# 2026 Summary Budget

CENTRE REGION COUNCIL OF GOVERNMENTS

PATTON
1794
TOWNSHIP

COLLEGE
TOWNSHIP

SEAL OF THE BOROUGH OF BELLEFONTE

EST. 1802
Halfmoon Township

Township of
FERGUSON
Pennsylvania

BIRTHPLACE OF MEMORIAL DAY
Harris Township

STATE COLLEGE BOROUGH

# CENTRE REGION COUNCIL OF GOVERNMENTS
# 2026 SUMMARY BUDGET

# GENERAL FORUM MEMBERS

2025

**Chair:** Jeremie Thompson, Ferguson Township
**Vice Chair:** Sultan Magruder, Patton Township

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**College Township Council**

Dustin Best
L. Eric Bernier (Chair)
D. Richard Francke
Tracey Mariner
Susan Trainor (Vice Chair)

**Ferguson Township Supervisors**

Lisa Strickland
Jeremie Thompson (Chair)
Matthew Heller
Omari Patterson (Vice Chair)
Patricia Stephens

**Halfmoon Township Supervisors**

David Piper (Chair)
Ronald Servello
Charles Beck
Patti Hartle (Vice Chair)
Tammy Perkins

**Harris Township Supervisors**

Nigel Wilson (Vice Chair)
Dennis Hameister
Frank Harden
Bruce Lord (Chair)
Tracey Moriarty

**Patton Township Supervisors**

Pamela Robb
Sultan Magruder (Chair)
Elliot Abrams
Susan Chyczewski
Betsy Whitman (Vice Chair)

**State College Borough Council**

Evan Myers (President)
Gopal Balachandran
John Hayes
Matt Herndon
Kevin Kassab
Nalini Krishnankutty
Josh Portney
Mayor: Ezra Nanes

**State College Area School District**

Gretchen Brandt

**The Pennsylvania State University**

Julian Morales

# CENTRE REGION COUNCIL OF GOVERNMENTS

Agency Contact List

2643 Gateway Drive | State College, PA 16801-3885 | www.crcog.net

**ADMINISTRATION –** 814-231-3077
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**PARKS & RECREATION –**
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**PLANNING –**
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**REFUSE & RECYCLING PROGRAM –**
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2643 Gateway Drive, Suite 4

Shelly Mato, Administrator
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Lisa Rives Collens, Director
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Hannah Bayly, Office Manager
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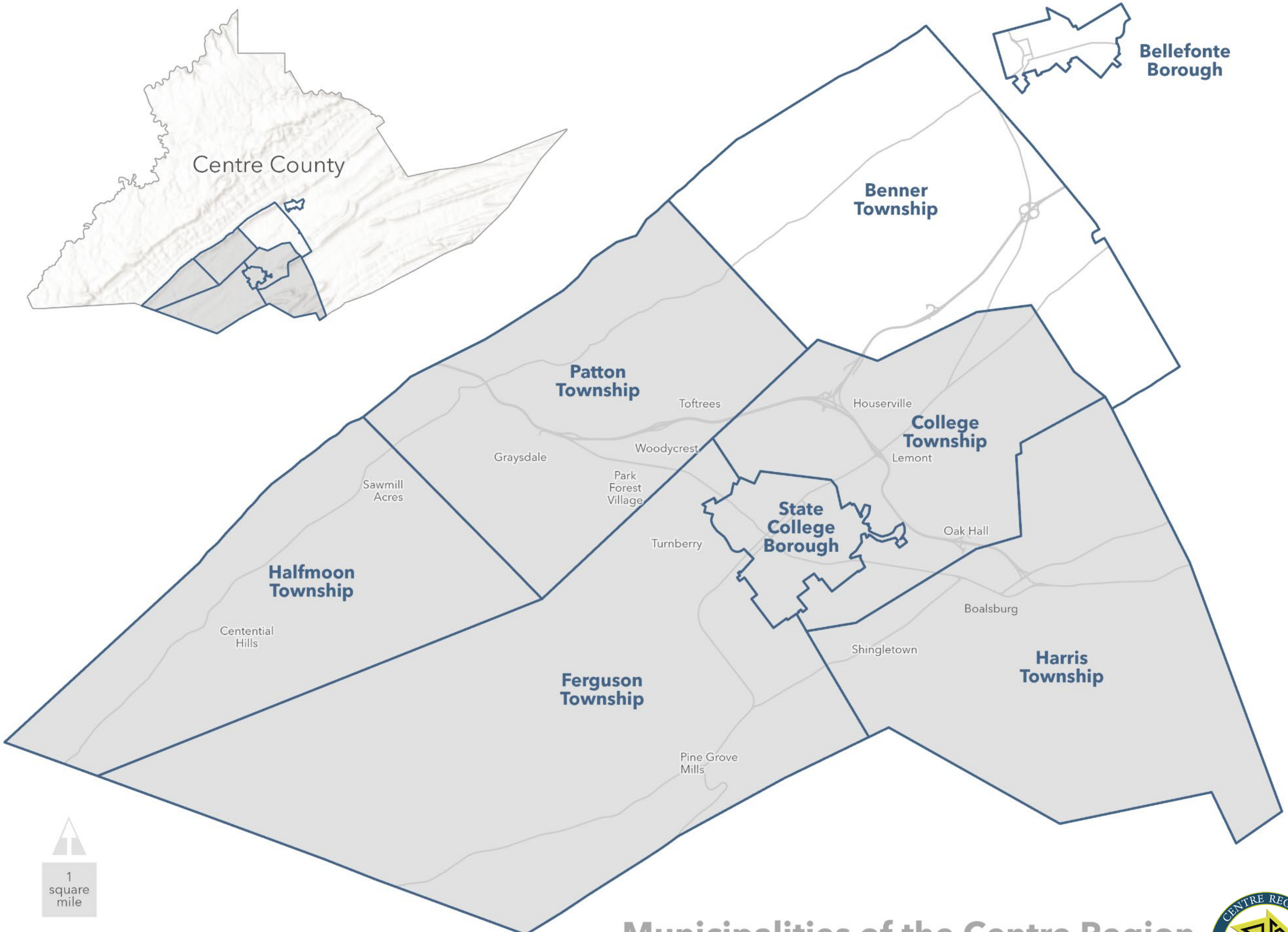


# Municipalities of the Centre Region

## Centre Region COG Service Area

# 2026 OPERATING BUDGET REVENUE ANALYSIS

## SUMMARY OF PROPOSED RECEIPTS

| Code | Fund | 2026 REVENUE | 2026 FUNDING SOURCES: Fund Balance | County State Federal | Other Receipts & Fees | Local GOV Share | 2026 MUNICIPAL SHARES: State College Borough | College Township | Ferguson Township | Halfmoon Township | Harris Township | Patton Township | 2025 Local GOV Share | $ Change 2025 vs 2026 | % Change 2025 vs 2026 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ***OPERATING REVENUE*** | | | | | | | | | | | | | | | |
| C20 | Parks Operating | $ **3,311,511** | $ 346,771 | $ - | $ 540,905 | $ 2,423,835 | $ 592,264 | $ 413,264 | $ 637,105 | $ - | $ 240,202 | $ 541,000 | $ 2,290,542 | $ 133,293 | 5.82% |
| C30 | Fire Operating | **2,319,471** | 89,346 | - | 464,452 | 1,765,673 | 477,085 | 333,006 | 513,634 | - | - | 436,121 | 1,357,864 | 407,809 | 30.03% |
| C35 | Emergency Management | **274,308** | 107,425 | - | 3,128 | 163,756 | 38,298 | 26,739 | 41,213 | 6,992 | 15,539 | 34,975 | 147,311 | 16,445 | 11.16% |
| C45 | Planning | **773,672** | 291,589 | 152,432 | 30,232 | 299,420 | 70,027 | 48,890 | 75,356 | 12,784 | 28,412 | 63,950 | 394,320 | (94,900) | -24.07% |
| C46 | CCMPO | **1,141,486** | 97,479 | 764,666 | 45,747 | 233,594 | 60,286 | 42,403 | 55,698 | 8,627 | 20,969 | 45,611 | 228,926 | 4,668 | 2.04% |
| C50 | COG Administration | **1,296,762** | 30,582 | - | 518,238 | 747,942 | 174,926 | 122,127 | 188,238 | 31,934 | 70,973 | 159,744 | 822,578 | (74,636) | -9.07% |
| R11 | Nature Center Operating | **662,564** | 264,877 | - | 185,311 | 212,375 | 51,894 | 36,210 | 55,823 | - | 21,046 | 47,402 | 286,014 | (73,639) | -25.75% |
| R14 | Active Adult Center | **492,368** | (6,693) | 136,753 | 20,582 | 341,726 | 79,979 | 82,009 | 92,989 | - | 42,646 | 44,103 | 277,556 | 64,169 | 23.12% |
| S05 | Schlow Library Operating | **3,452,095** | 402,151 | 425,547 | 362,560 | 2,261,837 | 586,662 | 358,918 | 709,241 | - | 188,392 | 418,624 | 2,130,089 | 131,748 | 6.19% |
| | **TOTALS** | $ **13,724,237** | $ **1,623,527** | $ **1,479,398** | $ **2,171,155** | $ **8,450,158** | $ **2,131,421** | $ **1,463,566** | $ **2,369,298** | $ **60,337** | $ **628,178** | $ **1,791,530** | $ **7,935,200** | $ **514,958** | **6.49%** |
| | *% of Total* | | *11.83%* | *10.78%* | *15.82%* | *61.57%* | *25.22%* | *17.32%* | *28.04%* | *0.71%* | *7.43%* | *21.20%* | | | |
| | | | | | | *100%* | | | | | | *100%* | | | |
| ***CAPITAL FUNDING*** | | | | | | | | | | | | | | | |
| C21 | Parks Capital | $ **97,250** | $ 13,447 | $ - | $ 336 | $ 83,467 | $ 20,395 | $ 14,231 | $ 21,939 | $ - | $ 8,272 | $ 18,630 | $ - | $ 83,467 | #DIV/0! |
| C31 | Fire Capital | **2,598,955** | 1,592,961 | - | 446,626 | 559,368 | 151,141 | 105,497 | 162,720 | - | - | 138,164 | 513,956 | 45,412 | 8.84% |
| C51 | COG Building Capital | **441,863** | 310,900 | - | 63,059 | 67,904 | 15,881 | 11,088 | 17,090 | 2,899 | 6,443 | 14,503 | 67,898 | 6 | 0.01% |
| R10 | Nature Center Capital | **1,038,670** | 768,457 | - | 29,211 | 241,001 | 58,889 | 41,091 | 63,347 | - | 23,883 | 53,791 | 141,001 | 100,000 | 70.92% |
| R12 | Pools Capital | **705,429** | 272,653 | - | 6,816 | 425,959 | 99,523 | 71,377 | 118,605 | - | 41,380 | 95,074 | 498,419 | (72,460) | -14.54% |
| S07 | Schlow Library Capital | **679,046** | 473,346 | - | 127,834 | 77,867 | 20,197 | 12,356 | 24,417 | - | 6,486 | 14,412 | 92,248 | (14,381) | -15.59% |
| | **TOTALS** | $ **5,561,213** | $ **3,431,764** | $ **-** | $ **673,882** | $ **1,455,566** | $ **366,026** | $ **255,640** | $ **408,118** | $ **2,899** | $ **86,464** | $ **334,574** | $ **1,313,522** | $ **142,044** | **10.81%** |
| | *% of Total* | | *61.71%* | *0.00%* | *12.12%* | *26.17%* | *25.15%* | *17.56%* | *28.04%* | *0.20%* | *5.94%* | *22.99%* | | | |
| | | | | | | *100%* | | | | | | *100%* | | | |
| ***OTHER*** | | | | | | | | | | | | | | | |
| R15 | Regional Parks | $ **1,731,120** | $ 1,083,714 | $ - | $ 102,093 | $ 545,314 | $ 132,958 | $ 91,195 | $ 145,540 | $ - | $ 54,753 | $ 120,868 | $ 740,125 | $ (194,811) | -26.32% |
| D98 | Unemployment | **56,882** | 56,882 | - | - | - | - | - | - | - | - | - | - | - | 0.00% |
| C36 | Emergency Mgmt - Contingency | **116,286** | 113,450 | - | 2,836 | - | - | - | - | - | - | - | - | - | 0.00% |
| C52 | Administration - Contingency | **35,261** | 35,261 | - | - | - | - | - | - | - | - | - | 20,835 | (20,835.22) | -100.00% |
| C53 | Insurance Reserve | **389,223** | 330,949 | - | 58,274 | - | - | - | - | - | - | - | - | - | 0.00% |
| | **TOTALS** | $ **2,328,773** | $ **1,620,256** | $ **-** | $ **163,203** | $ **545,314** | $ **132,958** | $ **91,195** | $ **145,540** | $ **-** | $ **54,753** | $ **120,868** | $ **760,960** | $ **(215,647)** | **-28.34%** |
| | *% of Total* | | *69.58%* | *0.00%* | *7.01%* | *23.42%* | *24.38%* | *16.72%* | *26.69%* | *0.00%* | *10.04%* | *22.16%* | | | |
| | | | | | | *100%* | | | | | | *100%* | | | |
| ***ENTERPRISE*** | | | | | | | | | | | | | | | |
| C40 | Code - New Construction | $ **4,227,448** | $ 2,550,819 | $ - | $ 1,676,628 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% |
| C41 | Code - Existing Structures | **2,407,499** | 403,902 | - | 2,003,597 | - | - | - | - | - | - | - | - | - | 0.00% |
| C42 | Code - Capital | **350,813** | 184,360 | - | 166,453 | - | - | - | - | - | - | - | - | - | 0.00% |
| C60 | Regional Refuse | **455,074** | 250,467 | - | 204,607 | - | - | - | - | - | - | - | - | - | 0.00% |
| R13 | Pools Operating | **1,022,154** | 24,101 | - | 989,052 | 9,000 | 2,199 | 1,535 | 2,366 | - | 892 | 2,009 | - | 9,000 | 0.00% |
| | **TOTALS **** | $ **8,462,987** | $ **3,413,650** | $ **-** | $ **5,040,338** | $ **9,000** | $ **2,199** | $ **1,535** | $ **2,366** | $ **-** | $ **892** | $ **2,009** | $ **-** | $ **9,000** | **0.00%** |
| | *% of Total* | | *40.34%* | *0.00%* | *59.56%* | *0.11%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | | | |
| | | | | | | *100%* | | | | | | *0%* | | | |
| | **2026 GRAND TOTALS** | $ **30,077,210** | $ **10,089,197** | $ **1,479,398** | $ **8,048,577** | $ **10,460,038** | $ **2,632,604** | $ **1,811,935** | $ **2,925,322** | $ **63,236** | $ **770,287** | $ **2,248,981** | $ **10,009,682** | $ **450,356** | **4.50%** |
| | *% of Total* | | *33.54%* | *4.92%* | *26.76%* | *34.78%* | *25.17%* | *17.32%* | *27.98%* | *0.60%* | *7.36%* | *21.50%* | | | |
| | | | | | | *100%* | | | | | | *100%* | | | |

| | Local GOV Share | State College Borough | College Township | Ferguson Township | Halfmoon Township | Harris Township | Patton Township | |
|---|---|---|---|---|---|---|---|---|
| **2026 Totals** | $ 10,460,038 | $ 2,632,604 | $ 1,811,935 | $ 2,925,322 | $ 63,236 | $ 770,287 | $ 2,248,981 | $ 7,673 |
| **2025** | $ 10,009,682 | | | | | | | *Add Benner Twp to [sum K58-P58] to tie to Cell I54* |
| **2026 % Change vs 2025** | **4.50%** | **25.19%** | **17.32%** | **27.97%** | **0.60%** | **7.36%** | **21.50%** | *Remove Benner to do percent of total* |
| **2025 Totals** | $ 10,009,682 | $ 2,439,675 | $ 1,773,066 | $ 2,751,368 | $ 66,389 | $ 804,653 | $ 2,167,978 | $ 6,552 |
| **2024** | $ 9,474,929 | | | | | | | *Add Benner Twp to [sum K58-P58] to tie to Cell I54* |
| **2025 % Change vs 2024** | **5.64%** | **24.39%** | **17.71%** | **27.49%** | **0.66%** | **8.04%** | **21.66%** | *Remove Benner to do percent of total* |
| **2024 Totals** | $ 9,474,929 | $ 2,329,073 | $ 1,665,983 | $ 2,575,892 | $ 84,396 | $ 776,893 | $ 2,037,270 | $ 5,421 |
| **2023** | $ 8,491,988 | | | | | | | *Add Benner Twp to [sum K62-P62] to tie to $9.47M* |
| **2024 % Change vs 2023** | **11.57%** | **24.60%** | **17.59%** | **27.20%** | **0.89%** | **8.20%** | **21.51%** | *Remove Benner to do percent of total* |
| **2023 Totals** | $ 8,491,988 | $ 2,036,761 | $ 1,458,236 | $ 2,337,143 | $ 153,115 | $ 687,146 | $ 1,819,587 | |
| **2022** | $ 7,952,860 | | | | | | | |
| **2023 % Change vs 2022** | **6.78%** | **23.98%** | **17.17%** | **27.52%** | **1.80%** | **8.09%** | **21.43%** | |

# 2025 OPERATING BUDGET REVENUE ANALYSIS

## SUMMARY OF PROPOSED RECEIPTS

| | | 2025 | 2025 FUNDING SOURCES | | | | 2025 MUNICIPAL SHARES | | | | | | 2024 | $ Change | % Change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Code | Fund | REVENUE | Fund Balance | County State Federal | Other Receipts & Fees | Local GOV Share | State College Borough | College Township | Ferguson Township | Halfmoon Township | Harris Township | Patton Township | Local GOV Share | 2024 vs 2025 | 2024 vs 2025 |
| **OPERATING REVENUE** | | | | | | | | | | | | | | | |
| C20 | Parks Operating | $ 2,978,816 | $ 209,101 | $ - | $ 479,173 | $ 2,290,542 | $ 541,713 | $ 407,487 | $ 605,849 | $ - | $ 228,825 | $ 506,668 | $ 2,001,218 | $ 289,324 | 14.46% |
| C30 | Fire Operating | 2,028,370 | 308,404 | - | 362,101 | 1,357,864 | 355,353 | 267,363 | 397,718 | - | - | 332,677 | 1,224,614 | 133,250 | 10.88% |
| C35 | Emergency Management | 217,400 | 58,057 | - | 12,032 | 147,311 | 33,366 | 25,102 | 37,314 | 6,246 | 14,083 | 31,200 | 67,915 | 79,396 | 116.90% |
| C45 | Planning | 727,837 | 150,020 | 149,443 | 34,055 | 394,320 | 70,236 | 52,840 | 78,546 | 13,148 | 61,652 | 117,898 | 464,701 | (70,381) | -15.15% |
| C46 | CCMPO | 1,013,438 | 210,356 | 569,156 | 5,000 | 228,926 | 58,330 | 43,107 | 54,347 | 8,356 | 20,420 | 44,366 | 242,762 | (13,836) | -5.70% |
| C50 | COG Administration | 1,321,797 | 87,611 | - | 411,608 | 822,578 | 186,314 | 140,167 | 208,359 | 34,877 | 78,638 | 174,222 | 865,557 | (42,979) | -4.97% |
| R11 | Parks - Nature Center Operating | 607,983 | 137,796 | - | 184,173 | 286,014 | 67,642 | 50,882 | 75,651 | - | 28,573 | 63,266 | 282,908 | 3,106 | 1.10% |
| R14 | Parks - Active Adult Center | 483,206 | 12,164 | 164,461 | 29,026 | 277,556 | 61,798 | 73,636 | 67,244 | - | 36,784 | 38,095 | 255,856 | 21,700 | 8.48% |
| S05 | Schlow Library Operating | 3,115,691 | 201,944 | 425,785 | 357,873 | 2,130,089 | 557,764 | 345,074 | 652,979 | - | 182,336 | 391,936 | 1,969,944 | 160,145 | 8.13% |
| | **TOTALS** | **$ 12,494,539** | **$ 1,375,454** | **$ 1,308,845** | **$ 1,875,041** | **$ 7,935,200** | **$ 1,932,516** | **$ 1,405,658** | **$ 2,178,007** | **$ 62,627** | **$ 651,312** | **$ 1,700,328** | **$ 7,375,475** | **$ 559,725** | **7.59%** |
| | *% of Total* | | *11.01%* | *10.48%* | *15.01%* | *63.51%* | *24.35%* | *17.71%* | *27.45%* | *0.79%* | *8.21%* | *21.43%* | | | |
| | | | | | | *100%* | | | | | | *100%* | | | |
| **CAPITAL FUNDING** | | | | | | | | | | | | | | | |
| C21 | Parks Capital | $ 693,740 | $ 660,619 | $ - | $ 33,122 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 263,849 | $ (263,849) | -100.00% |
| C31 | Fire Capital | 2,982,555 | 2,110,679 | - | 357,920 | 513,956 | 134,545 | 101,241 | 150,409 | - | - | 125,962 | 413,964 | 99,992 | 24.15% |
| C51 | COG Building Capital | 381,839 | 249,909 | - | 64,033 | 67,898 | 15,379 | 11,570 | 17,198 | 2,879 | 6,491 | 14,381 | 67,897 | 1 | 0.00% |
| R10 | Parks - Nature Center Capital | 771,434 | 603,317 | - | 27,116 | 141,001 | 33,347 | 25,084 | 37,295 | - | 14,086 | 31,189 | 141,001 | - | 0.00% |
| R12 | Parks - Pools Capital | 715,508 | 209,748 | - | 7,341 | 498,419 | 116,587 | 84,345 | 137,777 | - | 48,628 | 111,082 | 560,764 | (62,345) | -11.12% |
| S07 | Schlow Library Capital | 441,229 | 225,102 | - | 123,879 | 92,248 | 24,410 | 14,910 | 28,206 | - | 7,858 | 16,864 | 89,910 | 2,338 | 2.60% |
| | **TOTALS** | **$ 5,986,307** | **$ 4,059,374** | **$ -** | **$ 613,410** | **$ 1,313,522** | **$ 324,268** | **$ 237,150** | **$ 370,885** | **$ 2,879** | **$ 77,063** | **$ 299,478** | **$ 1,537,385** | **$ (223,863)** | **-14.56%** |
| | *% of Total* | | *67.81%* | *0.00%* | *10.25%* | *21.94%* | *24.69%* | *18.05%* | *28.24%* | *0.22%* | *5.87%* | *22.80%* | | | |
| | | | | | | *100%* | | | | | | *100%* | | | |
| **OTHER** | | | | | | | | | | | | | | | |
| R15 | Parks - Regional Parks | $ 1,745,532 | $ 267,561 | $ - | $ 737,846 | $ 740,125 | $ 178,172 | $ 126,708 | $ 197,199 | $ - | $ 74,287 | $ 163,759 | $ 555,118 | $ 185,007 | 33.33% |
| D98 | Unemployment | 133,294 | 131,154 | - | 2,140 | - | - | - | - | - | - | - | - | - | 0.00% |
| C36 | Emergency Mgmt - Contingency | 110,703 | 106,959 | - | 3,744 | - | - | - | - | - | - | - | - | - | 0.00% |
| C52 | Administration - Contingency | 35,000 | 13,686 | - | 479 | 20,835 | 4,719 | 3,550 | 5,278 | 883 | 1,992 | 4,413 | 3,300 | 17,535 | 531.37% |
| C53 | Insurance Reserve | 472,243 | 440,815 | - | 31,429 | - | - | - | - | - | - | - | - | - | 0.00% |
| | **TOTALS** | **$ 2,496,772** | **$ 960,174** | **$ -** | **$ 775,637** | **$ 760,960** | **$ 182,892** | **$ 130,258** | **$ 202,477** | **$ 883** | **$ 76,278** | **$ 168,172** | **$ 558,418** | **$ 202,542** | **36.27%** |
| | *% of Total* | | *38.46%* | *0.00%* | *31.07%* | *30.48%* | *24.03%* | *17.12%* | *26.61%* | *0.12%* | *10.02%* | *22.10%* | | | |
| | | | | | | *100%* | | | | | | *100%* | | | |
| **ENTERPRISE** | | | | | | | | | | | | | | | |
| C40 | Code - New Construction | $ 4,208,052 | $ 2,639,007 | $ - | $ 1,569,045 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% |
| C41 | Code - Existing Structures | 2,063,612 | 284,179 | - | 1,779,433 | - | - | - | - | - | - | - | - | - | 0.00% |
| C42 | Code - Capital | 513,274 | 338,284 | - | 174,990 | - | - | - | - | - | - | - | - | - | 0.00% |
| C60 | Regional Refuse | 451,887 | 255,762 | - | 196,125 | - | - | - | - | - | - | - | - | - | 0.00% |
| R13 | Parks - Pools Operating | 989,135 | 48,923 | - | 940,212 | - | - | - | - | - | - | - | - | - | 0.00% |
| | **TOTALS **** | **$ 8,225,961** | **$ 3,566,156** | **$ -** | **$ 4,659,805** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0.00%** |
| | *% of Total* | | *43.35%* | *0.00%* | *56.65%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | *0.00%* | | | |
| | | | | | | *100%* | | | | | | *0%* | | | |
| | **2025 GRAND TOTALS** | **$ 29,203,579** | **$ 9,961,159** | **$ 1,308,845** | **$ 7,923,894** | **$ 10,009,682** | **$ 2,439,675** | **$ 1,773,066** | **$ 2,751,368** | **$ 66,389** | **$ 804,653** | **$ 2,167,978** | **$ 9,474,929** | **$ 534,753** | **5.64%** |
| | *% of Total* | | *34.11%* | *4.48%* | *27.13%* | *34.28%* | *24.37%* | *17.71%* | *27.50%* | *0.66%* | *8.04%* | *21.66%* | | | |
| | | | | | | *100%* | | | | | | *100%* | | | |
| | **2025 Totals** | | | | | $ 10,009,682 | $ 2,439,675 | $ 1,773,066 | $ 2,751,368 | $ 66,389 | $ 804,653 | $ 2,167,978 | $ 6,552 | | |
| | **2024** | | | | | $ 9,474,929 | | | | | | | *Add Benner Twp to [sum K58-P58] to tie to Cell I54* | | |
| | **2025 % Change vs 2024** | | | | | **5.64%** | **24.39%** | **17.71%** | **27.49%** | **0.66%** | **8.04%** | **21.66%** | *Remove Benner to do percent of total* | | |
| | **2024 Totals** | | | | | $ 9,474,929 | $ 2,329,073 | $ 1,665,983 | $ 2,575,892 | $ 84,396 | $ 776,893 | $ 2,037,270 | $ 5,421 | | |
| | **2023** | | | | | $ 8,491,988 | | | | | | | *Add Benner Twp to [sum K62-P62] to tie to $9.47M* | | |
| | **2024 % Change vs 2023** | | | | | **11.57%** | **24.60%** | **17.59%** | **27.20%** | **0.89%** | **8.20%** | **21.51%** | *Remove Benner to do percent of total* | | |
| | **2023 Totals** | | | | | $ 8,491,988 | $ 2,036,761 | $ 1,458,236 | $ 2,337,143 | $ 153,115 | $ 687,146 | $ 1,819,587 | | | |
| | **2022** | | | | | $ 7,952,860 | | | | | | | | | |
| | **2023 % Change vs 2022** | | | | | **6.78%** | **23.98%** | **17.17%** | **27.52%** | **1.80%** | **8.09%** | **21.43%** | | | |

2025 Operating Budg

# BUDGET ANALYSIS

## 2026 Standard Formula for Municipal Share Allocation

### NOTES TO STANDARD FORMULA METHODOLOGY

| | |
|---|---|
| ***Assessed Value*** | Prior Year Taxable Total Assessed Valuation (land + buildings) sourced from Centre County Tax Assessors Office |
| ***Census Estimate*** | Population estimates prior year sourced from Census Bureau's *Population Estimates Program (online);* validated by CR Planning Agency |
| ***Earned Income Taxes*** | Gross Earned Income Taxes/Wage (EIT) sourced from prior year Centre Tax Agency (inc. resident + non-resident) |
| ***Procedure*** | Standard COG Allocation municipal share percentages for the budget year are calculated as the average of the percent-of-total percentages for each of Assessed Valuation, Estimated Population, and EIT. The average of the 3 percentages becomes the portion of the total required municipal shares assigned to that municipality. |

*Example in red using State College Borough: (24.16% + 24.57% + 21.43%) / 3 = 23.39%*

| Municipality | ASSESSED VALUE | % TOTAL | CENSUS (Est.) | % TOTAL | EARNED INCOME TAX | % TOTAL |
|---|---|---|---|---|---|---|
| State College Borough | $ 616,910,215 | 24.16% | 15,112 | 24.57% | $ 538,059,852 | 21.43% |
| College Township | 466,499,925 | 18.28% | 8,736 | 14.20% | 414,606,837 | 16.51% |
| Ferguson Township | 614,369,750 | 24.06% | 16,361 | 26.60% | 623,565,530 | 24.84% |
| Halfmoon Township | 82,324,175 | 3.22% | 2,793 | 4.54% | 126,417,488 | 5.04% |
| Harris Township | 231,379,815 | 9.06% | 5,732 | 9.32% | 253,322,500 | 10.09% |
| Patton Township | 541,926,255 | 21.22% | 12,771 | 20.76% | 554,785,645 | 22.10% |
| **TOTAL** | **$ 2,553,410,135** | | **61,505** | | **$ 2,510,757,852** | |
| Benner Township (Independent) | **$ 5,283,795** | | **257** | | **$ 5,862,842** | |

*Benner Independent funds Fire Protection. See Modified Agency Formulas.*

### STANDARD COG ALLOCATION FORMULA

| Municipality | 2026 | 2025 | 2024 | 2023 | 2022 | 2021 |
|---|---|---|---|---|---|---|
| State College Borough | **23.39%** | 22.65% | 23.14% | 22.25% | 23.34% | 22.89% |
| College Township | **16.33%** | 17.04% | 16.93% | 16.60% | 15.95% | 15.95% |
| Ferguson Township | **25.17%** | 25.33% | 25.26% | 26.16% | 25.64% | 25.81% |
| Halfmoon Township | **4.27%** | 4.24% | 4.11% | 4.33% | 4.23% | 4.30% |
| Harris Township | **9.49%** | 9.56% | 9.60% | 9.83% | 9.65% | 9.85% |
| Patton Township | **21.36%** | 21.18% | 20.96% | 20.83% | 21.19% | 21.20% |
| **TOTAL** | **100%** | 100% | 100% | 100% | 100% | 100% |

**Programs using the Standard COG Formula:**

- COG Administration & Related Fund Balances
- Emergency Management
- Planning - Regional Services

# BUDGET ANALYSIS

## 2026 Modified Formula Methodology for Municipal Share Allocation

### NOTES TO MODIFIED FORMULA METHODOLOGY

***Fire Protection*** Serves Borough of State College and College, Ferguson, Patton and Benner (Independent) Townships. Funding agreement with Penn State University favorably impacts municipal share allocation for Building (Capital) and Operating budgets; Penn State's 19.24% contribution is applied to total estimated expense first; municipal shares are calculated on *remaining* required funding. *(Townships not participating: Halfmoon, Harris. Note: Benner Independent participates ONLY in Fire allocation.)*

* *Fire Capital and some operating expense are offset by grants and other funding from the Relief Association*

***Schlow Library*** *Usage basis* : total circulations by municipality for prior year July 1 to current year June 30. A percent-of-total is calculated for each participating municipality, and this percentage is applied to required funding. *(Townships not participating: Halfmoon)*

* *Library Capital and some operating expenses are offset by grants, donations, the Library Federation, and Commonwealth funding*

***Planning - Local*** *Usage basis* : allocation of staff time to process anticipated development projects and workplan items as determined by the participating municipalities, which are Halfmoon, Harris, and Patton Townships.

* *Planning Agency operating expense is partially offset by intergovernmental revenues received from Centre County*

***CCMPO*** Formula consists of population, assessed property value, and non-interstate lane miles on a county-wide basis, where the County allocation includes the contributions for the municipalities outside of the Centre region. The calculation results in municipal, county, CATA, and PennDOT shares for approved workplan projects and those mandated by federal entities. Currently all COG municipal partners participate.

* *MPO operating expense is partially offset by intergovernmental revenues received from PennDOT and Centre County*

***Parks*** Calculation excludes Halfmoon Township, resulting in allocation percentages that are slightly higher than Standard Allocation Formula. These percentages are used for Parks Operating & Capital, Pools Capital, Nature Center Operating & Capital, and Regional Parks Capital budgets. Pools Operating budget is enterprise and not funded by the municipalities.

* *Parks & Recreation operating expense is partially offset by grants, donations, program& activity fee revenue and facility rental*

***Active Adult Center*** *Usage basis:* participants by municipality for prior year July 1 to current year June 30. A percent-of-total is calculated for each participating municipality, and this percentage is applied to required funding. *(Townships not participating: Halfmoon.)*

* *Active Adult Center operating expense partially offset by grants, Centre County partnership revenue, and fees for programs, activities and facility rental*

### MODIFIED ALLOCATION FORMULAS BY AGENCY OR PROGRAM

| Municipality | Fire Protection | | Schlow Library | | Planning - Local | | CCMPO | | Parks | | Active Adult Center | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 | 2026 | 2025 | 2026 | 2025 | 2026 | 2025 | 2026 | 2025 |
| State College Borough | **27.02%** | 26.17% | **25.94%** | 26.06% | | | **25.81%** | 25.48% | **24.44%** | 23.65% | **23.35%** | 22.17% |
| College Township | **18.86%** | 19.69% | **15.87%** | 16.24% | | | **18.15%** | 18.83% | **17.05%** | 17.79% | **23.90%** | 26.47% |
| Ferguson Township | **29.09%** | 29.29% | **31.36%** | 31.26% | | | **23.84%** | 23.74% | **26.29%** | 26.45% | **27.20%** | 24.14% |
| Halfmoon Township | | | | | | | **3.69%** | 3.65% | | | | |
| Harris Township | | | **8.33%** | 7.83% | **38.00%** | 38.46% | **8.98%** | 8.92% | **9.91%** | 9.99% | **12.64%** | 13.47% |
| Patton Township | **24.70%** | 24.50% | **18.51%** | 18.61% | **62.00%** | 61.54% | **19.53%** | 19.38% | **22.32%** | 22.12% | **12.91%** | 13.75% |
| Benner Township | **0.33%** | 0.35% | | | | | | | | | | |
| **TOTAL** | **100%** | | **100%** | | **100%** | | **100%** | | **100%** | | **100%** | |

# 2026 SUMMARY BUDGET
# EXECUTIVE DIRECTOR'S TRANSMITTAL LETTER

**CENTRE REGION COUNCIL OF GOVERNMENTS**

**Mission:** *The Centre Region Council of Governments supports the residents who live, work, and play in the diverse communities that make up the Centre Region by providing cost-effective, consistent, and high-quality public services.*

**Vision:** *The Centre Region Council of Governments will continue striving to have a positive impact on the quality of life of those living, working, and playing in the Centre Region by maximizing the benefits of shared services through municipal partnerships*

**"The strength of the Centre Region is only as great as the weakest link and, lately, weak links are hard to find in the business of local intergovernmental cooperation." – Fred Fisher, *Centre Daily Times* editorial dated March 25, 1968**

The Agency Directors, Finance Director, and I are pleased to present for your consideration the draft 2026 Summary Budget for the Centre Region Council of Governments.

Our Centre Region residents receive a broad range of important, high-quality public services that are delivered cost-effectively by dedicated staff who are accountable to the elected officials. Included in this draft budget are revenue projections and proposed expenditures for administration, fire protection, emergency management, parks and recreation, library, regional land use and transportation planning, refuse/recycling collection, and building code administration services.

## BUDGET DEVELOPMENT PROCESS

The 2026 budget development process involved a detailed review and analysis by COG Agency Directors and the Finance Committee. As always, we approached this year's budget with the goal of responsibly managing resources while addressing the growing needs of our communities. The process included:

- **Initial Baseline Budget:** Agency Directors prepared a draft budget that aligned with a growth guideline of 4.7% for overall municipal shares. This baseline, which came in at under 0.3% growth, was designed to maintain current service levels while allowing for essential investments in infrastructure and staffing. While formal Fund Balance policies have not yet been adopted, COG strove to balance the need for a responsible reserve, when possible, with financial prudence to limit municipal shares.

- **Municipal Feedback:** The new Strategic Guide to Services and Investments, which combined the former Capital Improvement Plan and Program Plan, was reviewed throughout the year by our member municipalities, providing valuable input and recommendations for the final budget. This process was very successful for a new initiative and has helped bring clarity to the planning process.

- **Revisions and Adjustments:** Following comprehensive budget review sessions, the Finance Committee identified key areas for revisions. The resulting Summary Budget reflects these modifications, leading to an overall average growth in municipal shares of **4.5%** for 2026.

## SPECIFIC BUDGET IMPACTS

### General Items of Note

- **Interest:** Interest earnings are estimated at 2.5% (2.5% decrease from 2025) based on trending interest from PLGIT and First National Bank investments.

- **Healthcare Premiums:** The operating budget anticipates a **13.6% increase in healthcare premiums** for COG employees in 2026. This significant rise reflects market trends in health insurance costs and will impact personnel expenses across all COG programs.

- **Dental and Vision Coverage:** While there is no financial impact to member municipalities in 2026, COG does intend to move employees from a reimbursement plan for dental and vision to an insured plan through Guardian. Employees will move from a 10% share to 15% in 2026 and then to 20% in 2027. Reserve funds in the separate Dental/Vision Reimbursement Account will cover the remainder of the increased costs for 2026 and a large portion of those costs in 2027.

- **Fire Protection Operating Budget:** The addition of four Fire and Life Safety Inspectors/Firefighters-Drivers has now been in place for over a year, and they are settling into the new roles very well. In 2026, the Regional Fire Program will add the second of three captains proposed in the approved five-year staffing plan, who will serve as the Captain of Field Services.

- **Financial Software Upgrades:** The new software systems authorized in the 2025 budget are currently being implemented and will be instrumental in future budget processes.

- **Human Resources Software:** New software options are included in the budget to improve HR workflows, including: Time and Attendance, Hiring, and Onboarding.

- **Cost of Living/Merit Increases:** The annual cost of living adjustment is budgeted at 2.7% based on the newly approved formula set in COG policy, and a 1.5% merit pool is budgeted for each agency based on established policy as well.

- **Finance Cost Disbursement:** It was discovered that the value used to distribute finance costs across agencies had not been updated in more than five years. Therefore, a significant increase was included for 2026 for all agencies. This *does not* increase municipal shares but moves those shares from the Administration budget to the actual agency budgets.

- **Unemployment:** COG is moving away from a separate Unemployment Fund and has distributed the remaining funds throughout agency budgets. Each fund will be responsible for budgeting its own expected unemployment costs.

**Municipal Support**

For the 2026 fiscal year, support from municipalities is proposed to increase from $10,009,682 (2025 Budget) to $10,460,038 (2026 Budget), a change of $450,356 (4.5%). Due to changes in the COG funding formula factors (population less college students, earned income base, assessed property values) and/or the package of services that the municipality receives from the COG, the adjustment varies among the six municipalities. Individual community adjustments from 2025 are: State College Borough (0.74%), College Township (-0.71%), Ferguson Township (-0.16%), Halfmoon Township (0.03%), Harris Township (-0.07%), and Patton Township (0.18%).

**Agency / Program Items of Note**

Administration

- With the planned end to the Contingency Fund, those monies will be moved into the Administration budget and maintained as a Restricted Fund Balance, only to be spent under the direct approval of the General Forum.

- The Facilities Administrator will be promoted to the role of Facilities Manager to reflect the actual work currently being performed.

- Three new software modules will be added to assist Human Resources in performing their functions more efficiently and effectively.

Building Capital

- Municipal shares are flat, reflecting the use of fund balance to complete 2025 projects that were delayed and 2026 SGSI projects.

Insurance Reserve

- The fund/employee/insurance reserve split is budgeted to continue 80/10/10 for 2026, but the fund balance should be monitored. At its current rate of depletion, this fund will require shares within one to two years to remain solvent.

Regional Fire Protection Operating

- Under the fire protection agreement with the Pennsylvania State University, the Regional Fire Protection budget will receive 19.24% of its funding from the university. Under this agreement, regular-season football will *not* be billed separately; however, other sporting events that require service, such as College Football Playoff games or hockey matches played in a stadium, will be billed accordingly.

Regional Fire Protection Capital

- This budget reflects proposals presented in the SGSI, which include expenditures for a Duty Officer Vehicle for the new Captain's position and the replacement of two rooftop HVAC units at the Borough Station.

Centre Region Code Administration

- Building and fire safety permit fees remain unchanged in 2026, while rental housing permits will see their first increase in three years (from $47 to $52), supporting ongoing program costs without creating undue burden on property owners.

- Revenues are projected to rise across several categories, including $1.56M from building permits and $1.16M from rental housing permits, reflecting both major projects (PSU dorms, student housing, Mount Nittany Middle School) and steady growth in the housing sector.

- Personnel costs increase by $526,005 (15.3%) to fund two positions: a Staff Assistant (Existing Structures) and a Commercial Plans Examiner/Inspector (New Construction), ensuring the agency can keep pace with workload, maintain service levels, and prepare for the future.

- The Code Administration’s ending 2026 fund balance is projected at $1.25M, with restricted reserves set aside to guarantee inspection and plan review services for projects extending multiple years.

Centre Region Code Administration – Capital

- The 2026 capital plan funds $195,000 in improvements, including a new fleet vehicle to support inspection capacity, upgrades to the Fire Safety Trailer for public education, three electronic plan review tables to reduce paper reliance, and replacement of Smartboards in agency conference rooms.

Schlow Centre Regional Library Operating

- Purchasing is continuing its shift from some physical media (CDs and magazines, for example) to new digital media, which is seeing increased demand.

Schlow Centre Regional Library Capital

- Schlow continues to work through a backlog of facility projects, but has made significant progress in 2025. There will continue to be some holdover projects in 2026, which are already funded.

- Schlow is proposing a roof replacement project for 2026 that requires a small municipal contribution of $21,500. The Foundation will contribute significantly to the project, and additional outside funding will be sought to complete this project.

Centre Region Planning Agency

- With the promotion of Pam Adams from Sustainability Planner to Agency Director, and the resignation of a planner, two agency positions will go unfilled in 2026. Consultant expenses will be increased for the year to help complete the Comprehensive Plan and to support the development of a Strategic Plan that will guide the agency’s future. Consultant expenses are expected to come down in 2027 with the completion of the Comprehensive Plan, but the agency must still address the 537 Plan update.

- With the success of the 2025 graduate intern, the Planning Agency is proposing additional funds to continue the use of a graduate student for the 2026 internship.

- It is anticipated that Local Planning will cease to operate under the current model at the end of 2025. Staff will still be available to provide municipal assistance in various ways, but may be charged out by use depending on the nature of the request.

- Fund balance is being used to meet operational needs, but sufficient reserves will remain.

Centre County MPO

- Personnel expenditures are expected to be lower in 2026 due to changes in benefit elections(-$10,000), while operating expenditures are higher (+$23,000), primarily due to expected plan updates and municipal engagement.

- Project costs are up significantly (+$88,000) as the CCMPO works on the Benner Pike and Rail Passenger Access studies, Transportation Demand Management (TDM), and training. The group will also continue work on the Safe Streets 4 All grant and the 322 Safety Study.

Centre Region Refuse and Recycling

- After a transition year for the new contract, operations are returning to normal for 2026.

Centre Region Parks and Recreation Operating

- Operations expand in 2026 to include 50 acres at Whitehall Road Regional Park and the High Point Skatepark. Whitehall concessions are expected to generate $47,000 annually once fully operational, though completion may extend into mid-2026.

- The budget reflects the second year of the revised cost recovery model, balancing free and fee-based offerings. Adjustments to camp and program fees, along with expanded sponsorships, continue to reduce reliance on municipal contributions.

- Revenues and expenditures rise across summer camps (+13.7%), programs (+6.6% municipal share), and maintenance (+8.1%), driven by demand, staffing needs, and expanded facilities. Investments include new maintenance project management software and succession planning for retirements.

Centre Region Parks and Recreation Capital

- The 2026 budget funds $97,250 in capital replacements, including a skid steer loader, an electric utility cart, and a utility trailer. Each purchase replaces aging equipment that is well past its useful life, thereby improving safety, reliability, and efficiency.
- After pausing in 2025 to draw down prior fund balances, municipalities will contribute $83,467 in 2026 to support planned equipment replacements.
- The ending fund balance is projected at $0, a deliberate step to right-size the fund following prior years' pandemic-related delays in equipment purchases and cost savings from selecting less expensive models.

Aquatics Operating

- With prior fund balances fully drawn down, the 2026 budget includes $9,000 in direct municipal contributions for pool repairs and a $123,157 transfer from Parks Operations to eliminate a structural deficit. Future discussions will determine whether we continue to utilize municipal shares from Parks Operations or if shares are added directly to Aquatics Operating.
- Pool revenues are budgeted conservatively in 2026, with Park Forest ($288,800) and Welch ($546,000) both reduced from 2025 levels to align with historical trends and mitigate risk from unpredictable summer weather.
- Expenditures reflect ongoing cost pressures, including higher chlorine prices, equipment replacement, and increased maintenance at both pools. Investments in lounge chairs, umbrellas, and concrete repairs are designed to extend facility life and reduce liability.

Aquatics Capital

- The 2026 capital plan provides $139,000 for targeted improvements at Welch Pool, including replastering the lap pool, replacing programmatic water features, and upgrading picnic tables.
- Municipal contributions continue to fund $416,429 in annual debt service for the refinanced pools loan, which carries a favorable 1.23% interest rate through 2028.
- The fund balance is set to end the year with $150,000 in reserve to support any emergency repairs.

Active Adult Center Operating

- Participant meal donations will increase from $2 to $3, and staff will continue to pursue sponsorships, grants, fundraisers, and in-kind donations. The 2026 budget includes potential grant funding for new fitness chairs and gaming tables.
- 2026 marks the last $11,600 debt service payment on the 2017 loan for the relocation to the Nittany Mall, eliminating this obligation in the future.

Millbrook Marsh Nature Center Operating

- Municipal shares decrease by $73,640 (25.8%) in 2026, made possible by cost savings carried forward from a staff vacancy in 2025, ensuring continued operations with less reliance on local funds.
- The ending balance is projected at $72,789, providing a cushion while accommodating rising costs and expanded services.

Millbrook Marsh Nature Center Capital

- $100,000 is budgeted in 2026 for design and fundraising planning to replace the existing boardwalk structure. This planning effort will guide future phases, improve accessibility, protect natural resources, and expand educational and community opportunities. These funds come with the condition of review and discussion at General Forum of alternatives.

- $285,441 is allocated to finalize the Spring Creek Education Building and Diane Kerly Welcome Pavilion, and $80,820 is dedicated to Bathgate Bridge repairs using secured donor funds

Regional Parks Capital

- The beginning fund balance grows to $1.08M due to restricted funds reserved for the Whitehall Pavilion and Hess Field restrooms.

- Key additions to planned work include $10,000 for concessions equipment and $30,000 for picnic tables at the new WRRP pavilion, as well as $10,000 for the removal of field lights at Hess Field and $50,000 as seed money to begin an assessment of field light needs in the regional park system.

## SUMMARY

This Summary Budget is based directly on the Detailed Budget developed by staff as a "baseline" for 2026, which met the established guideline to limit the growth of municipal shares. The budget was reviewed, revised, and endorsed through the Finance Committee process and forwarded by the Executive Committee to the Centre Region municipalities for their consideration. Final adoption will follow review and feedback from municipal governing bodies.

COG staff appreciate the significant investment of time made by Finance Committee members and elected officials to ensure a thorough review of the budget. Preparing this plan requires considerable effort each year, and the Finance Director and I welcome and encourage your thoughts and suggestions for continued improvement.

This year also marks the successful transition from the former **Capital Improvement Program (CIP)** and **Program Plan** into the new **Strategic Guide to Services & Investments (SGSI)**. The SGSI integrates both annual operating needs and multi-year priorities into a single framework, creating a clearer and more efficient process that improves long-term transparency.

Additionally, **Centre Region Parks and Recreation (CRPR)** has advanced efforts to bring greater transparency to program-level finances. By refining cost-recovery reporting and clarifying how individual programs align with service goals, CRPR has provided both staff and elected officials with clearer tools to evaluate service levels, user fees, and municipal contributions. This work represents a significant step toward aligning resources with community expectations in a transparent and equitable manner.

Looking forward, COG staff will continue to refine the budget process to ensure it provides a multi-year perspective, enabling participants to understand the full impact of each decision better.

In closing, I would like to thank the entire staff for their dedication in preparing a budget that reflects our role as a service organization to our member communities. I also appreciate the finance staff for ensuring a strong financial foundation and our municipal partners for their thoughtful participation throughout this process.

Respectfully submitted,

Ben Estell, Executive Director

# BUDGET COMPARISONS

**PERCENTAGE SHARE OF TOTAL COG BUDGET** – The following charts identify each of COG's programs' share of the COG Budget as well as the total budget as a percentage of revenue amounts during the last four (4) years.

| Program | 2023 | | 2024 | | 2025 | | 2026 | |
|---|---|---|---|---|---|---|---|---|
| Parks & Recreation | 42.6% | $12,920,678 | 30.2% | $8,172,337 | 30.8% | $8,985,356 | 30.6% | $9,061,066 |
| Library | 11.0% | $3,341,631 | 13.0% | $3,524,171 | 12.2% | $3,556,920 | 13.7% | $4,131,141 |
| Code Administration | 20.4% | $6,172,779 | 25.4% | $6,869,978 | 23.2% | $6,784,939 | 22.7% | $6,985,759 |
| Fire Protection, EM | 12.0% | $3,640,501 | 16.0% | $4,323,319 | 18.3% | $5,339,028 | 17.7% | $5,309,021 |
| CRPA/CCMPO | 6.2% | $1,891,126 | 5.9% | $1,598,937 | 7.5% | $2,193,163 | 7.9% | $2,370,232 |
| Administration | 7.8% | $2,355,488 | 8.1% | $2,189,426 | 8.0% | $2,344,174 | 7.4% | $2,219,991 |
| **TOTAL** | **100.0%** | **$30,322,203** | **100.0%** | **$27,083,242** | **100.0%** | **$29,203,579** | **100.0%** | **$30,077,210** |

**PENNSYLVANIA STATE UNIVERSITY CONTRIBUTIONS**

Contributions from the Pennsylvania State University and private donations are assigned to user fees and other revenues. For 2026, proposed University contributions to the Regional Fire Protection Program are identified below. The University contributions change by the same percentage as do the municipalities. The University contributes 19.24% of the Operating, Building Capital, and Apparatus Capital Budgets effective 2025.

| Regional Service | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|---|
| Fire Operations | $111,473 | $106,275 | $122,993 | $129,431 | $323,493 | $420,648 |
| Fire Capital | $97,948 | $103,014 | $113,067 | $126,687 | $122,443 | $133,262 |
| **TOTAL** | **$209,421** | **$209,289** | **$236,060** | **$256,118** | **$445,936** | **$553,910** |

## TRENDS IN COG REVENUE SOURCES

The following matrix illustrates the changes in sources of COG funding over the last 8 years. During this time, municipal contributions have fluctuated due to factors such as the availability of other revenue, such as grants and donations; expansion of fire stipends; establishment of capital budgets for facilities managed by COG; staffing levels across the COG; and the post-pandemic inflationary environment:

| Year | % Change YOY | Municipal Contributions | Fund Balance | Grants & Donations | User Fees & Other Revenues | Total COG Budget |
|---|---|---|---|---|---|---|
| 2019 | 4.81% | $7,087,989 | $11,050,660 | $1,026,415 | $6,886,965 | $26,052,029 |
| 2020 | 4.61% | $7,414,595 | $11,644,684 | $1,146,277 | $9,581,337 | $29,786,893 |
| 2021 | 2.51% | $7,600,892 | $10,460,291 | $984,753 | $7,998,277 | $27,044,213 |
| 2022 | 4.63% | $7,952,860 | $9,111,636 | $1,127,287 | $10,496,019 | $28,687,802 |
| 2023 | 6.78% | $8,491,988 | $9,327,498 | $1,267,451 | $11,235,266 | $30,322,203 |
| 2024 | 10.68% | $9,398,808 | $8,586,851 | $1,029,475 | $8,068,119 | $27,083,253 |
| 2025 | 5.64% | $10,009,683 | $9,961,159 | $860,650 | $8,372,088 | $29,203,579 |
| **2026** | **4.50%** | **$10,460,038** | **$10,089,197** | **$571,000** | **$8,956,976** | **$30,077,210** |

## STANDARD COG FORMULA

A variety of formulas are used to distribute the costs for COG programs. The most common method of assigning costs is based on the *Standard COG Formula*. This formula comprises three equally weighted elements: population served (less demographic data for the population aged 18-24, including Penn State students), assessed value, and earned income tax. The percentage assigned to each municipality is the average of that municipality's percentage of the total for each of the three elements.

Municipal share calculations are impacted annually by fluctuations in each of the base factors and by the number of municipalities that participate in that program. The following table illustrates trends in the application of the Standard Formula through the 2026 Operating Budget.

| COG Formula – Municipal Percentages | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Municipality by Year** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** |
| **State College Borough** | 22.79% | 22.99% | 22.89% | 23.34% | 22.25% | 23.14% | 22.65% | 23.39% |
| **College Township** | 16.17% | 16.02% | 15.95% | 15.95% | 16.60% | 16.93% | 17.04% | 16.33% |
| **Ferguson Township** | 26.46% | 26.08% | 25.81% | 25.64% | 26.16% | 25.26% | 25.33% | 25.17% |
| **Halfmoon Township** | 4.32% | 4.27% | 4.30% | 4.23% | 4.33% | 4.11% | 4.24% | 4.27% |
| **Harris Township** | 9.33% | 9.57% | 9.85% | 9.65% | 9.83% | 9.60% | 9.56% | 9.49% |
| **Patton Township** | 20.93% | 21.07% | 21.20% | 21.19% | 20.83% | 20.96% | 21.18% | 21.36% |
| **TOTAL** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** |

Specific programs, such as Parks & Recreation and Regional Fire Protection, use a variation of the regular COG Formula to assign costs. In these cases, the primary variable is the number of participating municipalities, so the formula is revised to reflect either fewer than six municipal members/or the addition of a municipality that is not a member of the Centre Region COG (i.e., Benner Township).

The Regional Library and Active Adult Center employ user information to determine the level of municipal contributions. For example, a municipality's share of the Active Adult Center Budget is based on the number of participants visiting the center.

For Schlow Library, municipal shares vary slightly each year due to changes in library use. Based on the General Forum's action in 2017, shares are determined by a municipality's proportion of the total Centre Region circulation (number of items checked out) during the immediate prior three-year period. The Library's computer system tracks the number of items checked out to individuals living in each of the municipalities served by the Library and establishes the proportions for the year. The percentages below do not include checkouts by Penn State on-campus students.

The PA Library Code states that municipal funds to public libraries may not decline from one year to the next.

| Municipal Percentages of Library Budget | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Municipality by Year** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** |
| **State College Borough** | 28.97% | 28.33% | 28.20% | 27.66% | 26.85% | 26.46% | 26.19% | 25.94% |
| **College Township** | 14.40% | 14.67% | 14.72% | 14.89% | 15.56% | 16.17% | 16.20% | 15.87% |
| **Ferguson Township** | 28.74% | 29.04% | 29.00% | 29.45% | 29.00% | 30.57% | 30.66% | 31.36% |
| **Halfmoon Township** | 3.38% | 3.36% | 3.22% | 2.98% | 2.70% | 0.00% | 0.00% | 0.00% |
| **Harris Township** | 6.88% | 7.14% | 7.18% | 7.24% | 7.77% | 8.52% | 8.56% | 8.33% |
| **Patton Township** | 17.63% | 17.46% | 17.68% | 17.78% | 18.12% | 18.28% | 18.40% | 18.51% |
| **TOTAL** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** |

Municipal contributions to the Active Adult Center Budget are based on Unique Persons Served (UPS) or the residency of individual Active Adult Center patrons, not the number of visits to the center or attendance at events.

| Municipal Percentages of Active Adult Center Budget | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Municipality by Year** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** |
| **State College Borough** | 21.68% | 21.51% | 23.91% | 20.70% | 20.90% | 21.21% | 22.17% | 23.35% |
| **College Township** | 28.18% | 28.78% | 16.66% | 30.00% | 29.50% | 27.88% | 26.47% | 23.90% |
| **Ferguson Township** | 26.02% | 25.58% | 26.97% | 24.00% | 26.80% | 22.73% | 24.14% | 27.20% |
| **Harris Township** | 11.92% | 11.92% | 10.30% | 12.40% | 10.40% | 13.03% | 13.47% | 12.64% |
| **Patton Township** | 12.20% | 12.21% | 22.16% | 12.90% | 12.40% | 15.15% | 13.75% | 12.91% |
| **TOTAL** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** | **100.0%** |

The CCMPO uses a formula that consists of roadway lane miles (non-interstate state roads and local federal aid routes), assessed real estate value, and population (reduced by Penn State on-campus students and Rockview Correctional Institution inmates).

The *Standard COG Formula* considers changes in the three formula factors and the rate of such changes among the municipalities over time. A municipality with a growing tax base and population will be allocated a larger share; conversely, a smaller share will be applied to a municipality with a decreasing population and tax base.

## MUNICIPAL CREDITS FOR COG HOUSING COSTS

In May 2001, the General Forum approved financing terms (5.6% interest, 25-year term) as proposed by the Finance Committee for the construction of a COG office building. The funding arrangement assumed that $2.5 million needed to be financed through municipal contributions and included two provisions:

- Each Centre Region municipality will have the option to contribute to the building project in any amount from zero to a maximum value based on its share of the 2002 COG Formula used to allocate costs for the Office of Administration.
- The annual rent payments that are made to the COG municipalities will be distributed according to the shares purchased. For current COG members, these payments will be issued in quarterly installments.

For the period from January 1 to December 31, 2026, it is estimated that the credit will remain $185,195. * The credit is allocated as illustrated in the table below due to all member municipalities opting to purchase shares in the building that equaled their percentage share of the COG Administration Budget in 2002, the year the agreement was executed.

| Municipality | 2002 % Share of COG Building Ownership | 2026 Payment by Municipality |
|---|---|---|
| State College Borough | 27.84% | $51,558 |
| Ferguson Township | 23.13% | 42,836 |
| Patton Township | 18.99% | 35,168 |
| College Township | 16.71% | 30,946 |
| Harris Township | 9.39% | 17,390 |
| Halfmoon Township | 3.94% | 7,297 |
| **Total** | **100.00%** | **$185,195** |

** Based on 15,826 square feet at $11.70 per foot*

# PARKS AND RECREATION – OPERATING BUDGET

## FUND: Parks Operating – C20 | Summary Budget Rollforward

**Parks Operating - C20**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | $ Change Estimate to Budget | % Change Estimate to Budget | $ Change Budget to Budget | % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | | | | | | | | | |
| Assigned - Operations | $ 284,002 | $ 270,087 | $ 157,300 | $ 270,141 | $ 255,204 | $ 112,841 | 71.7% | $ 97,904 | 62.2% |
| Restricted - Gifts for Parks | $ 30,437 | $ 35,801 | $ 51,801 | $ 60,879 | $ 91,567 | $ 9,078 | 17.5% | $ 9,078 | 17.5% |
| **Total Fund Balance** | **$ 314,439** | **$ 305,887** | **$ 209,101** | **$ 331,021** | **$ 346,771** | $ 121,920 | 58.3% | $ 106,982 | 79.8% |
| Revenue | | | | | | | | | |
| Concessions | $ 33,719 | $ 34,799 | $ 41,400 | $ 20,400 | $ 86,950 | $ (21,000) | -50.7% | $ 45,550 | 110.02% |
| Summer Camp | $ 107,126 | $ 104,531 | $ 113,400 | $ 124,973 | $ 128,979 | $ 11,573 | 10.2% | $ 15,579 | 13.74% |
| Parks Maintenance | $ 1,169,226 | $ 1,386,562 | $ 1,469,058 | $ 1,455,378 | $ 1,588,523 | $ (13,680) | -0.9% | $ 119,465 | 8.13% |
| Programs | $ 178,181 | $ 260,000 | $ 395,316 | $ 392,939 | $ 421,521 | $ (2,377) | -0.6% | $ 26,205 | 6.63% |
| Administration | $ 775,427 | $ 657,593 | $ 750,541 | $ 773,007 | $ 738,767 | $ 22,466 | 3.0% | $ (11,774) | -1.57% |
| **Total Revenue** | $ 2,263,678 | $ 2,443,486 | $ 2,769,715 | $ 2,766,697 | $ 2,964,740 | $ 198,043 | 7.2% | $ 195,025 | 7.04% |
| **Total Funding Sources** | **$ 2,578,117** | **$ 2,749,373** | **$ 2,978,816** | **$ 3,097,717** | **$ 3,311,511** | | | | |
| Expenditures | | | | | | | | | |
| Concessions | $ 30,284 | $ 26,695 | $ 37,513 | $ 18,521 | $ 65,070 | $ (18,992) | -50.6% | $ 27,557 | 73.46% |
| Summer Camp | $ 67,083 | $ 76,593 | $ 85,911 | $ 94,114 | $ 103,665 | $ 8,203 | 9.5% | $ 17,754 | 20.67% |
| Parks Maintenance | $ 1,234,698 | $ 1,338,948 | $ 1,542,060 | $ 1,438,993 | $ 1,588,523 | $ (103,067) | -6.7% | $ 46,463 | 3.01% |
| Programs | $ 283,593 | $ 302,597 | $ 400,666 | $ 391,360 | $ 421,521 | $ (9,306) | -2.3% | $ 20,855 | 5.21% |
| Administration | $ 639,024 | $ 657,520 | $ 843,862 | $ 807,957 | $ 993,971 | $ (35,905) | -4.3% | $ 150,109 | 17.79% |
| **Total Expenditures** | **$ 2,254,682** | **$ 2,402,354** | **$ 2,910,012** | **$ 2,750,946** | **$ 3,172,750** | $ (159,066) | -5.5% | $ 262,738 | 9.03% |
| Change in Fund Balance | $ 8,997 | $ 41,132 | $ (140,297) | $ 15,751 | $ (208,010) | $ 156,048 | -111.2% | $ (67,713) | 48.26% |
| **Ending Fund Balance** | **$ 323,436** | **$ 347,019** | **$ 68,804** | **$ 346,771** | **$ 138,761** | $ 277,967 | 404.0% | $ 69,957 | 101.68% |

## PARKS & RECREATION – CAPITAL EQUIPMENT BUDGET

### FUND: Parks Capital – C21 | Summary Budget Rollforward

| Parks Capital - C21 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 652,127 | $ 659,739 | $ 660,619 | $ 600,123 | $ 13,447 | $ (60,496) | -9.16% | $ (647,172) | -97.96% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 214,481 | $ 263,849 | $ - | $ - | $ 83,467 | $ - | 100.00% | $ 83,467 | 100.00% |
| Other Revenue | $ 25,874 | $ 35,727 | $ 33,122 | $ 9,865 | $ 336 | $ (23,257) | -70.22% | $ (32,786) | -98.99% |
| **Total Revenue** | $ 240,355 | $ 299,576 | $ 33,122 | $ 9,865 | $ 83,803 | $ (23,257) | -70.22% | $ 50,681 | 153.01% |
| **Total Funding Sources** | $ 892,482 | $ 959,315 | $ 693,741 | $ 609,988 | $ 97,250 | | | | |
| Expenditures | | | | | | | | | |
| Capital Equipment | $ 232,743 | $ 359,192 | $ 419,655 | $ 596,541 | $ 97,250 | $ 176,886 | 42.15% | $ (322,405) | -76.83% |
| **Total Expenditures** | $ 232,743 | $ 359,192 | $ 419,655 | $ 596,541 | $ 97,250 | $ 176,886 | 42.15% | $ (322,405) | -76.83% |
| Change in Fund Balance | $ 7,612 | $ (59,615) | $ (386,533) | $ (586,676) | $ (13,447) | $ (200,143) | 51.78% | $ 373,086 | -96.52% |
| **Ending Fund Balance** | $ 659,739 | $ 600,124 | $ 274,086 | $ 13,447 | $ - | $ (260,639) | -95.09% | $ (274,086) | -100.00% |
| Foot | (0.42) | 0.25 | 1.00 | - | - | | | | |

# REGIONAL FIRE PROTECTION PROGRAM – OPERATING BUDGET

## FUND: Fire Operating – C30 | Summary Budget Rollforward

| Fire Operating - C30 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 Budget | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 390,886 | $ 369,237 | $ 308,404 | $ 341,378 | $ 89,346 | $ 32,974 | 10.69% | $ (219,058) | -71.03% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 1,239,369 | $ 1,224,614 | $ 1,353,111 | $ 1,353,111 | $ 1,759,846 | $ - | 0.00% | $ 406,735 | 30.06% |
| Government - Other | $ 127,221 | $ 133,486 | $ 328,246 | $ 328,246 | $ 426,475 | $ (0.47) | 0.00% | $ 98,229 | 29.93% |
| Other Revenue | $ 169,377 | $ 243,531 | $ 38,608 | $ 57,900 | $ 43,804 | $ 19,292 | 49.97% | $ 5,196 | 13.46% |
| **Total Revenue** | $ 1,535,967 | $ 1,601,631 | $ 1,719,966 | $ 1,739,257 | $ 2,230,125 | $ 19,291 | 1.12% | $ 510,160 | 29.66% |
| **Total Funding Sources** | $ 1,926,853 | $ 1,970,868 | $ 2,028,370 | $ 2,080,635 | $ 2,319,471 | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 657,326 | $ 645,067 | $ 785,741 | $ 762,476 | $ 957,899 | $ (23,265) | -2.96% | $ 172,158 | 21.91% |
| Operating Expense | $ 576,325 | $ 689,056 | $ 919,158 | $ 927,165 | $ 1,036,339 | $ 8,007 | 0.87% | $ 117,182 | 12.75% |
| Maintenance | $ 317,003 | $ 295,367 | $ 316,262 | $ 294,438 | $ 314,895 | $ (21,824) | -6.90% | $ (1,367) | -0.43% |
| Assets & Equipment | $ 6,961 | $ - | $ 7,210 | $ 7,210 | $ 7,427 | $ - | 0.00% | $ 217 | 3.01% |
| **Total Expenditures** | $ 1,557,616 | $ 1,629,490 | $ 2,028,371 | $ 1,991,289 | $ 2,316,561 | $ (37,082) | -1.83% | $ 288,190 | 14.21% |
| Change in Fund Balance | $ (21,649) | $ (27,859) | $ (308,405) | $ (252,032) | $ (86,435) | $ 56,373 | -18.28% | $ 221,970 | -71.97% |
| **Ending Fund Balance** | $ 369,237 | $ 341,378 | $ (0.87) | $ 89,346 | $ 2,911 | $ 89,347 | -10230559.16% | $ 2,912 | -333401.40% |
| Foot | (0.12) | (0.03) | (0.87) | - | 0.21 | | | | |

# REGIONAL FIRE PROTECTION PROGRAM – CAPITAL BUDGET

## FUND: Fire Capital – C31 | Summary Budget Rollforward

| Fire Capital - C31 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 Budget | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 984,253 | $ 1,425,135 | $ 2,110,679 | $ 2,152,336 | $ 1,592,961 | $ 41,657 | 1.97% | $ (517,718) | -24.53% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 365,838 | $ 412,598 | $ 512,157 | $ 512,157 | $ 559,368 | $ - | 0.00% | $ 47,211 | 9.22% |
| Government - Other | $ 114,315 | $ 128,053 | $ 124,242 | $ 124,242 | $ 133,262 | $ - | 0.00% | $ 9,020 | 7.26% |
| Other Revenue | $ 104,644 | $ 238,057 | $ 235,477 | $ 275,940 | $ 313,364 | $ 40,463 | 17.18% | $ 77,887 | 33.08% |
| **Total Revenue** | $ 584,797 | $ 778,708 | $ 871,876 | $ 912,339 | $ 1,005,994 | $ 40,463 | 4.64% | $ 134,118 | 15.38% |
| **Total Funding Sources** | $ 1,569,050 | $ 2,203,843 | $ 2,982,555 | $ 3,064,675 | $ 2,598,955 | | | | |
| Expenditures | | | | | | | | | |
| Capital | $ 140,935 | $ 51,507 | $ 1,360,500 | $ 1,471,714 | $ 1,685,777 | $ 111,214 | 8.17% | $ 325,277 | 23.91% |
| Transfers | $ 2,980 | $ - | $ - | $ - | $ - | $ - | 0.00% | $ - | 0.00% |
| **Total Expenditures** | $ 143,915 | $ 51,507 | $ 1,360,500 | $ 1,471,714 | $ 1,685,777 | $ 111,214 | 8.17% | $ 325,277 | 23.91% |
| Change in Fund Balance | $ 440,882 | $ 727,201 | $ (488,624) | $ (559,375) | $ (679,783) | $ (70,751) | 14.48% | $ (191,159) | 39.12% |
| **Ending Fund Balance** | $ 1,425,135 | $ 2,152,336 | $ 1,622,055 | $ 1,592,961 | $ 913,178 | $ (29,094) | -1.79% | $ (708,877) | -43.70% |
| Foot | (0.17) | (0.30) | - | - | (0.41) | | | | |

# OFFICE OF EMERGENCY MANAGEMENT – OPERATING BUDGET

## FUND: Emergency Management – C35 | Summary Budget Rollforward

| Emergency Management - C35 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 Budget | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 47,948 | $ 126,294 | $ 58,057 | $ 93,451 | $ 107,425 | $ 35,394 | 60.96% | $ 49,368 | 85.03% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 145,838 | $ 67,915 | $ 147,311 | $ 147,311 | $ 163,739 | $ - | 0.00% | $ 16,428 | 11.15% |
| Other | $ 2,994 | $ 31,726 | $ 12,032 | $ 12,032 | $ 3,128 | $ 0 | 0.00% | $ (8,904) | -74.01% |
| **Total Revenue** | $ 148,832 | $ 99,640 | $ 159,343 | $ 159,343 | $ 166,866 | $ 0 | 0.00% | $ 7,523 | 4.72% |
| **Total Funding Sources** | $ 196,779 | $ 225,935 | $ 217,400 | $ 252,794 | $ 274,291 | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 15,935 | $ 98,493 | $ 108,945 | $ 108,902 | $ 112,640 | $ (43) | -0.04% | $ 3,695 | 3.39% |
| Operating Expense | $ 14,852 | $ 21,549 | $ 25,256 | $ 23,653 | $ 27,613 | $ (1,603) | -6.35% | $ 2,358 | 9.34% |
| Equipment & Transfers Out | $ 39,698 | $ 12,441 | $ 12,814 | $ 12,814 | $ 13,198 | $ - | 0.00% | $ 384 | 3.00% |
| **Total Expenditures** | $ 70,485 | $ 132,484 | $ 147,015 | $ 145,369 | $ 153,451 | $ (1,646) | -1.12% | $ 6,436 | 4.38% |
| Change in Fund Balance | $ 78,347 | $ (32,844) | $ 12,328 | $ 13,974 | $ 13,415 | $ 1,646 | 13.35% | $ 1,087 | 8.82% |
| **Ending Fund Balance** | $ 126,294 | $ 93,451 | $ 70,385 | $ 107,425 | $ 120,840 | $ 37,040 | 52.62% | $ 50,455 | 71.68% |
| Foot | - | - | 0.16 | - | - | | | | |

# OFFICE OF EMERGENCY MANAGEMENT – CONTINGENCY BUDGET

## FUND: EM Contingency – C36 | Summary Budget Rollforward

| EM Contingency - C36 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 Budget | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 102,559 | $ 105,327 | $ 106,959 | $ 110,480 | $ 113,450 | $ 3,521 | 3.29% | $ 6,491 | 6.07% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% | $ - | 0.00% |
| Other Revenue | $ 2,768 | $ 5,153 | $ 3,744 | $ 2,970 | $ 2,836 | $ (774) | -20.66% | $ (907) | -24.24% |
| **Total Revenue** | $ 2,768 | $ 5,153 | $ 3,744 | $ 2,970 | $ 2,836 | $ (774) | -20.66% | $ (907) | -24.24% |
| **Total Funding Sources** | $ 105,327 | $ 110,480 | $ 110,703 | $ 113,450 | $ 116,286 | | | | |
| Expenditures | | | | | | | | | |
| Operating | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% | $ - | 0.00% |
| **Total Expenditures** | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% | $ - | 0.00% |
| Change in Fund Balance | $ 2,768 | $ 5,153 | $ 3,744 | $ 2,970 | $ 2,836 | $ (774) | -20.66% | $ (907) | -24.24% |
| **Ending Fund Balance** | $ 105,327 | $ 110,480 | $ 110,703 | $ 113,450 | $ 116,286 | $ 2,747 | 2.48% | $ 5,584 | 5.04% |
| Foot | - | - | (0.43) | - | - | | | | |

# CODE ADMINISTRATION – NEW CONSTRUCTION PROGRAM BUDGET

## FUND: Code – New Construction – C40 | Summary Budget Rollforward

| Code - New Construction - C40 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 2,449,607 | $ 2,446,421 | $ 2,639,007 | $ 3,380,392 | $ 2,550,819 | $ 741,385 | 28.09% | $ (88,188) | -3.34% |
| Revenue | | | | | | | | | |
| Permits - Building | $ 2,143,734 | $ 3,176,712 | $ 1,435,000 | $ 1,715,895 | $ 1,555,000 | $ 280,895 | 19.57% | $ 120,000 | 8.36% |
| Permits - Well & Borehole | $ 4,553 | $ 3,409 | $ 1,850 | $ 2,920 | $ 2,985 | $ 1,070 | 57.84% | $ 1,135 | 61.35% |
| Sewage Management | $ 41,792 | $ 60,720 | $ 23,230 | $ 38,090 | $ 36,810 | $ 14,860 | 63.97% | $ 13,580 | 58.46% |
| Other Revenue | $ 141,965 | $ 187,680 | $ 108,965 | $ 132,240 | $ 81,833 | $ 23,275 | 21.36% | $ (27,132) | -24.90% |
| **Total Revenue** | $ 2,332,043 | $ 3,428,521 | $ 1,569,045 | $ 1,889,145 | $ 1,676,628 | $ 320,100 | 20.40% | $ 107,583 | 6.86% |
| **Total Funding Sources** | $ 4,781,650 | $ 5,874,942 | $ 4,208,052 | $ 5,269,537 | $ 4,227,448 | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 1,488,881 | $ 1,621,464 | $ 1,835,853 | $ 1,773,579 | $ 2,107,635 | $ (62,274) | -3.39% | $ 271,782 | 14.80% |
| Operating Expense | $ 554,805 | $ 563,860 | $ 720,146 | $ 688,303 | $ 729,054 | $ (31,843) | -4.42% | $ 8,908 | 1.24% |
| Transfers | $ 291,544 | $ 309,225 | $ 321,836 | $ 256,836 | $ 261,989 | $ (65,000) | -20.20% | $ (59,848) | -18.60% |
| **Total Expenditures** | $ 2,335,230 | $ 2,494,549 | $ 2,877,835 | $ 2,718,718 | $ 3,098,677 | $ (159,117) | -5.53% | $ 220,842 | 7.67% |
| Change in Fund Balance | $ (3,186) | $ 933,972 | $ (1,308,790) | $ (829,573) | $ (1,422,049) | $ 479,217 | -36.62% | $ (113,259) | 8.65% |
| **Ending Fund Balance** | $ 2,446,421 | $ 3,380,392 | $ 1,330,217 | $ 2,550,819 | $ 1,128,771 | $ 1,220,602 | 91.76% | $ (201,447) | -15.14% |
| Foot | (0.01) | - | (0.54) | - | - | | | | |

# CODE ADMINISTRATION – EXISTING STRUCTURES PROGRAM BUDGET

## FUND: Code – Existing Structures – C41 | Summary Budget Rollforward

| Code - Existing Structures - C41 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 157,391 | $ 302,338 | $ 284,179 | $ 472,587 | $ 403,902 | $ 188,408 | 66.30% | $ 119,723 | 42.13% |
| Revenue | | | | | | | | | |
| Permits - Rental Housing | $ 1,029,822 | $ 1,112,816 | $ 1,052,020 | $ 1,052,020 | $ 1,164,410 | $ - | 0.00% | $ 112,390 | 10.68% |
| Permits - Fire | $ 229,145 | $ 250,597 | $ 298,140 | $ 298,340 | $ 315,700 | $ 200 | 0.07% | $ 17,560 | 5.89% |
| Other Revenue | $ 184,077 | $ 245,587 | $ 429,273 | $ 468,617 | $ 523,487 | $ 39,344 | 9.17% | $ 94,214 | 21.95% |
| **Total Revenue** | $ 1,443,043 | $ 1,609,000 | $ 1,779,433 | $ 1,818,977 | $ 2,003,597 | $ 39,544 | 2.22% | $ 224,164 | 12.60% |
| **Total Funding Sources** | $ 1,600,434 | $ 1,911,338 | $ 2,063,612 | $ 2,291,564 | $ 2,407,499 | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 913,367 | $ 1,109,146 | $ 1,599,700 | $ 1,490,497 | $ 1,853,924 | $ (109,203) | -6.83% | $ 254,224 | 15.89% |
| Operating Expense | $ 281,279 | $ 285,464 | $ 349,682 | $ 328,859 | $ 387,329 | $ (20,823) | -5.95% | $ 37,648 | 10.77% |
| Transfers Out | $ 103,450 | $ 44,141 | $ 45,206 | $ 68,306 | $ 41,088 | $ 23,100 | 51.10% | $ (4,118) | -9.11% |
| **Total Expenditures** | $ 1,298,096 | $ 1,438,751 | $ 1,994,588 | $ 1,887,662 | $ 2,282,341 | $ (106,926) | -5.36% | $ 287,753 | 14.43% |
| Change in Fund Balance | $ 144,947 | $ 170,249 | $ (215,155) | $ (68,685) | $ (278,744) | $ 146,470 | -68.08% | $ (63,589) | 29.56% |
| **Ending Fund Balance** | $ 302,338 | $ 472,587 | $ 69,024 | $ 403,902 | $ 125,158 | $ 334,878 | 485.16% | $ 56,134 | 81.32% |
| Foot | - | - | 0.26 | - | (0) | | | | |

# CODE ADMINISTRATION – CAPITAL BUDGET

## FUND: Code – Code Capital – C42 | Summary Budget Rollforward

| Code Capital - C42 | | | | | | 2025 Y/E Est vs 2025 OB | | 2026 OB vs 2025 OB | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | $ Change | % Change | $ Change | % Change |
| | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | Estimate to Budget | Estimate to Budget | Budget to Budget | Budget to Budget |
| **Beginning Fund Balance** | $ 326,360 | $ 508,669 | $ 338,284 | $ 355,088 | $ 184,360 | $ 16,804 | 4.97% | $ (153,924) | -45.50% |
| Revenue | | | | | | | | | |
| Other | $ 242,019 | $ 185,047 | $ 174,990 | $ 169,090 | $ 6,453 | $ (5,900) | -3.37% | $ (168,537) | -96.31% |
| **Total Revenue** | $ 242,019 | $ 185,047 | $ 174,990 | $ 169,090 | $ 6,453 | $ (5,900) | -3.37% | $ (168,537) | -96.31% |
| **Total Funding Sources** | $ 568,379 | $ 693,716 | $ 513,274 | $ 524,178 | $ 190,813 | | | | |
| Expenditures | | | | | | | | | |
| Capital | $ 59,710 | $ 338,628 | $ 284,900 | $ 339,818 | $ 195,000 | $ 54,918 | 19.28% | $ (89,900) | -31.55% |
| **Total Expenditures** | $ 59,710 | $ 338,628 | $ 284,900 | $ 339,818 | $ 195,000 | $ 54,918 | 19.28% | $ (89,900) | -31.55% |
| Change in Fund Balance | $ 182,310 | $ (153,581) | $ (109,910) | $ (170,728) | $ (188,547) | $ (60,818) | 55.33% | $ (78,637) | 71.55% |
| **Ending Fund Balance** | $ 508,669 | $ 355,088 | $ 228,374 | $ 184,360 | $ (4,187) | $ (44,014) | -19.27% | $ (232,561) | -101.83% |
| Foot | - | - | (0.06) | - | - | | | | |

# CENTRE REGIONAL PLANNING AGENCY BUDGET

## FUND: Centre Regional Planning Agency – C45 | Summary Budget Rollforward

**Centre Regional Planning Agency - C45**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 164,112 | $ 189,854 | $ 150,020 | $ 301,218 | $ 291,589 | $ 151,198 | 100.79% | $ 141,569 | 94.37% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 451,663 | $ 464,702 | $ 394,320 | $ 394,320 | $ 299,390 | $ - | 0.00% | $ (94,930) | -24.07% |
| Intergovernmental Revenue | $ 160,790 | $ 144,000 | $ 149,443 | $ 149,443 | $ 152,432 | $ - | 0.00% | $ 2,989 | 2.00% |
| Other Revenue | $ 29,025 | $ 56,514 | $ 34,055 | $ 34,736 | $ 30,232 | $ 681 | 2.00% | $ (3,823) | -11.23% |
| **Total Revenue** | $ 641,479 | $ 665,216 | $ 577,818 | $ 578,499 | $ 482,054 | $ 681 | 0.12% | $ (95,764) | -16.57% |
| **Total Funding Sources** | $ 805,590 | $ 855,070 | $ 727,838 | $ 879,717 | $ 773,642 | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 476,628 | $ 429,430 | $ 519,752 | $ 445,462 | $ 363,348 | $ (74,290) | -14.29% | $ (156,404) | -30.09% |
| Operating Expense | $ 111,114 | $ 120,295 | $ 129,793 | $ 141,266 | $ 200,013 | $ 11,473 | 8.84% | $ 70,220 | 54.10% |
| Assets & Equipment | $ - | $ 4,128 | $ - | $ 1,400 | $ 3,530 | $ 1,400 | 100.00% | $ 3,530 | 100.00% |
| Transfers | $ 27,994 | $ - | $ - | $ - | $ 41,127 | $ - | 0.00% | $ 41,127 | 0.00% |
| **Total Expenditures** | $ 615,735 | $ 553,852 | $ 649,545 | $ 588,128 | $ 608,018 | $ (61,416) | -9.46% | $ (41,527) | -6.39% |
| Change in Fund Balance | $ 25,743 | $ 111,363 | $ (71,727) | $ (9,629) | $ (125,964) | $ 62,098 | -86.58% | $ (54,237) | 75.62% |
| **Ending Fund Balance** | $ 189,855 | $ 301,218 | $ 78,293 | $ 291,589 | $ 165,625 | $ 213,295 | 272.43% | $ 87,331 | 111.54% |
| Foot | 0.64 | - | 0.31 | - | - | | | | |

# CENTRE COUNTY METROPOLITAN PLANNING ORGANIZATION BUDGET

## FUND: CCMPO – C46 | Summary Budget Rollforward

| CCMPO - C46 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB | | 2026 OB vs 2025 OB | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | $ Change Estimate to Budget | % Change Estimate to Budget | $ Change Budget to Budget | % Change Budget to Budget |
| **Beginning Fund Balance** | $ (12,616) | $ 56,899 | $ 210,356 | $ 185,594 | $ 97,479 | $ (24,762) | -11.77% | $ (112,877) | -53.66% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 155,229 | $ 242,762 | $ 228,926 | $ 228,926 | $ 233,594 | $ - | 0.00% | $ 4,668 | 2.04% |
| Intergovernmental Revenue | $ 507,086 | $ 553,478 | $ 569,156 | $ 769,414 | $ 764,666 | $ 200,258 | 35.19% | $ 195,510 | 34.35% |
| Other Income | $ 1,422 | $ 24,977 | $ 5,000 | $ 36,684 | $ 45,747 | $ 31,684 | 633.68% | $ 40,747 | 814.94% |
| **Total Revenue** | $ 663,737 | $ 821,218 | $ 803,082 | $ 1,035,024 | $ 1,044,007 | $ 231,942 | 28.88% | $ 240,925 | 30.00% |
| **Total Funding Sources** | **$ 651,121** | **$ 878,116** | **$ 1,013,438** | **$ 1,220,618** | **$ 1,141,486** | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 418,354 | $ 501,613 | $ 612,969 | $ 606,769 | $ 602,549 | $ (6,200) | -1.01% | $ (10,420) | -1.70% |
| Operating Expense | $ 175,080 | $ 129,218 | $ 181,970 | $ 137,838 | $ 204,753 | $ (44,132) | -24.25% | $ 22,783 | 12.52% |
| Transportation Projects | $ - | $ 59,132 | $ 150,647 | $ 375,768 | $ 219,800 | $ 225,121 | 149.44% | $ 69,153 | 45.90% |
| Assets & Equipment | $ 788 | $ 2,560 | $ 4,000 | $ 2,764 | $ 3,194 | $ (1,236) | -30.90% | $ (806) | -20.15% |
| **Total Expenditures** | **$ 594,222** | **$ 692,523** | **$ 949,586** | **$ 1,123,139** | **$ 1,030,296** | $ 173,553 | 18.28% | $ 80,710 | 8.50% |
| Change in Fund Balance | $ 69,515 | $ 128,695 | $ (146,504) | $ (88,115) | $ 13,711 | $ 58,389 | -39.85% | $ 160,215 | -109.36% |
| **Ending Fund Balance** | **$ 56,899** | **$ 185,594** | **$ 63,852** | **$ 97,479** | **$ 111,190** | $ 33,627 | 52.66% | $ 47,338 | 74.14% |
| Foot | (0.00) | - | (1.15) | 0 | - | | | | |

# OFFICE OF ADMINISTRATION BUDGET

## FUND: Administration – C50 | Summary Budget Rollforward

**Administration - C50**

| | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 119,527 | $ 100,124 | $ 87,611 | $ 100,290 | $ 30,582 | $ 12,679 | 12.64% | $ (57,029) | -65.09% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 610,269 | $ 865,557 | $ 822,578 | $ 822,578 | $ 747,867 | $ - | 0.00% | $ (74,710) | -9.08% |
| Other Revenue | 476,603 | 307,716 | 411,608 | 412,353 | 518,238 | 745 | 0.18% | $ 106,630 | 25.91% |
| **Total Revenue** | $ 1,086,872 | $ 1,173,273 | $ 1,234,186 | $ 1,234,931 | $ 1,266,105 | $ 745 | 0.06% | $ 31,920 | 2.59% |
| **Total Funding Sources** | $ 1,206,398 | $ 1,273,397 | $ 1,321,797 | $ 1,335,220 | $ 1,296,687 | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 757,160 | $ 837,573 | $ 1,019,426 | $ 1,019,426 | $ 1,040,629 | $ - | 0.00% | $ 21,203 | 2.08% |
| Operating Expense | 343,579 | 274,272 | 296,871 | 281,113 | 216,997 | (15,758) | -5.61% | (79,874) | -26.91% |
| Assets & Equipment | 5,534 | 5,274 | 5,500 | 4,100 | 3,800 | (1,400) | -34.15% | (1,700) | -30.91% |
| **Total Expenditures** | $ 1,106,274 | $ 1,117,119 | $ 1,321,797 | $ 1,304,639 | $ 1,261,426 | $ (17,158) | -1.32% | $ (60,371) | -4.57% |
| Change in Fund Balance | $ (19,402) | $ 56,153 | $ (87,612) | $ (69,708) | $ 4,679 | $ 17,903 | -25.68% | $ 92,290 | -105.34% |
| Transfers In | $ - | $ - | $ - | $ - | $ - | | | | |
| Transfers Out | $ - | $ 55,988 | $ - | $ - | $ - | | | | |
| **Ending Fund Balance** | $ 100,124 | $ 100,290 | $ (1) | $ 30,581 | $ 35,261 | $ 30,582 | 100.00% | $ 35,262 | 0.00% |
| Foot | (0.00) | - | (0.67) | (1.00) | - | | | | |

# COG BUILDING CAPITAL BUDGET

## FUND: Building Capital – C51 | Summary Budget Rollforward

| COG Building Capital - C51 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 Budget | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 186,910 | $ 204,514 | $ 249,909 | $ 268,920 | $ 310,900 | $ 19,011 | 7.61% | $ 60,991 | 24.41% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 23,368 | $ 67,897 | $ 67,898 | $ 67,898 | $ 67,904 | $ - | 0.00% | 6 | 0.01% |
| Other Revenue | 38,055 | 62,458 | 64,033 | 114,082 | 63,059 | 50,049 | 78.16% | (974) | (0) |
| **Total Revenue** | $ 61,423 | $ 130,355 | $ 131,931 | $ 181,980 | $ 130,963 | $ 50,049 | 27.50% | $ (968) | -0.73% |
| **Total Funding Sources** | $ 248,333 | $ 334,868 | $ 381,840 | $ 450,900 | $ 441,863 | | | | |
| Expenditures | | | | | | | | | |
| Capital | $ 43,820 | $ 65,948 | $ 140,000 | $ 140,000 | $ 294,490 | $ - | 0.00% | $ 154,490 | 110.35% |
| **Total Expenditures** | $ 43,820 | $ 65,948 | $ 140,000 | $ 140,000 | $ 294,490 | | | | |
| Change in Fund Balance | $ 17,604 | $ 64,407 | $ (8,069) | $ 41,980 | $ (163,527) | $ 50,049 | -620.26% | $ (155,458) | 1926.61% |
| **Ending Fund Balance** | $ 204,514 | $ 268,920 | $ 241,840 | $ 310,900 | $ 147,373 | $ 69,060 | 28.56% | $ (94,467) | -39.06% |
| Foot | - | - | 1.00 | - | | | | | |

# COG CONTINGENCY BUDGET

## FUND: Contingency – C52 | Summary Budget Rollforward

| Contingency - C52 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 Budget | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 35,310 | $ 33,287 | $ 13,686 | $ 13,978 | $ 35,261 | $ 292 | 2.09% | $ 21,575 | 157.64% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ - | $ 3,302 | $ 20,835 | $ 20,835 | $ - | $ - | 100.00% | $ (20,835) | 100.00% |
| Other | 807 | 704 | 479 | 448 | - | (31) | -6.92% | (479) | -100.00% |
| **Total Revenue** | $ 807 | $ 4,006 | $ 21,314 | $ 21,283 | $ - | $ (31) | -0.15% | $ (21,314) | -100.00% |
| **Total Funding Sources** | $ 36,117 | $ 37,293 | $ 35,000 | $ 35,261 | $ 35,261 | | | | |
| Expenditures | | | | | | | | | |
| Operating Expense | $ 2,830 | $ 23,315 | $ - | $ - | $ 35,261 | $ - | #DIV/0! | $ 35,261 | 0.00% |
| **Total Expenditures** | $ 2,830 | $ 23,315 | $ - | $ - | $ 35,261 | | | | |
| Change in Fund Balance | $ (2,023) | $ (19,309) | $ 21,314 | $ 21,283 | $ (35,261) | $ (31) | -0.15% | $ (56,575) | -265.44% |
| **Ending Fund Balance** | $ 33,287 | $ 13,978 | $ 35,000 | $ 35,261 | $ - | $ 261 | 0.74% | $ (35,000) | -100.00% |
| Foot | - | - | - | - | - | | | | |

# INSURANCE RESERVE BUDGET

## FUND: Insurance Reserve – C53 | Summary Budget Rollforward

| Insurance Reserve - C53 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 Budget | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 697,472 | $ 599,009 | $ 440,815 | $ 457,928 | $ 330,949 | $ 17,113 | 3.88% | $ (109,866) | -24.92% |
| Revenue | | | | | | | | | |
| Other Revenue | $ 216,680 | $ 87,165 | $ 31,429 | $ 113,025 | $ 58,274 | $ 81,596 | 259.62% | $ 26,845 | 85.41% |
| **Total Revenue** | $ 216,680 | $ 87,165 | $ 31,429 | $ 113,025 | $ 58,274 | $ (54,751) | -174.21% | $ 26,845 | 85.41% |
| **Total Funding Sources** | $ 914,151 | $ 686,174 | $ 472,244 | $ 570,953 | $ 389,223 | | | | |
| Expenditures | | | | | | | | | |
| Operating Expense | $ 154,010 | $ 203,246 | $ 233,799 | $ 240,004 | $ 262,676 | $ 6,205 | 2.65% | $ 28,878 | 12.35% |
| Transfers | $ 161,133 | $ 25,000 | $ - | $ - | $ - | $ - | #DIV/0! | $ - | #DIV/0! |
| **Total Expenditures** | $ 315,143 | $ 228,246 | $ 233,799 | $ 240,004 | $ 262,676 | $ 6,205 | 2.65% | $ 28,878 | 12.35% |
| Change in Fund Balance | $ (98,463) | $ (141,081) | $ (202,370) | $ (126,979) | $ (204,402) | $ 75,391 | -37.25% | $ (2,033) | 1.00% |
| **Ending Fund Balance** | $ 599,009 | $ 457,928 | $ 238,446 | $ 330,949 | $ 126,547 | $ 92,504 | 38.79% | $ (111,899) | -46.93% |
| Foot | - | - | 0.50 | - | - | | | | |

# REGIONAL REFUSE & RECYCLING PROGRAM BUDGET

## FUND: Regional Refuse – C60 | Summary Budget Rollforward

| Regional Refuse - C60 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 237,986 | $ 246,401 | $ 255,762 | $ 266,615 | $ 250,467 | $ 10,853 | 4.24% | $ (5,295) | -2.07% |
| Revenue | | | | | | | | | |
| Other Revenue | $ 187,043 | $ 179,992 | $ 196,125 | $ 192,435 | $ 204,607 | $ (3,690) | -1.88% | $ 8,483 | 4.33% |
| **Total Revenue** | $ 187,043 | $ 179,992 | $ 196,125 | $ 192,435 | $ 204,607 | $ (3,690) | -1.88% | $ 8,483 | 4.33% |
| **Total Funding Sources** | $ 425,029 | $ 426,393 | $ 451,887 | $ 459,050 | $ 455,074 | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 76,203 | $ 87,043 | $ 85,299 | $ 91,865 | $ 90,024 | $ 6,566 | 7.70% | $ 4,725 | 5.54% |
| Operating Expense | $ 54,473 | $ 47,576 | $ 100,800 | $ 85,314 | $ 68,753 | $ (15,486) | -15.36% | $ (32,047) | -31.79% |
| Transfers | $ 24,530 | $ 25,159 | $ 27,354 | $ 28,404 | $ 29,740 | $ 1,050 | 3.84% | $ 2,386 | 8.72% |
| Assets & Equipment | $ 23,422 | $ - | $ 10,400 | $ 3,000 | $ 9,238 | $ (7,400) | -71.15% | $ (1,162) | -11.17% |
| **Total Expenditures** | $ 178,628 | $ 159,778 | $ 223,853 | $ 208,583 | $ 197,756 | $ (15,270) | -6.82% | $ (26,097) | -11.66% |
| Change in Fund Balance | $ 8,415 | $ 20,214 | $ (27,728) | $ (16,148) | $ 6,852 | $ 11,580 | -41.76% | $ 34,580 | -124.71% |
| **Ending Fund Balance** | $ 246,401 | $ 266,615 | $ 228,034 | $ 250,467 | $ 257,319 | $ 22,433 | 9.84% | $ 29,285 | 12.84% |
| Foot | (0.35) | - | 1.68 | - | - | | | | |

# COG UNEMPLOYMENT BUDGET

## FUND: Unemployment – D98 | Summary Budget Rollforward

**Fund: Unemployment - D98**

| | | | | | | 2025 Y/E Est vs 2025 OB | | 2026 OB vs 2025 OB | |
|---|---|---|---|---|---|---|---|---|---|
| | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | $ Change Estimate to Budget | % Change Estimate to Budget | $ Change Budget to Budget | % Change Budget to Budget |
| **Beginning Fund Balance** | $ 134,952 | $ 123,211 | $ 131,154 | $ 132,671 | $ 56,882 | $ 1,517 | 1.16% | $ (74,272) | -56.63% |
| Revenue | | | | | | | | | |
| Other Revenue | $ 24,589 | $ 15,621 | $ 2,140 | $ 2,656 | $ - | $ 516 | 24.11% | $ (2,140) | -100.00% |
| **Total Revenue** | $ 24,589 | $ 15,621 | $ 2,140 | $ 2,656 | $ - | $ 516 | 24.11% | $ (2,140) | -100.00% |
| **Total Funding Sources** | $ 159,541 | $ 138,832 | $ 133,294 | $ 135,327 | $ 56,882 | | | | |
| Expenditures | | | | | | | | | |
| Unemployment Compensation | $ 36,330 | $ 6,161 | $ 80,000 | $ 78,444 | $ - | $ (1,556) | -1.94% | $ (80,000) | -100.00% |
| Transfers Out | - | $ - | $ - | $ - | 56,882 | | | | |
| **Total Expenditures** | $ 36,330 | $ 6,161 | $ 80,000 | $ 78,444 | $ 56,882 | $ (1,556) | -1.94% | $ (23,118) | -28.90% |
| Change in Fund Balance | $ (11,741) | $ 9,459 | $ (77,860) | $ (75,788) | $ (56,882) | $ 2,072 | -2.66% | $ 20,978 | -26.94% |
| **Ending Fund Balance** | $ 123,211 | $ 132,671 | $ 53,294 | $ 56,882 | $ 0 | $ 3,588 | 6.73% | $ (53,294) | -100.00% |
| Foot | - | - | - | - | - | | | | |

# PARKS AND RECREATION – MILLBROOK MARSH NATURE CENTER – CAPITAL BUDGET

## FUND: Nature Center Capital – R10 | Summary Budget Rollforward

| Nature Center Capital - R10 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB<br>$ Change<br>Estimate to Budget | 2025 Y/E Est vs 2025 OB<br>% Change<br>Estimate to Budget | 2026 OB vs 2025 OB<br>$ Change<br>Budget to Budget | 2026 OB vs 2025 OB<br>% Change<br>Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 2,591,853 | $ 711,059 | $ 603,318 | $ 696,782 | $ 768,457 | $ 93,464 | 15.49% | $ 165,139 | 27.37% |
| Revenue | | | | | | | | | |
| Other revenue | $ 300,642 | $ 295,828 | $ 27,116 | $ 29,700 | $ 29,211 | $ 2,584 | 9.53% | $ 2,095 | 7.73% |
| Municipal Shares | $ 148,540 | $ 141,002 | $ 141,000 | $ 141,000 | $ 241,001 | $ - | 0.00% | $ 100,001 | 70.92% |
| **Total Revenue** | $ 449,182 | $ 436,830 | $ 168,116 | $ 170,700 | $ 270,212 | $ 2,584 | 1.54% | $ 102,096 | 60.73% |
| **Total Funding Sources** | **$ 3,041,035** | **$ 1,147,889** | **$ 771,434** | **$ 867,482** | **$ 1,038,670** | | | | |
| Expenditures | | | | | | | | | |
| Capital | $ 2,263,936 | $ 385,067 | $ 242,527 | $ 50,484 | $ 465,722 | $ (192,043) | -79.18% | $ 223,195 | 92.03% |
| Debt Service | $ 66,040 | $ 66,040 | $ 48,540 | $ 48,540 | $ 48,540 | $ - | 0.00% | $ - | 0.00% |
| **Total Expenditures** | **$ 2,329,976** | **$ 451,107** | **$ 291,067** | **$ 99,024** | **$ 514,262** | $ (192,043) | -65.98% | $ 223,195 | 76.68% |
| Change in Fund Balance | $ (1,880,794) | $ (14,277) | $ (122,951) | $ 71,676 | $ (244,049) | $ 194,627 | -158.30% | $ (121,098) | 98.49% |
| **Ending Fund Balance** | **$ 711,059** | **$ 696,782** | **$ 480,367** | **$ 768,458** | **$ 524,408** | $ 288,091 | 59.97% | $ 44,041 | 9.17% |
| Foot | 0.06 | 0.04 | (1.00) | 0 | - | | | | |

# PARKS AND RECREATION – MILLBROOK MARSH NATURE CENTER – OPERATING BUDGET

## FUND: Nature Center Operating – R11 | Summary Budget Rollforward

| Nature Center Operating - R11 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 47,304 | $ 152,076 | $ 137,796 | $ 269,432 | $ 264,877 | $ 131,636 | 95.53% | $ 127,081 | 92.22% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 257,967 | $ 282,908 | $ 286,014 | $ 286,014 | $ 212,374 | $ - | 0.00% | $ (73,640) | -25.75% |
| Other Revenue | $ 194,077 | $ 185,807 | $ 184,173 | $ 180,450 | $ 185,311 | $ (3,723) | -2.02% | $ 1,138 | 0.62% |
| **Total Revenue** | $ 452,044 | $ 468,715 | $ 470,187 | $ 466,464 | $ 397,686 | $ (3,723) | -0.79% | $ (72,501) | -15.42% |
| **Total Funding Sources** | **$ 499,348** | **$ 620,791** | **$ 607,983** | **$ 735,896** | **$ 662,563** | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 273,669 | $ 270,308 | $ 434,670 | $ 348,269 | $ 456,669 | $ (86,401) | -19.88% | $ 21,999 | 5.06% |
| Operating Expense | $ 73,603 | $ 81,051 | $ 115,359 | $ 122,750 | $ 133,105 | $ 7,391 | 6.41% | $ 17,746 | 15.38% |
| **Total Expenditures** | **$ 347,271** | **$ 351,360** | **$ 550,029** | **$ 471,019** | **$ 589,774** | $ (79,011) | -14.36% | $ 39,745 | 7.23% |
| Change in Fund Balance | $ 104,773 | $ 117,356 | $ (79,842) | $ (4,555) | $ (192,088) | $ 75,288 | -94.30% | $ (112,246) | 140.59% |
| **Ending Fund Balance** | **$ 152,077** | **$ 269,432** | **$ 57,954** | **$ 264,877** | **$ 72,789** | $ 206,923 | 357.05% | $ 14,835 | 25.60% |
| Foot | 0.55 | - | - | - | - | | | | |

# PARKS AND RECREATION – AQUATICS CAPITAL BUDGET

## FUND: Pools Capital – R12 | Summary Budget Rollforward

| Pools Capital - R12 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB<br>$ Change<br>Estimate to Budget | 2025 Y/E Est vs 2025 OB<br>% Change<br>Estimate to Budget | 2026 OB vs 2025 OB<br>$ Change<br>Budget to Budget | 2026 OB vs 2025 OB<br>% Change<br>Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 106,611 | $ 208,947 | $ 209,749 | $ 252,693 | $ 272,653 | $ 42,944 | 20.47% | $ 62,904 | 29.99% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 567,900 | $ 560,764 | $ 498,419 | $ 498,419 | $ 425,959 | $ - | 0.00% | $ (72,460) | -14.54% |
| Other Revenue | $ 4,553 | $ 6,443 | $ 7,341 | $ 6,800 | $ 6,816 | $ (541) | -7.37% | $ (525) | -7.15% |
| **Total Revenue** | $ 572,453 | $ 567,207 | $ 505,760 | $ 505,219 | $ 432,776 | $ (541) | -0.11% | $ (72,984) | -14.43% |
| **Total Funding Sources** | **$ 679,064** | **$ 776,154** | **$ 715,509** | **$ 757,912** | **$ 705,429** | | | | |
| Expenditures | | | | | | | | | |
| Debt Service | $ 415,734 | $ 415,746 | $ 415,760 | $ 415,759 | $ 416,429 | $ (1) | 0.00% | $ 669 | 0.16% |
| Capital | $ 54,383 | $ 107,715 | $ 90,000 | $ 69,500 | $ 139,000 | $ (20,500) | -22.78% | $ 49,000 | 54.44% |
| **Total Expenditures** | **$ 470,117** | **$ 523,461** | **$ 505,760** | **$ 485,259** | **$ 555,429** | $ (20,501) | -4.05% | $ 49,669 | 9.82% |
| Change in Fund Balance | $ 102,336 | $ 43,746 | $ 0 | $ 19,960 | $ (122,653) | $ 19,960 | | $ (122,654) | |
| **Ending Fund Balance** | **$ 208,947** | **$ 252,693** | **$ 209,749** | **$ 272,653** | **$ 150,000** | $ 62,904 | 29.99% | $ (59,749) | -28.49% |
| Foot | - | - | 0 | - | - | | | | |

# PARKS AND RECREATION – AQUATICS OPERATING BUDGET

## FUND: Aquatics – R13 | Summary Budget Rollforward

| Aquatics - R13 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB<br>$ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB<br>% Change Estimate to Budget | 2026 OB vs 2025 OB<br>$ Change Budget to Budget | 2026 OB vs 2025 OB<br>% Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 159,381 | $ 134,848 | $ 48,923 | $ 84,784 | $ 24,101 | $ 35,861 | 73.30% | $ (24,822) | -50.74% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ - | $ - | $ - | $ - | $ 9,000 | $ - | 0.00% | $ 9,000 | 0.00% |
| Park Forest Pool | $ 259,165 | $ 265,579 | $ 321,500 | $ 278,000 | $ 288,800 | $ (43,500) | -13.53% | $ (32,700) | -10.17% |
| Welch Pool | $ 489,076 | $ 497,943 | $ 589,000 | $ 519,500 | $ 546,000 | $ (69,500) | -11.80% | $ (43,000) | -7.30% |
| High School Natatorium | $ 14,153 | $ 18,758 | $ 21,500 | $ 26,500 | $ 27,000 | $ 5,000 | 23.26% | $ 5,500 | 25.58% |
| Other Revenue | $ 10,815 | $ 10,109 | $ 8,212 | $ 10,500 | $ 127,252 | $ 2,288 | 27.86% | $ 119,040 | 1449.59% |
| **Total Revenue** | $ 773,209 | $ 792,390 | $ 940,212 | $ 834,500 | $ 998,052 | $ (105,712) | -11.24% | $ 57,840 | 6.15% |
| **Total Funding Sources** | **$ 932,590** | **$ 927,238** | **$ 989,135** | **$ 919,284** | **$ 1,022,154** | | | | |
| Expenditures | | | | | | | | | |
| Park Forest Pool | $ 220,391 | $ 196,676 | $ 302,863 | $ 250,820 | $ 309,129 | $ (52,043) | -17.18% | $ 6,266 | 2.07% |
| Welch Pool | $ 331,994 | $ 329,284 | $ 436,055 | $ 400,407 | $ 436,615 | $ (35,648) | -8.18% | $ 560 | 0.13% |
| High School Natatorium | $ 12,508 | $ 12,687 | $ 16,493 | $ 14,630 | $ 15,761 | $ (1,863) | -11.30% | $ (732) | -4.44% |
| Administration | $ 175,750 | $ 191,592 | $ 228,886 | $ 224,826 | $ 256,149 | $ (4,060) | -1.77% | $ 27,263 | 11.91% |
| Transfers | $ 57,099 | $ 112,215 | $ 4,500 | $ 4,500 | $ 4,500 | $ - | 0.00% | $ - | 0.00% |
| **Total Expenditures** | **$ 797,742** | **$ 842,453** | **$ 988,797** | **$ 895,183** | **$ 1,022,154** | $ (93,614) | -9.47% | $ 33,357 | 3.37% |
| Change in Fund Balance | $ (24,533) | $ (50,063) | $ (48,585) | $ (60,683) | $ (24,102) | $ (12,098) | 24.90% | $ 24,483 | -50.39% |
| **Ending Fund Balance** | **$ 134,848** | **$ 84,785** | **$ 338** | **$ 24,101** | **$ (0.20)** | $ 23,763 | 7020.52% | $ (339) | -100.06% |
| Foot | (0.04) | 0.33 | 0.48 | 0 | (0) | | | | |

# PARKS AND RECREATION – ACTIVE ADULT CENTER BUDGET

## FUND: Active Adult Center – R14 | Summary Budget Rollforward

| Active Adult Center - R14 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 26,141 | $ 28,980 | $ 12,164 | $ 31,092 | $ (6,693) | $ 18,928 | 155.61% | $ (18,857) | -155.02% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 235,429 | $ 255,856 | $ 277,556 | $ 277,556 | $ 341,726 | $ - | 0.00% | $ 64,170 | 23.12% |
| Other Revenue | $ 145,922 | $ 155,810 | $ 193,487 | $ 171,457 | $ 157,335 | $ (22,030) | -11.39% | $ (36,151) | -18.68% |
| **Total Revenue** | $ 381,352 | $ 411,666 | $ 471,043 | $ 449,013 | $ 499,061 | $ (22,030) | -4.68% | $ 28,018 | 5.95% |
| **Total Funding Sources** | **$ 407,493** | **$ 440,645** | **$ 483,207** | **$ 480,105** | **$ 492,368** | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 159,458 | $ 180,966 | $ 244,077 | $ 243,745 | $ 264,796 | $ (332) | -0.14% | $ 20,719 | 8.49% |
| Operating Expense | $ 207,455 | $ 216,988 | $ 206,200 | $ 210,123 | $ 215,972 | $ 3,923 | 1.90% | $ 9,772 | 4.74% |
| Debt Service | $ 11,600 | $ 11,600 | $ 11,600 | $ 11,600 | $ 11,600 | $ - | 0.00% | $ - | 0.00% |
| Capital | $ - | $ - | $ - | $ 21,330 | $ - | $ 21,330 | 0.00% | $ - | 0.00% |
| **Total Expenditures** | **$ 378,513** | **$ 409,554** | **$ 461,877** | **$ 486,798** | **$ 492,368** | $ 24,921 | 5.40% | $ 30,491 | 6.60% |
| Change in Fund Balance | $ 2,839 | $ 2,112 | $ 9,166 | $ (37,785) | $ 6,693 | $ (46,951) | -512.25% | $ (2,472) | -26.97% |
| **Ending Fund Balance** | **$ 28,980** | **$ 31,092** | **$ 21,330** | **$ (6,693)** | **$ -** | $ (28,023) | -131.38% | $ (21,330) | -100.00% |
| Foot | (0.12) | (0.11) | (0.48) | (0.00) | - | | | | |

## FUND: Authority Regional Parks – R15 | Summary Budget Rollforward

| Recreation Authority Regional Parks - R15 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 296,532 | $ 307,954 | $ 267,561 | $ 344,093 | $ 1,083,714 | $ 76,532 | 28.60% | $ 816,153 | 305.03% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 481,208 | $ 555,118 | $ 740,127 | $ 740,127 | $ 545,314 | $ - | 0.00% | $ (194,813) | -26.32% |
| Loan Proceeds | $ 2,740,630 | $ 346,993 | $ 237,696 | $ 237,696 | $ - | $ - | 100.00% | $ (237,696) | 100.00% |
| Other Revenue | $ 89,381 | $ 159,553 | $ 500,150 | $ 311,230 | $ 102,093 | $ (188,920) | -37.77% | $ (398,057) | -79.59% |
| **Total Revenue** | $ 3,311,218 | $ 1,061,664 | $ 1,477,973 | $ 1,289,053 | $ 647,407 | $ (188,920) | -12.78% | $ (830,566) | -56.20% |
| **Total Funding Sources** | **$ 3,607,750** | **$ 1,369,618** | **$ 1,745,534** | **$ 1,633,146** | **$ 1,731,120** | | | | |
| Expenditures | | | | | | | | | |
| Regional Parks | $ 35,195 | $ 585,161 | $ 1,125,000 | $ 84,705 | $ 112,245 | $ (1,040,295) | -92.47% | $ (1,012,755) | -90.02% |
| Operating Expense | $ 13,585 | $ 16,059 | $ 44,843 | $ 18,740 | $ 12,444 | $ (26,103) | -58.21% | $ (32,399) | -72.25% |
| Debt Service | $ 438,624 | $ 439,904 | $ 435,125 | $ 445,987 | $ 445,314 | $ 10,862 | 2.50% | $ 10,189 | 2.34% |
| **Total Expenditures** | **$ 487,404** | **$ 1,041,124** | **$ 1,604,968** | **$ 549,432** | **$ 570,003** | $ (1,055,536) | -65.77% | $ (1,034,965) | -64.49% |
| Change in Fund Balance | $ 2,823,814 | $ 20,540 | $ (126,995) | $ 739,621 | $ 77,404 | $ 866,616 | -682.40% | $ 204,398 | -160.95% |
| **Ending Fund Balance** | **$ 3,120,346** | **$ 328,493** | **$ 140,566** | **$ 1,083,714** | **$ 1,161,117** | $ 943,147 | 670.96% | $ 1,020,551 | 726.03% |

# SCHLOW CENTRE REGION LIBRARY – OPERATING BUDGET

## FUND: Library Operating – S05 | Summary Budget Rollforward

| Library Operating - S05 | | | | | | 2025 Y/E Est vs 2025 OB | | 2026 OB vs 2025 OB | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | $ Change | % Change | $ Change | % Change |
| | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | Estimate to Budget | Estimate to Budget | Budget to Budget | Budget to Budget |
| **Beginning Fund Balance** | $ 290,338 | $ 300,768 | $ 201,944 | $ 289,198 | $ 402,151 | $ 87,254 | 43.21% | $ 200,207 | 99.14% |
| Revenue | | | | | | | | | |
| Intergovernmental | $ 422,842 | $ 436,325 | $ 425,785 | $ 425,547 | $ 425,547 | $ (238) | -0.06% | $ (238) | -0.06% |
| Municipal Shares | $ 1,763,783 | $ 1,969,944 | $ 2,130,089 | $ 2,130,089 | $ 2,261,611 | $ - | 0.00% | $ 131,522 | 6.17% |
| Transfer in | $ 13,805 | $ 18,923 | $ 13,805 | $ 13,806 | $ 13,806 | $ 1 | 0.01% | $ 1 | 0.01% |
| Other Revenue | $ 405,853 | $ 475,346 | $ 344,068 | $ 363,025 | $ 348,754 | $ 18,957 | 5.51% | $ 4,686 | 1.36% |
| **Total Revenue** | $ 2,606,283 | $ 2,900,538 | $ 2,913,747 | $ 2,932,467 | $ 3,049,718 | $ 18,720 | 0.64% | $ 135,971 | 4.67% |
| **Total Funding Sources** | **$ 2,896,621** | **$ 3,201,306** | **$ 3,115,691** | **$ 3,221,665** | **$ 3,451,869** | | | | |
| Expenditures | | | | | | | | | |
| Personnel | $ 1,789,738 | $ 2,018,338 | $ 2,111,323 | $ 2,006,127 | $ 2,219,576 | $ (105,196) | -4.98% | $ 108,253 | 5.13% |
| Library Materials | $ 212,112 | $ 226,529 | $ 230,524 | $ 228,160 | $ 240,743 | $ (2,364) | -1.03% | $ 10,219 | 4.43% |
| Assigned Gifts | $ 116,804 | $ 135,576 | $ 91,000 | $ 91,000 | $ 91,000 | $ - | 0.00% | $ - | 0.00% |
| Operating Expense | $ 477,199 | $ 496,533 | $ 489,984 | $ 494,227 | $ 522,986 | $ 4,243 | 0.87% | $ 33,002 | 6.74% |
| Transfers Out | $ - | $ 35,132 | $ - | $ - | $ - | $ - | 100.00% | $ - | -100.00% |
| **Total Expenditures** | **$ 2,595,853** | **$ 2,912,108** | **$ 2,922,831** | **$ 2,819,514** | **$ 3,074,304** | $ (103,317) | -3.53% | $ 151,473 | 5.18% |
| Change in Fund Balance | $ 10,429 | $ (11,570) | $ (9,084) | $ 112,953 | $ (24,586) | $ 122,037 | -1343.45% | $ (15,503) | 170.66% |
| **Ending Fund Balance** | **$ 300,767** | **$ 289,198** | **$ 192,860** | **$ 402,151** | **$ 377,565** | $ 209,291 | 108.52% | $ 184,704 | 95.77% |
| Foot | (0.51) | 0.03 | 0.18 | - | (0) | | | | |

# SCHLOW CENTRE REGION LIBRARY – CAPITAL BUDGET

## FUND: Library Capital – S07 | Summary Budget Rollforward

| Library Capital - S07 | 2023 Actual | 2024 Actual | 2025 Budget | 2025 YE Estimate | 2026 PROPOSED | 2025 Y/E Est vs 2025 OB: $ Change Estimate to Budget | 2025 Y/E Est vs 2025 OB: % Change Estimate to Budget | 2026 OB vs 2025 OB: $ Change Budget to Budget | 2026 OB vs 2025 OB: % Change Budget to Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | $ 439,396 | $ 487,577 | $ 225,102 | $ 694,165 | $ 473,346 | $ 469,063 | 208.38% | $ 248,244 | 110.28% |
| Revenue | | | | | | | | | |
| Municipal Shares | $ 92,500 | $ 89,910 | $ 92,248 | $ 92,248 | $ 77,859 | $ - | 0.00% | $ (14,389) | -15.60% |
| Other Revenue | $ 96,177 | $ 516,794 | $ 123,879 | $ 188,000 | $ 127,834 | $ 64,121 | 51.76% | $ 3,955 | 3.19% |
| **Total Revenue** | $ 188,677 | $ 606,704 | $ 216,127 | $ 280,248 | $ 205,693 | $ 64,121 | 29.67% | $ (10,434) | -4.83% |
| **Total Funding Sources** | **$ 628,073** | **$ 1,094,281** | **$ 441,229** | **$ 974,413** | **$ 679,039** | | | | |
| Expenditures | | | | | | | | | |
| Capital | $ 140,495 | $ 400,117 | $ 145,939 | $ 501,067 | $ 205,693 | $ 355,128 | 243.34% | $ 59,754 | 40.94% |
| **Total Expenditures** | **$ 140,495** | **$ 400,117** | **$ 145,939** | **$ 501,067** | **$ 205,693** | $ 355,128 | 243.34% | $ 59,754 | 40.94% |
| Change in Fund Balance | $ 48,182 | $ 206,588 | $ 70,188 | $ (220,819) | $ - | $ (291,007) | -414.61% | $ (70,188) | -100.00% |
| **Ending Fund Balance** | **$ 487,578** | **$ 694,165** | **$ 295,290** | **$ 473,346** | **$ 473,346** | $ 178,056 | 60.30% | $ 178,055 | 60.30% |
| Foot | 0.89 | - | 0.20 | 0 | - | | | | |

CENTRE REGION COUNCIL OF GOVERNMENTS

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