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TO: Board of Trustees

FROM: Michelle DeLancey, Director of Accounting & HR

DATE: June 11, 2025

AGENDA ITEM TOPIC: Budget Amendments Qt 4 FY 24/25

Number of Supporting Documents: **01**

Requested Action

- Motion to approve the fourth quarter budget amendments as presented.

HAMBURG TOWNSHIP GENERAL FUND
BUDGET AMENDMENTS
June 30, 2025
4th Quarter

	LINE ITEM NUMBER	LINE ITEM DESCRIPTION	INCREASE (DECREASE)	COMMENTS
Expenditures				
Accounting				
	101-201.000-713.000	Overtime	(600)	Below projection
	101-201.000-718.000	Health/Dental/Vision Insurance	9,980	Budgeted 7%, actual 15.46% increase
	101-201.000-861.000	Mileage	(200)	Below projection
	101-201.000-910.000	Professional Development	(1,100)	Below projection
	101-201.000-958.000	Dues/Subscrip/Recertification	(280)	Below projection
			<u>7,800</u>	
Clerk's Office				
	101-215.000-718.000	Health/Dental/Vision Insurance	2,700	Budgeted 7%, actual 15.46% increase
	101-215.000-980.000	Capital Equipment/Capital Imp	4,400	Exceeded expectation
			<u>7,100</u>	
Treasurer				
	101-253.000-718.000	Health/Dental/Vision Insurance	1,200	Budgeted 7%, actual 15.46% increase
	101-253.000-916.000	Training	(770)	Below projection
	101-253.000-955.000	Sundry	1,600	Purchased cash machine
	101-253.000-958.000	Dues/Subscrip/Recertification	(240)	Below projection
			<u>1,790</u>	
Elections				
	101-262.000-707.000	Temporary Employees	(24,500)	Below projection
	101-262.000-713.000	Overtime	(15,000)	Below projection
	101-262.000-718.000	Health/Dental/Vision Insurance	1,520	Budgeted 7%, actual 15.46% increase
	101-262.000-752.001	Supplies for Elections	(25,000)	Below projection
	101-262.000-900.000	Legal Notices/Advertising	(1,000)	Below projection
	101-262.000-910.000	Professional Development	(5,000)	Below projection
	101-262.000-955.000	Sundry	(5,000)	Below projection
	101-262.000-980.000	Office Equipment & Furniture	(10,000)	Below projection
			<u>(83,980)</u>	
Other Expenses				
	101-275.000-718.500	Health Care Reimbursement	35,000	Exceeded expectation
	101-275.000-957.207	Transfer out - Police operation	65,000	Exceeded expectation
			<u>100,000</u>	
Cemetery				
	101-567.000-801.000	Contractual Services	(8,000)	Below projection
	101-567.000-930.000	Maintenance	(4,000)	Below projection
	101-567.000-955.000	Sundry	(3,000)	Below projection
			<u>(15,000)</u>	
Planning Commission				
	101-701.000-704.100	Per Diem	(3,000)	Below projection
	101-701.000-752.000	Supplies & Small Equipment	(1,600)	Below projection
	101-701.000-826.000	Legal Fees	(1,000)	Below projection
	101-701.000-900.000	Legal Notices/Advertising	(750)	Below projection
	101-701.000-910.000	Professional Development	(500)	Below projection
			<u>(6,850)</u>	
Planning & Zoning				
	101-702.000-704.000	Part-time Employee Salaries	(10,000)	Below projection
	101-702.000-718.000	Health/Dental/Vision Insurance	(9,400)	Change in employee plan
	101-702.000-826.000	Legal Fees	(8,000)	Below projection
	101-702.000-900.000	Legal Notices/Advertising	(1,000)	Below projection
	101-702.000-910.000	Professional Development	(1,000)	Below projection
	101-702.000-946.000	Engineering Services	(3,000)	Below projection
	101-702.000-958.000	Dues/Subscrip/Recertification	(2,000)	Below projection
			<u>(34,400)</u>	
Lakes, Rivers & Streams				
	101-703.000-967.000	Special Projects	5,300	Exceeded expectation
			<u>5,300</u>	
Recreation Board				
	101-751.000-704.000	Part-time Employee Salaries	6,000	Exceeded expectation
	101-751.000-900.100	Printing	(1,000)	Below projection
	101-751.000-910.000	Professional Development	(1,000)	Below projection
	101-751.000-930.005	Maintenance Park Facilities	(10,000)	Below projection
	101-751.000-930.020	Sports Field Maintenance	7,500	Exceeded expectation
	101-751.000-942.000	Portable Toilets	(7,000)	Below projection
	101-751.000-955.000	Sundry	(1,000)	Below projection
			<u>(6,500)</u>	
Senior Center				
	101-820.000-801.000	Contractual Services	(3,000)	Below projection
	101-820.000-900.200	Newsletter/Publications	(3,000)	Below projection
	101-820.000-910.000	Professional Development	(1,000)	Below projection
	101-820.000-937.000	Improvements	(10,000)	Below projection
	101-820.000-975.300	Grant Match	(20,000)	Below projection
			<u>(37,000)</u>	
NET EXPENDITURES			<u>(67,040)</u>	
NET INCREASE/(DECREASE) IN FUND BALANCE			<u>67,040</u>	

HAMBURG TOWNSHIP ROAD FUND
BUDGET AMENDMENTS
June 30, 2025
4th Quarter

	LINE ITEM NUMBER	LINE ITEM DESCRIPTION	INCREASE (DECREASE)	COMMENTS
Revenues				
	204-000.000-402.000	Current Property Tax	(658,000)	Levied less than budgeted
	204-000.000-664.000	Interest Revenue	36,000	Exceeded projection
			(658,000)	
Expenditures				
	204-000.000-802.000	Road Improvement	(650,000)	Below projection
	204-000.000-805.000	Chloriding	65,000	Exceeded projection
			(585,000)	
	NET INCREASE/(DECREASE) IN FUND BALANCE		(73,000)	

HAMBURG TOWNSHIP FIRE FUND
BUDGET AMENDMENTS
June 30, 2025
4th Quarter

	LINE ITEM NUMBER	LINE ITEM DESCRIPTION	INCREASE (DECREASE)	COMMENTS
Revenues				
	206-000.000-664.000	Interest Revenue	9,000	Exceeded projection
	NET REVENUES		<u>9,000</u>	
Expenditures				
	206-000.000-718.000	Health/Dental/Vision Insurance	43,800	Budgeted 7%, actual 15.46% increase
	206-000.000-59.000	Vehicle Fuel	(7,000)	Below projection
	206-000.000-768.100	Turn out gear	(10,000)	Below projection
	206-000.000-826.000	Legal Fees	(5,000)	Below projection
	206-000.000-914.000	Tuition Reimbursement	(5,000)	Below projection
	206-000.000-920.000	Electric	(5,000)	Below projection
	206-000.000-921.000	Natural Gas/Heat	4,000	Exceeded projection
	206-000.000-930.003	Mainenance Fire Hall	8,200	Exceeded projection
	206-000.000-931.000	Equipment Maint/Repair	(5,000)	Below projection
	206-000.000-932.000	Vehicle Maintenance	5,000	Exceeded projection
	206-000.000-958.000	Dues/Subscrip/Recertification	3,000	Exceeded projection
	206-000.000-980.000	Capital Equipment/Capital Imp	(10,000)	Below projection
	NET EXPENDITURES		<u>17,000</u>	
	NET INCREASE/(DECREASE) IN FUND BALANCE		<u><u>(8,000)</u></u>	

HAMBURG TOWNSHIP POLICE FUND
BUDGET AMENDMENTS
June 30, 2025
4th Quarter

LINE ITEM NUMBER	LINE ITEM DESCRIPTION	INCREASE (DECREASE)	COMMENTS
Revenues			
207-000.000-628.100	Inspection Fees	12,500	Exceeded projection
207-000.000-664.000	Interest Revenue	6,500	Exceeded projection
207-000.000-676.000	Reimbursements & Cost Recovery	8,500	Workers' Comp reimb.
207-000.000-693.000	Sale of Fixed Assets	(25,000)	Below projection
207-000.000-699.101	Transfer in 101 - Operations	65,000	Exceeded projection
NET REVENUES		67,500	
Expenditures			
207-000.000-702.000	Ful-time Employee Salaries	(20,000)	Below projection
207-000.000-706.000	Holiday Pay	24,000	Exceeded projection
207-000.000-713.000	Overtime	35,000	Exceeded Projection
207-000.000-716.000	Defined Contribution	100,000	Exceeded projection
207-000.000-718.000	Health/Dental/Vision Insurance	8,600	Budgeted 7%, actual 15.46% increase
207-000.000-807.000	SWAT team expenses	(3,000)	Below projection
207-000.000-826.000	Legal Fees	(3,000)	Below projection
207-000.000-840.000	Liability/Casualty Insurance	(6,000)	Below projection
207-000.000-916.000	Training	3,300	Exceeded projection
207-000.000-930.002	Maintenance Police-Building	2,300	Exceeded projection
NET EXPENDITURES		141,200	
NET INCREASE/(DECREASE) IN FUND BALANCE		(73,700)	

HAMBURG TOWNSHIP DPW FUND
BUDGET AMENDMENTS
June 30, 2025
4th Quarter

LINE ITEM NUMBER	LINE ITEM DESCRIPTION	INCREASE (DECREASE)	COMMENTS
Revenues			
590-538-000-646.200	Grinder Pump Purchase	17,500	Exceeded projection
590-538.000-664.002	Interest Revenue	18,000	Exceeded projection
590-539.000-664.003	Interest Revenue	30,000	Exceeded projection
		<u>65,500</u>	
Expenditures			
590-527.000-713.000	Overtime	(13,000)	Below projection
590-527.000-718.000	Health/Dental/Vision Insurance	6,700	Budgeted 7%, actual 15.46% increase
590-527.000-751.100	Grinder Pump Parts	22,000	Exceeded projection
590-527.000-759.000	Vehicle Fuel	4,500	Below projection
590-527.000-920.000	Electric	8,000	Exceeded projection
590-537.000-917.600	Sludge Removal Expense WWTP	30,000	Exceeded projection
590-537.000-921.000	Natural Gas/Heat	7,000	Exceeded projection
590-537.000-934.100	Pump & Main Repair/Maintenance	4,000	Exceeded projection
590-538.000-964.000	Reimbursements/Refunds	12,000	New GL #
NET EXPENDITURES		<u>81,200</u>	
NET INCREASE/(DECREASE) IN FUND BALANCE		<u><u>(15,700)</u></u>	