Liabilities	1,525,001
Long-Term General Obligation Debt	9,429,274
Assessed Value (Real property tax)	2,161,988,342
General Obligation Debt Service	0
Actuarial Value of Plan Assets (OPEB/Pension)	0
Actuarial Accrued Liability (OPEB/Pension)	0

ENTER YOUR CALCULATED RATIOS BELOW

1. Total Revenues per Capita	\$1,142.49
2. Intergovernmental Revenues %	1.40%
3. Property Tax Revenues %	76.04%
4. Total Expenditures per Capita	\$1,130.55
5. Operating Surplus %	1.04%
6. Fund Balance %	73.04%
7. Enterprise Working Capital Coverage	26.15359
8. Long-Term Debt % of Assessed Value	0.44%
9. Debt Service % of Revenues	0.00%
10. OPEB/Pension Funded Ratio %	

Numeric Scoring (4 = Strongest, 1 = Weakest)

1. Total Revenues per Capita	3
2. Intergovernmental Revenues %	4
3. Property Tax Revenues %	1
4. Total Expenditures per Capita	3
5. Operating Surplus %	2
6. Fund Balance %	4
7. Enterprise Working Capital Coverage	4
8. Long-Term Debt % of Assessed Value	2
9. Debt Service % of Revenues	4
10. OPEB/Pension Funded Ratio %	
Total Score (Max = 40)	27

Interpreting the Total Score

32–40 → Strong overall financial condition

24–31 → Stable / Moderate

16–23 → Emerging stress

Below 16 → Potential structural concerns

Median Values by Population & Year

Maher & Nollenberger also report **median ratio values** for selected population groups. For example, for communities with population <15,000:

Year	Total Rev per Capita	Intergov %	Prop Tax %	...
2003	\$859	11.44%	37.33%	...
2004	\$897	10.57%	37.40%	...
2005	\$930	11.76%	37.08%	...
2006	\$1,055	10.15%	38.17%	...

groups by year (2003–2006).

Funded Ratio %
87.88%
84.88%
82.26%
80.80%

✓ Inflation-Adjusted Quart

Only Ratio 1 and Ratio 4 require adjustmen

◆ Ratio 1 – Total Revenues per C

Quartile	2006 Ben
Q1 (Strongest)	≥ \$1,643
Q2	\$1,055 – \$
Q3	\$770 – \$1
Q4 (Weakest)	≤ \$770

◆ Ratio 4 – Total Expenditures pe

Quartile
Q1 (Strongest – lower spending)
Q2
Q3
Q4 (Weakest – highest spending)

Files (Population < 15,000)

it (they are dollar-based).

apita

2006 Benchmark	2026 Adjusted ($\times 1.67$)
	$\geq \$2,744$
\$1,643	\$1,762 – \$2,744
,055	\$1,286 – \$1,762
	$\leq \$1,286$

er Capita

2006 Benchmark	2026 Adjusted ($\times 1.67$)
$\leq \$811$	$\leq \$1,354$
\$811 – \$1,148	\$1,354 – \$1,917
\$1,148 – \$1,785	\$1,917 – \$2,981
$\geq \$1,785$	$\geq \$2,981$





Revisiting Kenneth Brown's "10-Point Test"

By Craig S. Maher and Karl Nollenberger

Updating Brown's famous 10-point test with ten indicators of financial condition for 2003 through 2006 provides finance officers with another way to measure financial condition.

Finance officers and managers need to continuously monitor and evaluate the fiscal condition of their jurisdictions. This is especially true in the face of the current recession, coupled with the trend since the 1980s of transferring expenditure responsibilities and revenue assignments to lower levels of government (i.e., from federal to state to local governments). U.S. Census Bureau data show that the sources of local government funding have been shifting away from relatively stable property taxes to more volatile sales and income taxes over the past 20-30 years. And in fiscal year 2006, local governments were responsible for 62 percent of their own revenues, compared with 52 percent in 1978. For example, property taxes accounted for 58 percent of local government own-source revenues in 1978 and accounted for 45 percent in 2006.¹ To make up for this difference, local governments have adopted sales taxes and, to a lesser degree, imposed income taxes and expanded fees and charges.²

Most of the academic research on measuring government fiscal health over the past couple of decades has focused on developing and justifying measures of fiscal condition. One of the most commonly used studies is Kenneth Brown's 10-point test, which was based on data from 1989.³ This article builds on Brown's strengths and addresses the shortfalls mentioned

above by providing ten indicators of financial condition for 2003-2006. This information can help a jurisdiction develop a better understanding of its financial condition, identify hidden or emerging problems, present a picture of strengths and weaknesses, introduce long-term considerations, and provide a starting point for cities to consider financial policies that pertain to their particulate city government. It can also help a local government present the state of its financial condition to its policy body, citizenry, employees, and outside entities such as bond rating agencies.

BACKGROUND

Brown used a large national sample for benchmarking, relying on financial data provided by the Government Finance Officers Association (GFOA) on more than 700 municipalities. Brown's article makes it possible for practitioners and academics alike to follow the calculations for each of the 10 indexes used and to evaluate municipal financial condition relative to national comparisons, based on population size. The strength of Brown's work is its simplicity — the data required for calculating the ratios is easily accessible from audit reports — and that it provides financial condition benchmarks based on community size. Brown did admit two weaknesses associated with his ratios: The data are a snapshot from

1989 and, therefore, may be time sensitive, and the ratios ignore enterprise funds (e.g., public utilities) and focus exclusively on governmental funds. It can also be argued that several indicators Brown included might not be significant in assessing financial condition, including general fund sources from other funds divided by total general fund sources, total general fund liabilities divided by total general fund revenues, and operating expenditures divided by total expenditures. These ratios of financial condition do not provide a long-term comparable perspective or provide insight into the financial condition of the city.

The updated data used for this article were provided by the GFOA, the same source Brown used. As Brown discussed, the strength of the dataset is that it provides a consistent collection of audited financial data for municipali-

ties throughout the country. The weakness is that the data do not reflect a true sample of municipalities, as the municipalities that submitted data did so in hopes of receiving a financial reporting award from GFOA. Therefore, one might think of the respondents as high-performing communities and thus providing a benchmark for all municipalities.

MEASURING FINANCIAL CONDITION

Financial condition — an organization’s ability to maintain existing service levels, withstand economic disruption, and meet the demands of growth and decline — can be defined by:

- cash solvency (the ability to pay obligations in the next 30 to 60 days)
- budgetary solvency (the ability to generate enough revenues to pay expenses within the budgetary period)

- long-run solvency (the broader sense of finances, addressing the ability to pay all long-term costs of operations such as pensions)
- service-level solvency (the ability to provide services at the level and quality appropriate to ensure the health, safety, and welfare of the community)

This article focuses on the first three measures. Service-level solvency is not addressed because the GFOA database does not include information on it.

There are obstacles to measuring financial condition, including the nature of a public entity, municipal financial analysis, and municipal accounting practices. Public entities have a different method of measuring their results than the private sector uses, as public-sector objectives are subjective and multiple. That makes the meas-

Type	Indicator	Description of Indicator
1 Revenue Indicator	Total Revenues per Capita	Total Revenues for all Governmental Funds (Excluding Capital Project Funds) Divided by Population
2 Revenue Indicator	Intergovernmental Revenues/ Total Revenues Percentage	Intergovernmental Revenues for the General Fund Divided by Total General Fund Revenues
3 Revenue Indicator	Property Tax or Own Source Tax Revenues/Total Revenues Percentage	Total Tax Revenues Levied Locally for the General Fund Divided by Total General Fund Revenues
4 Expenditure Indicator	Total Expenditures per Capita	Total Expenditures for all Governmental Funds (Excluding Capital Project Funds) Divided by Population
5 Operating Position Indicator	Operating Surplus or Deficit/ Operating Revenues Percentage	General Fund Operating Surplus or Deficit Divided by Total General Fund Revenues
6 Operating Position Indicator	General Fund Balance/ General Fund Revenues Percentage	General Fund Unreserved Fund Balance Divided by Total General Fund Revenues
7 Operating Position Indicator	Enterprise Funds Working Capital Coverage Percentage	Current Assets of Enterprise Funds Divided by Current Liabilities of Enterprise Funds
8 Debt Indicator	Long Term Debt/Assessed Value Percentage	Long Term General Obligation Debt Divided by Assessed Value
9 Debt Indicator	Debt Service/Operating Revenues Percentage	General Obligation Debt Service Divided by Total General Fund Revenues
10 Unfunded Liability Indicator	Postemployment Benefit Assets/Liabilities Percentage	Funded Ratio (i.e., Actuarial Value of Plan Assets/ Actuarial Accrued Liability)

urement less exact. Municipal financial analysis is frequently concerned with only cash and budgetary solvency, and not with long-term evaluation. In addition, it is difficult to compare financial characteristics among local governments because they differ so widely. Municipal accounting practices are based on auditability and legal compliance. There is a lack of cost accounting, and the use of fund accounting provides both benefits and detriments to the analysis of financial data. Most finance reports are for one year of data, with the previous year's financial results for a few items also included in the report.

10 KEY INDICATORS

Jurisdictions can use the indicators included in this project (shown in Exhibit 1) to assess their basic financial picture. This information allows government officials to make informed decisions about financial conditions. The indicators are based on those used by Brown in his original article.

1. Total Revenues per Capita. This compares the existing revenue base for all governmental funds (excluding capital projects funds because of annual fluctuations) relative to population changes. Decreasing revenues per capita over time (using constant dollars) should be analyzed to assess how significant the reduction is and to devise a strategy to deal with the issue. Comparing one's jurisdiction to other similar governments in the same population category provides a tool for analysis, as revenues per capita tend to differ by population category.

2. Intergovernmental Revenues/Total Revenues Percentage. This shows how dependent a jurisdiction is

on other units of government such as the state, national, or local units. A large percentage of intergovernmental revenues should be considered a warning sign. In difficult financial times, the unit of government making the payments might balance its fiscal dilemma by reducing the payments to your organization. In states with large intergovernmental distributions to local governments, the local governments are exposed to external decisions by people who do not have the same stake in the reductions of direct services to the community.

3. Property Tax or Own Source Tax Revenues/Total Revenues Percentage. This shows how dependent a jurisdiction is on tax revenues for its general fund operations. A large percentage of tax revenues to the total revenue can mean the government depends too much on this source of revenue. In difficult fiscal times, the pressure to reduce taxes could have a negative effect on the provision of local services.

4. Total Expenditures per Capita. This compares the existing expenditures for all governmental funds (excluding capital projects funds because of annual fluctuations) to population changes. An increasing expenditure per capita in constant dollars should be analyzed so officials can identify the causes, assess the significance of the increases, and devise a strategy to deal with the issue.

5. Operating Surplus or Deficit/Operating Revenues Percentage. This measure, which reflects the results of each year's general fund operations, is a financial indicator that the credit rating agencies review on a regular basis. Credit agencies are concerned when there are two consecu-

tive years of deficits, a deficit in the current year that is larger than the deficit in the past year, a deficit in two or more of the past five years, or an abnormally large deficit — more than 5 to 10 percent.

6. General Fund Balance/General Fund Revenues Percentage.⁴ This measures a jurisdiction's capacity to withstand financial emergencies. The unreserved fund balances are those the jurisdiction can use at its discretion. A decreasing percentage of unreserved fund balance over time would be of concern.

7. Enterprise Funds Working Capital Coverage Percentage. This is similar to the unreserved general fund balance in that it measures the enterprise fund's ability to meet the ongoing service needs as well as its ability to withstand financial emergencies. Due to the accrual accounting standards in the enterprise funds, the working capital (current assets minus current liabilities) is a good measure for this financial trend. This financial indicator is frequently overlooked in efforts to measure a city's financial condition, but enterprise funds are a major aspect of operations for many jurisdictions and need to be recognized as such.

8. Long-Term Debt/Assessed Value Percentage. This is the full faith and credit debt of the jurisdiction divided by the assessed value. Most states have limitations on the percentage of debt that a city can issue, compared to assessed or real value. Credit agencies look for warning signs such as debt that exceeds 10 percent of assessed value, an increase of 20 percent over the previous year, an increase of 50 percent over the previous four years,

Exhibit 2: Quartile Ranges for Each of the 10 Indicators, Based on Population

<15,000	Quartile 1	Quartile 2	Quartile 3	Quartile 4
Ratio 1	\$1,643 or more	\$1,643 to \$1,055	\$1,055 to \$770	\$770 or less
Ratio 2	20% or more	20% to 10%	10% to 3%	3% or less
Ratio 3	56% or more	56% to 38%	38% to 19%	19% or less
Ratio 4	\$1,785 or more	\$1,785 to \$1,148	\$1,148 to \$811	\$811 or less
Ratio 5	-4% or less	-4% to 4%	4% to 13%	13% or more
Ratio 6	57% or more	57% to 40%	40% to 25%	25% or less
Ratio 7	2.11 or less	2.11 to 3.64	3.64 to 7.68	7.68 or more
Ratio 8	1% or more	1% to 0.3%	0.3% or less	0%
Ratio 9	18.3% or more	18.3% to 7.8%	7.8% to 3.4%	3.4% or less
Ratio 10	69% or less	69% to 81%	81% to 94%	94% or more
15-30,000				
Ratio 1	\$1,345 or more	\$1,345 to \$977	\$977 to \$770	\$770 or less
Ratio 2	18% or more	18% to 10%	10% to 4%	4% or less
Ratio 3	62% or more	62% to 40%	40% to 23%	23% or less
Ratio 4	\$1,504 or more	\$1,504 to \$1,041	\$1,041 to \$822	\$822 or less
Ratio 5	-2% or less	-2% to 4%	4% to 12%	12% or more
Ratio 6	46% or more	46% to 32%	32% to 19%	19% or less
Ratio 7	2.40 or less	2.40 to 3.94	3.94 to 6.76	6.76 or more
Ratio 8	1% or more	1% to 0.4%	0.4% to 0.1%	0.1% or less
Ratio 9	17.2% or more	17.2% to 9.1%	9.1% to 4.9%	4.9% or less
Ratio 10	68% or less	68% to 80%	80% to 92%	92% or more
30-50,000				
Ratio 1	\$1,310 or more	\$1,310 to \$987	\$987 to \$791	\$791 or less
Ratio 2	18% or more	18% to 10%	10% to 3%	3% or less
Ratio 3	62% or more	62% to 39%	39% to 21%	21% or less
Ratio 4	\$1,432 or more	\$1,432 to \$1,039	\$1,039 to \$822	\$822 or less
Ratio 5	-1% or less	-1% to 6%	6% to 14%	14% or more
Ratio 6	19% or less	19% to 32%	32% to 47%	47% or more
Ratio 7	2.28 or less	2.28 to 4.02	4.02 to 7.15	7.15 or more
Ratio 8	1% or more	1% to 0.4%	0.4% or less	0
Ratio 9	20.7% or more	20.7% to 9%	9% to 5.2%	5.2% or less
Ratio 10	67% or less	67% to 81%	81% to 90%	90% or more
50-100,000				
Ratio 1	\$1,259 or more	\$1,259 to \$976	\$976 to \$787	\$787 or less
Ratio 2	16% or more	16% to 9%	9% to 3%	3% or less
Ratio 3	58% or more	58% to 42%	42% to 24%	24% or less
Ratio 4	\$1,361 or more	\$1,361 to \$1,052	\$1,052 to \$821	\$821 or less
Ratio 5	1% or less	1% to 6%	6% to 12%	12% or more
Ratio 6	19% or less	19% to 29%	29% to 44%	44% or more
Ratio 7	2.41 or less	2.41 to 4.07	4.07 to 6.39	6.39 or more
Ratio 8	0.9% or more	0.9% to 0.3%	0.3% or less	0%
Ratio 9	18.6% or more	18.6% to 11.2%	11.2% to 6.3%	6.3% or less
Ratio 10	74% or less	74% to 82%	82% to 91%	91% or more
>100,000				
Ratio 1	\$1,458 or more	\$1,458 to \$1,046	\$1,046 to \$873	\$873 or less
Ratio 2	17% or more	17% to 8%	8% to 2%	2% or less
Ratio 3	48% or more	48% to 32%	32% to 17%	17% or less
Ratio 4	\$1,458 or more	\$1,458 to \$1,112	\$1,112 to \$926	\$926 or less
Ratio 5	0% or less	up to 6%	6% to 12%	12% or more
Ratio 6	14% or less	14% to 21%	21% to 33%	33% or more
Ratio 7	1.99 or less	1.99 to 3.58	3.58 to 5.75	5.75 or more
Ratio 8	1.6% or more	1.6% to 0.6%	0.6% to 0.1%	0.1% or less
Ratio 9	19.3% or more	19.3% to 12.7%	12.7% to 8%	8% or less
Ratio 10	76% or less	76% to 84%	84% to 92%	92% or more

and debt that exceeds 90 percent of the amount authorized by state law.

9. Debt Service/Operating Revenues Percentage. This measures the level of debt service to total general fund revenues. Increasing debt services reduces the expenditure flexibility and increases the fixed cost percentage in the fund. Credit agencies regard debt service that exceeds 20 percent of operating revenues as a potential problem; 10 percent and below is considered acceptable.

10. Funded Ratio of Postemployment Benefit Assets/Liabilities Percentage.⁵ The funded ratio, or the actuarial value of plan assets/actuarial accrued

liability, shows the level of funding for pension and other postemployment benefits already earned by employees. The actuarial value of plan assets is compared to the actuarial accrued liability of the plan. The level of funding differs significantly among cities, raising important concerns regarding many the future financial condition of many jurisdictions.

DATA FOR COMPARISONS

Exhibits 2 and 3 provide two tables of financial data that enable municipal officials to conduct two core financial condition assessments, relative to peers and over time. Exhibit 2 is comparable

to Brown's exhibit providing quartiles for each of the 10 indicators, based on population. Municipal officials can use this exhibit to compare their fiscal position for each indicator to a national sample. Those familiar with Brown's work will notice that this article does not provide a scorecard based on the rankings. The benefit of the exercise is in evaluating the community's position on each indicator rather than generating some cumulative score.

Exhibit 3 provides the median scores for each of the 10 indicators by population grouping for 2003-2006. To be consistent, median values are presented for only municipalities for which data was

Exhibit 3: Median Values by Population and Year

<15,000	Ratio 1	Ratio 2 %	Ratio 3%	Ratio 4	Ratio 5%	Ratio 6%	Ratio 7	Ratio 8%	Ratio 9%	Ratio 10%
2003	\$ 859	11.444	37.333	\$1,002	1.828	37.151	4.03	0.242	4.880	87.880
2004	\$ 897	10.572	37.400	\$1,026	2.551	35.616	3.87	0.250	4.958	84.877
2005	\$ 930	11.763	37.077	\$1,053	3.773	37.480	3.86	0.283	4.580	82.262
2006	\$1,055	10.147	38.166	\$1,148	4.192	40.359	3.64	0.256	7.752	80.797
15-30,000	Ratio 1	Ratio 2%	Ratio 3%	Ratio 4	Ratio 5%	Ratio 6%	Ratio 7	Ratio 8%	Ratio 9%	Ratio 10%
2003	\$811	11.382	41.287	\$ 912	1.409	30.108	3.74	0.370	6.470	86.046
2004	\$841	11.722	40.325	\$ 955	2.156	30.302	3.72	0.421	6.657	84.212
2005	\$904	11.102	40.527	\$ 980	3.686	31.225	3.59	0.375	5.963	82.337
2006	\$977	9.681	39.844	\$1,041	3.796	31.897	3.94	0.371	9.147	80.014
30-50,000	Ratio 1	Ratio 2%	Ratio 3%	Ratio 4	Ratio 5%	Ratio 6%	Ratio 7	Ratio 8%	Ratio 9%	Ratio 10%
2003	\$809	11.837	39.378	\$ 893	2.551	29.962	4.18	0.450	7.128	90.558
2004	\$850	10.022	37.018	\$ 946	3.679	29.454	3.96	0.340	7.255	87.595
2005	\$931	10.341	37.447	\$ 988	4.655	30.612	3.91	0.403	6.837	83.210
2006	\$987	9.608	39.044	\$1,039	6.192	31.649	4.02	0.443	9.047	80.858
50-100,000	Ratio 1	Ratio 2%	Ratio 3%	Ratio 4	Ratio 5%	Ratio 6%	Ratio 7	Ratio 8%	Ratio 9%	Ratio 10%
2003	\$818	11.132	40.580	\$ 906	2.190	26.435	4.13	0.380	6.768	90.548
2004	\$854	10.485	41.192	\$ 950	3.200	26.523	4.08	0.443	6.246	85.348
2005	\$914	9.201	40.542	\$ 953	6.089	28.036	4.19	0.301	6.295	83.689
2006	\$976	8.978	42.190	\$1,052	6.015	28.662	4.07	0.344	11.211	81.957
>100,000	Ratio 1	Ratio 2%	Ratio 3%	Ratio 4	Ratio 5%	Ratio 6%	Ratio 7	Ratio 8%	Ratio 9%	Ratio 10%
2003	\$919	11.320	33.481	\$1,032	3.321	17.142	3.28	0.466	8.807	94.447
2004	\$926	9.525	33.315	\$1,032	4.2120	19.177	3.37	0.528	6.870	88.678
2005	\$988	8.217	36.428	\$1,050	5.253	19.883	3.40	0.592	7.677	84.995
2006	\$1,046	7.931	32.433	\$1,112	5.737	21.496	3.58	0.611	12.687	83.600

available in each of the four years. In addition, while the GFOA has historical municipal financial data beyond 2003, the reporting requirement changes caused by the Government Accounting Standards Board Statement No. 34, *Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments*, make it difficult to go back further.

As an example of how to use this data, one can look at the general fund balance/general fund revenues percentage (indicator 6). This indicator measures the jurisdiction's capacity to withstand financial emergencies. As shown in Exhibit 2, in jurisdictions with populations between 50,000 and 100,000 people, the lowest quartile had a ratio of 19 percent or less. Jurisdictions in the second quartile had a ratio between 19 percent and 29 percent. Jurisdictions in the third quartile had a ratio between 29 percent and 44 percent. The ratio for highest quartile was 44 percent or greater. As shown in Exhibit 3, the averages for all jurisdictions in the 50,000 to 100,000 population category increased from 26.4 percent in 2003 to 26.5 percent in 2004; to 28.0 percent in 2005; and to 28.7 percent in 2006. Bond rating agencies value a good percentage of unreserved fund balance based on local needs and policies, but they also view too large a fund balance as a "red flag" that may result in pressures on financial decision-making. Cities should compare their general fund balance/general fund revenues percentage to the data in Exhibits 2 and 3 to assess their current operating position in the general fund. Each of the ten indicators can be used in the same way to help assess a local government's financial condition.

CONCLUSIONS

This article provides an update with improvements to Ken Brown's seminal work on fiscal condition, which was published more than 15 years ago. The importance of the update has been highlighted by the fiscal crisis currently facing many local governments. Municipalities were more insulated in previous economic downturns, but today, they rely more on a variety of more elastic revenue sources (income and sales in particular) and less on intergovernmental transfers. As a result, analyzing and managing financial condition is particularly relevant. ■

Notes

1. J.E. Petersen and D.R. Strachota, *Local Government Finance: Concepts and Practices* (Chicago: Government Finance Officers Association) 1991.
2. For a summary see B.W. Honadle, J. Costa, and B. Cigler, *Fiscal Health for Local Governments: An Introduction to Concepts, Practical Analysis and Strategies* (Maryland Heights, Missouri: Elsevier) 2004.
3. K.W. Brown, "The 10-Point Test of Financial Condition: Toward an Easy-to-Use Assessment Tool for Smaller Cities," *Government Finance Review*; December 1993.
4. Beginning June 15, 2010, Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, will require more detailed information on fund balances. See: <http://www.gasb.org/st/index.html> for more information.
5. In the future, another useful ratio will be other post-employment benefits, or OPEB, which will be phased into audit reports according to GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, in 2010.

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Further Resources

Barbara A. Chaney, Dean Michael Mead, and Kenneth R. Schermann, "The New Governmental Finance Model: What it Means for Analyzing Government Financial Condition," *The Journal of Government Financial Management*, Spring 2002.

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Terry Nichols Clark and James L. Chan, "Monitoring Cities: Building an Indicator System for Municipal Analysis," *Monitoring Local Governments*, Terry Nichols Clark, ed. (Dubuque: Kendall/Hunt for Urban Innovations Analysis Inc.) 1990.

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Michael A. Pagano and Christopher W. Hoene, *Fiscal Conditions in 2008*, National League of Cities, September 2008.