

Budget vs Actual

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Period Ending 12/31/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
10-300-0000 PERMITS & FEES	3,000	0.00	30.00	180.00	1,005.00	(1,995.00)	34%
10-301-0000 S W USER FEE - COMMERCIAL	180,000	0.00	13,080.00	49,605.00	98,760.00	(81,240.00)	55%
10-301-5000 SW USER FEE - RESIDENTIAL	89,000	0.00	7,305.00	22,230.00	44,445.00	(44,555.00)	50%
10-305-0000 REAL ESTATE TAXES	280,000	0.00	24.42	245,628.96	245,671.70	(34,328.30)	88%
10-306-0000 PERSONAL PROPERTY TAXES	170,000	0.00	327.08	654.71	1,317.67	(168,682.33)	1%
10-307-0000 PPTRA	17,365	0.00	0.00	0.00	17,365.30	0.30	100%
10-310-0000 BANK FRANCHISE TAX	175,000	0.00	0.00	0.00	0.00	(175,000.00)	
10-315-0000 BUSINESS LICENSES	140,000	0.00	364.00	535.70	11,920.28	(128,079.72)	9%
10-320-0000 VEHICLE TAX/DECALS	40,000	0.00	0.00	0.00	0.00	(40,000.00)	
10-325-0000 STATE SALES TAX	120,000	0.00	14,479.60	46,231.01	99,322.11	(20,677.89)	83%
10-326-0000 MEALS TAX	675,000	0.00	64,294.03	182,210.47	382,992.85	(292,007.15)	57%
10-327-0000 LODGING TAX	42,000	0.00	2,492.02	6,626.02	19,976.20	(22,023.80)	48%
10-328-0000 CIGARETTE TAX	80,000	0.00	6,185.60	20,377.83	40,949.30	(39,050.70)	51%
10-330-0000 FINES	35,000	0.00	4,973.23	13,502.83	28,189.10	(6,810.90)	81%
10-345-0000 INTEREST INCOME/GEN	25,000	0.00	0.00	0.00	15.11	(24,984.89)	0%
10-355-0000 LAW ENFORCEMENT ASST	34,500	0.00	0.00	10,840.00	21,680.00	(12,820.00)	63%
10-360-0000 UTILITY/CONSMPTION TX	15,000	0.00	461.86	776.07	3,167.37	(11,832.63)	21%
10-361-0000 COMMUNICATIONS TAX	29,000	0.00	0.00	5,004.45	12,520.77	(16,479.23)	43%
10-365-0000 STATE FIRE INSURANCE	15,000	0.00	15,000.00	15,000.00	15,000.00	0.00	100%
10-375-0000 CABLE TV LEASE	3,000	0.00	0.00	0.00	0.00	(3,000.00)	
10-376-0000 BILLBOARD REVENUE	1,750	0.00	0.00	0.00	0.00	(1,750.00)	
10-381-0000 REVOLVING LOAN FUND REPAYMENTS	7,820	0.00	0.00	0.00	18,252.27	10,432.27	233%
10-382-0000 FORGIVEABLE LOAN REPAYMENTS	0	0.00	750.00	1,500.00	3,000.00	3,000.00	
10-390-0000 MISC/INCOME	4,000	0.00	50.00	50.00	505.00	(3,495.00)	13%
10-390-0900 GRANTS - IRF	0	0.00	0.00	13,950.00	13,950.00	13,950.00	

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10-390-0975 GRANT - HOUSING/PLANNING	550,000	0.00	154,848.00	246,771.60	343,802.20	(206,197.80)	63%
10-390-0990 GRANTS/VA DOF - MEDIANS	100,000	0.00	0.00	0.00	0.00	(100,000.00)	
10-390-0995 GRANTS/DEQ - MEDIANS	50,000	0.00	0.00	0.00	0.00	(50,000.00)	
10-391-0000 GRANTS/DMV	3,000	0.00	0.00	0.00	0.00	(3,000.00)	
10-392-0000 GRANTS/DCJS	3,000	0.00	0.00	0.00	0.00	(3,000.00)	
10-392-1000 GRANT - LITTER DEQ	0	0.00	1,658.56	1,658.56	1,658.56	1,658.56	
10-395-0000 GRANT/BP VEST	0	0.00	0.00	3,385.95	3,966.85	3,966.85	
10-395-5000 GRANT/USDA POLICE CARS	65,000	0.00	0.00	0.00	0.00	(65,000.00)	
10-396-0000 RICHCO/ HAUL FEE	12,000	0.00	1,009.89	3,372.21	6,844.05	(5,155.95)	57%
10-397-0000 TRASH DUMPSTERS	10,000	0.00	0.00	0.00	0.00	(10,000.00)	
10-399-0005 LOAN PROCEEDS	65,000	0.00	0.00	0.00	115,000.00	50,000.00	177%
10-399-1100 DOMINION SOLAR	5,000	0.00	0.00	0.00	0.00	(5,000.00)	
10-399-1200 TIMBER HARVESTING	23,000	0.00	0.00	0.00	0.00	(23,000.00)	
10-399-5000 SPECIAL EVENTS (REVENUE)	24,000	0.00	2,750.00	14,020.00	20,440.00	(3,560.00)	85%
Revenues Totals:	3,091,435	0.00	290,083.29	904,111.37	1,571,716.69	(1,519,718.31)	51%
Expenses							
10-420-0200 SALARIES/ADM	389,000	0.00	45,672.82	105,285.63	209,138.63	179,861.37	54%
10-420-0201 OT/BONUS - ADMIN	8,000	0.00	1,692.32	10,328.09	12,690.98	(4,690.98)	159%
10-420-0500 PAYROLL TAXES/ADM	30,000	0.00	3,576.20	8,707.64	16,700.89	13,299.11	56%
10-420-0600 SHORT&LONG TERM DISABILITY	2,200	0.00	127.84	383.52	767.04	1,432.96	35%
10-420-0700 RETIREMENT-LI/ADM	43,000	0.00	3,532.56	10,578.71	20,934.21	22,065.79	49%
10-420-0900 MEDICAL INS/ADM	60,360	0.00	5,030.00	15,090.00	29,695.00	30,665.00	49%
10-420-1000 EDUCATION/PROF DEVELOPMT	15,000	0.00	300.34	2,773.07	4,713.07	10,286.93	31%
10-420-1100 TELEPHONE/OFFICE	8,000	0.00	0.00	1,408.30	3,388.32	4,611.68	42%
10-420-1300 ELECTRICITY/OFFICE	5,000	0.00	726.75	1,137.86	2,059.97	2,940.03	41%
10-420-1400 MTGS/CONFERENCES/ADM	8,000	0.00	99.66	3,170.64	8,000.00	0.00	100%
10-420-1500	20,000	0.00	305.66	1,973.58	3,725.39	16,274.61	19%

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Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
BLDGS/GROUNDS/MAINTENANCE							
10-420-1900 CIGARETTE TAX STAMPS	5,000	0.00	0.00	0.00	0.00	5,000.00	
10-420-2200 AUDIT	15,500	0.00	0.00	0.00	0.00	15,500.00	
10-420-2300 LEGAL SERVICES	25,000	0.00	1,787.07	7,939.20	14,950.10	10,049.90	60%
10-420-2600 ADVERTISING	30,000	0.00	2,753.29	11,018.06	21,401.40	8,598.60	71%
10-420-3100 AUTO O/M-ADM EXPENSE	5,500	0.00	0.00	735.14	1,469.09	4,030.91	27%
10-420-3200 OFFICE SUPPLIES	18,000	0.00	1,328.40	3,955.62	14,510.25	3,489.75	81%
10-420-3300	250	0.00	0.00	0.00	0.00	250.00	
PRINTING/REPORTS/MAPPING							
10-420-3400 COMPUTER SUPPORT FEE	20,000	0.00	928.29	8,998.58	11,795.15	8,204.85	59%
10-420-3450 COMPUTER O/M	6,500	0.00	0.00	659.97	819.89	5,680.11	13%
10-420-4000 RECODIFICATION EXPENSE	1,000	0.00	612.93	612.93	612.93	387.07	61%
10-420-5298 DMV STOP FEES	400	0.00	0.00	0.00	65.00	335.00	16%
10-420-5300 DUES	3,000	0.00	187.84	258.92	2,048.76	951.24	68%
10-420-5350 SAFETY PROGRAM	500	0.00	139.40	139.40	168.75	331.25	34%
10-420-5400 INSURANCE/RISK MANAGEMENT	18,500	0.00	5,377.80	5,377.80	9,832.40	8,667.60	53%
10-420-5500 COUNCIL EXPENSE	15,000	0.00	42.12	1,468.65	4,789.34	10,210.66	32%
10-420-5600 ELECTION EXPENSE	1,000	0.00	0.00	0.00	0.00	1,000.00	
10-420-5700 MISCELLANEOUS/ADM	9,000	0.00	25.99	2,110.11	4,667.09	4,332.91	52%
10-420-5800 CIP-ADMIN	23,000	0.00	0.00	0.00	0.00	23,000.00	
10-420-5900 ECONOMIC DEVELOPMENT	27,000	0.00	600.00	1,017.00	5,268.00	21,732.00	20%
10-420-6100 TIMBER HARVESTING	5,000	0.00	0.00	0.00	0.00	5,000.00	
ADMINISTRATION Totals:	817,710	0.00	74,847.28	205,128.42	404,211.65	413,498.35	49%

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Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-510-0200 SALARIES/WPD	332,000	0.00	38,007.70	88,273.31	173,120.47	158,879.53	52%
10-510-0201 OT/BONUS - WPD	12,000	0.00	324.26	9,825.81	19,093.59	(7,093.59)	159%
10-510-0500 PAYROLL TAXES/WPD	25,500	0.00	2,963.59	7,604.62	14,813.29	10,686.71	58%
10-510-0600 SHORT&LONG TERM DISABILITY	1,800	0.00	214.80	676.61	1,257.74	542.26	70%
10-510-0700 RETIREMENT/LI/WPD	36,000	0.00	3,198.07	9,030.86	18,723.99	17,276.01	52%
10-510-0820 LINE OF DUTY ACT	2,500	0.00	0.00	0.00	0.00	2,500.00	
10-510-0900 MEDICAL INSURANCE/WPD	36,500	0.00	3,018.00	10,581.00	18,629.00	17,871.00	51%
10-510-1000 PROFESSIONAL DEVELOP/WPD	4,000	0.00	0.00	(93.33)	548.55	3,451.45	14%
10-510-1100 LEGAL FEES/WPD	10,000	0.00	0.00	0.00	957.60	9,042.40	10%
10-510-2000 Electricy - WPD	2,000	0.00	165.62	297.49	856.81	1,143.19	43%
10-510-2100 Grounds/Maintenance - WPD	10,000	0.00	139.40	3,506.90	10,219.24	(219.24)	102%
10-510-3100 AUTO O/M-WPD	24,000	0.00	0.00	3,975.32	10,118.38	13,881.62	42%
10-510-3200 UNIFORMS/SUPPLIES/WPD	8,000	0.00	0.00	1,269.84	4,161.85	3,838.15	52%
10-510-3210 POLICE SUPPLIES	15,000	0.00	0.00	0.00	2,295.00	12,705.00	15%
10-510-3220 OFFICE SUPPLIES	10,000	0.00	339.00	1,376.45	3,053.29	6,946.71	31%
10-510-3230 OFFICE EQUIP/RESERVES	1,500	0.00	0.00	0.00	210.58	1,289.42	14%
10-510-3240 EVIDENCE SECURITY	500	0.00	0.00	0.00	0.00	500.00	
10-510-3400 TECH SUPPORT/WPD	20,000	0.00	911.24	6,983.08	13,911.76	6,088.24	70%
10-510-3500 TELECOMMUNICATIONS	10,000	0.00	0.00	1,552.84	4,097.80	5,902.20	41%
10-510-3602 GRANTS - USDA POLICE CARS	65,000	0.00	0.00	0.00	0.00	65,000.00	
10-510-3603 GRANTS/DCJS	3,000	0.00	0.00	0.00	0.00	3,000.00	
10-510-3701 COMMUNITY SERVICE	4,000	0.00	0.00	0.00	0.00	4,000.00	
10-510-3710 GRANT/DMV	0	0.00	920.46	2,751.87	2,751.87	(2,751.87)	
10-510-3712 Police Radios/Reserves	2,000	0.00	0.00	0.00	0.00	2,000.00	
10-510-4100 POLICE BODY CAMERAS	6,286	0.00	0.00	0.00	0.00	6,286.00	
10-510-4200 POLICE ACADEMY	2,300	0.00	0.00	0.00	421.50	1,878.50	18%

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10-510-4210 ADVERTISING	1,500	0.00	0.00	0.00	0.00	1,500.00	
10-510-5300 DUES	3,000	0.00	0.00	(278.92)	3,216.08	(216.08)	107%
10-510-5310 BOOKS & SUBSCRIPTIONS	250	0.00	0.00	(101.95)	110.12	139.88	44%
10-510-5400 INSURANCE/RISK MANAGEMENT	18,500	0.00	5,377.80	5,377.80	9,832.40	8,667.60	53%
10-510-6000 CIP - WPD (CARS)	65,000	0.00	0.00	0.00	55,609.78	9,390.22	86%
WARSAW POLICE DEPT Totals:	732,136	0.00	55,579.94	152,609.60	368,010.69	364,125.31	50%

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10-550-0200 SALARIES/PS	238,000	0.00	27,690.28	63,813.29	129,272.65	108,727.35	54%
10-550-0201 OT/BONUS - PS	13,000	0.00	1,895.61	10,211.07	16,231.92	(3,231.92)	125%
10-550-0500 PAYROLL TAXES/PS	18,500	0.00	2,263.37	5,665.52	11,142.99	7,357.01	60%
10-550-0600 SHORT&LONG TERM DISABILITY	1,100	0.00	62.65	187.95	355.04	744.96	32%
10-550-0700 RETIREMENT/LI/PS	20,500	0.00	1,683.20	5,049.60	9,515.99	10,984.01	46%
10-550-0900 MEDICAL INS/PS	48,288	0.00	4,024.00	11,066.00	23,138.00	25,150.00	48%
10-550-1100 TELEPHONES - PUBLIC SERVICE	3,514	0.00	84.16	808.99	1,880.88	1,633.12	54%
10-550-1300 ELECTRICITY-TOWNPARK	3,500	0.00	309.97	614.64	1,428.29	2,071.71	41%
10-550-1700 REPAIRS/TRASH TRUCK	20,000	0.00	914.56	2,908.39	7,973.31	12,026.69	40%
10-550-2000 Dog Park	2,000	0.00	0.00	0.00	8.99	1,991.01	0%
10-550-2100 Fountain - Main Street	3,500	0.00	0.00	107.99	2,590.85	909.15	74%
10-550-3100 OPERATION/TRASH TRK	29,000	0.00	139.30	4,486.50	13,483.05	15,516.95	46%
10-550-3150 VEHICLE M&O/PS	10,000	0.00	896.69	2,139.42	4,818.71	5,181.29	48%
10-550-3200 UNIFORMS/ETC	1,500	0.00	38.50	236.50	848.50	651.50	57%
10-550-3300 EQPT/SUPPLIES/PS	2,500	0.00	100.18	748.23	2,605.95	(105.95)	104%
10-550-3400 SAFETY EQUIPMENT	1,000	0.00	0.00	107.99	221.61	778.39	22%
10-550-3500 TRASH DUMPSTER EXPENSE	10,000	0.00	0.00	0.00	15,205.23	(5,205.23)	152%
10-550-3550 TOWN APPARELL	0	0.00	80.00	985.00	2,203.54	(2,203.54)	
10-550-3700 BEAUTIFICATION	40,000	0.00	767.45	10,551.38	34,156.23	5,843.77	85%
10-550-3800 STREET LIGHTS	35,000	0.00	106.21	6,637.05	16,493.18	18,506.82	47%
10-550-3850 SIDEWALKS	30,000	0.00	0.00	0.00	2,106.89	27,893.11	7%
10-550-3900 ILIGHTING/CHRISTMAS	4,000	0.00	0.00	1,445.90	1,445.90	2,554.10	36%
10-550-3950 P/S SNOW REMOVAL	250	0.00	0.00	375.03	375.03	(125.03)	150%
10-550-4505 GRANTS/DEQ MEDIANS	50,000	0.00	0.00	0.00	0.00	50,000.00	
10-550-4506 GRANTS/VA DOF MEDIANS	100,000	0.00	0.00	0.00	0.00	100,000.00	
10-550-4700 GRANTS - DMV	3,000	0.00	0.00	0.00	0.00	3,000.00	
10-550-4850 GRANT - HOUSING/PLANNING	550,000	0.00	127,544.00	348,265.70	449,057.30	100,942.70	82%

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(EXPENSE)							
10-550-5300 INSURANCE/RISK MANAGEMENT - PUBLIC SERVICE	18,500	0.00	5,377.80	5,377.80	9,832.40	8,667.60	53%
10-550-5500 MISCELLANEOUS/PARK	6,500	0.00	119.78	1,171.24	2,041.23	4,458.77	31%
10-550-5700 MISCELLANEOUS/PS	1,500	0.00	0.00	265.51	843.95	656.05	56%
10-550-6100 THE SADDLERY	5,000	0.00	535.70	1,094.39	2,076.10	2,923.90	42%
10-550-6200 THE BOUNDS	30,000	0.00	870.06	3,393.27	7,281.11	22,718.89	24%
10-550-6400 COMMUNITY MARKET	2,000	0.00	0.00	1,310.45	2,460.45	(460.45)	123%
10-550-6500 PROJECT CONTINGENCIES	0	0.00	0.00	450.00	17,675.22	(17,675.22)	
10-550-6600 74 MAIN STREET	0	0.00	0.00	1,366.39	1,440.17	(1,440.17)	
PUBLIC SERVICE Totals:	1,301,652	0.00	175,503.47	490,841.19	790,210.66	511,441.34	61%

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10-600-6000 PARADES	2,000	0.00	0.00	1,800.27	2,609.90	(609.90)	130%
10-600-6100 NN TOURISM	1,200	0.00	1,200.00	1,200.00	1,200.00	0.00	100%
10-600-6200 FIRE DEPARTMENT	10,000	0.00	10,000.00	10,000.00	10,000.00	0.00	100%
10-600-6300 STATE FIRE INSURANCE	15,000	0.00	15,000.00	15,000.00	15,000.00	0.00	100%
10-600-6560 RCC BASKETBALL COURT REHAB	5,000	0.00	0.00	0.00	0.00	5,000.00	
10-600-6600 PUBLIC LIBRARY	8,000	0.00	8,000.00	8,000.00	8,000.00	0.00	100%
10-600-6801 BUSINESS IMPROVEMENT GRANT	10,000	0.00	0.00	10,000.00	10,000.00	0.00	100%
10-600-6802 WARSAW/RC CHAMBER	3,000	0.00	3,000.00	3,000.00	3,000.00	0.00	100%
10-600-6850 MAIN STREET PROGRAM	3,000	0.00	3,000.00	3,000.00	3,000.00	0.00	100%
10-600-6900 WARSAW/RICH CO MUSEUM	1,000	0.00	1,000.00	1,000.00	1,000.00	0.00	100%
10-600-6950 RICHMOND COUNTY LITTLE LEAGUE	500	0.00	500.00	500.00	500.00	0.00	100%
10-600-7000 RICHMOND COUNTY YMCA	1,000	0.00	0.00	0.00	1,000.00	0.00	100%
10-600-7100 FIREWORKS FESTIVAL	750	0.00	750.00	750.00	750.00	0.00	100%
10-600-7400 RHS AFTER PROM	250	0.00	250.00	250.00	250.00	0.00	100%
10-600-8000 THE HAVEN SHELTER	1,000	0.00	1,000.00	1,000.00	1,000.00	0.00	100%
10-600-8100 VARIOUS CONTRIBUTIONS	2,000	0.00	0.00	543.90	793.90	1,206.10	40%
10-600-8200 EMERGENCY ASSITANCE FUND	0	0.00	0.00	10,000.00	10,000.00	(10,000.00)	
CONTRIBUTIONS Totals:	63,700	0.00	43,700.00	66,044.17	68,103.80	(4,403.80)	107%

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10-650-5000 SPECIAL EVENTS (EXPENSE)	40,000	0.00	15,142.76	30,682.89	43,079.98	(3,079.98)	108%
Totals:	40,000	0.00	15,142.76	30,682.89	43,079.98	(3,079.98)	108%

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10-998-0001 CAPITAL OUTLAYS	0	0.00	1,397.50	16,694.51	75,402.19	(75,402.19)	
CAPITAL ITEM EXPENSE Totals:	0	0.00	1,397.50	16,694.51	75,402.19	(75,402.19)	

Budget vs Actual

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Period Ending 12/31/2025

10 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
10-999-0001 TRASH TRK DEBT (5 YRS)	19,452	0.00	1,621.00	4,863.00	9,726.00	9,726.00	50%
10-999-0002 POLICE CARS DEBT (5 YRS)	11,065	0.00	923.00	2,769.00	5,538.00	5,527.00	50%
10-999-0003 STORMWATER FACILITY DEBT	38,157	0.00	3,179.78	9,539.34	19,078.68	19,078.32	50%
10-999-0005 WPD POLICE DURANGOS CAR LOAN (5 YEARS)	2,752	0.00	0.00	0.00	2,064.00	688.00	75%
10-999-0006 ARPA FUNDS - EXPENSES	0	0.00	0.00	5,945.37	5,945.37	(5,945.37)	
10-999-0008 LOAN PAYMENT - 74 MAIN STREET	19,101	0.00	2,369.92	8,215.73	14,551.32	4,549.68	76%
10-999-0009 TRASH TRUCK DEBT (FY2025)	33,710	0.00	2,876.00	8,628.00	17,256.00	16,454.00	51%
10-999-0010 POLICE CAR LOAN FY26 (5YRS)	12,000	0.00	2,614.20	5,228.40	7,842.60	4,157.40	65%
DEBT SERVICE Totals:	136,237	0.00	13,583.90	45,188.84	82,001.97	54,235.03	60%

Budget vs Actual

Period Ending 12/31/2025

	Expenses Totals:	3,091,435	0.00	379,754.85	1,007,189.62	1,831,020.94	1,260,414.06	59%
10 GENERAL FUND	Revenues Over/(Under) Expenses:			(89,671.56)	(103,078.25)	(259,304.25)		

Budget vs Actual

Period Ending 12/31/2025

30 WATER FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
30-305-0000 WATER USER FEES	458,092	0.00	34,870.96	103,934.39	211,272.98	(246,819.02)	46%
30-309-0000 INTEREST INCOME CD	2,500	0.00	0.00	0.00	0.00	(2,500.00)	
30-380-0000 MISC INCOME	100	0.00	0.00	0.00	0.00	(100.00)	
30-390-3000 WELL REPLACEMENT	1,000,000	0.00	0.00	0.00	0.00	(1,000,000.00)	
Revenues Totals:	1,460,692	0.00	34,870.96	103,934.39	211,272.98	(1,249,419.02)	14%
Expenses							
30-600-0000 INTEREST EXPENSE	0	0.00	0.00	6.26	38.10	(38.10)	
CONTRIBUTIONS Totals:	0	0.00	0.00	6.26	38.10	(38.10)	

Budget vs Actual

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Period Ending 12/31/2025

30 WATER FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
30-810-0200 SALARIES/WATER	163,000	0.00	19,622.28	44,915.20	89,124.47	73,875.53	55%
30-810-0201 OT/BONUS - WATER	13,000	0.00	2,210.64	7,296.99	9,561.56	3,438.44	74%
30-810-0500 PAYROLL TAXES/WTR	13,000	0.00	1,604.87	3,798.24	7,222.82	5,777.18	56%
30-810-0600 SHORT&LONG TERM DISABILITY	850	0.00	45.66	136.98	273.96	576.04	32%
30-810-0700 RETIREMENT/LIFE INS/WTR	16,500	0.00	1,339.52	4,018.56	8,010.77	8,489.23	49%
30-810-0900 MEDICAL INS/WTR	24,144	0.00	1,006.00	3,018.00	6,890.00	17,254.00	29%
30-810-1100 TELEMETRY/TELEPHONE/WTR	2,500	0.00	60.66	731.02	1,003.88	1,496.12	40%
30-810-1300 ELECTRICITY/WELLS/WTR	30,000	0.00	5,780.47	10,414.14	17,574.02	12,425.98	59%
30-810-1600 MAINTENANCE/WELLS/WTR	5,500	0.00	1,312.00	1,312.00	1,612.00	3,888.00	29%
30-810-1700 MAINTENANCE TOWERS/WTR	42,000	0.00	0.00	39,855.82	39,855.82	2,144.18	95%
30-810-2200 AUDIT EXPENSE	6,000	0.00	0.00	0.00	0.00	6,000.00	
30-810-2700 TRACTOR M/O-WTR	2,000	0.00	0.00	1,125.06	1,258.02	741.98	63%
30-810-2800 BUSHHOG/MOWERS/WTR	2,300	0.00	0.00	382.20	1,166.43	1,133.57	51%
30-810-2900 EQUIPMENT/TOOLS/WTR	3,500	0.00	0.00	0.00	1,298.94	2,201.06	37%
30-810-3000 OFFICE EQUIPMENT/WTR	2,000	0.00	263.36	757.94	1,485.58	514.42	74%
30-810-3100 VEHICLE M/O-WTR	19,000	0.00	0.00	971.88	4,382.06	14,617.94	23%
30-810-3200 OFFICE SUPPLIES/WTR	2,750	0.00	322.84	927.06	1,693.14	1,056.86	62%
30-810-3300 SUPPLIES/WATER	5,000	0.00	0.00	683.31	1,124.55	3,875.45	22%
30-810-3400 SAFETY EQUIPMENT/WTR	1,000	0.00	139.30	139.30	156.19	843.81	16%
30-810-3500 BACKHOE M/O=WTR	1,000	0.00	0.00	998.64	998.64	1.36	100%
30-810-4000 UNIFORMS/ETC/WTR	2,500	0.00	40.00	135.00	601.64	1,898.36	24%
30-810-4100 MISS UTILITY GRIDS/WTR	500	0.00	0.00	15.60	45.19	454.81	9%
30-810-4300 INSTALL METER/CONN/WTR	5,000	0.00	0.00	0.00	0.00	5,000.00	
30-810-4400 BACKFLOW PROGRAMS	1,000	0.00	0.00	0.00	0.00	1,000.00	
30-810-4500 METER REPAIRS/WTR	2,000	0.00	0.00	16.19	16.19	1,983.81	1%
30-810-4600 WATER TESTING	3,000	0.00	0.00	94.75	226.75	2,773.25	8%
30-810-4700 WATER PERMIT	3,000	0.00	0.00	0.00	2,193.00	807.00	73%

Budget vs Actual

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Period Ending 12/31/2025

30 WATER FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
30-810-4800 FIRE HYDRANT REPAIRS	1,500	0.00	0.00	0.00	0.00	1,500.00	
30-810-4900 CHLORINATION	14,000	0.00	0.00	1,432.99	4,298.99	9,701.01	31%
30-810-5100 REPAIRS/WATER LINE	10,000	0.00	0.00	(914.47)	2,564.51	7,435.49	26%
30-810-5400 INSURANCE/WATER	13,000	0.00	5,377.80	5,377.80	9,832.40	3,167.60	76%
30-810-5700 MISCELLANOUS/WTR	2,000	0.00	0.00	485.54	702.27	1,297.73	35%
30-810-5900 TRAINING & LICENSING	1,000	0.00	0.00	0.00	0.00	1,000.00	
WATER DEPT Totals:	413,544	0.00	39,125.40	128,125.74	215,173.79	198,370.21	52%

Budget vs Actual

Period Ending 12/31/2025

30 WATER FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
30-998-0003 WATERLINE RESERVES	10,148	0.00	0.00	0.00	0.00	10,148.00	
30-998-1000 WELL REPLACEMENT EXPENSE	1,000,000	0.00	0.00	0.00	0.00	1,000,000.00	
CAPITAL ITEM EXPENSE Totals:	1,010,148	0.00	0.00	0.00	0.00	1,010,148.00	

Budget vs Actual

Period Ending 12/31/2025

30 WATER FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
30-999-0007 VRA WATER TOWER - BOND PAYMENT	37,000	0.00	0.00	0.00	0.00	37,000.00	
DEBT SERVICE Totals:	37,000	0.00	0.00	0.00	0.00	37,000.00	

Budget vs Actual

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Expenses Totals:	1,460,692	0.00	39,125.40	128,132.00	215,211.89	1,245,480.11	15%
30 WATER FUND Revenues Over/(Under) Expenses:			(4,254.44)	(24,197.61)	(3,938.91)		

Budget vs Actual

Period Ending 12/31/2025

40 WASTEWATER FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
40-351-0000 WASTEWATER USER FEES	903,888	0.00	72,646.95	212,558.76	428,575.38	(475,312.62)	47%
40-359-0000 INTEREST INCOME CD	2,000	0.00	0.00	0.00	0.00	(2,000.00)	
40-380-0000 MISCELLANEOUS INCOME	1,000	0.00	0.00	0.00	242.04	(757.96)	24%
40-397-1000 LOAN PROCEEDS	60,000	0.00	0.00	0.00	0.00	(60,000.00)	
Revenues Totals:	966,888	0.00	72,646.95	212,558.76	428,817.42	(538,070.58)	44%
Expenses							
40-820-0200 SALARIES/WWF	172,000	0.00	18,854.52	43,548.92	86,764.12	85,235.88	50%
40-820-0201 OT/BONUS - WASTEWATER	10,000	0.00	2,341.91	9,010.00	11,903.78	(1,903.78)	119%
40-820-0500 PAYROLL TAXES/WWF	13,000	0.00	1,621.53	4,020.76	7,557.01	5,442.99	58%
40-820-0600 SHORT&LONG TERM DISABILITY	950	0.00	48.13	144.39	288.78	661.22	30%
40-820-0700 RETIREMENT/LIFE INS/WWF	19,000	0.00	1,520.47	4,561.41	9,084.73	9,915.27	48%
40-820-0900 MEDICAL INS/WWF	36,216	0.00	3,018.00	9,054.00	16,096.00	20,120.00	44%
40-820-1100 TELEPHONE/WWF	7,000	0.00	0.00	677.74	1,831.67	5,168.33	26%
40-820-1200 PROPANE/SHOPS	3,750	0.00	982.24	1,464.42	1,464.42	2,285.58	39%
40-820-1250 GENERATOR FUEL-WWTP/LS	2,200	0.00	0.00	0.00	0.00	2,200.00	
40-820-1300 WWTP ELECTRICITY	60,000	0.00	5,145.45	14,468.33	28,448.25	31,551.75	47%
40-820-1350 WW ELECTRICITY-GENERAL	30,000	0.00	3,679.88	7,490.04	12,380.62	17,619.38	41%
40-820-1600 MAINTENANCE/LS/WWF	10,000	0.00	1,375.00	3,284.32	3,559.95	6,440.05	36%
40-820-1700 WW PLANT MAINTENANCE	25,000	0.00	0.00	812.84	5,003.90	19,996.10	20%
40-820-2000 SLUDGE REMOVAL/WWF	15,000	0.00	0.00	790.05	790.05	14,209.95	5%
40-820-2200 AUDIT EXPENSE/WWF	5,000	0.00	0.00	0.00	0.00	5,000.00	
40-820-2300 LEGAL SERVICES/WWF	1,000	0.00	0.00	0.00	0.00	1,000.00	
40-820-2400 ENGINEERING	25,000	0.00	0.00	3,980.00	8,210.00	16,790.00	33%
40-820-2600 ADVERTISING	1,500	0.00	1,074.82	1,074.82	1,169.82	330.18	78%
40-820-2700 TRACTOR MAINT/OPR/WWF	2,000	0.00	0.00	1,054.88	1,082.31	917.69	54%
40-820-2800 BUSHHOG/MOWERS/M/O/WWF	2,000	0.00	0.00	337.21	1,022.26	977.74	51%

Budget vs Actual

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40 WASTEWATER FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
40-820-2850 EQUIPMENT MAINTENANCE	12,000	0.00	0.00	541.54	3,759.86	8,240.14	31%
40-820-2900 EQUIPMENT/TOOLS/WWF	3,000	0.00	0.00	(1,378.61)	5,890.21	(2,890.21)	196%
40-820-3000 COMPUTER O/M	1,500	0.00	0.00	0.00	0.00	1,500.00	
40-820-3100 VEHICLE M/O-WWF	15,000	0.00	0.00	3,502.66	8,760.71	6,239.29	58%
40-820-3200 OFFICE SUPPLIES/WWF	3,000	0.00	286.66	1,187.12	2,493.18	506.82	83%
40-820-3300 SUPPLIES/GENERAL/WWF	4,000	0.00	74.20	307.98	2,618.04	1,381.96	65%
40-820-3400 SAFETY EQUIPMENT	3,000	0.00	525.86	2,493.07	3,607.20	(607.20)	120%
40-820-3500 BACKHOE M/O-WWF	2,000	0.00	0.00	1,051.18	1,051.18	948.82	53%
40-820-4000 UNIFORMS/WWF	1,500	0.00	0.00	712.00	1,412.06	87.94	94%
40-820-4100 MISS UTILITY/WWF	500	0.00	0.00	18.00	47.61	452.39	10%
40-820-4300 CONNECTIONS/INSTALLATIONS/WWF	100	0.00	0.00	0.00	0.00	100.00	
40-820-4600 SUPPLIES/TESTING/WWF	5,000	0.00	0.00	721.84	983.47	4,016.53	20%
40-820-4900 CHLORINATON/DECHLOR/WWF	2,500	0.00	0.00	0.00	0.00	2,500.00	
40-820-4950 WWTP CHEMICALS	45,000	0.00	3,505.95	7,011.90	9,349.20	35,650.80	21%
40-820-5000 GROUND WATER MONITORING	4,000	0.00	0.00	420.00	420.00	3,580.00	11%
40-820-5100 REPAIR WW LINE/WWF	3,500	0.00	0.00	608.49	809.65	2,690.35	23%
40-820-5300 DUES/WWF	2,000	0.00	0.00	71.09	946.09	1,053.91	47%
40-820-5400 INSURANCE/WWF	22,000	0.00	5,377.80	5,377.80	10,256.41	11,743.59	47%
40-820-5700 MISCELLANEOUS/WWF	1,500	0.00	0.00	195.62	578.15	921.85	39%
40-820-7900 TRAINING/PLANT OPR	2,500	0.00	0.00	(640.92)	732.54	1,767.46	29%
40-820-8000 CONTRACTED LAB TESTING	50,000	0.00	2,530.34	15,310.36	31,239.80	18,760.20	62%
40-820-8100 WWF MINOR PERMIT FEE	3,750	0.00	0.00	0.00	3,523.00	227.00	94%
WASTEWATER DEPT Totals:	627,966	0.00	51,962.76	143,285.25	285,136.03	342,829.97	45%

Budget vs Actual

Period Ending 12/31/2025

40 WASTEWATER FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
40-998-0001 CAPITAL OUTLAYS/WWF	230,150	0.00	22,365.43	56,416.12	61,706.50	168,443.50	27%
CAPITAL ITEM EXPENSE Totals:	230,150	0.00	22,365.43	56,416.12	61,706.50	168,443.50	27%

Budget vs Actual

Period Ending 12/31/2025

40 WASTEWATER FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
40-999-0005 BOND PAY/GEN OBLIGATION 2013	95,572	0.00	0.00	0.00	0.00	95,572.00	
40-999-0007 W/W VEHICLE LOAN PAYMENT FY26 (5YRS)	13,200	0.00	1,680.56	3,361.12	5,041.68	8,158.32	38%
DEBT SERVICE Totals:	108,772	0.00	1,680.56	3,361.12	5,041.68	103,730.32	5%

Budget vs Actual

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Period Ending 12/31/2025

	Expenses Totals:	966,888	0.00	76,008.75	203,062.49	351,884.21	615,003.79	36%
40 WASTEWATER FUND	Revenues Over/(Under) Expenses:			(3,361.80)	9,496.27	76,933.21		

WARSAW REVOLVING-LOAN FUNDS

Monthly Financial Statement

Period (from / to): **12/1/25** **12/31/25**

Description	
Number of Active Loans	5
Balance Beginning of Month	\$ 2,901.56
Principal Received During Period	\$ 5,411.85
Interest Received During Period	\$ 33.17
Fees Received During Period	\$ -
Total Funds Received During Period	\$ 5,445.02
Disbursement to Warsaw	
PDC Fee During Period	\$ (150.00)
Funds Available to Loan Out	\$ 8,196.58

Available to lend:
\$15,029.94

	Summary of Loans	Received This Period	Balance	Current?
1	Relish - #234	\$ 150.00	\$ 3,767.70	YES
2	Pitts - #235	\$ -	\$ 0.00	REPAID
3	Moore - #237	\$ -	\$ 2,161.66	NO
4	Dunbrooke LLC - #242	\$ 5,045.02	\$ -	REPAID
5	Beale/Old Rapp. - #244	\$ -	\$ 467,220.63	NO
6	Cleary - #251	\$ -	\$ -	REPAID
7	Teresa's Nails - #261	\$ 250.00	\$ 7,889.71	YES
8	Relish - #264		\$ 20,000.00	
		\$ 5,445.02	\$ 501,039.70	

WARSAW REVOLVING-LOAN FUND

Quarterly Financial Statement

Period (from / to):

10/1/25

12/31/25

Description		NNPDC Fees
Number of Active Loans This Quarter	5	\$ 250.00
Number of New Loans This Quarter		\$ -
Balance Beginning of Quarter	\$ 1,128.75	
Principal Received During Quarter	\$ 7,053.54	
Interest Received During Quarter	\$ 164.29	
Fees Received During Quarter	\$ 100.00	
Total Funds Received During Quarter	\$ 7,317.83	
Loan Disbursement	\$ -	
PDC Fees Charged this Quarter	\$ (250.00)	
Balance End of Quarter	\$ 8,196.58	
Disbursement to Warsaw this quarter		
Available to Disburse to Warsaw	\$ 8,196.58	
		\$ 250.00

Summary of Loans	Received This Quarter	Loan Balance To Date
1 Relish - #234	\$ 450.00	\$ 3,767.70
2 Pitts - #235	\$ -	\$ 0.00
3 Moore - #237	\$ 1,000.00	\$ 2,161.66
4 Dunbrooke LLC - #242	\$ 5,238.14	\$ -
5 IRF - #244		\$ 467,220.63
6 Cleary - #251	\$ -	\$ -
7 Teresa's Nails - #261	\$ 629.69	\$ 7,889.71
8 Relish - #264		\$ 20,000.00
	\$ 7,317.83	\$ 501,039.70