

**\*PRELIMINARY DRAFT\***

**South Fayette Township**  
2024 GF Budget Worksheet

	2023 Budget	2023 EOY (EST)	2024 Budget	\$ Inc./Dec.	\$ Inc./Dec.
<b>Income</b>					
<b>301 Real Property Taxes</b>					
301.100 Current Year RE Tax	7,450,000.00	7,700,000.00	7,880,000.00	430,000.00	5.46%
301.105 Interim RE Taxes	44,000.00	44,000.00	45,000.00	1,000.00	2.22%
301.110 Prior Year RE Tax	16,000.00	16,000.00	25,000.00	9,000.00	36.00%
301.130 Delinquent Taxes (Solic/Tax Collection)	260,000.00	225,000.00	225,000.00	-35,000.00	-15.56%
<b>Total 301 Real Property Taxes</b>	<b>\$ 7,770,000.00</b>	<b>\$ 7,985,000.00</b>	<b>\$ 8,175,000.00</b>	<b>405,000.00</b>	<b>4.95%</b>
<b>310 Act 511 Taxes</b>					
310.140 Real Estate Transfer Tax	1,250,000.00	600,000.00	600,000.00	-650,000.00	-108.33%
310.155 Earned Income Tax - Current	4,700,000.00	4,900,000.00	5,050,000.00	350,000.00	6.93%
310.160 LST (Current & Delinquent)	375,000.00	310,000.00	325,000.00	-50,000.00	-15.38%
310.170 Mechanical Devices Tax	6,000.00	6,200.00	6,200.00	200.00	3.23%
<b>Total 310 Act 511 Taxes</b>	<b>\$ 6,331,000.00</b>	<b>\$ 5,816,200.00</b>	<b>\$ 5,981,200.00</b>	<b>-349,800.00</b>	<b>-5.85%</b>
<b>321 Licenses</b>					
321.180 Miscellaneous Permits	3,500.00	3,500.00	3,500.00	0.00	0.00%
321.185 Dog Licenses	3,000.00	0.00	0.00	-3,000.00	#DIV/0!
321.190 Transit Shelters	19,200.00	6,400.00	6,400.00	-12,800.00	-200.00%
321.200 Cable TV Franchise	350,000.00	350,000.00	350,000.00	0.00	0.00%
<b>Total 321 Licenses</b>	<b>\$ 375,700.00</b>	<b>\$ 359,900.00</b>	<b>\$ 359,900.00</b>	<b>-15,800.00</b>	<b>-4.39%</b>
<b>322 Non Business Licenses &amp; Permit</b>					
322.210 Street Opening Permits	15,000.00	6,000.00	6,000.00	-9,000.00	-150.00%
<b>Total 322 Non Business Licenses &amp; Permit</b>	<b>\$ 15,000.00</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>	<b>-9,000.00</b>	<b>-150.00%</b>
<b>331 Fines</b>					
331.220 Vehicle/Ordinance Violations	18,961.00	30,251.00	30,251.00	11,290.00	37.32%
<b>Total 331 Fines</b>	<b>\$ 18,961.00</b>	<b>\$ 30,251.00</b>	<b>\$ 30,251.00</b>	<b>11,290.00</b>	<b>37.32%</b>
<b>341 Interest Earning</b>					
341.230 Interest Earning	75,231.00	375,252.00	375,000.00	299,769.00	79.94%
<b>Total 341 Interest Earning</b>	<b>\$ 75,231.00</b>	<b>\$ 375,252.00</b>	<b>\$ 375,000.00</b>	<b>299,769.00</b>	<b>79.94%</b>

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<b>342 Rents and Royalties</b>					
342.200 Rents of SF Property	6,000.00	6,000.00	6,000.00	0.00	0.00%
<b>Total 342 Rents and Royalties</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>351 Federal Grants</b>					
351.552 Federal Grants	839,752.00	0.00	0.00	-839,752.00	#DIV/0!
351.553 Federal Grants - ARPA		0.00	0.00	0.00	#DIV/0!
<b>Total 351.552 Federal Grants</b>	<b>\$ 839,752.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>-839,752.00</b>	<b>#DIV/0!</b>
<b>Total 351 Federal Grants</b>	<b>\$ 839,752.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>-839,752.00</b>	<b>#DIV/0!</b>
<b>354 State Capital &amp; OP Grants</b>					
354.550 State Capital & OP Grants	450,000.00	0.00	0.00	-450,000.00	#DIV/0!
<b>Total 354 State Capital &amp; OP Grants</b>	<b>\$ 450,000.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>-450,000.00</b>	<b>#DIV/0!</b>
<b>355 State Shared Revenue</b>					
355.220 Liquid Fuels Allocation					
355.240 Public Utility Realty Tax	14,000.00	12,450.00	12,500.00	-1,500.00	-12.00%
355.250 Alcoholic Beverage Tax	4,600.00	5,500.00	5,600.00	1,000.00	17.86%
355.265 Foreign Fire Insurance	123,732.00	124,005.00	125,000.00	1,268.00	1.01%
355.267 Pension State Aid Allocation	367,000.00	437,091.00	450,000.00	83,000.00	18.44%
355.269 Act 13 Impact Fees					
<b>Total 355 State Shared Revenue</b>	<b>\$ 509,332.00</b>	<b>\$ 579,046.00</b>	<b>\$ 593,100.00</b>	<b>83,768.00</b>	<b>14.12%</b>
<b>357 Local Government Grants</b>					
357.601 Allegheny CO Sales Tax - RAD	475,000.00	628,000.00	648,000.00	173,000.00	26.70%
<b>Total 357 Local Government Grants</b>	<b>\$ 475,000.00</b>	<b>\$ 628,000.00</b>	<b>\$ 648,000.00</b>	<b>173,000.00</b>	<b>26.70%</b>
<b>361 General Government</b>					
361.300 Engineering Review Fees					
361.301 Zoning Apps/Land Development F	33,000.00	40,000.00	40,000.00	7,000.00	17.50%
361.310 Sale of Maps, Supplies, Etc	400.00	30.00	50.00	-350.00	-700.00%
361.330 Lien Letters Fees	15,000.00	11,000.00	11,000.00	-4,000.00	-36.36%
<b>Total 361 General Government</b>	<b>\$ 48,400.00</b>	<b>\$ 51,030.00</b>	<b>\$ 51,050.00</b>	<b>2,650.00</b>	<b>5.19%</b>
<b>362 Public Safety</b>					
362.360 Sale of Police Reports	5,000.00	5,240.00	5,240.00	240.00	4.58%
362.380 Building Permits	225,000.00	135,353.00	175,000.00	-50,000.00	-28.57%
362.381 3rd Party Plan Review	130,000.00	52,028.00	55,000.00	-75,000.00	-136.36%
362.382 PA Surcharge					
362.410 Alarm Permits	1,975.00	3,100.00	3,100.00	1,125.00	36.29%
362.450 Occupancy & Use Permits	16,000.00	11,500.00	11,500.00	-4,500.00	-39.13%

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362.500 School Resources Officer	150,000.00	148,000.00	148,000.00	-2,000.00	-1.35%
362.505 Police Overtime Billings	40,000.00	42,000.00	44,000.00	4,000.00	9.09%
<b>Total 362 Public Safety</b>	<b>\$ 567,975.00</b>	<b>\$ 397,221.00</b>	<b>\$ 441,840.00</b>	<b>-126,135.00</b>	<b>-28.55%</b>
<b>363 Highway &amp; Streets</b>					
363.100 Winter Road Maintenance	21,005.00	9,844.00	9,844.00	-11,161.00	-113.38%
363.400 PennDot Winter Maint. Agreement	42,000.00		57,674.00	15,674.00	27.18%
363.485 Traffic Impact Fees					
<b>Total 363 Highway &amp; Streets</b>	<b>\$ 63,005.00</b>	<b>\$ 9,844.00</b>	<b>\$ 67,518.00</b>	<b>4,513.00</b>	<b>6.68%</b>
<b>364 Sanitation</b>					
364.560 Recycling Operations	250.00	300.00	300.00	50.00	16.67%
<b>Total 364 Sanitation</b>	<b>\$ 250.00</b>	<b>\$ 300.00</b>	<b>\$ 300.00</b>	<b>50.00</b>	<b>16.67%</b>
<b>367 Recreation - Revenue</b>					
367.430 Use of Park Facilities	25,000.00	36,552.00	36,552.00	11,552.00	31.60%
367.550 Instructed Classes/Programs	37,000.00	40,000.00	42,500.00	5,500.00	12.94%
367.570 Summer Activities	30,000.00	33,500.00	35,000.00	5,000.00	14.29%
367.580 Program Fees	4,000.00	3,000.00	3,500.00	-500.00	-14.29%
367.590 Donations - Fireworks					
367.591 Donations/Fees - Community Day	25,000.00	39,000.00	40,000.00	15,000.00	37.50%
367.592 Donations/Fees - Special Events	30,000.00	27,500.00	28,500.00	-1,500.00	-5.26%
367.593 Donations/Fees - Special Needs	4,000.00	1,000.00	1,000.00	-3,000.00	-300.00%
<b>Total 367 Recreation - Revenue</b>	<b>\$ 155,000.00</b>	<b>\$ 180,552.00</b>	<b>\$ 187,052.00</b>	<b>32,052.00</b>	<b>17.14%</b>
<b>380 Miscellaneous Revenue</b>					
380.452 Miscellaneous - Other	12,000.00	12,000.00	12,000.00	0.00	0.00%
<b>Total 380 Miscellaneous Revenue</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>387 Contributions _ Private Sources</b>					
387.594 Donations - Others					
387.595 Developers Payments - Rec in Lieu					
<b>Total 387 Contributions _ Private Sources</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>
<b>390 Other Financing Sources</b>					
390.100 Insurance Proceeds					
<b>Total 390 Other Financing Sources</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>
<b>391 Proceeds - Fixed Asset Sales</b>					
391.460 Sale of Assets		21,916.00	22,000.00	22,000.00	100.00%
<b>Total 391 Proceeds - Fixed Asset Sales</b>	<b>\$ 0.00</b>	<b>\$ 21,916.00</b>	<b>\$ 22,000.00</b>	<b>22,000.00</b>	<b>100.00%</b>
<b>392 Interfund Operating Transfer In</b>					

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392.801 Transfers from General Fund						
392.802 Transfers from Bond WF						
392.804 Transfers from Traffic Impact						
392.835 Transfers from Liquid Fuels						
392.850 Transfer From Capital Reserve						
392.851 Transfer From Capital Reserve - Star City						
392.852 Transfers from PLGIT - CC						
392.853 Transfer From Hickory HTS ESCR (deleted)						
392.854 Transfer From Recr Fee In Lieu						
<b>Total 392 Interfund Operating Transfer In</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>
<b>393 Other Financing Sources - Revenue</b>						<b>#DIV/0!</b>
393.100 Proceeds From LTD						
393.510 Winter Road Maint.						
<b>Total 393 Other Financing Sources - Revenue</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>
<b>394 Proceeds Of Short - Term debts</b>						<b>#DIV/0!</b>
394.100 Tax Anticipation Notes						
<b>Total 394 Proceeds Of Short - Term debts</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>
<b>399 Use Of Cash</b>						
399.100 Fund Balance Forwarded						
<b>Total 399 Use Of Cash</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>
Billable Expenditure Revenue						
Billable Expense Income						
Billable Expense Income-1						
Sales						
Sales of Product Income						
Sales of Product Revenue						
Unapplied Cash Payment Revenue						
Uncategorized Income						
<b>Total Income</b>	<b>\$</b>	<b>17,712,606.00</b>	<b>\$</b>	<b>16,458,512.00</b>	<b>\$</b>	<b>16,956,211.00</b>
						<b>-756,395.00</b>
						<b>-4.46%</b>
Cost of Goods Sold						
Cost of Goods Sold						
<b>Total Cost of Goods Sold</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>\$</b>	<b>17,712,606.00</b>	<b>\$</b>	<b>16,458,512.00</b>	<b>\$</b>	<b>16,956,211.00</b>
						<b>-756,395.00</b>
						<b>-4.46%</b>
Expenses						
<b>400 Legislative Body</b>						

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<b>400.100 Legislative Body - 100</b>					
400.113 Salaries - Commissioners	16,347.00	16,347.00	16,347.00	0.00	0.00%
400.156 Health Insurance	39,919.00	41,000.00	42,680.00	2,761.00	6.47%
400.161 FICA/Medicare	1,420.00	1,250.00	1,250.00	-170.00	-13.60%
<b>Total 400.100 Legislative Body - 100</b>	<b>\$ 57,686.00</b>	<b>\$ 58,597.00</b>	<b>\$ 60,277.00</b>	<b>2,591.00</b>	<b>4.30%</b>
<b>400.200 Legislative Body - 200</b>					
400.220 General Expense	5,000.00	1,000.00	1,000.00	-4,000.00	-400.00%
<b>Total 400.200 Legislative Body - 200</b>	<b>\$ 5,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>-4,000.00</b>	<b>-400.00%</b>
<b>400.300 Legislative Body - 300</b>					
400.309 Community Relations	15,000.00	2,000.00	2,500.00	-12,500.00	-500.00%
<b>Total 400.300 Legislative Body - 300</b>	<b>\$ 15,000.00</b>	<b>\$ 2,000.00</b>	<b>\$ 2,500.00</b>	<b>-12,500.00</b>	<b>-500.00%</b>
<b>400.400 Legislative Body - 400</b>					
400.310 COG / RAD Funds	16,000.00	30,000.00	35,800.00	19,800.00	55.31%
400.420 Dues & Subscriptions	23,500.00	30,000.00	34,000.00	10,500.00	30.88%
400.460 Seminars & Travel Expense	12,000.00	8,000.00	8,000.00	-4,000.00	-50.00%
400.493 SF Clean-Up Project					
<b>Total 400.400 Legislative Body - 400</b>	<b>\$ 51,500.00</b>	<b>\$ 68,000.00</b>	<b>\$ 77,800.00</b>	<b>26,300.00</b>	<b>33.80%</b>
<b>400.700 Legislative Body - 700</b>					
400.740 Computer Upgrades	2,000.00	1,000.00	1,000.00	-1,000.00	-100.00%
<b>Total 400.700 Legislative Body - 700</b>	<b>\$ 2,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>-1,000.00</b>	<b>-100.00%</b>
<b>Total 400 Legislative Body</b>	<b>\$ 131,186.00</b>	<b>\$ 130,597.00</b>	<b>\$ 142,577.00</b>	<b>11,391.00</b>	<b>7.99%</b>
<b>401 Executive Administration</b>					
<b>401.100 Executive Administration - 100</b>					
401.140 Salaries - Administration	690,000.00	635,000.00	720,000.00	30,000.00	4.17%
401.156 Health Insurance	143,105.00	149,000.00	152,000.00	8,895.00	5.85%
401.158 Life/Disability Insurance	6,500.00	6,000.00	6,000.00	-500.00	-8.33%
401.160 Pension	53,000.00	57,500.00	62,500.00	9,500.00	15.20%
401.161 FICA/Medicare	47,500.00	44,000.00	50,000.00	2,500.00	5.00%
401.183 Overtime					
401.190 Employee Development	5,000.00	5,500.00	5,500.00	500.00	9.09%
<b>Total 401.100 Executive Administration - 100</b>	<b>\$ 945,105.00</b>	<b>\$ 897,000.00</b>	<b>\$ 996,000.00</b>	<b>50,895.00</b>	<b>5.11%</b>
<b>401.200 Executive Administration - 200</b>					
401.201 Material & Supplies	10,000.00	3,000.00	4,000.00	-6,000.00	-150.00%
401.220 Misc Expense	1,000.00	1,000.00	1,000.00	0.00	0.00%
401.221 Community Develop Expenses	15,000.00	12,000.00	12,000.00	-3,000.00	-25.00%

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401.231 Vehicle Gas & Oil	5,000.00	3,800.00	4,000.00	-1,000.00	-25.00%
<b>Total 401.200 Executive Administration - 200</b>	<b>\$ 31,000.00</b>	<b>\$ 19,800.00</b>	<b>\$ 21,000.00</b>	<b>-10,000.00</b>	<b>-47.62%</b>
<b>401.300 Executive Administration - 300</b>					
401.309 Community Relations/Newsletter	60,000.00	60,000.00	60,000.00	0.00	0.00%
401.311 Audit Fees	22,200.00	26,000.00	26,000.00	3,800.00	14.62%
401.319 Bank Service Charges	350.00	0.00	0.00	-350.00	#DIV/0!
401.321 Telephone/Internet Expense	22,500.00	16,500.00	30,000.00	7,500.00	25.00%
401.325 Postage, Envelops, Fees	1,500.00	500.00	500.00	-1,000.00	-200.00%
401.341 Advertising	2,500.00	8,500.00	8,500.00	6,000.00	70.59%
401.342 Printing	1,000.00	0.00	0.00	-1,000.00	#DIV/0!
401.351 Insurance & Bonding	1,750.00	1,100.00	1,100.00	-650.00	-59.09%
401.352 Vehicle Insurance		0.00	0.00	0.00	#DIV/0!
401.374 Vehicle Maint/inspection	2,000.00	1,500.00	1,700.00	-300.00	-17.65%
401.375 Tires & Tubes					
<b>Total 401.300 Executive Administration - 300</b>	<b>\$ 113,800.00</b>	<b>\$ 114,100.00</b>	<b>\$ 127,800.00</b>	<b>14,000.00</b>	<b>10.95%</b>
<b>401.312 FUTA Expense</b>					
<b>401.400 Executive Administration - 400</b>					
401.420 Dues and Subscriptions	5,000.00	5,500.00	5,500.00	500.00	9.09%
401.450 Contracted Srvcs (Maintenance AGR)	30,000.00	30,000.00	45,000.00	15,000.00	33.33%
401.452 ER SUI expense					
401.460 Seminars & Travel Expense	4,200.00	7,500.00	7,500.00	3,300.00	44.00%
401.470 Cable TV Station Operations	400.00	400.00	400.00	0.00	0.00%
<b>Total 401.400 Executive Administration - 400</b>	<b>\$ 39,600.00</b>	<b>\$ 43,400.00</b>	<b>\$ 58,400.00</b>	<b>18,800.00</b>	<b>32.19%</b>
<b>401.999 Receipts &amp; Coding Needed-Department CC Expense</b>					
<b>Total 401 Executive Administration</b>	<b>\$ 1,129,505.00</b>	<b>\$ 1,074,300.00</b>	<b>\$ 1,203,200.00</b>	<b>73,695.00</b>	<b>6.12%</b>
<b>403 Tax Collection</b>					
<b>403.100 Tax Collection - 100</b>					
403.110 Salaries- Tax Collectors	12,500.00	12,500.00	12,500.00	0.00	0.00%
403.161 FICA/Medicare	850.00	850.00	850.00	0.00	0.00%
<b>Total 403.100 Tax Collection - 100</b>	<b>\$ 13,350.00</b>	<b>\$ 13,350.00</b>	<b>\$ 13,350.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>403.200 Tax Collection - 200</b>					
403.220 Misc Expense	545.00	545.00	545.00	0.00	0.00%
<b>Total 403.200 Tax Collection - 200</b>	<b>\$ 545.00</b>	<b>\$ 545.00</b>	<b>\$ 545.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>403.300 Tax Collection - 300</b>					
403.318 EIT/LST Commission	69,000.00	95,000.00	100,000.00	31,000.00	31.00%

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403.325 Postage, Envelope, Filing Fee	12,500.00	19,000.00	22,500.00	10,000.00	44.44%
403.351 Insurance & Bonding	7,500.00	7,500.00	7,500.00	0.00	0.00%
<b>Total 403.300 Tax Collection - 300</b>	<b>\$ 89,000.00</b>	<b>\$ 121,500.00</b>	<b>\$ 130,000.00</b>	<b>41,000.00</b>	<b>31.54%</b>
<b>403.400 Tax Collection- 400</b>					
403.450 Re Tax Commission	25,000.00	25,000.00	25,000.00	0.00	0.00%
<b>Total 403.400 Tax Collection- 400</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total 403 Tax Collection</b>	<b>\$ 127,895.00</b>	<b>\$ 160,395.00</b>	<b>\$ 168,895.00</b>	<b>41,000.00</b>	<b>24.28%</b>
<b>404 Law</b>					
<b>404.300 Law- 300</b>					
404.310 Professional Services	12,500.00	8,500.00	8,500.00	-4,000.00	-47.06%
404.316 Legal Services	100,000.00	105,000.00	108,000.00	8,000.00	7.41%
<b>Total 404.300 Law- 300</b>	<b>\$ 112,500.00</b>	<b>\$ 113,500.00</b>	<b>\$ 116,500.00</b>	<b>4,000.00</b>	<b>3.43%</b>
<b>Total 404 Law</b>	<b>\$ 112,500.00</b>	<b>\$ 113,500.00</b>	<b>\$ 116,500.00</b>	<b>4,000.00</b>	<b>3.43%</b>
<b>407 Information Technology</b>					
<b>407.100 Information Technology- 100</b>					
407.120 IT Consultant	88,000.00	96,000.00	96,000.00	8,000.00	8.33%
<b>Total 407.100 Information Technology- 100</b>	<b>\$ 88,000.00</b>	<b>\$ 96,000.00</b>	<b>\$ 96,000.00</b>	<b>8,000.00</b>	<b>8.33%</b>
<b>407.200 Information Technology- 200</b>					
407.201 IT Material & Supplies	4,000.00	1,000.00	1,000.00	-3,000.00	-300.00%
<b>Total 407.200 Information Technology- 200</b>	<b>\$ 4,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>-3,000.00</b>	<b>-300.00%</b>
<b>407.400 Information Technology- 400</b>					
407.420 License Renewal	12,500.00	12,500.00	12,500.00	0.00	0.00%
407.425 IT Managed Services	75,000.00	75,000.00	75,000.00	0.00	0.00%
407.430 IT Support					
407.440 Website	15,750.00	15,750.00	19,300.00	3,550.00	18.39%
407.740 IT Upgrades	10,000.00	2,000.00	2,500.00	-7,500.00	-300.00%
<b>Total 407.400 Information Technology- 400</b>	<b>\$ 113,250.00</b>	<b>\$ 105,250.00</b>	<b>\$ 109,300.00</b>	<b>-3,950.00</b>	<b>-3.61%</b>
<b>Total 407 Information Technology</b>	<b>\$ 205,250.00</b>	<b>\$ 202,250.00</b>	<b>\$ 206,300.00</b>	<b>1,050.00</b>	<b>0.51%</b>
<b>408 Engineering</b>					
<b>408.100 Engineering- 100</b>					
408.120 Salaries/engineering	121,000.00	112,000.00	115,000.00	-6,000.00	-5.22%
408.130 Traffic Engineer	3,000.00	5,000.00	5,000.00	2,000.00	40.00%
408.156 Health Insurance	42,199.00	44,000.00	44,500.00	2,301.00	5.17%
408.158 Life/disability Insurance	2,000.00	2,000.00	2,000.00	0.00	0.00%
408.160 Pension	11,000.00	11,000.00	12,500.00	1,500.00	12.00%

**\*PRELIMINARY DRAFT\***

408.161 FICA/Medicare	9,300.00	9,100.00	9,100.00	-200.00	-2.20%
408.183 Overtime	100.00				
<b>Total 408.100 Engineering- 100</b>	<b>\$ 188,599.00</b>	<b>\$ 183,100.00</b>	<b>\$ 188,100.00</b>	<b>-499.00</b>	<b>-0.27%</b>
<b>408.200 Engineering- 200</b>					
408.201 Material & Supplies	300.00	300.00	300.00	0.00	0.00%
408.231 Vehicle Gas & Oil	750.00	380.00	500.00	-250.00	-50.00%
<b>Total 408.200 Engineering- 200</b>	<b>\$ 1,050.00</b>	<b>\$ 680.00</b>	<b>\$ 800.00</b>	<b>-250.00</b>	<b>-31.25%</b>
<b>408.300 Engineering- 300</b>					
408.313 Eng/archit Projects	118,000.00	160,000.00	160,000.00	42,000.00	26.25%
408.321 Telephone Expense	3,250.00	3,000.00	3,000.00	-250.00	-8.33%
408.341 Advertising					
408.351 Vehicle Insurance	750.00	0.00	0.00	-750.00	#DIV/0!
408.374 Vehicle Maintenance	750.00	300.00	300.00	-450.00	-150.00%
<b>Total 408.300 Engineering- 300</b>	<b>\$ 122,750.00</b>	<b>\$ 163,300.00</b>	<b>\$ 163,300.00</b>	<b>40,550.00</b>	<b>24.83%</b>
<b>408.400 Engineering- 400</b>					
408.420 Dues & Subscriptions	750.00	750.00	750.00	0.00	0.00%
408.460 Seminars & Travel Expense	1,750.00	1,300.00	1,750.00	0.00	0.00%
408.470 Map/GIS Updates	22,000.00	60,000.00	60,000.00	38,000.00	63.33%
<b>Total 408.400 Engineering- 400</b>	<b>\$ 24,500.00</b>	<b>\$ 62,050.00</b>	<b>\$ 62,500.00</b>	<b>38,000.00</b>	<b>60.80%</b>
<b>Total 408 Engineering</b>	<b>\$ 336,899.00</b>	<b>\$ 409,130.00</b>	<b>\$ 414,700.00</b>	<b>77,801.00</b>	<b>18.76%</b>
<b>409 General Government Buildings/plant</b>					
<b>409.200 General Government Buildings/plant- 200</b>					
409.202 Material & Supplies - Pw Bldg	25,000.00	6,000.00	7,500.00	-17,500.00	-233.33%
409.203 Material & Supplies - Muni Bldg	30,000.00	6,000.00	7,500.00	-22,500.00	-300.00%
409.204 Material & Supplies - Muni Bldg - Twp Dr		0.00	20,000.00	20,000.00	100.00%
<b>Total 409.200 General Government Buildings/plant- 200</b>	<b>\$ 55,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ 35,000.00</b>	<b>-20,000.00</b>	<b>-57.14%</b>
<b>409.300 General Government Buildings/plant- 300</b>					
409.360 Utilities - Muni Bldg	60,000.00	53,000.00	50,000.00	-10,000.00	-20.00%
409.361 Utilities - Muni Bldg Twp Dr			125,000.00	125,000.00	100.00%
409.367 Utilities - Pw Bldg	25,000.00	22,000.00	27,000.00	2,000.00	7.41%
409.371 Maint & Repairs - Muni Bldg Twp Dr			5,000.00	5,000.00	100.00%
409.372 Maint & Repairs - Muni Bldg	11,000.00	17,500.00	17,500.00	6,500.00	37.14%
409.373 Maint & Repairs - Pw Bldg	4,000.00	9,000.00	9,000.00	5,000.00	55.56%
<b>Total 409.300 General Government Buildings/plant- 300</b>	<b>\$ 100,000.00</b>	<b>\$ 101,500.00</b>	<b>\$ 233,500.00</b>	<b>133,500.00</b>	<b>57.17%</b>
<b>409.400 General Government Buildings/plant- 400</b>					



**\*PRELIMINARY DRAFT\***

409.450 Cleaning Service - Contracted	20,000.00	20,000.00	15,000.00	-5,000.00	-33.33%
409.451 Cleaning Service - Muni Bldg Twp Dr			30,000.00	30,000.00	100.00%
<b>Total 409.400 General Government Buildings/plant- 400</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ 45,000.00</b>	25,000.00	55.56%
<b>Total 409 General Government Buildings/plant</b>	<b>\$ 175,000.00</b>	<b>\$ 133,500.00</b>	<b>\$ 313,500.00</b>	138,500.00	44.18%
<b>410 Police</b>					
<b>410.100 Police- 100</b>					
410.130 Salaries - Police	2,515,000.00	2,400,000.00	2,460,000.00	-55,000.00	-2.24%
410.156 Health Insurance	555,365.00	555,000.00	595,600.00	40,235.00	6.76%
410.158 Life/disability Insurance	23,000.00	21,000.00	24,000.00	1,000.00	4.17%
410.160 Pension	805,000.00	700,000.00	725,000.00	-80,000.00	-11.03%
410.161 FICA/Medicare	180,000.00	175,000.00	180,000.00	0.00	0.00%
410.181 OIC Pay	3,500.00	3,500.00	3,500.00	0.00	0.00%
410.182 Longevity Pay	57,000.00	57,000.00	64,000.00	7,000.00	10.94%
410.183 Overtime Pay	75,000.00	70,000.00	68,500.00	-6,500.00	-9.49%
410.185 Education Incentive	7,000.00	11,500.00	11,000.00	4,000.00	36.36%
410.187 Court Time Pay	12,000.00	8,000.00	8,000.00	-4,000.00	-50.00%
410.188 Holiday Pay	110,000.00	110,000.00	120,000.00	10,000.00	8.33%
410.190 Sick Pay	33,000.00	33,000.00	40,000.00	7,000.00	17.50%
410.191 Employee Development	1,200.00	1,000.00	1,000.00	-200.00	-20.00%
<b>Total 410.100 Police- 100</b>	<b>\$ 4,377,065.00</b>	<b>\$ 4,145,000.00</b>	<b>\$ 4,300,600.00</b>	<b>-76,465.00</b>	<b>-1.78%</b>
<b>410.200 Police- 200</b>					
410.201 Material & Supplies	7,500.00	4,000.00	5,000.00	-2,500.00	-50.00%
410.220 General Expense	20,000.00	5,000.00	5,000.00	-15,000.00	-300.00%
410.228 Canine	4,000.00	12,500.00	25,000.00	21,000.00	84.00%
410.231 Vehicle Gas & Oil	80,000.00	70,000.00	75,000.00	-5,000.00	-6.67%
410.238 Uniforms	37,500.00	32,500.00	35,000.00	-2,500.00	-7.14%
410.239 Ammo, Flares, Photos	17,000.00	22,000.00	23,000.00	6,000.00	26.09%
410.242 Detainees Expense	5,000.00	5,000.00	5,000.00	0.00	0.00%
410.260 Minor Equipment	4,500.00	4,500.00	4,500.00	0.00	0.00%
<b>Total 410.200 Police- 200</b>	<b>\$ 175,500.00</b>	<b>\$ 155,500.00</b>	<b>\$ 177,500.00</b>	<b>2,000.00</b>	<b>1.13%</b>
<b>410.300 Police- 300</b>					
410.309 Community Relations	5,000.00	4,000.00	5,000.00	0.00	0.00%
410.321 Telephone/internet Expense	12,500.00	11,000.00	12,000.00	-500.00	-4.17%
410.327 Mobile Radios R&M	3,000.00	4,000.00	4,250.00	1,250.00	29.41%
410.341 Advertising	3,000.00	2,000.00	3,000.00	0.00	0.00%

**\*PRELIMINARY DRAFT\***

410.342 Printing	2,000.00	1,000.00	1,000.00	-1,000.00	-100.00%
410.351 Insurance & Bonding	5,000.00	0.00	0.00	-5,000.00	#DIV/0!
410.352 Liability Insurance	13,000.00	0.00	0.00	-13,000.00	#DIV/0!
410.372 School Warning Devices	500.00	500.00	500.00	0.00	0.00%
410.374 Vehicle Maint/inspection	13,000.00	22,000.00	25,000.00	12,000.00	48.00%
410.375 Tires & Tubes	9,000.00	10,000.00	10,500.00	1,500.00	14.29%
410.376 Equip Maint & Repairs	2,500.00	1,000.00	1,500.00	-1,000.00	-66.67%
<b>Total 410.300 Police- 300</b>	<b>\$ 68,500.00</b>	<b>\$ 55,500.00</b>	<b>\$ 62,750.00</b>	<b>-5,750.00</b>	<b>-9.16%</b>
<b>410.400 Police- 400</b>					
410.420 Dues & Subscriptions	1,500.00	1,500.00	1,500.00	0.00	0.00%
410.450 Contracted Srvcs/certifications	60,000.00	50,000.00	50,000.00	-10,000.00	-20.00%
410.460 Seminars & Travel Expenses	20,000.00	18,500.00	17,500.00	-2,500.00	-14.29%
<b>Total 410.400 Police- 400</b>	<b>\$ 81,500.00</b>	<b>\$ 70,000.00</b>	<b>\$ 69,000.00</b>	<b>-12,500.00</b>	<b>-18.12%</b>
<b>410.700 Police- 700</b>					
410.740 Computer Equipment	25,000.00	11,000.00	12,500.00	-12,500.00	-100.00%
410.741 Vehicles	160,000.00	145,000.00	160,000.00	0.00	0.00%
<b>Total 410.700 Police- 700</b>	<b>\$ 185,000.00</b>	<b>\$ 156,000.00</b>	<b>\$ 172,500.00</b>	<b>-12,500.00</b>	<b>-7.25%</b>
<b>410.999 Receipts &amp; Coding Needed-Department CC Expense</b>					
<b>Total 410 Police</b>	<b>\$ 4,887,565.00</b>	<b>\$ 4,582,000.00</b>	<b>\$ 4,782,350.00</b>	<b>-105,215.00</b>	<b>-2.20%</b>
<b>411 Fire</b>					
<b>411.300 Fire- 300</b>					
411.351 Insurance & Bonding	16,216.00	16,200.00	17,500.00	1,284.00	7.34%
411.363 Fire Hydrant Rental	103,000.00	124,000.00	129,000.00	26,000.00	20.16%
<b>Total 411.300 Fire- 300</b>	<b>\$ 119,216.00</b>	<b>\$ 140,200.00</b>	<b>\$ 146,500.00</b>	<b>27,284.00</b>	<b>18.62%</b>
<b>411.500 Fire-500</b>					
411.520 Contributions to VFDS	364,235.00	364,325.00	364,325.00	90.00	0.02%
411.525 Emergency Management	1,200.00	1,200.00	1,200.00	0.00	0.00%
411.530 Foreign Insurance	125,000.00	125,000.00	125,000.00	0.00	0.00%
411.540 EMS Coordinator	50,000.00	0.00	0.00	-50,000.00	#DIV/0!
<b>Total 411.500 Fire-500</b>	<b>\$ 540,435.00</b>	<b>\$ 490,525.00</b>	<b>\$ 490,525.00</b>	<b>-49,910.00</b>	<b>-10.17%</b>
<b>Total 411 Fire</b>	<b>\$ 659,651.00</b>	<b>\$ 630,725.00</b>	<b>\$ 637,025.00</b>	<b>-22,626.00</b>	<b>-3.55%</b>
<b>413 Inspection/code Enforcement</b>					
<b>413.100 Inspection/code Enforcement-100</b>					
413.120 Salaries-Code Enforcemnet	150,000.00	150,000.00	160,000.00	10,000.00	6.25%
413.156 Health Insurance	29,583.00	31,000.00	30,270.00	687.00	2.27%

**\*PRELIMINARY DRAFT\***

413.158 Life/disability Insurance	2,500.00	1,200.00	1,600.00	-900.00	-56.25%
413.160 Pension	10,500.00	10,000.00	11,000.00	500.00	4.55%
413.161 FICA/Medicare	8,500.00	7,500.00	8,000.00	-500.00	-6.25%
413.183 Overtime					
<b>Total 413.100 Inspection/code Enforcement-100</b>	<b>\$ 201,083.00</b>	<b>\$ 199,700.00</b>	<b>\$ 210,870.00</b>	<b>9,787.00</b>	<b>4.64%</b>
<b>413.200 Inspection/code Enforcement- 200</b>					
413.201 Material & Supplies	3,000.00	1,000.00	1,000.00	-2,000.00	-200.00%
413.231 Vehicle Gas & Oil	2,750.00	2,000.00	2,750.00	0.00	0.00%
<b>Total 413.200 Inspection/code Enforcement- 200</b>	<b>\$ 5,750.00</b>	<b>\$ 3,000.00</b>	<b>\$ 3,750.00</b>	<b>-2,000.00</b>	<b>-53.33%</b>
<b>413.300 Inspection/code Enforcement- 300</b>					
413.312 Consulting Services	72,000.00	30,000.00	45,000.00	-27,000.00	-60.00%
413.317 PA Surcharge - UCC	1,990.00	1,600.00	1,600.00	-390.00	-24.38%
413.321 Telephone Expense	1,000.00	1,000.00	1,000.00	0.00	0.00%
413.351 Insurance & Bonding	750.00	0.00	0.00	-750.00	#DIV/0!
413.374 Vehicle Maint/inspection	600.00	2,000.00	2,000.00	1,400.00	70.00%
<b>Total 413.300 Inspection/code Enforcement- 300</b>	<b>\$ 76,340.00</b>	<b>\$ 34,600.00</b>	<b>\$ 49,600.00</b>	<b>-26,740.00</b>	<b>-53.91%</b>
<b>413.400 Inspection/code Enforcement- 400</b>					
413.420 Dues & Subscriptions	600.00	600.00	600.00	0.00	0.00%
413.450 Emergency Demolition	25,000.00	8,000.00	10,000.00	-15,000.00	-150.00%
413.460 Seminars & Travel Expense	300.00	300.00	300.00	0.00	0.00%
413.470 Codification/ORD Updates	4,000.00	7,000.00	8,000.00	4,000.00	50.00%
<b>Total 413.400 Inspection/code Enforcement- 400</b>	<b>\$ 29,900.00</b>	<b>\$ 15,900.00</b>	<b>\$ 18,900.00</b>	<b>-11,000.00</b>	<b>-58.20%</b>
<b>Total 413 Inspection/code Enforcement</b>	<b>\$ 313,073.00</b>	<b>\$ 253,200.00</b>	<b>\$ 283,120.00</b>	<b>-29,953.00</b>	<b>-10.58%</b>
<b>414 Planning and Zoning</b>					
<b>414.300 Planning and Zoning- 300</b>					
414.310 Professional Services					
414.315 ZHB Transcript	2,500.00	1,000.00	1,200.00	-1,300.00	-108.33%
414.316 Legal Services	20,000.00	25,000.00	27,500.00	7,500.00	27.27%
414.341 Advertising	2,700.00	2,700.00	3,000.00	300.00	10.00%
<b>Total 414.300 Planning and Zoning- 300</b>	<b>\$ 25,200.00</b>	<b>\$ 28,700.00</b>	<b>\$ 31,700.00</b>	<b>6,500.00</b>	<b>20.50%</b>
<b>Total 414 Planning and Zoning</b>	<b>\$ 25,200.00</b>	<b>\$ 28,700.00</b>	<b>\$ 31,700.00</b>	<b>6,500.00</b>	<b>20.50%</b>
<b>421 Animal Control</b>					
<b>421.400 Animal Control- 400</b>					
421.450 Contract Service - Animal Control	6,000.00	6,000.00	6,000.00	0.00	0.00%
<b>Total 421.400 Animal Control- 400</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>	<b>0.00</b>	<b>0.00%</b>

**\*PRELIMINARY DRAFT\***

<b>Total 421 Animal Control</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>427 Solid Waste/trash &amp; Recycling Disposal</b>					
<b>427.200 Solid Waste/trash &amp; Recycling Disposal- 200</b>					
427.220 General Expense	40,000.00	40,000.00	10,000.00	-30,000.00	-300.00%
<b>Total 427.200 Solid Waste/trash &amp; Recycling Disposal- 200</b>	<b>\$ 40,000.00</b>	<b>\$ 40,000.00</b>	<b>\$ 10,000.00</b>	<b>-30,000.00</b>	<b>-300.00%</b>
<b>427.400 Solid Waste/trash &amp; Recycling Disposal- 400</b>					
427.450 Contracted Services	1,500,000.00	1,400,000.00	2,100,095.00	600,095.00	28.57%
<b>Total 427.400 Solid Waste/trash &amp; Recycling Disposal- 400</b>	<b>\$ 1,500,000.00</b>	<b>\$ 1,400,000.00</b>	<b>\$ 2,100,095.00</b>	<b>600,095.00</b>	<b>28.57%</b>
<b>Total 427 Solid Waste/trash &amp; Recycling Disposal</b>	<b>\$ 1,540,000.00</b>	<b>\$ 1,440,000.00</b>	<b>\$ 2,110,095.00</b>	<b>570,095.00</b>	<b>27.02%</b>
<b>430 Public Works</b>					
<b>430.100 Public Works- 100</b>					
430.130 Salaries - Public Works	1,576,232.00	1,300,000.00	1,422,500.00	-153,732.00	-10.81%
430.140 PT Wages - PW	80,000.00	45,000.00	50,000.00	-30,000.00	-60.00%
430.156 Health Insurance	460,089.00	430,000.00	426,000.00	-34,089.00	-8.00%
430.158 Life/disability Insurance	12,250.00	12,500.00	13,000.00	750.00	5.77%
430.160 Pension	192,000.00	195,000.00	221,000.00	29,000.00	13.12%
430.161 FICA/Medicare	118,000.00	102,000.00	112,000.00	-6,000.00	-5.36%
430.183 Overtime	114,000.00	80,000.00	85,000.00	-29,000.00	-34.12%
<b>Total 430.100 Public Works- 100</b>	<b>\$ 2,552,571.00</b>	<b>\$ 2,164,500.00</b>	<b>\$ 2,329,500.00</b>	<b>-223,071.00</b>	<b>-9.58%</b>
<b>430.200 Public Works- 200</b>					
430.201 Material & Supplies	30,000.00	28,000.00	30,000.00	0.00	0.00%
430.220 General Expense	1,000.00	1,000.00	1,000.00	0.00	0.00%
430.222 Drug Testing & Physicals	2,000.00	1,600.00	1,600.00	-400.00	-25.00%
430.231 Vehicle Gas & Oil	125,000.00	102,500.00	107,500.00	-17,500.00	-16.28%
430.238 Uniforms	20,000.00	32,000.00	35,000.00	15,000.00	42.86%
<b>Total 430.200 Public Works- 200</b>	<b>\$ 178,000.00</b>	<b>\$ 165,100.00</b>	<b>\$ 175,100.00</b>	<b>-2,900.00</b>	<b>-1.66%</b>
<b>430.300 Public Works- 300</b>					
430.321 Telephone Expense	3,500.00	3,500.00	5,000.00	1,500.00	30.00%
430.351 Vehicle Insurance	40,000.00	0.00	0.00	-40,000.00	#DIV/0!
430.375 Tires & Tubes	15,000.00	9,000.00	11,000.00	-4,000.00	-36.36%
430.384 Equip Rental/maintenance		200.00	8,000.00	8,000.00	100.00%
<b>Total 430.300 Public Works- 300</b>	<b>\$ 58,500.00</b>	<b>\$ 12,700.00</b>	<b>\$ 24,000.00</b>	<b>-34,500.00</b>	<b>-143.75%</b>
<b>430.400 Public Works- 400</b>					
430.420 Dues & Subscriptions					
430.450 Contracted Services	2,500.00	8,000.00	9,500.00	7,000.00	73.68%

**\*PRELIMINARY DRAFT\***

430.460 Seminars & Travel Expense	1,500.00	9,000.00	7,500.00	6,000.00	80.00%
<b>Total 430.400 Public Works- 400</b>	<b>\$ 4,000.00</b>	<b>\$ 17,000.00</b>	<b>\$ 17,000.00</b>	<b>13,000.00</b>	<b>76.47%</b>
<b>430.700 Public Works- 700</b>					
430.740 Computer Equipment	4,000.00	13,000.00	13,000.00	9,000.00	69.23%
430.742 Capital Outlay					
<b>Total 430.700 Public Works- 700</b>	<b>\$ 4,000.00</b>	<b>\$ 13,000.00</b>	<b>\$ 13,000.00</b>	<b>9,000.00</b>	<b>69.23%</b>
430.999 Receipts & Coding Needed-Department CC Expense					
<b>Total 430 Public Works</b>	<b>\$ 2,797,071.00</b>	<b>\$ 2,372,300.00</b>	<b>\$ 2,558,600.00</b>	<b>-238,471.00</b>	<b>-9.32%</b>
<b>431 Streets and Roads</b>					
431.200 Street Sweeping	3,500.00	7,500.00	7,500.00	4,000.00	53.33%
432.200 Snow/Ice MATL Reserve	250.00	0.00	0.00	-250.00	#DIV/0!
432.245 Snow Plow Maintenance	4,000.00	2,000.00	4,000.00	0.00	0.00%
433.200 Street Sign Materials	15,000.00	12,000.00	12,000.00	-3,000.00	-25.00%
433.450 Contract Line Painting	10,000.00	5,000.00	5,000.00	-5,000.00	-100.00%
433.670 Traffic Signal Maintenance	35,000.00	30,000.00	35,000.00	0.00	0.00%
434.200 Street Lighting					
436.200 Stormwater Maintenance Materials	85,000.00	65,000.00	85,000.00	0.00	0.00%
437.200 Vehicle Maintenance Materials	50,000.00	70,000.00	72,500.00	22,500.00	31.03%
438.200 Roads & Bridges Materials	135,000.00	150,000.00	175,000.00	40,000.00	22.86%
438.245 Guide Rails	1,000.00	12,500.00	15,000.00	14,000.00	93.33%
<b>Total 431 Streets and Roads</b>	<b>\$ 338,750.00</b>	<b>\$ 354,000.00</b>	<b>\$ 411,000.00</b>	<b>72,250.00</b>	<b>17.58%</b>
<b>452 Recreation</b>					
<b>452.100 Recreation- 100</b>					
452.120 Salaries - Recreation	157,000.00	123,500.00	157,000.00	0.00	0.00%
452.140 PT Wages - Recreation	33,280.00	30,000.00	32,500.00	-780.00	-2.40%
452.156 Health Insurance	29,583.00	37,016.00	38,360.00	8,777.00	22.88%
452.158 Life/Disability Insurance	1,500.00	1,700.00	2,000.00	500.00	25.00%
452.160 Pension	15,700.00	14,000.00	17,500.00	1,800.00	10.29%
452.161 FICA/Medicare	11,000.00	13,000.00	16,500.00	5,500.00	33.33%
452.183 Recreation Overtime	1,000.00	1,500.00	2,000.00	1,000.00	50.00%
<b>Total 452.100 Recreation- 100</b>	<b>\$ 249,063.00</b>	<b>\$ 220,716.00</b>	<b>\$ 265,860.00</b>	<b>16,797.00</b>	<b>6.32%</b>
<b>452.200 Recreation- 200</b>					
452.201 Material & Supplies	3,000.00	1,000.00	1,500.00	-1,500.00	-100.00%
452.231 Vehicle Gas & Oil	500.00	500.00	500.00	0.00	0.00%
452.246 Fireworks	14,750.00	14,750.00	14,750.00	0.00	0.00%

**\*PRELIMINARY DRAFT\***

452.247 Community Day	40,000.00	52,000.00	57,000.00	17,000.00	29.82%
452.248 Special Events	40,000.00	45,000.00	45,000.00	5,000.00	11.11%
452.249 Special Needs Events	3,700.00	2,000.00	2,000.00	-1,700.00	-85.00%
<b>Total 452.200 Recreation- 200</b>	<b>\$ 101,950.00</b>	<b>\$ 115,250.00</b>	<b>\$ 120,750.00</b>	<b>18,800.00</b>	<b>15.57%</b>
<b>452.300 Recreation- 300</b>					
452.321 Telephone Expense	4,500.00	3,000.00	3,000.00	-1,500.00	-50.00%
452.341 Advertising	1,000.00	1,000.00	1,000.00	0.00	0.00%
452.342 Printing	150.00	200.00	250.00	100.00	40.00%
<b>Total 452.300 Recreation- 300</b>	<b>\$ 5,650.00</b>	<b>\$ 4,200.00</b>	<b>\$ 4,250.00</b>	<b>-1,400.00</b>	<b>-32.94%</b>
<b>452.400 Recreation- 400</b>					
452.420 Dues & Subscriptions	3,000.00	3,500.00	4,500.00	1,500.00	33.33%
452.450 Contracted Instructors	32,000.00	31,000.00	33,000.00	1,000.00	3.03%
452.451 Program Fees	5,000.00	5,300.00	6,000.00	1,000.00	16.67%
452.452 Summer Playground Camp	5,000.00	5,300.00	6,000.00	1,000.00	16.67%
452.460 Seminars & Travel Expense	5,000.00	3,000.00	3,000.00	-2,000.00	-66.67%
<b>Total 452.400 Recreation- 400</b>	<b>\$ 50,000.00</b>	<b>\$ 48,100.00</b>	<b>\$ 52,500.00</b>	<b>2,500.00</b>	<b>4.76%</b>
<b>452.700 Recreation- 700</b>					
452.740 Computer Equipment	33,000.00	20,000.00	15,000.00	-18,000.00	-120.00%
<b>Total 452.700 Recreation- 700</b>	<b>\$ 33,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ 15,000.00</b>	<b>-18,000.00</b>	<b>-120.00%</b>
452.999 Receipts & Coding Needed-Department CC Expense					
<b>Total 452 Recreation</b>	<b>\$ 439,663.00</b>	<b>\$ 408,266.00</b>	<b>\$ 458,360.00</b>	<b>18,697.00</b>	<b>4.08%</b>
<b>454 Parks</b>					
<b>454.100 Parks- 100</b>					
454.130 Salaries - Parks	175,000.00	150,000.00	155,000.00	-20,000.00	-12.90%
454.140 PT Wages - Parks	24,000.00	0.00	0.00	-24,000.00	#DIV/0!
454.156 Health Insurance	43,000.00	43,000.00	53,330.00	10,330.00	19.37%
454.158 Life/disability Insurance	3,000.00	2,000.00	2,300.00	-700.00	-30.43%
454.160 Pension	15,000.00	15,000.00	15,000.00	0.00	0.00%
454.161 FICA/Medicare	13,000.00	13,000.00	14,500.00	1,500.00	10.34%
454.183 Overtime		6,500.00	6,500.00	6,500.00	100.00%
<b>Total 454.100 Parks- 100</b>	<b>\$ 273,000.00</b>	<b>\$ 229,500.00</b>	<b>\$ 246,630.00</b>	<b>-26,370.00</b>	<b>-10.69%</b>
<b>454.200 Parks- 200</b>					
454.201 Material & Supplies	35,000.00	45,000.00	50,000.00	15,000.00	30.00%
454.231 Vehicle Gas & Oil		8,000.00	9,000.00	9,000.00	100.00%
454.260 Minor Equipment	3,000.00				

**\*PRELIMINARY DRAFT\***

<b>Total 454.200 Parks- 200</b>	<b>\$ 38,000.00</b>	<b>\$ 53,000.00</b>	<b>\$ 59,000.00</b>	<b>21,000.00</b>	<b>35.59%</b>
<b>454.300 Parks- 300</b>					
454.351 Insurance & Bonding	850.00	0.00	0.00	-850.00	#DIV/0!
454.367 Portable Toilet Rental	15,000.00	11,000.00	30,000.00	15,000.00	50.00%
454.368 Utilities	25,000.00	25,000.00	27,500.00	2,500.00	9.09%
454.371 Maintenance & Repairs	100.00	7,000.00	8,500.00	8,400.00	98.82%
454.372 Field Maintenance	100,000.00	40,000.00	45,000.00	-55,000.00	-122.22%
454.373 Maint - Parks BLDG	3,000.00	2,750.00	3,000.00	0.00	0.00%
454.374 Repairs - Vehicles & Equipment	11,000.00	15,000.00	17,500.00	6,500.00	37.14%
454.375 Splash Pad Maintenance	6,000.00	0.00	36,000.00	30,000.00	83.33%
454.384 Equipment/Land Rental	2,500.00	52,843.00	53,000.00	50,500.00	95.28%
<b>Total 454.300 Parks- 300</b>	<b>\$ 163,450.00</b>	<b>\$ 153,593.00</b>	<b>\$ 220,500.00</b>	<b>57,050.00</b>	<b>25.87%</b>
<b>454.400 Parks- 400</b>					
<b>454.700 Parks- 700</b>					
454.720 Park Improvements	15,000.00	15,000.00	17,500.00	2,500.00	14.29%
<b>Total 454.700 Parks- 700</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 17,500.00</b>	<b>2,500.00</b>	<b>14.29%</b>
<b>Total 454 Parks</b>	<b>\$ 489,450.00</b>	<b>\$ 451,093.00</b>	<b>\$ 543,630.00</b>	<b>54,180.00</b>	<b>9.97%</b>
<b>456 Libraries</b>					
<b>456.200 Libraries- 200</b>					
456.220 Contribution	170,000.00	170,000.00	170,000.00	0.00	0.00%
456.530 Library Expense					
<b>Total 456.200 Libraries- 200</b>	<b>\$ 170,000.00</b>	<b>\$ 170,000.00</b>	<b>\$ 170,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total 456 Libraries</b>	<b>\$ 170,000.00</b>	<b>\$ 170,000.00</b>	<b>\$ 170,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>459 Donations</b>					
459.110 Acid Mine Treatment	25,000.00	25,000.00	25,000.00	0.00	0.00%
<b>Total 459 Donations</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>470 Debt Service</b>					
<b>470.700 Debt Service - Interest</b>					
472.700 Discount/Premium on Debt					
472.802 Interest on 2021 Bond Series	927,000.00	927,000.00	963,587.00	36,587.00	3.80%
472.805 Interest on Tax Antic Loan					
<b>Total 470.700 Debt Service - Interest</b>	<b>\$ 927,000.00</b>	<b>\$ 927,000.00</b>	<b>\$ 963,587.00</b>	<b>36,587.00</b>	<b>3.80%</b>
<b>470.800 Debt Service - Principal</b>					
471.802 Principal on 2021 Bond Series	560,000.00	560,000.00	530,950.00	-29,050.00	-5.47%
471.803 Principal on Tax Anticipation					

**\*PRELIMINARY DRAFT\***

Total 470.800 Debt Service - Principal	\$	560,000.00	\$	560,000.00	\$	530,950.00	-29,050.00	-5.47%
470.900 Debt Service - Fiscal Agent Fees								
475.000 Debt Issuance Cost								
475.100 Other Fin Use - Refunded Debt								
475.200 Investment Advisor Fee								
475.810 Paying Agents Fee								
Total 470.900 Debt Service - Fiscal Agent Fees	\$	0.00	\$	0.00	\$	0.00	0.00	#DIV/0!
Total 470 Debt Service	\$	1,487,000.00	\$	1,487,000.00	\$	1,494,537.00	7,537.00	0.50%
<b>485 Capital</b>								
485.400 Capital- 400								
485.401 Capital - Municipal Building								
485.402 Capital - Community Center								
485.408 Capital - Morgan Rd Muni/Library Bldg Improvements								
485.409 Capital - Admin								
485.410 Capital - Police								
485.411 Capital - Fire								
485.430 Capital - Public Works								
485.437 Capital - Stormwater								
485.438 Capital - Roads								
485.439 Capital - Transportation Improvements								
485.454 Capital - Parks & Recreations								
Total 485.400 Capital- 400	\$	0.00	\$	0.00	\$	0.00	0.00	#DIV/0!
Total 485 Capital	\$	0.00	\$	0.00	\$	0.00	0.00	#DIV/0!
<b>486 Insurances</b>								
486.901 Cyber Liability		10,045.00		10,045.00		10,573.00	528.00	4.99%
486.902 Commercial Package		42,957.00		42,957.00		55,893.00	12,936.00	23.14%
486.903 Automobile		38,199.00		38,199.00		50,115.00	11,916.00	23.78%
486.904 Excess Liability - Umbrella		4,220.00		4,220.00		4,506.00	286.00	6.35%
486.905 Errors & Omissions Ins		11,525.00		11,525.00		13,000.00	1,475.00	11.35%
487.906 Workers Compensation		160,000.00		160,000.00		180,000.00	20,000.00	11.11%
487.907 Unemployment Compensation						525.00	525.00	100.00%
Total 486 Insurances	\$	266,946.00	\$	266,946.00	\$	314,612.00	47,666.00	15.15%
<b>490 Other Finance Uses</b>								
491.909 Real Estate Tax Refunds		250,000.00		25,000.00		125,000.00	-125,000.00	-100.00%
491.913 Other Refunds				12,140.00		15,000.00	15,000.00	100.00%



**\*PRELIMINARY DRAFT\***

491.921 Transfer to Pension Fund					
491.930 Employee Payments	20,000.00	20,000.00	12,000.00	-8,000.00	-66.67%
491.950 Transfer to Capital Reserve					
491.951 Designated Fund Balance Transfer	1,600,000.00	2,600,000.00	400,368.00	-1,199,632.00	-299.63%
491.952 Prior Years Expenditures					
491.953 Transfer to Tax Escrow					
491.954 Transfer to Traffic Impact					
491.955 Transfers to Developers Escrow					
<b>Total 490 Other Finance Uses</b>	<b>\$ 1,870,000.00</b>	<b>\$ 2,657,140.00</b>	<b>\$ 552,368.00</b>	<b>-1,317,632.00</b>	<b>-238.54%</b>
491.908 VFD Tax Rebates	11,000.00	12,142.00	12,142.00	1,142.00	9.41%
<b>492 Interfund Operating Transfers Out</b>					
492.801 Transfers to General Fund					
492.804 Transfers to Traffic Improvement					
492.835 Transfers to Liquid Fuels					
492.840 Transfers to Schwab 9725					
492.850 Transfers to Capital Reserve					
492.854 Transfers to Rec In Lieu					
<b>Total 492 Interfund Operating Transfers Out</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>
<b>Total Expenses</b>	<b>\$ 17,544,604.00</b>	<b>\$ 17,368,184.00</b>	<b>\$ 16,956,211.00</b>	<b>-588,393.00</b>	<b>-3.47%</b>
<b>Net Operating Income</b>	<b>\$ 168,002.00</b>	<b>-\$ 909,672.00</b>	<b>\$ 0.00</b>	<b>-168,002.00</b>	<b>#DIV/0!</b>
<b>Other Income</b>					
395.100 Unrealized Gain/Loss					
<b>Total Other Income</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>
<b>Other Expenses</b>					
Other Miscellaneous Expenditure					
Reconciliation Discrepancies					
<b>Total Other Expenses</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>
<b>Net Other Income</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>
<b>Net Income</b>	<b>\$ 168,002.00</b>	<b>-\$ 909,672.00</b>	<b>\$ 0.00</b>	<b>-168,002.00</b>	<b>#DIV/0!</b>