

Borough of Grove City Budget for 2015

Account Number	Description	2014 Budget	2015 Budget
GENERAL FUND REVENUE			
01-000-30010	Beginning Balance	\$242,783	\$206,341
01-000-30110	Real Estate Taxes-Current	\$180,000	\$180,000
01-000-30120	Real Estate Taxes-Prior	\$2,000	\$2,000
01-000-30140	Real Estate Taxes-Delinquent	\$2,000	\$2,200
01-000-31001	Per Capita Taxes-Current	\$15,000	\$15,000
01-000-31002	Per Capita Taxes-Prior	\$2,000	\$3,000
01-000-31003	Per Capita Taxes-Delinquent	\$500	\$1,000
01-000-31010	Real Estate Transfer Tax	\$60,000	\$60,000
01-000-31021	Earned Income Tax-Current	\$440,000	\$420,000
01-000-31022	Earned Income Tax-Prior	\$175,000	\$150,000
01-000-31023	Earned Income Tax-Delinquent	\$2,000	\$20,000
01-000-31024	Earned Income Tax NR-Current	\$15,000	\$15,000
01-000-31025	Earned Income Tax NR-Prior	\$500	\$7,000
01-000-31026	Earned Income Tax NR-Delinq	\$100	\$300
01-000-31051	Local Services Tax-Current	\$150,000	\$155,000
01-000-31052	Local Services Tax-Prior	\$10,000	\$40,000
01-000-31053	Local Services Tax-Delinquent	\$100	\$500
01-000-32100	Business Licenses	\$100	\$100
01-000-32180	Cable Television Franchise	\$80,000	\$80,000
01-000-33110	Fines-Title 18 Violations	\$0	\$10,000
01-000-33111	Fines-Vehicle Code Violations	\$50,000	\$37,000
01-000-33112	Fines-Ordinances and Dog Law	\$0	\$500
01-000-33114	Fines-Parking Violations	\$0	\$3,000
01-000-34100	Interest Earnings	\$1,000	\$1,000
01-000-34220	Rent of Buildings	\$12,000	\$24,000
01-000-34230	Rent-Other Than Buildings	\$11,200	\$24,200
01-000-34240	Rent of Machinery & Equipment	\$0	\$100
01-000-34251	Royalties from Natural Gas	\$1,000	\$5,000
01-000-35415	Recycling Grant	\$2,000	\$2,000
01-000-35480	Airport Grant	\$735,143	\$737,509
01-000-35501	Public Utility Realty Tax	\$1,500	\$1,500
01-000-35504	Alcoholic Beverages License	\$450	\$450
01-000-35505	State Pension Contribution	\$220,000	\$225,000
01-000-35507	Foreign Fire Insur Premium Tax	\$39,000	\$39,000
01-000-35514	Police State Expense Reimb	\$21,643	\$22,075
01-000-35702	Township DARE Contributions	\$2,000	\$3,000
01-000-36130	Zoning & SALDO Plan Rev Fees	\$500	\$500
01-000-36133	Zoning & SALDO Permit Fees	\$200	\$200
01-000-36134	Hearing Fees	\$350	\$350
01-000-36170	Reproduction of Records	\$20	\$20
01-000-36174	Reproduction of Record-Postage	\$20	\$20
01-000-36210	Special Police Services	\$5,000	\$3,000
01-000-36211	Police Reports-Copies	\$200	\$1,000
01-000-36214	School Crossing Guards	\$13,000	\$12,000
01-000-36241	Building Permit Fees	\$7,000	\$7,000
01-000-36249	Other Licenses and Permits	\$1,000	\$1,500
01-000-36350	Contracted Labor	\$500	\$500
01-000-36430	Utility Sales	\$380,000	\$446,000
01-000-36431	Utility Penalty	\$2,500	\$2,800
01-000-36550	Animal Control & Shelter Fees	\$50	\$100
01-000-36714	Pavilion Rental Fees	\$7,000	\$7,000
01-000-38700	Private Contrib & Donations	\$15,000	\$15,000
01-000-38900	Health Ins Due From Payroll	\$5,500	\$5,000
01-000-38930	COBRA Payments	\$13,470	\$12,600
01-000-38950	Miscellaneous Receipts	\$20,000	\$20,000
01-000-39100	Sale of Fixed Assets	\$92,500	\$5,000
01-000-39201	Transfer From General Fund	\$125,000	\$125,000
01-000-39207	Transfer From Electric Fund	\$1,190,000	\$1,190,000
01-000-39219	Transfer from Small Community Fd	\$0	\$32,000
01-000-39300	Loan Proceeds	\$0	\$120,000
		\$4,352,829	\$4,499,365

Account Number	Description	2014 Budget	2015 Budget
GENERAL GOVERNMENT			
01-000-25600	Leases Payable- 2012 Charger	\$7,920	\$0
01-000-25601	Leases Payable- Ram Utility Trk	\$12,261	\$0
01-000-25602	Leases Payable- Dodge Durango	\$10,028	\$10,028
01-000-25603	Leases Payable- Silverado PU	\$12,739	\$12,739
01-000-25605	Leases Payable- 2014 Charger	\$0	\$8,287
01-000-25606	Leases Payable- 2015 Charger	\$0	\$9,000
01-000-25607	Leases Payable- Wood Chipper	\$0	\$18,000
01-000-26120	Note Payable- PEMA 1022	\$6,615	\$6,615
01-000-26121	Note Payable- PEMA 0246	\$9,940	\$9,940
01-000-26122	Note Payable- PEMA 0566	\$9,236	\$9,236
01-000-26123	Note Payable- S&T Fire Station	\$73,000	\$73,000
01-000-26124	Note Payable- NWSB Revitalization	\$0	\$32,000
01-400-40189	Other Compensation	\$1,915	\$1,000
01-400-40197	Pension	\$462,913	\$376,920
01-400-40210	Office Supplies	\$500	\$500
01-400-40215	Postage	\$150	\$150
01-400-40331	Travel Expenses	\$1,300	\$1,300
01-400-40341	Advertising	\$2,500	\$2,500
01-400-40390	Bank Service Charges/Fees	\$2,000	\$1,000
01-400-40420	Dues/Subscriptions/Memberships	\$9,000	\$9,000
01-400-40450	Contracted Services	\$3,900	\$3,900
01-400-40452	Contracted IT/Networking Svc	\$0	\$1,050
01-400-40455	Miscellaneous Expense	\$2,500	\$2,500
01-400-40460	Continuing Ed/Prof Development	\$0	\$200
		\$628,417	\$588,865
BOROUGH MANAGER			
01-401-40110	Wages-Department Heads	\$18,806	\$19,182
01-401-40192	FICA-Employer Paid	\$1,642	\$1,373
01-401-40193	Medicare-Employer Paid	\$0	\$300
01-401-40195	Vision Insurance	\$28	\$28
01-401-40196	Health Insurance	\$2,398	\$2,567
01-401-40198	Dental Insurance	\$210	\$210
01-401-40199	Life Insurance	\$52	\$52
01-401-40200	Retirement Plan Contribution	\$400	\$500
01-401-40210	Office Supplies	\$500	\$500
01-401-40213	Computer/Copier Supplies	\$100	\$100
01-401-40215	Postage	\$500	\$500
01-401-40260	Small Tools/Minor Equipment	\$500	\$500
01-401-40331	Travel Expenses	\$1,500	\$1,500
01-401-40337	Automobile Allowance	\$1,080	\$1,080
01-401-40353	Surety and Fidelity Insurance	\$900	\$900
01-401-40354	Workers Compensation Insurance	\$51	\$53
01-401-40420	Dues/Subscriptions/Memberships	\$1,400	\$1,200
01-401-40455	Miscellaneous Expense	\$1,000	\$1,000
01-401-40460	Continuing Ed/Prof Development	\$1,000	\$1,100
01-401-40750	Cap Purch-Minor Mach/Equip	\$1,000	\$1,000
		\$33,067	\$33,645
FINANCE DEPARTMENT			
01-402-40114	Wages-Professional Staff	\$9,619	\$9,811
01-402-40192	FICA-Employer Paid	\$822	\$678
01-402-40193	Medicare-Employer Paid	\$0	\$159
01-402-40195	Vision Insurance	\$28	\$28
01-402-40196	Health Insurance	\$1,800	\$1,881
01-402-40198	Dental Insurance	\$210	\$210
01-402-40199	Life Insurance	\$52	\$52
01-402-40200	Retirement Plan Contribution	\$90	\$100
01-402-40210	Office Supplies	\$500	\$500
01-402-40211	Paper Products	\$0	\$250
01-402-40212	Forms & Envelopes	\$300	\$300
01-402-40213	Computer/Copier Supplies	\$100	\$100
01-402-40215	Postage	\$0	\$500
01-402-40260	Small Tools/Minor Equipment	\$2,486	\$500

Account Number	Description	2014 Budget	2015 Budget
FINANCE DEPARTMENT (cont'd)			
01-402-40310	Professional Services	\$0	\$1,000
01-402-40311	Accounting/Auditing Services	\$8,000	\$8,000
01-402-40331	Travel Expenses	\$700	\$800
01-402-40337	Automobile Allowance	\$960	\$960
01-402-40352	Liability Insurance	\$0	\$100
01-402-40353	Surety and Fidelity Insurance	\$0	\$100
01-402-40354	Workers Compensation Insurance	\$27	\$28
01-402-40420	Dues/Subscriptions/Memberships	\$250	\$300
01-402-40450	Contracted Services	\$1,000	\$1,000
01-402-40452	Contracted IT/Networking Svc	\$4,350	\$4,500
01-402-40455	Miscellaneous Expense	\$0	\$100
01-402-40460	Continuing Ed/Prof Development	\$1,300	\$1,300
01-402-40750	Cap Purch-Minor Mach/Equip	\$0	\$500
		\$32,594	\$33,757
TAX COLLECTOR			
01-403-40116	Commissions	\$39,000	\$30,000
01-403-40192	FICA-Employer Paid	\$2,984	\$1,860
01-403-40193	Medicare-Employer Paid	\$0	\$435
01-403-40210	Office Supplies	\$0	\$0
01-403-40212	Forms & Envelopes	\$5,500	\$2,000
01-403-40213	Computer/Copier Supplies	\$0	\$200
01-403-40215	Postage	\$0	\$2,000
01-403-40311	Accounting/Auditing Services	\$0	\$20,000
01-403-40353	Surety and Fidelity Insurance	\$1,000	\$1,000
01-403-40420	Dues/Subscriptions/Memberships	\$100	\$0
		\$48,584	\$57,495
LEGAL			
01-404-40314	Special Legal Service	\$5,000	\$24,000
01-404-40410	Judgments and Damages	\$250	\$250
01-404-40420	Dues/Subscriptions/Memberships	\$2,000	\$2,000
		\$7,250	\$26,250
BOROUGH SECRETARY			
01-405-40114	Wages-Professional Staff	\$4,651	\$5,410
01-405-40192	FICA-Employer Paid	\$356	\$335
01-405-40193	Medicare-Employer Paid	\$0	\$78
01-405-40195	Vision Insurance	\$28	\$28
01-405-40196	Health Insurance	\$2,398	\$948
01-405-40198	Dental Insurance	\$210	\$69
01-405-40199	Life Insurance	\$52	\$52
01-405-40200	Retirement Plan Contribution	\$90	\$100
01-405-40210	Office Supplies	\$500	\$500
01-405-40212	Forms & Envelopes	\$0	\$500
01-405-40213	Computer/Copier Supplies	\$100	\$100
01-405-40260	Small Tools/Minor Equipment	\$500	\$500
01-405-40331	Travel Expenses	\$400	\$400
01-405-40341	Advertising	\$0	\$500
01-405-40354	Workers Compensation Insurance	\$58	\$70
01-405-40420	Dues/Subscriptions/Memberships	\$0	\$100
01-405-40455	Miscellaneous Expense	\$0	\$100
01-405-40460	Continuing Ed/Prof Development	\$250	\$300
		\$9,593	\$10,090
GENERAL GOVERNMENT (borough office)			
01-409-40223	First Aid Supplies	\$0	\$200
01-409-40236	Building Supplies	\$1,400	\$1,400
01-409-40242	Person and Property Protection	\$0	\$100
01-409-40260	Small Tools/Minor Equipment	\$500	\$500
01-409-40300	Janitorial Services	\$9,000	\$10,000
01-409-40321	Telephone Monthly Charges	\$5,900	\$3,500
01-409-40323	Telephone Equip Maintenance	\$0	\$1,000
01-409-40324	Wireless Telephone	\$180	\$3,000
01-409-40325	Internet Fees	\$1,600	\$1,600
01-409-40327	Radio Equipment Maintenance	\$0	\$100

Account Number	Description	2014 Budget	2015 Budget
GENERAL GOVERNMENT (borough office)(cont'd)			
01-409-40361	Utilities-Electricity	\$10,000	\$11,000
01-409-40364	Utilities-Sewer	\$1,400	\$1,000
01-409-40366	Utilities-Water	\$660	\$300
01-409-40373	Repairs/Maint-Buildings	\$3,000	\$3,000
		\$33,640	\$36,700
POLICE DEPARTMENT			
01-410-40110	Wages-Department Heads	\$67,989	\$69,349
01-410-40112	Wages-Full Time Staff	\$428,688	\$436,405
01-410-40114	Wages-Professional Staff	\$180,200	\$190,752
01-410-40115	Wages-Part Time Staff	\$22,500	\$22,500
01-410-40180	Overtime Pay	\$54,000	\$55,080
01-410-40183	Special Details-Reimbursed	\$21,643	\$22,075
01-410-40186	Uniform Allow-As Compensation	\$7,150	\$7,150
01-410-40189	Other Compensation	\$3,800	\$3,800
01-410-40192	FICA-Employer Paid	\$59,981	\$49,598
01-410-40193	Medicare-Employer Paid	\$0	\$11,599
01-410-40194	Unemployment Comp (Employer)	\$1,000	\$1,000
01-410-40195	Vision Insurance	\$1,704	\$1,704
01-410-40196	Health Insurance	\$114,993	\$141,720
01-410-40198	Dental Insurance	\$12,600	\$12,600
01-410-40199	Life Insurance	\$2,834	\$2,834
01-410-40200	Retirement Plan Contribution	\$14,700	\$14,800
01-410-40210	Office Supplies	\$2,250	\$2,250
01-410-40211	Paper Products	\$0	\$100
01-410-40212	Forms & Envelopes	\$675	\$500
01-410-40213	Computer/Copier Supplies	\$0	\$600
01-410-40215	Postage	\$1,100	\$500
01-410-40222	Chemicals	\$75	\$75
01-410-40223	First Aid Supplies	\$100	\$40
01-410-40225	Laboratory/Testing Supplies	\$275	\$275
01-410-40226	Cleaning Supplies	\$1,000	\$1,150
01-410-40228	Food For Animals	\$75	\$50
01-410-40231	Vehicle Fuel-Gasoline	\$21,300	\$22,000
01-410-40234	Oil	\$650	\$650
01-410-40236	Building Supplies	\$500	\$500
01-410-40237	Institutional Supplies	\$1,800	\$1,800
01-410-40238	Clothing and Uniforms	\$3,000	\$3,000
01-410-40242	Person and Property Protection	\$3,800	\$4,300
01-410-40251	Vehicle Parts	\$0	\$300
01-410-40260	Small Tools/Minor Equipment	\$5,500	\$5,500
01-410-40300	Janitorial Services	\$7,400	\$7,400
01-410-40310	Professional Services	\$775	\$775
01-410-40314	Special Legal Service	\$2,500	\$2,500
01-410-40316	Lab Fees	\$2,500	\$1,000
01-410-40321	Telephone Monthly Charges	\$3,700	\$4,300
01-410-40324	Wireless Telephone	\$2,830	\$2,830
01-410-40325	Internet Fees	\$1,500	\$1,500
01-410-40327	Radio Equipment Maintenance	\$750	\$750
01-410-40331	Travel Expenses	\$3,000	\$3,000
01-410-40333	Shipping Fees	\$1,500	\$750
01-410-40341	Advertising	\$300	\$300
01-410-40342	Printing	\$300	\$300
01-410-40352	Liability Insurance	\$7,500	\$8,300
01-410-40354	Workers Compensation Insurance	\$39,054	\$41,221
01-410-40361	Utilities-Electricity	\$8,200	\$6,000
01-410-40362	Utilities-Gas	\$3,500	\$3,500
01-410-40364	Utilities-Sewer	\$1,500	\$800
01-410-40366	Utilities-Water	\$650	\$400
01-410-40373	Repairs/Maint-Buildings	\$1,600	\$1,600
01-410-40374	Repair/Maint-Machinery & Equip	\$6,000	\$6,000
01-410-40420	Dues/Subscriptions/Memberships	\$1,750	\$1,750
01-410-40450	Contracted Services	\$3,000	\$3,000
01-410-40451	Contracted Veh Maint/Repair	\$2,000	\$2,000
01-410-40452	Contracted IT/Networking Svc	\$9,600	\$9,000

Account Number	Description	2014 Budget	2015 Budget
POLICE DEPARTMENT (cont'd)			
01-410-40455	Miscellaneous Expense	\$0	\$500
01-410-40460	Continuing Ed/Prof Development	\$3,500	\$3,500
01-410-40740	Capital Purchase-Machinery	\$0	\$0
01-410-40750	Cap Purch-Minor Mach/Equip	\$7,155	\$5,500
01-410-40830	Depreciation Exp-Buildings	\$0	\$0
01-410-40840	Depreciation Exp-Mach/Equip	\$0	\$0
		\$1,157,946	\$1,205,032
FIRE DEPARTMENT			
01-411-40114	Wages-Professional Staff	\$10,000	\$10,500
01-411-40192	FICA-Employer Paid	\$0	\$0
01-411-40193	Medicare-Employer Paid	\$0	\$0
01-411-40194	Unemployment Comp (Employer)	\$100	\$100
01-411-40222	Chemicals	\$500	\$500
01-411-40226	Cleaning Supplies	\$200	\$200
01-411-40231	Vehicle Fuel-Gasoline	\$100	\$100
01-411-40232	Vehicle Fuel-Diesel	\$3,000	\$3,000
01-411-40234	Oil	\$400	\$400
01-411-40236	Building Supplies	\$500	\$500
01-411-40237	Institutional Supplies	\$800	\$500
01-411-40242	Person and Property Protection	\$400	\$500
01-411-40243	Health and Welfare Supplies	\$500	\$500
01-411-40260	Small Tools/Minor Equipment	\$1,000	\$2,000
01-411-40311	Accounting/Auditing Services	\$500	\$500
01-411-40321	Telephone Monthly Charges	\$600	\$900
01-411-40325	Internet Fees	\$500	\$500
01-411-40327	Radio Equipment Maintenance	\$1,000	\$1,000
01-411-40331	Travel Expenses	\$500	\$500
01-411-40337	Automobile Allowance	\$780	\$780
01-411-40341	Advertising	\$800	\$800
01-411-40354	Workers Compensation Insurance	\$18,000	\$18,000
01-411-40361	Utilities-Electricity	\$1,250	\$5,700
01-411-40362	Utilities-Gas	\$2,000	\$4,000
01-411-40364	Utilities-Sewer	\$210	\$720
01-411-40366	Utilities-Water	\$660	\$500
01-411-40373	Repairs/Maint-Buildings	\$1,000	\$1,000
01-411-40374	Repair/Maint-Machinery & Equip	\$5,000	\$5,000
01-411-40450	Contracted Services	\$1,000	\$4,000
01-411-40451	Contracted Veh Maint/Repair	\$3,500	\$5,000
01-411-40455	Miscellaneous Expense	\$0	\$100
01-411-40460	Continuing Ed/Prof Development	\$2,000	\$2,000
01-411-40530	Contr/Grant/Subs-To Gov Unit	\$39,000	\$39,000
01-411-40740	Capital Purchase-Machinery	\$0	\$0
01-411-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
01-411-47210	Debt Interest Expense	\$45,379	\$45,379
		\$141,179	\$154,179
ZONING AND CODE ENFORCEMENT			
01-413-40114	Wages-Professional Staff	\$8,957	\$9,136
01-413-40192	FICA-Employer Paid	\$685	\$566
01-413-40193	Medicare-Employer Paid	\$0	\$132
01-413-40195	Vision Insurance	\$28	\$28
01-413-40196	Health Insurance	\$2,398	\$2,567
01-413-40198	Dental Insurance	\$210	\$210
01-413-40199	Life Insurance	\$52	\$28
01-413-40200	Retirement Plan Contribution	\$90	\$100
01-413-40210	Office Supplies	\$250	\$250
01-413-40213	Computer/Copier Supplies	\$0	\$100
01-413-40215	Postage	\$100	\$100
01-413-40231	Vehicle Fuel-Gasoline	\$750	\$750
01-413-40234	Oil	\$100	\$100
01-413-40242	Person and Property Protection	\$0	\$100
01-413-40260	Small Tools/Minor Equipment	\$250	\$250
01-413-40314	Special Legal Service	\$1,500	\$1,500
01-413-40327	Radio Equipment Maintenance	\$0	\$100

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ZONING AND CODE ENFORCEMENT (cont'd)			
01-413-40331	Travel Expenses	\$100	\$100
01-413-40341	Advertising	\$800	\$700
01-413-40354	Workers Compensation Insurance	\$493	\$518
01-413-40374	Repair/Maint-Machinery & Equip	\$700	\$500
01-413-40420	Dues/Subscriptions/Memberships	\$50	\$50
01-413-40450	Contracted Services	\$0	\$0
01-413-40460	Continuing Ed/Prof Development	\$250	\$250
01-413-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$17,763	\$18,135
REFUSE COLLECTION AND RECYCLING			
01-426-40210	Office Supplies	\$2,000	\$500
01-426-40231	Vehicle Fuel-Gasoline	\$300	\$150
01-426-40232	Vehicle Fuel-Diesel	\$5,300	\$3,700
01-426-40234	Oil	\$500	\$300
01-426-40238	Clothing and Uniforms	\$200	\$200
01-426-40260	Small Tools/Minor Equipment	\$0	\$200
01-426-40327	Radio Equipment Maintenance	\$0	\$100
01-426-40341	Advertising	\$0	\$250
01-426-40374	Repair/Maint-Machinery & Equip	\$4,000	\$3,500
01-426-40390	Bank Service Charges/Fees	\$0	\$3,600
01-426-40450	Contracted Services	\$342,900	\$416,000
01-426-40455	Miscellaneous Expense	\$0	\$100
01-426-40740	Capital Purchase-Machinery	\$0	\$0
01-426-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$355,200	\$428,600
HIGHWAY DEPARTMENT GENERAL SERVICES			
01-430-40110	Wages-Department Heads	\$31,184	\$31,807
01-430-40112	Wages-Full Time Staff	\$220,447	\$190,192
01-430-40115	Wages-Part Time Staff	\$12,500	\$0
01-430-40180	Overtime Pay	\$24,000	\$24,000
01-430-40192	FICA-Employer Paid	\$22,937	\$15,266
01-430-40193	Medicare-Employer Paid	\$0	\$3,567
01-430-40194	Unemployment Comp-Employer Pd	\$250	\$250
01-430-40195	Vision Insurance	\$693	\$598
01-430-40196	Health Insurance	\$52,524	\$47,931
01-430-40198	Dental Insurance	\$5,128	\$4,424
01-430-40199	Life Insurance	\$1,270	\$1,095
01-430-40200	Retirement Plan Contribution	\$2,419	\$2,107
01-430-40210	Office Supplies	\$600	\$600
01-430-40211	Paper Products	\$0	\$100
01-430-40212	Forms & Envelopes	\$0	\$150
01-430-40213	Computer/Copier Supplies	\$2,000	\$2,000
01-430-40223	First Aid Supplies	\$0	\$325
01-430-40229	Food For Human Consumption	\$1,400	\$1,400
01-430-40231	Vehicle Fuel-Gasoline	\$4,000	\$3,400
01-430-40232	Vehicle Fuel-Diesel	\$2,400	\$3,700
01-430-40233	Vehicle Fuel-Other	\$250	\$200
01-430-40234	Oil	\$200	\$300
01-430-40235	Lubricants	\$100	\$100
01-430-40236	Building Supplies	\$1,500	\$1,500
01-430-40238	Clothing and Uniforms	\$5,000	\$3,000
01-430-40242	Person and Property Protection	\$1,500	\$2,500
01-430-40246	Pub Works-Other Svc Supplies	\$3,000	\$3,500
01-430-40260	Small Tools/Minor Equipment	\$8,000	\$5,000
01-430-40313	Engineering/Architectural Svc	\$500	\$500
01-430-40321	Telephone Monthly Charges	\$2,500	\$1,500
01-430-40324	Wireless Telephone	\$400	\$900
01-430-40325	Internet Fees	\$500	\$500
01-430-40327	Radio Equipment Maintenance	\$1,500	\$1,500
01-430-40337	Automobile Allowance	\$2,160	\$2,700
01-430-40341	Advertising	\$0	\$100
01-430-40354	Workers Compensation Insurance	\$16,599	\$14,058
01-430-40361	Utilities-Electricity	\$5,000	\$5,000

Account Number	Description	2014 Budget	2015 Budget
HIGHWAY DEPARTMENT GENERAL SERVICES (cont'd)			
01-430-40362	Utilities-Gas	\$8,000	\$8,000
01-430-40364	Utilities-Sewer	\$660	\$900
01-430-40366	Utilities-Water	\$600	\$600
01-430-40373	Repairs/Maint-Buildings	\$13,427	\$10,000
01-430-40374	Repair/Maint-Machinery & Equip	\$7,500	\$8,000
01-430-40384	Rent-Machinery & Equipment	\$500	\$500
01-430-40420	Dues/Subscriptions/Memberships	\$0	\$100
01-430-40450	Contracted Services	\$1,500	\$1,500
01-430-40452	Contracted IT/Networking Svc	\$0	\$500
01-430-40455	Miscellaneous Expense	\$300	\$300
01-430-40460	Continuing Ed/Prof Development	\$1,000	\$1,000
01-430-40740	Capital Purchase-Machinery	\$0	\$12,165
01-430-40750	Cap Purch-Minor Mach/Equip	\$2,500	\$2,500
		<u>\$468,448</u>	<u>\$421,835</u>
CLEANING OF STREETS AND GUTTERS			
01-431-40232	Vehicle Fuel-Diesel	\$2,500	\$2,500
01-431-40234	Oil	\$200	\$150
01-431-40235	Lubricants	\$100	\$100
01-431-40327	Radio Equipment Maintenance	\$0	\$100
01-431-40374	Repair/Maint-Machinery & Equip	\$3,000	\$2,500
01-431-40451	Contracted Veh Maint/Repair	\$0	\$0
		<u>\$5,800</u>	<u>\$5,350</u>
WINTER ROAD MAINTENCE			
01-432-40231	Vehicle Fuel-Gasoline	\$0	\$100
01-432-40232	Vehicle Fuel-Diesel	\$0	\$500
01-432-40245	Pub Works-Highway Supplies	\$30,000	\$30,000
01-432-40740	Capital Purchase-Machinery	\$0	\$0
01-432-40750	Cap Purch-Minor Mach/Equip	\$4,000	\$2,000
		<u>\$34,000</u>	<u>\$32,600</u>
STREET SIGNS AND MARKINGS			
01-433-40231	Vehicle Fuel-Gasoline	\$0	\$100
01-433-40245	Pub Works-Highway Supplies	\$8,000	\$6,000
01-433-40450	Contracted Services	\$0	\$0
		<u>\$8,000</u>	<u>\$6,100</u>
SIDEWALKS AND CROSSWALKS			
01-435-40245	Pub Works-Highway Supplies	\$5,000	\$5,000
01-435-40372	Repair/Maint-Impr Oth Than Bld	\$0	\$0
		<u>\$5,000</u>	<u>\$5,000</u>
STORM SEWERS AND DRAINS			
01-436-40245	Pub Works-Highway Supplies	\$17,000	\$6,000
01-436-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		<u>\$17,000</u>	<u>\$6,000</u>
ROAD MAINTENCE AND REPAIRS			
01-438-40232	Vehicle Fuel-Diesel	\$0	\$100
01-438-40245	Pub Works-Highway Supplies	\$20,000	\$20,000
01-438-40372	Repair/Maint-Impr Oth Than Bld	\$0	\$0
01-438-40450	Contracted Services	\$2,000	\$2,000
01-438-40610	General Construction Contracts	\$0	\$0
		<u>\$22,000</u>	<u>\$22,100</u>
HIGHWAY CONSTRUCTION AND REBUILDING			
01-439-40610	General Construction Contracts	\$145,000	\$145,000
01-439-47210	Debt Interest Expense	\$7,830	\$7,000
		<u>\$152,830</u>	<u>\$152,000</u>
AIRPORT			
01-440-40232	Vehicle Fuel-Diesel	\$1,500	\$2,000
01-440-40234	Oil	\$0	\$100
01-440-40246	Pub Works-Other Svc Supplies	\$250	\$100
01-440-40260	Small Tools/Minor Equipment	\$600	\$600
01-440-40313	Engineering/Architectural Svc	\$500	\$500
01-440-40352	Liability Insurance	\$2,200	\$2,200

Account Number	Description	2014 Budget	2015 Budget
AIRPORT (cont'd)			
01-440-40361	Utilities-Electricity	\$3,000	\$3,000
01-440-40373	Repairs/Maint-Buildings	\$2,000	\$2,000
01-440-40374	Repair/Maint-Machinery & Equip	\$2,500	\$2,500
01-440-40450	Contracted Services	\$1,300	\$1,300
01-440-40720	Cap Purch-Impr Other Than Bldg	\$770,493	\$866,666
01-440-40740	Capital Purchase-Machinery	\$0	\$0
01-440-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$784,343	\$880,966
SWIMMING POOL			
01-452-40222	Chemicals	\$4,000	\$3,000
01-452-40223	First Aid Supplies	\$300	\$150
01-452-40226	Cleaning Supplies	\$100	\$100
01-452-40236	Building Supplies	\$500	\$500
01-452-40242	Person and Property Protection	\$200	\$100
01-452-40246	Pub Works-Other Svc Supplies	\$300	\$100
01-452-40260	Small Tools/Minor Equipment	\$300	\$400
01-452-40321	Telephone Monthly Charges	\$350	\$400
01-452-40361	Utilities-Electricity	\$8,500	\$10,000
01-452-40372	Repair/Maint-Impr Oth Than Bld	\$5,000	\$10,000
01-452-40373	Repairs/Maint-Buildings	\$1,000	\$1,500
01-452-40374	Repair/Maint-Machinery & Equip	\$1,000	\$800
01-452-40540	Contr/Grant/Subs-To Non Gov	\$1,000	\$1,000
01-452-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$22,550	\$28,050
PARKS			
01-454-40112	Wages-Full Time Staff	\$97,947	\$99,882
01-454-40115	Wages-Part Time Staff	\$14,400	\$16,320
01-454-40180	Overtime Pay	\$8,700	\$8,700
01-454-40192	FICA-Employer Paid	\$9,260	\$9,555
01-454-40193	Medicare-Employer Paid	\$0	\$1,811
01-454-40194	Unemployment Comp-Employer Pd	\$200	\$0
01-454-40195	Vision Insurance	\$284	\$284
01-454-40196	Health Insurance	\$23,536	\$25,168
01-454-40198	Dental Insurance	\$2,100	\$2,100
01-454-40199	Life Insurance	\$520	\$520
01-454-40200	Retirement Plan Contribution	\$1,000	\$1,000
01-454-40231	Vehicle Fuel-Gasoline	\$2,000	\$3,000
01-454-40232	Vehicle Fuel-Diesel	\$3,200	\$2,800
01-454-40233	Vehicle Fuel-Other	\$500	\$300
01-454-40234	Oil	\$350	\$300
01-454-40235	Lubricants	\$100	\$100
01-454-40236	Building Supplies	\$1,000	\$3,000
01-454-40242	Person and Property Protection	\$800	\$800
01-454-40246	Pub Works-Other Svc Supplies	\$10,000	\$5,000
01-454-40260	Small Tools/Minor Equipment	\$1,000	\$1,500
01-454-40313	Engineering/Architectural Svc	\$500	\$500
01-454-40321	Telephone Monthly Charges	\$250	\$0
01-454-40327	Radio Equipment Maintenance	\$0	\$100
01-454-40354	Workers Compensation Insurance	\$6,658	\$7,076
01-454-40361	Utilities-Electricity	\$500	\$500
01-454-40372	Repair/Maint-Impr Oth Than Bld	\$5,000	\$5,000
01-454-40373	Repairs/Maint-Buildings	\$9,000	\$5,000
01-454-40374	Repair/Maint-Machinery & Equip	\$5,000	\$4,500
01-454-40384	Rent-Machinery & Equipment	\$300	\$2,000
01-454-40450	Contracted Services	\$0	\$1,000
01-454-40460	Continuing Ed/Prof Development	\$250	\$250
01-454-40720	Cap Purch-Impr Other Than Bldg	\$10,000	\$10,000
01-454-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$214,355	\$218,066
SHADE TREES			
01-455-40248	Conservation & Dev Supplies	\$0	\$500
01-455-40450	Contracted Services	\$20,000	\$25,000
		\$20,000	\$25,500

Account Number	Description	2014 Budget	2015 Budget
LIBRARY			
01-456-40226	Cleaning Supplies	\$0	\$100
01-456-40236	Building Supplies	\$1,500	\$1,500
01-456-40260	Small Tools/Minor Equipment	\$250	\$250
01-456-40300	Janitorial Services	\$5,000	\$5,000
01-456-40361	Utilities-Electricity	\$9,000	\$13,000
01-456-40364	Utilities-Sewer	\$0	\$800
01-456-40366	Utilities-Water	\$0	\$300
01-456-40373	Repairs/Maint-Buildings	\$1,000	\$1,000
01-456-40450	Contracted Services	\$0	\$0
01-456-40530	Contr/Grant/Subs-To Gov Unit	\$11,000	\$11,000
01-456-40620	Heating Construction Contracts	\$500	\$0
01-456-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$28,250	\$32,950
SPECIAL EVENTS			
01-457-40540	Contr/Grant/Subs-To Non Gov	\$0	\$15,000
		\$0	\$15,000
INSURANCE			
01-486-40351	Property Insurance	\$11,875	\$14,500
01-486-40352	Liability Insurance	\$18,075	\$20,000
01-486-40353	Surety and Fidelity Insurance	\$1,000	\$1,000
		\$30,950	\$35,500
COBRA INSURANCE			
01-487-40195	Vision Insurance	\$142	\$100
01-487-40196	Health Insurance	\$12,327	\$12,000
01-487-40198	Dental Insurance	\$1,001	\$500
		\$13,470	\$12,600
REFUNDS			
01-488-49100	Refunds	\$5,600	\$2,000
		\$5,600	\$2,000
UNCLASSIFIED			
01-489-40455	Miscellaneous Expense	\$10,000	\$5,000
		\$10,000	\$5,000
INTERFUND TRANSFERS			
01-492-49230	Transfer To Cap Reserve Fund	\$45,000	\$0
		\$45,000	\$0
TOTAL GENERAL FUND EXPENDITURES		\$4,352,829	\$4,499,365

WATER FUND

WATER REVENUE			
06-000-10000	Operating Account - CB 0380	\$0	\$0
06-000-30010	Beginning Balance	\$29,938	\$19,133
06-000-34100	Interest Earnings	\$500	\$500
06-000-34240	Rent of Machinery & Equipment	\$0	\$100
06-000-36350	Contracted Labor	\$0	\$100
06-000-36430	Utility Sales	\$1,117,000	\$1,117,000
06-000-36431	Utility Penalty	\$4,000	\$4,000
06-000-36432	Tap In Fees	\$475	\$475
06-000-38900	Health Ins Due From Payroll	\$3,400	\$3,400
06-000-38950	Miscellaneous Receipts	\$7,950	\$7,000
06-000-38960	Unanticipated Revenue	\$475	\$475
06-000-39100	Sale of Fixed Assets	\$800	\$800
06-000-39206	Transfer From Water Fund	\$356,000	\$0
		\$1,520,538	\$1,152,983
WATER FUND ADMINISTRATION			
06-000-26161	Bond Payable- Penn VEST	\$37,930	\$35,589
06-447-40110	Wages-Department Heads	\$9,403	\$9,591
06-447-40112	Wages-Full Time Staff	\$4,950	\$5,048
06-447-40114	Wages-Professional Staff	\$24,058	\$24,782

Account Number	Description	2014 Budget	2015 Budget
WATER FUND ADMINISTRATION (cont'd)			
06-447-40115	Wages- Part Time Staff	\$0	\$0
06-447-40189	Other Compensation	\$845	\$0
06-447-40192	FICA-Employer Paid	\$3,005	\$2,501
06-447-40193	Medicare-Employer Paid	\$0	\$573
06-447-40194	Unemployment Comp-Employer Pd	\$200	\$0
06-447-40195	Vision Insurance	\$106	\$106
06-447-40196	Health Insurance	\$8,201	\$8,256
06-447-40198	Dental Insurance	\$770	\$770
06-447-40199	Life Insurance	\$208	\$208
06-447-40200	Retirement Plan Contribution	\$515	\$600
06-447-40210	Office Supplies	\$3,000	\$2,000
06-447-40211	Paper Products	\$0	\$100
06-447-40212	Forms & Envelopes	\$500	\$2,000
06-447-40213	Computer/Copier Supplies	\$500	\$500
06-447-40215	Postage	\$6,000	\$6,500
06-447-40260	Small Tools/Minor Equipment	\$1,000	\$1,000
06-447-40310	Professional Services	\$1,500	\$1,500
06-447-40311	Accounting/Auditing Services	\$8,000	\$7,000
06-447-40314	Special Legal Service	\$500	\$1,000
06-447-40324	Wireless Telephone	\$180	\$0
06-447-40331	Travel Expenses	\$1,021	\$1,021
06-447-40337	Automobile Allowance	\$1,020	\$1,020
06-447-40341	Advertising	\$500	\$500
06-447-40354	Workers Compensation Insurance	\$358	\$377
06-447-40374	Repair/Maint-Machinery & Equip	\$0	\$0
06-447-40390	Bank Service Charges/Fees	\$500	\$3,000
06-447-40450	Contracted Services	\$3,000	\$3,000
06-447-40452	Contracted IT/Networking Svc	\$5,500	\$6,500
06-447-40455	Miscellaneous Expense	\$0	\$100
06-447-40460	Continuing Ed/Prof Development	\$600	\$500
06-447-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$123,870	\$125,642

WATER DISTRIBUTION SYSTEM			
06-448-40110	Wages-Department Heads	\$13,589	\$14,137
06-448-40112	Wages-Full Time Staff	\$77,366	\$95,394
06-448-40115	Wages-Part Time Staff	\$0	\$0
06-448-40180	Overtime Pay	\$9,400	\$9,400
06-448-40192	FICA-Employer Paid	\$7,771	\$7,433
06-448-40193	Medicare-Employer Paid	\$0	\$1,724
06-448-40194	Unemployment Comp-Employer Pd	\$200	\$0
06-448-40195	Vision Insurance	\$246	\$293
06-448-40196	Health Insurance	\$20,395	\$26,041
06-448-40198	Dental Insurance	\$1,820	\$2,167
06-448-40199	Life Insurance	\$451	\$536
06-448-40200	Retirement Plan Contribution	\$857	\$1,032
06-448-40210	Office Supplies	\$200	\$200
06-448-40213	Computer/Copier Supplies	\$0	\$200
06-448-40222	Chemicals	\$300	\$200
06-448-40229	Food For Human Consumption	\$300	\$300
06-448-40231	Vehicle Fuel-Gasoline	\$6,000	\$5,200
06-448-40232	Vehicle Fuel-Diesel	\$4,100	\$7,800
06-448-40233	Vehicle Fuel-Other	\$250	\$0
06-448-40234	Oil	\$450	\$250
06-448-40235	Lubricants	\$100	\$100
06-448-40238	Clothing and Uniforms	\$200	\$300
06-448-40242	Person and Property Protection	\$1,000	\$1,000
06-448-40260	Small Tools/Minor Equipment	\$0	\$1,000
06-448-40324	Wireless Telephone	\$200	\$0
06-448-40327	Radio Equipment Maintenance	\$500	\$400
06-448-40331	Travel Expenses	\$0	\$0
06-448-40333	Shipping Fees	\$0	\$0
06-448-40337	Automobile Allowance	\$960	\$960
06-448-40354	Workers Compensation Insurance	\$5,587	\$6,792
06-448-40372	Repair/Maint-Impr Oth Than Bld	\$40,000	\$60,000

Account Number	Description	2014 Budget	2015 Budget
WATER DISTRIBUTION SYSTEM (cont'd)			
06-448-40374	Repair/Maint-Machinery & Equip	\$4,600	\$5,500
06-448-40450	Contracted Services	\$12,000	\$5,900
06-448-40451	Contracted Veh Maint/Repair	\$0	\$0
06-448-40452	Contracted IT/Networking Svc	\$0	\$300
06-448-40455	Miscellaneous Expense	\$0	\$300
06-448-40460	Continuing Ed/Prof Development	\$250	\$250
06-448-40660	Construction Professional Fees	\$50,000	\$0
06-448-40720	Cap Purch-Impr Other Than Bldg	\$377,333	\$0
06-448-40740	Capital Purchase-Machinery	\$2,500	\$0
06-448-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$638,925	\$255,109
WATER PURIFICATION			
06-449-40110	Wages-Department Heads	\$33,150	\$33,813
06-449-40112	Wages-Full Time Staff	\$114,334	\$81,201
06-449-40115	Wages-Part Time Staff	\$0	\$0
06-449-40180	Overtime Pay	\$8,000	\$8,000
06-449-40192	FICA-Employer Paid	\$12,097	\$7,776
06-449-40193	Medicare-Employer Paid	\$0	\$1,784
06-449-40194	Unemployment Comp-Employer Pd	\$200	\$0
06-449-40195	Vision Insurance	\$419	\$291
06-449-40196	Health Insurance	\$28,627	\$18,193
06-449-40198	Dental Insurance	\$3,098	\$2,153
06-449-40199	Life Insurance	\$767	\$559
06-449-40200	Retirement Plan Contribution	\$1,475	\$1,025
06-449-40210	Office Supplies	\$200	\$500
06-449-40211	Paper Products	\$100	\$100
06-449-40213	Computer/Copier Supplies	\$250	\$250
06-449-40222	Chemicals	\$50,000	\$50,250
06-449-40223	First Aid Supplies	\$200	\$300
06-449-40225	Laboratory/Testing Supplies	\$4,500	\$3,500
06-449-40226	Cleaning Supplies	\$500	\$800
06-449-40227	Sanitation Supplies	\$500	\$500
06-449-40231	Vehicle Fuel-Gasoline	\$1,500	\$1,000
06-449-40232	Vehicle Fuel-Diesel	\$0	\$500
06-449-40234	Oil	\$150	\$100
06-449-40235	Lubricants	\$200	\$100
06-449-40238	Clothing and Uniforms	\$334	\$334
06-449-40242	Person and Property Protection	\$1,900	\$2,450
06-449-40251	Vehicle Parts	\$1,200	\$500
06-449-40252	Computer/Copier Parts	\$200	\$200
06-449-40260	Small Tools/Minor Equipment	\$1,000	\$500
06-449-40313	Engineering/Architectural Svc	\$2,000	\$1,500
06-449-40316	Lab Fees	\$23,511	\$22,000
06-449-40321	Telephone Monthly Charges	\$1,800	\$800
06-449-40324	Wireless Telephone	\$450	\$450
06-449-40325	Internet Fees	\$1,800	\$1,900
06-449-40327	Radio Equipment Maintenance	\$0	\$100
06-449-40331	Travel Expenses	\$500	\$800
06-449-40333	Shipping Fees	\$100	\$100
06-449-40337	Automobile Allowance	\$2,400	\$2,400
06-449-40342	Printing	\$400	\$400
06-449-40354	Workers Compensation Insurance	\$8,697	\$7,105
06-449-40361	Utilities-Electricity	\$110,000	\$118,000
06-449-40362	Utilities-Gas	\$4,000	\$7,000
06-449-40364	Utilities-Sewer	\$189,000	\$205,000
06-449-40373	Repairs/Maint-Buildings	\$7,000	\$5,000
06-449-40374	Repair/Maint-Machinery & Equip	\$29,000	\$25,000
06-449-40384	Rent-Machinery & Equipment	\$0	\$0
06-449-40420	Dues/Subscriptions/Memberships	\$1,250	\$1,250
06-449-40450	Contracted Services	\$35,505	\$44,000
06-449-40451	Contracted Veh Maint/Repair	\$0	\$0
06-449-40452	Contracted IT/Networking Svc	\$500	\$500
06-449-40460	Continuing Ed/Prof Development	\$3,300	\$1,900
06-449-40470	CDL Drug & Alcohol Testing	\$300	\$150

Account Number	Description	2014 Budget	2015 Budget
WATER PURIFICATION (cont'd)			
06-449-40660	Construction Professional Fees	\$20,000	\$40,000
06-449-40730	Capital Purchase-Buildings	\$22,500	\$28,200
06-449-40740	Capital Purchase-Machinery	\$0	\$0
06-449-40750	Cap Purch-Minor Mach/Equip	\$0	\$4,000
		\$728,914	\$734,234
DEBT SERVICE			
06-472-47210	Debt Interest Expense	\$8,079	\$13,998
		\$8,079	\$13,998
INSURANCE			
06-486-40351	Property Insurance	\$11,875	\$14,500
06-486-40352	Liability Insurance	\$4,875	\$5,500
06-486-40353	Surety and Fidelity Insurance	\$1,000	\$1,000
		\$17,750	\$21,000
UNCLASSIFIED			
06-489-40455	Miscellaneous Expense	\$3,000	\$3,000
		\$3,000	\$3,000
TOTAL WATER FUND EXPENDITURES		\$1,520,538	\$1,152,983

ELECTRIC FUND

ELECTRIC FUND REVENUE			
07-000-10000	Operating Account - CB 0380	\$0	\$0
07-000-30010	Beginning Balance	\$808,432	\$550,000
07-000-34100	Interest Earnings	\$8,000	\$8,000
07-000-34240	Rent of Machinery & Equipment	\$0	\$1,000
07-000-36249	Other Licenses and Permits	\$0	\$1,000
07-000-36350	Contracted Labor	\$0	\$1,000
07-000-36430	Utility Sales	\$5,995,000	\$7,987,472
07-000-36431	Utility Penalty	\$0	\$20,000
07-000-38900	Health Ins Due From Payroll	\$8,125	\$8,000
07-000-38950	Miscellaneous Receipts	\$16,000	\$5,000
07-000-39100	Sale of Fixed Assets	\$0	\$10,000
		\$6,835,557	\$8,591,472

ELECTRIC FUND ADMINISTRATION			
07-000-25604	Lease Payable- FNB FML4 Silverado	\$8,400	\$8,394
07-000-25608	Lease Payable 2015 Bucket Truck	\$0	\$51,000
07-441-40110	Wages-Department Heads	\$47,015	\$47,955
07-441-40112	Wages-Full Time Staff	\$34,653	\$35,337
07-441-40114	Wages-Professional Staff	\$106,810	\$113,204
07-441-40115	Wages-Part Time Staff	\$0	\$0
07-441-40189	Other Compensation	\$1,858	\$2,487
07-441-40192	FICA-Employer Paid	\$14,753	\$12,438
07-441-40193	Medicare-Employer Paid	\$0	\$2,849
07-441-40194	Unemployment Comp-Employer Pd	\$200	\$0
07-441-40195	Vision Insurance	\$511	\$511
07-441-40196	Health Insurance	\$40,602	\$43,356
07-441-40198	Dental Insurance	\$3,707	\$3,707
07-441-40199	Life Insurance	\$1,040	\$1,040
07-441-40200	Retirement Plan Contribution	\$2,638	\$3,000
07-441-40210	Office Supplies	\$1,800	\$1,800
07-441-40211	Paper Products	\$200	\$200
07-441-40212	Forms & Envelopes	\$1,000	\$2,000
07-441-40213	Computer/Copier Supplies	\$900	\$900
07-441-40215	Postage	\$6,000	\$6,500
07-441-40252	Computer/Copier Parts	\$250	\$250
07-441-40260	Small Tools/Minor Equipment	\$1,000	\$1,000
07-441-40310	Professional Services	\$6,000	\$1,500
07-441-40311	Accounting/Auditing Services	\$8,000	\$7,000
07-441-40312	Management Consulting Services	\$0	\$0
07-441-40313	Engineering/Architectural Svc	\$2,000	\$2,000
07-441-40314	Special Legal Service	\$1,000	\$8,000
07-441-40324	Wireless Telephone	\$1,080	\$0

Account Number	Description	2014 Budget	2015 Budget
ELECTRIC FUND ADMINISTRATION (cont'd)			
07-441-40331	Travel Expenses	\$1,300	\$1,300
07-441-40333	Shipping Fees	\$100	\$100
07-441-40337	Automobile Allowance	\$5,100	\$5,100
07-441-40341	Advertising	\$900	\$900
07-441-40342	Printing	\$100	\$100
07-441-40354	Workers Compensation Insurance	\$2,443	\$2,573
07-441-40374	Repair/Maint-Machinery & Equip	\$200	\$200
07-441-40390	Bank Service Charges/Fees	\$500	\$3,000
07-441-40410	Judgments and Damages	\$100	\$100
07-441-40420	Dues/Subscriptions/Memberships	\$4,500	\$4,500
07-441-40450	Contracted Services	\$3,000	\$3,000
07-441-40452	Contracted IT/Networking Svc	\$5,000	\$6,000
07-441-40455	Miscellaneous Expense	\$1,000	\$500
07-441-40460	Continuing Ed/Prof Development	\$600	\$600
07-441-40740	Capital Purchase-Machinery	\$2,000	\$1,000
07-441-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$318,260	\$385,401

ELECTRIC FUND DISTRIBUTION			
07-442-40110	Wages-Department Heads	\$67,989	\$69,349
07-442-40112	Wages-Full Time Staff	\$349,641	\$352,782
07-442-40114	Wages-Professional Staff	\$0	\$0
07-442-40115	Wages-Part Time Staff	\$0	\$0
07-442-40180	Overtime Pay	\$16,600	\$16,600
07-442-40192	FICA-Employer Paid	\$33,586	\$27,499
07-442-40193	Medicare-Employer Paid	\$0	\$6,362
07-442-40194	Unemployment Comp-Employer Pd	\$100	\$0
07-442-40195	Vision Insurance	\$1,065	\$1,065
07-442-40196	Health Insurance	\$69,114	\$76,886
07-442-40198	Dental Insurance	\$7,875	\$7,875
07-442-40199	Life Insurance	\$1,950	\$1,950
07-442-40200	Retirement Plan Contribution	\$4,050	\$4,050
07-442-40210	Office Supplies	\$1,000	\$1,000
07-442-40211	Paper Products	\$100	\$100
07-442-40212	Forms & Envelopes	\$100	\$100
07-442-40213	Computer/Copier Supplies	\$300	\$300
07-442-40223	First Aid Supplies	\$200	\$225
07-442-40226	Cleaning Supplies	\$500	\$500
07-442-40227	Sanitation Supplies	\$300	\$300
07-442-40229	Food For Human Consumption	\$200	\$200
07-442-40231	Vehicle Fuel-Gasoline	\$6,250	\$6,250
07-442-40232	Vehicle Fuel-Diesel	\$5,600	\$5,600
07-442-40233	Vehicle Fuel-Other	\$200	\$0
07-442-40234	Oil	\$400	\$400
07-442-40235	Lubricants	\$200	\$200
07-442-40236	Building Supplies	\$0	\$300
07-442-40238	Clothing and Uniforms	\$10,000	\$10,000
07-442-40242	Person and Property Protection	\$2,000	\$3,000
07-442-40252	Computer/Copier Parts	\$250	\$250
07-442-40260	Small Tools/Minor Equipment	\$12,000	\$12,000
07-442-40310	Professional Services	\$0	\$0
07-442-40313	Engineering/Architectural Svc	\$20,000	\$25,000
07-442-40321	Telephone Monthly Charges	\$2,200	\$800
07-442-40323	Telephone Equip Maintenance	\$0	\$200
07-442-40324	Wireless Telephone	\$900	\$1,200
07-442-40325	Internet Fees	\$600	\$600
07-442-40327	Radio Equipment Maintenance	\$1,000	\$1,000
07-442-40331	Travel Expenses	\$3,000	\$3,000
07-442-40337	Automobile Allowance	\$4,800	\$4,800
07-442-40341	Advertising	\$600	\$1,000
07-442-40354	Workers Compensation Insurance	\$24,147	\$25,126
07-442-40361	Utilities-Electricity	\$200	\$200
07-442-40362	Utilities-Gas	\$7,500	\$9,000
07-442-40364	Utilities-Sewer	\$810	\$810
07-442-40366	Utilities-Water	\$720	\$720

Account Number	Description	2014 Budget	2015 Budget
ELECTRIC FUND DISTRIBUTION (cont'd)			
07-442-40372	Repair/Maint-Impr Oth Than Bld	\$100,000	\$200,000
07-442-40373	Repairs/Maint-Buildings	\$6,000	\$6,000
07-442-40374	Repair/Maint-Machinery & Equip	\$13,000	\$13,000
07-442-40384	Rent-Machinery & Equipment	\$0	\$0
07-442-40420	Dues/Subscriptions/Memberships	\$0	\$100
07-442-40450	Contracted Services	\$4,525,000	\$6,060,472
07-442-40451	Contracted Veh Maint/Repair	\$1,000	\$500
07-442-40452	Contracted IT/Networking Svc	\$200	\$500
07-442-40455	Miscellaneous Expense	\$0	\$100
07-442-40460	Continuing Ed/Prof Development	\$4,000	\$4,000
07-442-40470	CDL Drug & Alcohol Testing	\$200	\$200
07-442-40720	Cap Purch-Impr Other Than Bldg	\$0	\$30,000
		\$5,307,447	\$6,993,471
DEBT SERVICE			
07-472-47210	Debt Interest Expense	\$0	\$0
		\$0	\$0
INSURANCE			
07-486-40351	Property Insurance	\$11,875	\$14,500
07-486-40352	Liability Insurance	\$4,875	\$5,000
07-486-40353	Surety and Fidelity Insurance	\$100	\$100
		\$16,850	\$19,600
OTHER FINANCING USES			
07-488-40430	Taxes	\$0	\$0
07-488-49100	Refunds	\$2,000	\$2,000
		\$2,000	\$2,000
UNCLASSIFIED			
07-489-40455	Miscellaneous Expense	\$1,000	\$1,000
		\$1,000	\$1,000
INTERFUND TRANSFERS			
07-492-49201	Transfer To General Fund	\$1,190,000	\$1,190,000
		\$1,190,000	\$1,190,000
TOTAL ELECTRIC FUND EXPENDITURES		\$6,835,557	\$8,591,472
SEWER FUND			
SEWER FUND REVENUE			
08-000-10000	Operating Account - CB 0380	\$0	
08-000-30010	Beginning Balance	\$218,329	\$138,069
08-000-34100	Interest Earnings	\$1,000	\$1,500
08-000-34240	Rent of Machinery & Equipment	\$0	\$0
08-000-36249	Other Licenses and Permits	\$0	\$200
08-000-36350	Contracted Labor	\$0	\$200
08-000-36430	Utility Sales	\$2,195,000	\$2,187,000
08-000-36431	Utility Penalty	\$0	\$6,000
08-000-36432	Tap In Fees	\$0	\$3,300
08-000-36435	Industrial Waste Surcharge	\$0	\$4,000
08-000-38900	Health Ins Due From Payroll	\$6,617	\$6,600
08-000-38950	Miscellaneous Receipts	\$13,300	\$2,000
08-000-39208	Transfer From Sewer Fund	\$393,560	\$0
		\$2,827,806	\$2,348,869
SEWER FUND ADMINISTRATION			
08-000-26160	Notes Payable- S&T Bank -Rehab	\$36,500	\$148,195
08-000-26162	Bonds Payable- US Bank 2009 Series	\$230,000	\$235,000
08-427-40110	Wages-Department Heads	\$18,806	\$19,182
08-427-40112	Wages-Full Time Staff	\$9,901	\$10,096
08-427-40114	Wages-Professional Staff	\$39,159	\$40,608
08-427-40115	Wages-Part Time Staff	\$0	\$0
08-427-40189	Other Compensation	\$500	\$891
08-427-40192	FICA-Employer Paid	\$5,326	\$4,440
08-427-40193	Medicare-Employer Paid	\$0	\$1,026
08-427-40194	Unemployment Comp-Employer Pd	\$200	\$0

Account Number	Description	2014 Budget	2015 Budget
SEWER FUND ADMINISTRATION (cont'd)			
08-427-40195	Vision Insurance	\$183	\$183
08-427-40196	Health Insurance	\$14,513	\$15,463
08-427-40198	Dental Insurance	\$1,329	\$1,329
08-427-40199	Life Insurance	\$364	\$364
08-427-40200	Retirement Plan Contribution	\$958	\$1,100
08-427-40210	Office Supplies	\$1,800	\$1,800
08-427-40211	Paper Products	\$200	\$200
08-427-40212	Forms & Envelopes	\$1,000	\$2,000
08-427-40213	Computer/Copier Supplies	\$500	\$500
08-427-40215	Postage	\$6,000	\$6,500
08-427-40252	Computer/Copier Parts	\$250	\$250
08-427-40260	Small Tools/Minor Equipment	\$1,000	\$1,000
08-427-40310	Professional Services	\$2,500	\$1,500
08-427-40311	Accounting/Auditing Services	\$8,000	\$7,000
08-427-40314	Special Legal Service	\$1,000	\$3,000
08-427-40324	Wireless Telephone	\$360	\$0
08-427-40331	Travel Expenses	\$1,100	\$1,100
08-427-40337	Automobile Allowance	\$2,040	\$2,040
08-427-40341	Advertising	\$1,200	\$1,200
08-427-40354	Workers Compensation Insurance	\$751	\$789
08-427-40374	Repair/Maint-Machinery & Equip	\$200	\$200
08-427-40390	Bank Service Charges/Fees	\$200	\$3,000
08-427-40420	Dues/Subscriptions/Memberships	\$500	\$500
08-427-40450	Contracted Services	\$2,000	\$3,000
08-427-40452	Contracted IT/Networking Svc	\$5,500	\$6,000
08-427-40455	Miscellaneous Expense	\$0	\$100
08-427-40460	Continuing Ed/Prof Development	\$650	\$650
08-427-40720	Cap Purch-Impr Other Than Bldg	\$0	\$0
08-427-40740	Capital Purchase-Machinery	\$1,000	\$1,000
08-427-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$395,490	\$521,206
SEWER COLLECTION SYSTEM			
08-428-40110	Wages-Department Heads	\$24,254	\$24,739
08-428-40112	Wages-Full Time Staff	\$173,722	\$142,793
08-428-40115	Wages-Part Time Staff	\$0	\$0
08-428-40180	Overtime Pay	\$14,500	\$14,500
08-428-40192	FICA-Employer Paid	\$16,383	\$11,390
08-428-40193	Medicare-Employer Paid	\$0	\$2,639
08-428-40194	Unemployment Comp-Employer Pd	\$200	\$0
08-428-40195	Vision Insurance	\$622	\$528
08-428-40196	Health Insurance	\$40,279	\$26,413
08-428-40198	Dental Insurance	\$4,603	\$3,903
08-428-40199	Life Insurance	\$976	\$802
08-428-40200	Retirement Plan Contribution	\$2,066	\$1,723
08-428-40213	Computer/Copier Supplies	\$0	\$100
08-428-40222	Chemicals	\$300	\$100
08-428-40229	Food For Human Consumption	\$300	\$300
08-428-40231	Vehicle Fuel-Gasoline	\$4,000	\$3,000
08-428-40232	Vehicle Fuel-Diesel	\$3,500	\$6,000
08-428-40233	Vehicle Fuel-Other	\$250	\$0
08-428-40234	Oil	\$400	\$150
08-428-40235	Lubricants	\$100	\$100
08-428-40238	Clothing and Uniforms	\$2,500	\$2,500
08-428-40242	Person and Property Protection	\$1,000	\$1,000
08-428-40252	Computer/Copier Parts	\$250	\$250
08-428-40260	Small Tools/Minor Equipment	\$1,500	\$1,500
08-428-40324	Wireless Telephone	\$320	\$0
08-428-40327	Radio Equipment Maintenance	\$500	\$350
08-428-40331	Travel Expenses	\$200	\$200
08-428-40333	Shipping Fees	\$100	\$0
08-428-40337	Automobile Allowance	\$1,680	\$1,680
08-428-40354	Workers Compensation Insurance	\$11,779	\$9,945
08-428-40372	Repair/Maint-Impr Oth Than Bld	\$8,000	\$8,000
08-428-40373	Repairs/Maint-Buildings	\$0	\$800

Account Number	Description	2014 Budget	2015 Budget
SEWER COLLECTION SYSTEM (cont'd)			
08-428-40374	Repair/Maint-Machinery & Equip	\$4,000	\$3,500
08-428-40384	Rent-Machinery & Equipment	\$0	\$0
08-428-40420	Dues/Subscriptions/Memberships	\$100	\$100
08-428-40450	Contracted Services	\$1,000	\$1,000
08-428-40452	Contracted IT/Networking Svc	\$200	\$300
08-428-40460	Continuing Ed/Prof Development	\$250	\$250
08-428-40470	CDL Drug & Alcohol Testing	\$200	\$0
08-428-40660	Construction Professional Fees	\$50,000	\$0
08-428-40720	Cap Purch-Impr Other Than Bldg	\$445,560	\$0
08-428-40740	Capital Purchase-Machinery	\$2,500	\$65,000
08-428-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
		\$818,094	\$335,555
SEWER TREATMENT			
08-429-40110	Wages-Department Heads	\$33,150	\$33,813
08-429-40112	Wages-Full Time Staff	\$262,204	\$221,772
08-429-40115	Wages-Part Time Staff	\$0	\$0
08-429-40180	Overtime Pay	\$16,560	\$16,560
08-429-40192	FICA-Employer Paid	\$24,064	\$21,003
08-429-40193	Medicare-Employer Paid	\$0	\$3,946
08-429-40194	Unemployment Comp-Employer Pd	\$200	\$0
08-429-40195	Vision Insurance	\$831	\$703
08-429-40196	Health Insurance	\$57,406	\$43,741
08-429-40198	Dental Insurance	\$6,143	\$5,198
08-429-40199	Life Insurance	\$1,521	\$1,287
08-429-40200	Retirement Plan Contribution	\$2,900	\$2,475
08-429-40210	Office Supplies	\$200	\$500
08-429-40211	Paper Products	\$100	\$100
08-429-40213	Computer/Copier Supplies	\$250	\$250
08-429-40222	Chemicals	\$20,515	\$30,360
08-429-40223	First Aid Supplies	\$300	\$200
08-429-40225	Laboratory/Testing Supplies	\$9,000	\$7,500
08-429-40226	Cleaning Supplies	\$750	\$1,000
08-429-40227	Sanitation Supplies	\$750	\$250
08-429-40231	Vehicle Fuel-Gasoline	\$2,500	\$2,250
08-429-40232	Vehicle Fuel-Diesel	\$1,200	\$1,200
08-429-40234	Oil	\$650	\$750
08-429-40235	Lubricants	\$400	\$200
08-429-40238	Clothing and Uniforms	\$1,200	\$200
08-429-40242	Person and Property Protection	\$3,000	\$3,875
08-429-40251	Vehicle Parts	\$2,500	\$500
08-429-40252	Computer/Copier Parts	\$200	\$200
08-429-40260	Small Tools/Minor Equipment	\$1,000	\$750
08-429-40313	Engineering/Architectural Svc	\$6,000	\$6,000
08-429-40316	Lab Fees	\$1,250	\$2,350
08-429-40321	Telephone Monthly Charges	\$2,000	\$800
08-429-40324	Wireless Telephone	\$450	\$900
08-429-40325	Internet Fees	\$780	\$780
08-429-40327	Radio Equipment Maintenance	\$500	\$100
08-429-40331	Travel Expenses	\$500	\$1,000
08-429-40333	Shipping Fees	\$200	\$100
08-429-40337	Automobile Allowance	\$2,400	\$2,400
08-429-40354	Workers Compensation Insurance	\$17,301	\$15,553
08-429-40361	Utilities-Electricity	\$208,000	\$190,000
08-429-40362	Utilities-Gas	\$25,000	\$25,000
08-429-40365	Sludge Disposal	\$60,390	\$62,100
08-429-40366	Utilities-Water	\$6,000	\$5,750
08-429-40373	Repairs/Maint-Buildings	\$15,000	\$10,000
08-429-40374	Repair/Maint-Machinery & Equip	\$57,005	\$53,000
08-429-40384	Rent-Machinery & Equipment	\$0	\$0
08-429-40420	Dues/Subscriptions/Memberships	\$2,800	\$2,800
08-429-40450	Contracted Services	\$12,200	\$12,680
08-429-40451	Contracted Veh Maint/Repair	\$0	\$0
08-429-40452	Contracted IT/Networking Svc	\$2,500	\$1,750
08-429-40460	Continuing Ed/Prof Development	\$1,800	\$1,900

Account Number	Description	2014 Budget	2015 Budget
SEWER TREATMENT (cont'd)			
08-429-40470	CDL Drug & Alcohol Testing	\$300	\$0
08-429-40740	Capital Purchase-Machinery	\$2,995	\$0
08-429-40750	Cap Purch-Minor Mach/Equip	\$0	\$10,000
		\$874,865	\$805,546
DEBT SERVICE			
08-472-47210	Debt Interest Expense	\$711,607	\$660,062
08-472-47500	Fiscal Agent Fees	\$0	\$1,000
		\$711,607	\$661,062
INSURANCE			
08-486-40351	Property Insurance	\$11,875	\$14,500
08-486-40352	Liability Insurance	\$4,875	\$5,000
08-486-40353	Surety and Fidelity Insurance	\$1,000	\$1,000
		\$17,750	\$20,500
UNCLASSIFIED			
08-489-40455	Miscellaneous Expense	\$10,000	\$5,000
		\$10,000	\$5,000
TOTAL SEWER FUND EXPENDITURES		\$2,827,806	\$2,348,869

COMMUNITY DEVELOPMENT FUND

CDBG REVENUE			
19-000-35409	Community Development Grants	\$315,474	\$113,566
		\$315,474	\$113,566
COMMUNITY DEVELOPMENT AND HOUSING			
19-462-40310	Professional Services	\$31,014	\$15,000
19-462-40390	Bank Service Charges/Fees	\$0	\$0
19-462-40450	Contracted Services	\$276,234	\$0
19-462-40455	Miscellaneous Expense	\$0	\$0
19-462-40510	Contrib/Grant/Subsidy-To Indiv	\$8,226	\$0
19-462-40750	Cap Purch-Minor Mach/Equip	\$0	\$0
19-492-49201	Transfer To General Fund	\$0	\$98,566
		\$315,474	\$113,566
STATE HIGHWAY AID			
STATE HIGHWAY AID REVENUE			
35-000-34100	Interest Earnings	\$50	\$50
35-000-35502	Liquid Fuels Tax	\$157,269	\$187,701
		\$157,319	\$187,751
WINTER ROAD MAINTENCE			
35-432-40245	Pub Works-Highway Supplies	\$30,000	\$35,000
		\$30,000	\$35,000
HIGHWAY CONSTRUCTION AND REBUILDING			
35-439-40610	General Construction Contracts	\$127,319	\$152,751
		\$127,319	\$152,751
TOTAL STATE HIGHWAY AID EXPENDITURES		\$157,319	\$187,751