

TO: Board of Trustees

FROM: Michelle DeLancey, Director of Accounting

DATE: October 15, 2025

AGENDA ITEM TOPIC: 25/26 1st Quarter Budget Amendments

Number of Supporting Documents: **01**

Requested Action

- Motion to approve the fiscal year 25/26 1st quarter budget amendments as presented.

Background

Fiscal Considerations

Does the agenda item require the expenditure of funds? Yes ☒ No ☐

Are funds budgeted? Yes ☐ No ☒

Fiscal year affected: 2025/2026

Is a budget amendment required? Yes ☒ No ☐

General Ledger numbers affected: See attached

HAMBURG TOWNSHIP GENERAL FUND
BUDGET AMENDMENTS
9/30/2025
1st Quarter

	LINE ITEM NUMBER	LINE ITEM DESCRIPTION	INCREASE (DECREASE)	COMMENTS
Revenues				
	101-000.000-540.000	State Grants	34,550	Elections drop box
	101-000.000-569.000	Other State Grants	1,600	SBTE reimbursement
	101-000.000-674.000	Contributions/Donations/Grants	6,200	Federal HAVA election reimbursement
	101-000.000-674.200	Christmas in the Village donations	1,500	Chamber of Commerce donation
	101-000.000-685.003	Opioid Settlement	1,600	Exceeded projection
	101-800.000-674.000	Contributions/Donations/Grants	10,000	Received 24/25 grant funds
			55,450	
Expenditures				
Township Buildings				
	101-265.000-930.014	Reserve for twp bldgs	100,000	Begin parking lot annual reserve for 5 years
			100,000	
Elections				
	101-262.000-931.000	Equipment Maint/Repair	2,700	HART license & support renewal
			2,700	
Other Expenses				
	101-275.000-727.000	Workers' Compensation	6,000	Audited - increase in wages & incidents
			6,000	
Recreation Board				
	101-751.000-930.020	Sports Field Maintenance	7,600	Exceeded expectation
			7,600	
Senior Center				
	101-820.000-860.000	Transportation	2,100	Change in billing process with LETS
			2,100	
	NET EXPENDITURES		118,400	
	NET INCREASE/(DECREASE) IN FUND BALANCE		(62,950)	

HAMBURG TOWNSHIP FIRE FUND
BUDGET AMENDMENTS
9/30/2025
1st Quarter

	LINE ITEM NUMBER	LINE ITEM DESCRIPTION	INCREASE (DECREASE)	COMMENTS
Revenues				
	206-000.000-569.000	Other State Grants	1,500	SBTE reimbursement
	206-000.000-628.000	Fire Inspection fees	1,500	Exceeded projection
	NET REVENUES		<u>3,000</u>	
Expenditures				
	206-000.000-727.000	Workers' Compensation	19,000	Audited - increase in wages & incidents
	NET EXPENDITURES		<u>19,000</u>	
	NET INCREASE/(DECREASE) IN FUND BALANCE		<u>(16,000)</u>	

HAMBURG TOWNSHIP POLICE FUND
BUDGET AMENDMENTS
9/30/2025
1st Quarter

	LINE ITEM NUMBER	LINE ITEM DESCRIPTION	INCREASE (DECREASE)	COMMENTS
Revenues				
	207-000.000-569.000	Other State Grants	2,200	SBTE reimbursement
	207-000.000-628.100	Inspection Fees	7,000	Exceeded projection
	NET REVENUES		9,200	
Expenditures				
	207-000.000-727.000	Workers' Compensation	19,000	Audited - increase in wages & incidents
	NET EXPENDITURES		19,000	
	NET INCREASE/(DECREASE) IN FUND BALANCE		(9,800)	

HAMBURG TOWNSHIP DPW FUND
BUDGET AMENDMENTS
9/30/2025
1st Quarter

	LINE ITEM NUMBER	LINE ITEM DESCRIPTION	INCREASE (DECREASE)	COMMENTS
Revenues				
	590-527.000-653.002	Admin fee for delinq on taxes	2,100	Exceeded projection
			2,100	
Expenditures				
	590-527.000-727.000	Workers' Compensation	2,000	Audited - increase in wages & incidents
	NET EXPENDITURES		2,000	
	NET INCREASE/(DECREASE) IN FUND BALANCE		100	