# VILLAGE OF SUGAR MOUNTAIN
# FY 2025-26 GENERAL FUND
# BUDGET VS. ACTUAL SUMMARY
# May 31, 2026

## Revenues

| | BUDGET | MONTH TO DATE | YEAR TO DATE | VARIANCE | % TO BUDGET |
|---|---|---|---|---|---|
| Ad Valorem Taxes | $1,441,287 | $2,170 | $1,452,004 | $10,717 | 100.74% |
| Motor Vehicle Taxes | $26,500 | $1,658 | $20,437 | -$6,063 | 77.12% |
| State Shared Revenues | $483,785 | $21,974 | $296,520 | -$187,265 | 61.29% |
| ABC Revenue | $198,000 | | $114,750 | -$83,250 | 57.95% |
| TDA Contributions | $274,500 | $250,077 | $255,037 | -$19,463 | 92.91% |
| Fines & Penalties | $1,000 | $75 | $1,775 | $775 | 177.50% |
| Zoning Compliance Permits | $4,000 | $3,641 | $7,921 | $3,921 | 198.03% |
| Grant Reimbursement | $825 | | | -$825 | 0.00% |
| Interest on Investments | $45,000 | $5,287 | $54,592 | $9,592 | 121.32% |
| Motor Fuel Tax Refund | $7,000 | | $4,328 | -$2,672 | 61.83% |
| Miscellaneous Revenues | $675 | $78 | $3,232 | $2,557 | 478.78% |
| Other Reimbursements | $5,000 | | $5,000 | $0 | 100.00% |
| FEMA Reimbursements - Helene | $1,000,000 | $16,371 | $1,088,762 | $88,762 | 108.88% |
| NC Cashflow Loan Proceeds | $263,135 | | $263,135 | $0 | 100.00% |
| Proceeds of Surplus Equipment/Land | | | $2,125 | | |
| Appropriated Fund Balance | $150,312 | | | | |
| **General Fund Revenues Totals** | **$3,901,019** | **$301,331** | **$3,569,619** | **-$183,213** | **91.50%** |

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**Expenses**

| | BUDGET | MONTH TO DATE | YEAR TO DATE | VARIANCE | % TO BUDGET |
|---|---|---|---|---|---|
| **Governing Body** | | | | | |
| Salaries & Benefits | $12,273 | $1,023 | $11,250 | -$1,023 | 91.66% |
| Operating | $14,400 | $12,000 | $13,802 | -$598 | 95.85% |
| **Totals** | **$26,673** | **$13,023** | **$25,051** | **-$1,622** | **93.92%** |
| **Administration** | | | | | |
| Salaries & Benefits | $347,530 | $30,284 | $334,898 | -$12,632 | 96.37% |
| Operating | $115,985 | $2,087 | $84,223 | -$31,762 | 72.62% |
| Helene Expenditures | $325,000 | $61,476 | $311,320 | -$13,680 | |
| Fixed Assets | $8,500 | $3,241 | $3,267 | -$5,233 | 38.43% |
| **Totals** | **$797,015** | **$97,087** | **$733,708** | **-$63,307** | **92.06%** |
| **Police** | | | | | |
| Salaries & Benefits | $525,764 | $48,348 | $457,499 | -$68,265 | 87.02% |
| Operating | $99,450 | $1,645 | $76,910 | -$22,540 | 77.33% |
| Fixed Assets | $9,250 | $3,860 | $16,735 | $7,485 | 180.91% |
| Grant Expenditures | $3,300 | | | -$3,300 | 0.00% |
| **Totals** | **$637,764** | **$53,853** | **$551,143** | **-$86,621** | **86.42%** |
| **Public Works** | | | | | |
| Salaries & Benefits | $629,865 | $53,838 | $570,080 | -$59,785 | 90.51% |
| Operating | $183,670 | $1,686 | $122,935 | -$60,735 | 66.93% |
| Helene Expenditures | $938,135 | $137,849 | $854,465 | -$83,670 | |
| Fixed Assets | $162,562 | $146,812 | $152,076 | -$10,486 | 93.55% |
| Street Maintenance | $325,600 | $32,732 | $163,799 | -$161,801 | 50.31% |
| **Totals** | **$2,239,832** | **$372,916** | **$1,863,354** | **-$376,478** | **83.19%** |
| **Sanitation** | | | | | |
| Dumpster Contract | $82,000 | $5,321 | $64,955 | -$17,045 | 79.21% |
| **Totals** | **$82,000** | **$5,321** | **$64,955** | **-$17,045** | **79.21%** |
| **Debt Service** | | | | | |
| Paving/Culvert | $117,735 | | $117,734 | -$1 | 100.00% |
| **Totals** | **$117,735** | **$0** | **$117,734** | **-$1** | **100.00%** |

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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** | **$3,901,019** | **$542,200** | **$3,355,946** | **-$545,073** | **86.03%** |

| | |
|---|---|
| Year to Date Revenue Totals | **$3,569,619** |
| Year to Date Expense Totals | **$3,355,946** |
| Revenues Over (Under) Expenses | **$213,673** |