

**VILLAGE OF SUGAR MOUNTAIN
FY 2025-26 GENERAL FUND
BUDGET VS. ACTUAL SUMMARY
November 30, 2025**

Revenues

| | BUDGET | MONTH TO DATE | YEAR TO DATE | VARIANCE | % TO BUDGET |
|-------------------------------------|--------------------|--------------------------|-------------------------|---------------------|------------------------|
| Ad Valorem Taxes | \$1,441,287 | \$289,353 | \$873,461 | -\$567,826 | 60.60% |
| Motor Vehicle Taxes | \$26,500 | | \$4,936 | -\$21,564 | 18.63% |
| State Shared Revenues | \$483,785 | \$24,008 | \$67,880 | -\$415,905 | 14.03% |
| ABC Revenue | \$198,000 | | \$38,250 | -\$159,750 | 19.32% |
| TDA Contributions | \$274,500 | \$2,473 | \$2,473 | -\$272,027 | 0.90% |
| Fines & Penalties | \$1,000 | | \$225 | -\$775 | 22.50% |
| Zoning Compliance Permits | \$4,000 | \$225 | \$2,468 | -\$1,532 | 61.70% |
| Grant Reimbursement | \$825 | | | -\$825 | 0.00% |
| Interest on Investments | \$45,000 | \$5,667 | \$21,935 | -\$23,065 | 48.75% |
| Motor Fuel Tax Refund | \$7,000 | | \$1,411 | -\$5,589 | 20.16% |
| Miscellaneous Revenues | \$675 | \$9 | \$2,941 | \$2,266 | 435.71% |
| Other Reimbursements | \$5,000 | | \$5,000 | \$0 | 100.00% |
| FEMA Reimbursements - Helene | \$800,000 | | \$764,591 | -\$35,409 | 95.57% |
| NC Cashflow Loan Proceeds | \$263,135 | | \$263,135 | \$0 | 100.00% |
| Proceeds of Surplus Equipment/Land | | | \$2,125 | | |
| Appropriated Fund Balance | | | | | |
| General Fund Revenues Totals | \$3,550,707 | \$321,736 | \$2,050,832 | -\$1,502,000 | 57.76% |

**VILLAGE OF SUGAR MOUNTAIN
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BUDGET VS. ACTUAL SUMMARY**

Expenses

| November 30, 2025 | | | | | |
|--------------------------|------------------|--------------------------|-------------------------|------------------|------------------------|
| | BUDGET | MONTH TO DATE | YEAR TO DATE | VARIANCE | % TO BUDGET |
| Governing Body | | | | | |
| Salaries & Benefits | \$12,273 | \$1,023 | \$5,113 | -\$7,160 | 41.66% |
| Operating | <u>\$14,400</u> | | | -\$14,400 | 0.00% |
| | Totals | \$26,673 | \$1,023 | \$5,113 | -\$21,560 |
| | | | | | 19.17% |
| Administration | | | | | |
| Salaries & Benefits | \$347,530 | \$30,044 | \$143,620 | -\$203,910 | 41.33% |
| Operating | <u>\$112,485</u> | <u>\$11,286</u> | <u>\$43,303</u> | -\$69,182 | 38.50% |
| Helene Expenditures | \$125,000 | \$37,825 | \$101,591 | -\$23,409 | |
| Fixed Assets | <u>\$8,500</u> | | <u>\$187</u> | -\$8,313 | 2.20% |
| | Totals | \$593,515 | \$79,155 | \$288,701 | -\$304,814 |
| | | | | | 48.64% |
| Police | | | | | |
| Salaries & Benefits | \$525,764 | \$38,059 | \$196,482 | -\$329,282 | 37.37% |
| Operating | <u>\$99,450</u> | <u>\$2,168</u> | <u>\$43,438</u> | -\$56,012 | 43.68% |
| Fixed Assets | <u>\$9,250</u> | | <u>\$4,505</u> | -\$4,745 | 48.71% |
| Grant Expenditures | <u>\$3,300</u> | | | -\$3,300 | 0.00% |
| | Totals | \$637,764 | \$40,227 | \$244,424 | -\$393,340 |
| | | | | | 38.33% |
| Public Works | | | | | |
| Salaries & Benefits | \$629,865 | \$55,266 | \$243,177 | -\$386,688 | 38.61% |
| Operating | <u>\$183,670</u> | <u>\$7,230</u> | <u>\$39,024</u> | -\$144,646 | 21.25% |
| Helene Expenditures | \$938,135 | \$43,085 | \$258,182 | -\$679,953 | |
| Fixed Assets | <u>\$15,750</u> | | <u>\$2,860</u> | -\$12,890 | 18.16% |
| Street Maintenance | <u>\$325,600</u> | <u>\$25</u> | <u>\$9,263</u> | -\$316,337 | 2.84% |
| | Totals | \$2,093,020 | \$105,606 | \$552,505 | -\$1,540,515 |
| | | | | | 26.40% |
| Sanitation | | | | | |
| Dumpster Contract | <u>\$82,000</u> | <u>\$5,882</u> | <u>\$20,232</u> | -\$61,768 | 24.67% |
| | Totals | \$82,000 | \$5,882 | \$20,232 | -\$61,768 |
| | | | | | 24.67% |
| Debt Service | | | | | |
| Paving/Culvert | <u>\$117,735</u> | | <u>\$59,229</u> | -\$58,506 | 50.31% |
| | Totals | \$117,735 | \$0 | \$59,229 | -\$58,506 |
| | | | | | 50.31% |

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BUDGET VS. ACTUAL SUMMARY
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| | BUDGET | MONTH TO DATE | YEAR TO DATE | % TO BUDGET |
|-------------------------------------|--------------------|--------------------------|-------------------------|------------------------|
| Contingency | | | | |
| Contingency | \$0 | \$0 | \$0 | \$0 |
| Totals | \$0 | \$0 | \$0 | \$0 |
| General Fund Expenses Totals | \$3,550,707 | \$231,894 | \$1,170,205 | -\$2,380,502 |
| | | | | 32.96% |
| Year to Date Revenue Totals | | | \$2,050,832 | |
| Year to Date Expense Totals | | | \$1,170,205 | |
| Revenues Over (Under) Expenses | | | <u>\$880,627</u> | |