

**VILLAGE OF SUGAR MOUNTAIN
FY 2025-26 GENERAL FUND
BUDGET VS. ACTUAL SUMMARY
December 31, 2025**

Revenues

| | BUDGET | MONTH TO DATE | YEAR TO DATE | VARIANCE | % TO BUDGET |
|-------------------------------------|--------------------|--------------------------|-------------------------|---------------------|------------------------|
| Ad Valorem Taxes | \$1,441,287 | \$337,904 | \$1,211,365 | -\$229,922 | 84.05% |
| Motor Vehicle Taxes | \$26,500 | \$4,853 | \$9,790 | -\$16,710 | 36.94% |
| State Shared Revenues | \$483,785 | \$72,353 | \$140,233 | -\$343,552 | 28.99% |
| ABC Revenue | \$198,000 | \$38,250 | \$76,500 | -\$121,500 | 38.64% |
| TDA Contributions | \$274,500 | \$2,487 | \$4,960 | -\$269,540 | 1.81% |
| Fines & Penalties | \$1,000 | \$300 | \$525 | -\$475 | 52.50% |
| Zoning Compliance Permits | \$4,000 | \$110 | \$2,578 | -\$1,422 | 64.45% |
| Grant Reimbursement | \$825 | | | -\$825 | 0.00% |
| Interest on Investments | \$45,000 | \$5,696 | \$27,632 | -\$17,368 | 61.40% |
| Motor Fuel Tax Refund | \$7,000 | | \$1,411 | -\$5,589 | 20.16% |
| Miscellaneous Revenues | \$675 | \$24 | \$2,965 | \$2,290 | 439.19% |
| 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 | \$461,977 | \$2,512,809 | -\$1,040,024 | 70.77% |

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

Expenses

December 31, 2025

| | BUDGET | MONTH TO DATE | YEAR TO DATE | VARIANCE | % TO BUDGET |
|-----------------------|--------------------|--------------------------|-------------------------|---------------------|------------------------|
| Governing Body | | | | | |
| Salaries & Benefits | \$12,273 | \$1,023 | \$6,136 | -\$6,137 | 50.00% |
| Operating | \$14,400 | | | -\$14,400 | 0.00% |
| Totals | \$26,673 | \$1,023 | \$6,136 | -\$20,537 | 23.01% |
| Administration | | | | | |
| Salaries & Benefits | \$347,530 | \$27,824 | \$171,444 | -\$176,086 | 49.33% |
| Operating | \$112,485 | \$9,695 | \$52,999 | -\$59,486 | 47.12% |
| Helene Expenditures | \$125,000 | \$33,996 | \$135,587 | \$10,587 | |
| Fixed Assets | \$8,500 | | \$187 | -\$8,313 | 2.20% |
| Totals | \$593,515 | \$71,515 | \$360,216 | -\$233,299 | 60.69% |
| Police | | | | | |
| Salaries & Benefits | \$525,764 | \$35,286 | \$231,767 | -\$293,997 | 44.08% |
| Operating | \$99,450 | \$7,439 | \$50,877 | -\$48,573 | 51.16% |
| Fixed Assets | \$9,250 | \$6,644 | \$11,150 | \$1,900 | 120.54% |
| Grant Expenditures | \$3,300 | | | -\$3,300 | 0.00% |
| Totals | \$637,764 | \$49,370 | \$293,794 | -\$343,970 | 46.07% |
| Public Works | | | | | |
| Salaries & Benefits | \$629,865 | \$49,453 | \$292,630 | -\$337,235 | 46.46% |
| Operating | \$183,670 | \$133,205 | \$172,228 | -\$11,442 | 93.77% |
| Helene Expenditures | \$938,135 | \$56,905 | \$315,087 | -\$623,048 | |
| Fixed Assets | \$15,750 | | \$2,860 | -\$12,890 | 18.16% |
| Street Maintenance | \$325,600 | | \$9,263 | -\$316,337 | 2.84% |
| Totals | \$2,093,020 | \$239,563 | \$792,069 | -\$1,300,951 | 37.84% |
| Sanitation | | | | | |
| Dumpster Contract | \$82,000 | \$4,722 | \$24,954 | -\$57,046 | 30.43% |
| Totals | \$82,000 | \$4,722 | \$24,954 | -\$57,046 | 30.43% |
| Debt Service | | | | | |
| Paving/Culvert | \$117,735 | | \$59,229 | -\$58,506 | 50.31% |
| Totals | \$117,735 | \$0 | \$59,229 | -\$58,506 | 50.31% |

**VILLAGE OF SUGAR MOUNTAIN
FY 2025-26 GENERAL FUND
BUDGET VS. ACTUAL SUMMARY
December 31, 2025**

| | 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 | \$366,192 | \$1,536,397 | -\$2,014,310 | 43.27% |

| | |
|--------------------------------|-------------------------|
| Year to Date Revenue Totals | \$2,512,809 |
| Year to Date Expense Totals | <u>\$1,536,397</u> |
| Revenues Over (Under) Expenses | <u><u>\$976,411</u></u> |