



2014 Budget

December 17, 2013

Vance E. Oakes, Borough Manager

**BOROUGH OF GROVE CITY
2014 BUDGET
SUMMARY**

| | 2013 | 2014 |
|---|-------------------|-------------------|
| REVENUE | | |
| GENERAL FUND | 4,232,226 | 4,352,829 |
| WATER FUND | 1,082,268 | 1,520,538 |
| ELECTRIC FUND | 7,272,395 | 6,835,557 |
| WASTEWATER TREATMENT FUND | 2,356,596 | 2,827,806 |
| COMMUNITY DEVELOPMENT FUND | 188,000 | 315,474 |
| STATE HIGHWAY AID FUND | 158,601 | 157,319 |
| TOTAL | 15,290,086 | 16,009,523 |
| EXPENDITURE | | |
| GENERAL FUND | | |
| GENERAL GOVERNMENT | 625,681 | 611,678 |
| BOROUGH MANAGER | 32,446 | 33,067 |
| FINANCE DEPARTMENT | 48,618 | 32,774 |
| TAX COLLECTOR | 50,637 | 48,584 |
| LEGAL | 12,250 | 7,250 |
| BOROUGH SECRETARY | 12,389 | 9,593 |
| GENERAL GOVERNMENT BUILDINGS (Borough Office) | 34,670 | 33,460 |
| POLICE DEPARTMENT | 1,195,558 | 1,175,894 |
| FIRE DEPARTMENT | 92,200 | 95,800 |
| ZONING AND CODE ENFORCEMENT | 16,737 | 17,763 |
| REFUSE COLLECTION AND RECYCLING | 347,400 | 355,200 |
| HIGHWAY DEPARTMENT GENERAL SERVICES | 540,347 | 493,448 |
| CLEANING OF STREETS AND GUTTERS | 0 | 5,800 |
| WINTER ROAD MAINTENCE | 30,000 | 34,000 |
| STREET SIGNS AND MARKINGS | 7,500 | 8,000 |
| SIDEWALKS AND CROSSWALKS | 6,000 | 5,000 |
| STORM SEWERS AND DRAINS | 23,000 | 17,000 |
| ROAD MAINTENANCE AND REPAIRS | 40,000 | 22,000 |
| HIGHWAY CONSTRUCTION AND REBUILDING | 0 | 20,000 |
| AIRPORT | 639,750 | 784,343 |
| SWIMMING POOL | 17,950 | 22,550 |
| PARKS | 217,073 | 214,355 |
| SHADE TREES | 27,000 | 20,000 |
| LIBRARY | 28,250 | 28,250 |
| SPECIAL EVENTS | 15,000 | 0 |
| DEBT SERVICE | 106,800 | 152,000 |
| INSURANCE | 38,000 | 30,950 |
| COBRA INSURANCE | 1,370 | 13,470 |
| REFUNDS | 5,600 | 5,600 |
| UNCLASSIFIED | 20,000 | 10,000 |
| INTERFUND TRANSFERS | 0 | 45,000 |
| TOTAL | 4,232,226 | 4,352,829 |

| | 2013 | 2014 |
|-------------------------------------|-------------------|-------------------|
| WATER FUND | | |
| WATER FUND ADMINISTRATION | 107,727 | 85,940 |
| WATER DISTRIBUTION SYSTEM | 224,004 | 638,925 |
| WATER PURIFICATION | 674,528 | 728,914 |
| DEBT SERVICE | 46,009 | 46,009 |
| INSURANCE | 25,000 | 17,750 |
| UNCLASSIFIED | 5,000 | 3,000 |
| INTERFUND TRANSFERS | 0 | 0 |
| TOTAL | 1,082,268 | 1,520,538 |
| ELECTRIC FUND | | |
| ELECTRIC FUND ADMINISTRATION | 333,800 | 309,860 |
| ELECTRIC FUND DISTRIBUTION | 5,463,595 | 5,307,447 |
| DEBT SERVICE | 0 | 8,400 |
| INSURANCE | 20,000 | 16,850 |
| OTHER FINANCING USES | 85,000 | 2,000 |
| UNCLASSIFIED | 0 | 1,000 |
| INTERFUND TRANSFERS | 1,370,000 | 1,190,000 |
| TOTAL | 7,272,395 | 6,835,557 |
| WASTEWATER TREATMENT | | |
| WASTEWATER ADMINISTRATION | 160,262 | 128,990 |
| WASTEWATER COLLECTION | 391,609 | 793,094 |
| WASTEWATER TREATMENT | 897,330 | 899,865 |
| DEBT SERVICE | 867,395 | 978,107 |
| INSURANCE | 20,000 | 17,750 |
| UNCLASSIFIED | 20,000 | 10,000 |
| INTERFUND TRANSFERS | 0 | 0 |
| TOTAL | 2,356,596 | 2,827,806 |
| COMMUNITY DEVELOPMENT FUND | | |
| COMMUNITY DEVELOPMENT AND HOUSING | 188,000 | 315,474 |
| TOTAL | 188,000 | 315,474 |
| STATE HIGHWAY AID FUND | | |
| WINTER ROAD MAINTENANCE | 30,000 | 30,000 |
| HIGHWAY CONSTRUCTION AND REBUILDING | 128,601 | 127,319 |
| TOTAL | 158,601 | 157,319 |
| GRAND TOTAL | 15,290,086 | 16,009,523 |

GENERAL FUND

| Account Number | Description | 2013 BUDGET | 2014 BUDGET |
|-----------------------------|--------------------------------|-------------|-------------|
| GENERAL FUND REVENUE | | | |
| 01-000-10000 | Beginning Balance | \$288,613 | \$242,783 |
| 01-000-30110 | Real Estate Taxes-Current | \$112,500 | \$180,000 |
| 01-000-30120 | Real Estate Taxes-Prior | \$0 | \$2,000 |
| 01-000-30140 | Real Estate Taxes-Delinquent | \$4,000 | \$2,000 |
| 01-000-31001 | Per Capita Taxes-Current | \$15,000 | \$15,000 |
| 01-000-31002 | Per Capita Taxes-Prior | \$2,000 | \$2,000 |
| 01-000-31003 | Per Capita Taxes-Delinquent | \$0 | \$500 |
| 01-000-31010 | Real Estate Transfer Tax | \$50,000 | \$60,000 |
| 01-000-31021 | Earned Income Tax-Current | \$595,000 | \$610,000 |
| 01-000-31022 | Earned Income Tax-Prior | \$0 | \$5,000 |
| 01-000-31023 | Earned Income Tax-Delinquent | \$0 | \$2,000 |
| 01-000-31024 | Earned Income Tax NR-Current | \$40,000 | \$15,000 |
| 01-000-31025 | Earned Income Tax NR-Prior | \$0 | \$500 |
| 01-000-31026 | Earned Income Tax NR-Delinq | \$0 | \$100 |
| 01-000-31051 | Local Services Tax-Current | \$140,000 | \$150,000 |
| 01-000-31052 | Local Services Tax-Prior | \$0 | \$10,000 |
| 01-000-31053 | Local Services Tax-Delinquent | \$0 | \$100 |
| 01-000-32100 | Business Licenses | \$100 | \$100 |
| 01-000-32180 | Cable Television Franchise | \$78,000 | \$80,000 |
| 01-000-33110 | Fines-Title 18 Violations | \$0 | \$0 |
| 01-000-33111 | Fines-Vehicle Code Violations | \$50,000 | \$50,000 |
| 01-000-33112 | Fines-Ordinances and Dog Law | \$0 | \$0 |
| 01-000-33113 | Fines-State Police | \$0 | \$0 |
| 01-000-33114 | Fines-Parking Violations | \$0 | \$0 |
| 01-000-34100 | Interest Earnings | \$0 | \$1,000 |
| 01-000-34220 | Rent of Buildings | \$12,000 | \$12,000 |
| 01-000-34230 | Rent-Other Than Buildings | \$10,000 | \$11,200 |
| 01-000-34251 | Royalties from Natural Gas | \$0 | \$1,000 |
| 01-000-35415 | Recycling Grant | \$2,000 | \$2,000 |
| 01-000-35480 | Airport Grant | \$601,250 | \$735,143 |
| 01-000-35501 | Public Utility Realty Tax | \$1,300 | \$1,500 |
| 01-000-35504 | Alcoholic Beverages License | \$0 | \$450 |
| 01-000-35505 | State Pension Contribution | \$200,000 | \$220,000 |
| 01-000-35507 | Foreign Fire Insur Premium Tax | \$37,000 | \$39,000 |
| 01-000-35514 | Police State Expense Reimb | \$21,643 | \$21,643 |
| 01-000-35702 | Township DARE Contributions | \$0 | \$2,000 |
| 01-000-36130 | Zoning & SALDO Plan Rev Fees | \$1,050 | \$500 |
| 01-000-36133 | Zoning & SALDO Permit Fees | \$0 | \$200 |
| 01-000-36134 | Hearing Fees | \$0 | \$350 |
| 01-000-36170 | Reproduction of Records | \$0 | \$20 |
| 01-000-36174 | Reproduction of Record-Postage | \$0 | \$20 |
| 01-000-36210 | Special Police Services | \$0 | \$5,000 |
| 01-000-36211 | Police Reports-Copies | \$0 | \$200 |

| | | | |
|--------------|-------------------------------|--------------------|--------------------|
| 01-000-36214 | School Crossing Guards | \$18,000 | \$13,000 |
| 01-000-36241 | Building Permit Fees | \$5,000 | \$7,000 |
| 01-000-36249 | Other Licenses and Permits | \$1,000 | \$1,000 |
| 01-000-36350 | Contracted Highway & St Work | \$0 | \$500 |
| 01-000-36430 | Utility Sales | \$342,900 | \$350,000 |
| 01-000-36431 | Utility Penalty | \$0 | \$2,500 |
| 01-000-36490 | Yard Waste Fee | \$30,000 | \$30,000 |
| 01-000-36491 | Yard Waste Fee Penalty | \$0 | \$0 |
| 01-000-36550 | Animal Control & Shelter Fees | \$0 | \$50 |
| 01-000-36714 | Pavilion Rental Fees | \$7,000 | \$7,000 |
| 01-000-38700 | Private Contrib & Donations | \$20,000 | \$15,000 |
| 01-000-38900 | Health Ins Due From Payroll | \$5,500 | \$5,500 |
| 01-000-38930 | COBRA Payments | \$1,370 | \$13,470 |
| 01-000-38950 | Miscellaneous Receipts | \$20,000 | \$20,000 |
| 01-000-38960 | Unanticipated Revenue | \$25,000 | \$0 |
| 01-000-39100 | Sale of Fixed Assets | \$0 | \$92,500 |
| 01-000-39201 | Transfer From General Fund | \$125,000 | \$125,000 |
| 01-000-39206 | Transfer From Water Fund | \$0 | \$0 |
| 01-000-39207 | Transfer From Electric Fund | \$1,370,000 | \$1,190,000 |
| 01-000-39208 | Transfer From Sewer Fund | \$0 | \$0 |
| 01-000-39219 | Transfer From Small Community | \$0 | \$0 |
| 01-000-39235 | Transfer From General Fund | \$0 | \$0 |
| 01-000-39290 | Transfer From General Fund | \$0 | \$0 |
| | | <u>\$4,232,226</u> | <u>\$4,352,829</u> |

GENERAL GOVERNMENT

| | | | |
|--------------|--------------------------------|-----------|-----------|
| 01-400-40189 | Other Compensation | \$2,056 | \$1,915 |
| 01-400-40197 | Pension | \$476,275 | \$462,913 |
| 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 | \$5,500 | \$2,500 |
| 01-400-40342 | Printing | \$0 | \$0 |
| 01-400-40343 | Binding | \$0 | \$0 |
| 01-400-40390 | Bank Service Charges/Fees | \$0 | \$2,000 |
| 01-400-40420 | Dues/Subscriptions/Memberships | \$8,500 | \$9,000 |
| 01-400-40450 | Contracted Services | \$3,900 | \$3,900 |
| 01-400-40455 | Miscellaneous Expense | \$2,500 | \$2,500 |
| 01-400-40510 | Contrib/Grant/Subsidy-To Indiv | \$0 | \$0 |
| 01-400-40520 | Contr/Grant/Subsidy-To Instit | \$0 | \$0 |
| 01-400-40530 | Contr/Grant/Subs-To Gov Unit | \$0 | \$0 |
| 01-400-40540 | Contr/Grant/Subs-To Non Gov | \$0 | \$0 |
| 01-400-40610 | General Construction Contracts | \$125,000 | \$125,000 |
| 01-400-40620 | Heating Construction Contracts | \$0 | \$0 |
| 01-400-40630 | Plumbing Construction Contract | \$0 | \$0 |
| 01-400-40640 | Electrical Constr Contracts | \$0 | \$0 |
| 01-400-40660 | Construction Professional Fees | \$0 | \$0 |
| 01-400-40710 | Capital Purchase-Land | \$0 | \$0 |
| 01-400-40720 | Cap Purch-Impr Other Than Bldg | \$0 | \$0 |
| 01-400-40730 | Capital Purchase-Buildings | \$0 | \$0 |
| 01-400-40740 | Capital Purchase-Machinery | \$0 | \$0 |
| 01-400-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| 01-400-40820 | Depn-Improv Other Than Bldgs | \$0 | \$0 |
| 01-400-40830 | Depreciation Exp-Buildings | \$0 | \$0 |
| 01-400-40840 | Depreciation Exp-Mach/Equip | \$0 | \$0 |
| | | \$625,681 | \$611,678 |

BOROUGH MANAGER

| | | | |
|--------------|--------------------------------|----------|----------|
| 01-401-40110 | Wages-Department Heads | \$18,437 | \$18,806 |
| 01-401-40171 | Leave-Administrative | \$0 | \$0 |
| 01-401-40172 | Leave-Holiday | \$0 | \$0 |
| 01-401-40174 | Leave-Training/Educational | \$0 | \$0 |
| 01-401-40176 | Leave-Personal | \$0 | \$0 |
| 01-401-40177 | Leave-Sick | \$0 | \$0 |
| 01-401-40178 | Leave-Other | \$0 | \$0 |
| 01-401-40189 | Other Compensation | \$0 | \$0 |
| 01-401-40192 | FICA-Employer Paid | \$1,629 | \$1,642 |
| 01-401-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 01-401-40195 | Vision Insurance | \$27 | \$28 |
| 01-401-40196 | Health Insurance | \$2,864 | \$2,398 |
| 01-401-40197 | Pension | \$0 | \$0 |
| 01-401-40198 | Dental Insurance | \$205 | \$210 |
| 01-401-40199 | Life Insurance | \$54 | \$52 |
| 01-401-40200 | Retirement Plan Contribution | \$800 | \$400 |
| 01-401-40210 | Office Supplies | \$500 | \$500 |
| 01-401-40213 | Computer/Copier Supplies | \$0 | \$100 |
| 01-401-40215 | Postage | \$500 | \$500 |
| 01-401-40252 | Computer/Copier Parts | \$0 | \$0 |
| 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 | \$50 | \$51 |
| 01-401-40420 | Dues/Subscriptions/Memberships | \$1,400 | \$1,400 |
| 01-401-40455 | Miscellaneous Expense | \$1,000 | \$1,000 |
| 01-401-40460 | Continuing Ed/Prof Development | \$1,000 | \$1,000 |
| 01-401-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$1,000 |
| | | \$32,446 | \$33,067 |

FINANCE DEPARTMENT

| | | | |
|--------------|--------------------------------|----------|----------|
| 01-402-40114 | Wages-Professional Staff | \$9,430 | \$9,619 |
| 01-402-40171 | Leave-Administrative | \$0 | \$0 |
| 01-402-40172 | Leave-Holiday | \$0 | \$0 |
| 01-402-40174 | Leave-Training/Educational | \$0 | \$0 |
| 01-402-40176 | Leave-Personal | \$0 | \$0 |
| 01-402-40177 | Leave-Sick | \$0 | \$0 |
| 01-402-40178 | Leave-Other | \$0 | \$0 |
| 01-402-40189 | Other Compensation | \$0 | \$0 |
| 01-402-40192 | FICA-Employer Paid | \$810 | \$822 |
| 01-402-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 01-402-40195 | Vision Insurance | \$27 | \$28 |
| 01-402-40196 | Health Insurance | \$1,992 | \$1,800 |
| 01-402-40197 | Pension | \$0 | \$0 |
| 01-402-40198 | Dental Insurance | \$205 | \$210 |
| 01-402-40199 | Life Insurance | \$55 | \$52 |
| 01-402-40200 | Retirement Plan Contribution | \$108 | \$90 |
| 01-402-40210 | Office Supplies | \$500 | \$500 |
| 01-402-40212 | Forms | \$300 | \$300 |
| 01-402-40213 | Computer/Copier Supplies | \$0 | \$100 |
| 01-402-40252 | Computer/Copier Parts | \$0 | \$0 |
| 01-402-40260 | Small Tools/Minor Equipment | \$2,486 | \$2,486 |
| 01-402-40311 | Accounting/Auditing Services | \$8,000 | \$8,000 |
| 01-402-40324 | Wireless Telephone | \$0 | \$180 |
| 01-402-40331 | Travel Expenses | \$0 | \$700 |
| 01-402-40337 | Automobile Allowance | \$960 | \$960 |
| 01-402-40354 | Workers Compensation Insurance | \$25 | \$27 |
| 01-402-40420 | Dues/Subscriptions/Memberships | \$0 | \$250 |
| 01-402-40450 | Contracted Services | \$1,000 | \$1,000 |
| 01-402-40452 | Contracted IT/Networking Svc | \$21,720 | \$4,350 |
| 01-402-40460 | Continuing Ed/Prof Development | \$1,000 | \$1,300 |
| 01-402-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | \$48,618 | \$32,774 |

TAX COLLECTOR

| | | | |
|--------------|--------------------------------|----------|----------|
| 01-403-40116 | Commissions | \$41,000 | \$39,000 |
| 01-403-40192 | FICA-Employer Paid | \$3,137 | \$2,984 |
| 01-403-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 01-403-40212 | Forms | \$5,500 | \$5,500 |
| 01-403-40215 | Postage | \$0 | \$0 |
| 01-403-40311 | Accounting/Auditing Services | \$0 | \$0 |
| 01-403-40353 | Surety and Fidelity Insurance | \$1,000 | \$1,000 |
| 01-403-40420 | Dues/Subscriptions/Memberships | \$0 | \$100 |
| | | \$50,637 | \$48,584 |

| LEGAL | | | |
|-------------------|--------------------------------|-----------------|----------------|
| 01-404-40310 | Professional Services | \$8,000 | \$4,000 |
| 01-404-40314 | Special Legal Service | \$0 | \$1,000 |
| 01-404-40410 | Judgments and Damages | \$250 | \$250 |
| 01-404-40420 | Dues/Subscriptions/Memberships | \$4,000 | \$2,000 |
| | | <u>\$12,250</u> | <u>\$7,250</u> |
| BOROUGH SECRETARY | | | |
| 01-405-40114 | Wages-Professional Staff | \$7,052 | \$4,651 |
| 01-405-40171 | Leave-Administrative | \$0 | \$0 |
| 01-405-40172 | Leave-Holiday | \$0 | \$0 |
| 01-405-40174 | Leave-Training/Educational | \$0 | \$0 |
| 01-405-40176 | Leave-Personal | \$0 | \$0 |
| 01-405-40177 | Leave-Sick | \$0 | \$0 |
| 01-405-40178 | Leave-Other | \$0 | \$0 |
| 01-405-40180 | Overtime Pay | \$0 | \$0 |
| 01-405-40189 | Other Compensation | \$0 | \$0 |
| 01-405-40192 | FICA-Employer Paid | \$542 | \$356 |
| 01-405-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 01-405-40194 | Unemployment Comp-Employer Pd | \$0 | \$0 |
| 01-405-40195 | Vision Insurance | \$27 | \$28 |
| 01-405-40196 | Health Insurance | \$2,864 | \$2,398 |
| 01-405-40197 | Pension | \$0 | \$0 |
| 01-405-40198 | Dental Insurance | \$205 | \$210 |
| 01-405-40199 | Life Insurance | \$54 | \$52 |
| 01-405-40200 | Retirement Plan Contribution | \$108 | \$90 |
| 01-405-40210 | Office Supplies | \$500 | \$500 |
| 01-405-40213 | Computer/Copier Supplies | \$0 | \$100 |
| 01-405-40252 | Computer/Copier Parts | \$0 | \$0 |
| 01-405-40260 | Small Tools/Minor Equipment | \$500 | \$500 |
| 01-405-40331 | Travel Expenses | \$200 | \$400 |
| 01-405-40341 | Advertising | \$0 | \$0 |
| 01-405-40342 | Printing | \$0 | \$0 |
| 01-405-40343 | Binding | \$0 | \$0 |
| 01-405-40354 | Workers Compensation Insurance | \$87 | \$58 |
| 01-405-40460 | Continuing Ed/Prof Development | \$250 | \$250 |
| 01-405-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | <u>\$12,389</u> | <u>\$9,593</u> |

GENERAL GOVERNMENT BUILDINGS (borough office)

| | | | |
|--------------|--------------------------------|----------|----------|
| 01-409-40222 | Chemicals | \$0 | \$0 |
| 01-409-40223 | First Aid Supplies | \$0 | \$0 |
| 01-409-40226 | Cleaning Supplies | \$0 | \$0 |
| 01-409-40227 | Sanitation Supplies | \$0 | \$0 |
| 01-409-40236 | Building Supplies | \$1,400 | \$1,400 |
| 01-409-40242 | Person and Property Protection | \$0 | \$0 |
| 01-409-40243 | Health and Welfare Supplies | \$0 | \$0 |
| 01-409-40246 | Pub Works-Other Svc Supplies | \$0 | \$0 |
| 01-409-40260 | Small Tools/Minor Equipment | \$500 | \$500 |
| 01-409-40300 | Janitorial Services | \$8,360 | \$9,000 |
| 01-409-40313 | Engineering/Architectural Svc | \$0 | \$0 |
| 01-409-40321 | Telephone Monthly Charges | \$5,400 | \$5,900 |
| 01-409-40323 | Telephone Equip Installation | \$0 | \$0 |
| 01-409-40324 | Wireless Telephone | \$0 | \$0 |
| 01-409-40325 | Internet Fees | \$1,600 | \$1,600 |
| 01-409-40327 | Radio Equipment Maintenance | \$0 | \$0 |
| 01-409-40361 | Utilities-Electricity | \$10,000 | \$10,000 |
| 01-409-40362 | Utilities-Gas | \$0 | \$0 |
| 01-409-40364 | Utilities-Sewer | \$1,250 | \$1,400 |
| 01-409-40365 | Sludge Disposal | \$0 | \$0 |
| 01-409-40366 | Utilities-Water | \$660 | \$660 |
| 01-409-40367 | Utilities-Garbage | \$0 | \$0 |
| 01-409-40371 | Repairs/Maint-Land | \$0 | \$0 |
| 01-409-40372 | Repair/Maint-Impr Oth Than Bld | \$0 | \$0 |
| 01-409-40373 | Repairs/Maint-Buildings | \$2,500 | \$3,000 |
| 01-409-40450 | Contracted Services | \$0 | \$0 |
| 01-409-40610 | General Construction Contracts | \$2,000 | \$0 |
| 01-409-40620 | Heating Construction Contracts | \$1,000 | \$0 |
| 01-409-40630 | Plumbing Construction Contract | \$0 | \$0 |
| 01-409-40640 | Electrical Constr Contracts | \$0 | \$0 |
| 01-409-40660 | Construction Professional Fees | \$0 | \$0 |
| 01-409-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| 01-409-40820 | Depn-Improv Other Than Bldgs | \$0 | \$0 |
| 01-409-40830 | Depreciation Exp-Buildings | \$0 | \$0 |
| 01-409-40840 | Depreciation Exp-Mach/Equip | \$0 | \$0 |
| | | \$34,670 | \$33,460 |

POLICE DEPARTMENT

| | | | |
|--------------|--------------------------------|-----------|-----------|
| 01-410-40110 | Wages-Department Heads | \$66,656 | \$67,989 |
| 01-410-40112 | Wages-Full Time Staff | \$412,734 | \$428,688 |
| 01-410-40114 | Wages-Professional Staff | \$182,713 | \$180,200 |
| 01-410-40115 | Wages-Part Time Staff | \$22,500 | \$22,500 |
| 01-410-40116 | Commissions | \$0 | \$0 |
| 01-410-40171 | Leave-Administrative | \$0 | \$0 |
| 01-410-40172 | Leave-Holiday | \$0 | \$0 |
| 01-410-40174 | Leave-Training/Educational | \$0 | \$0 |
| 01-410-40176 | Leave-Personal | \$0 | \$0 |
| 01-410-40177 | Leave-Sick | \$0 | \$0 |
| 01-410-40178 | Leave-Other | \$0 | \$0 |
| 01-410-40180 | Overtime Pay | \$68,744 | \$54,000 |
| 01-410-40182 | Special Details | \$0 | \$0 |
| 01-410-40183 | Special Details-Reimbursed | \$21,643 | \$21,643 |
| 01-410-40184 | Sick Pay Buy-Back | \$0 | \$0 |
| 01-410-40185 | Vacation Pay Buy-Back | \$0 | \$0 |
| 01-410-40186 | Uniform Allow-As Compensation | \$10,150 | \$7,150 |
| 01-410-40189 | Other Compensation | \$3,800 | \$3,800 |
| 01-410-40192 | FICA-Employer Paid | \$59,577 | \$59,981 |
| 01-410-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 01-410-40194 | Unemployment Comp-Employer Pd | \$1,000 | \$1,000 |
| 01-410-40195 | Vision Insurance | \$1,608 | \$1,704 |
| 01-410-40196 | Health Insurance | \$134,061 | \$114,993 |
| 01-410-40197 | Pension | \$0 | \$0 |
| 01-410-40198 | Dental Insurance | \$12,060 | \$12,600 |
| 01-410-40199 | Life Insurance | \$2,773 | \$2,834 |
| 01-410-40200 | Retirement Plan Contribution | \$14,880 | \$14,700 |
| 01-410-40210 | Office Supplies | \$2,250 | \$2,250 |
| 01-410-40211 | Paper Products | \$0 | \$0 |
| 01-410-40212 | Forms | \$0 | \$675 |
| 01-410-40213 | Computer/Copier Supplies | \$0 | \$0 |
| 01-410-40215 | Postage | \$1,100 | \$1,100 |
| 01-410-40222 | Chemicals | \$0 | \$75 |
| 01-410-40223 | First Aid Supplies | \$0 | \$100 |
| 01-410-40225 | Laboratory/Testing Supplies | \$0 | \$275 |
| 01-410-40226 | Cleaning Supplies | \$1,300 | \$1,000 |
| 01-410-40227 | Sanitation Supplies | \$0 | \$0 |
| 01-410-40228 | Food For Animals | \$0 | \$75 |
| 01-410-40229 | Food For Human Consumption | \$0 | \$0 |
| 01-410-40231 | Vehicle Fuel-Gasoline | \$24,000 | \$21,300 |
| 01-410-40234 | Oil | \$0 | \$650 |
| 01-410-40236 | Building Supplies | \$0 | \$500 |
| 01-410-40237 | Institutional Supplies | \$1,800 | \$1,800 |
| 01-410-40238 | Clothing and Uniforms | \$0 | \$3,000 |
| 01-410-40241 | General Government Supplies | \$0 | \$0 |
| 01-410-40242 | Person and Property Protection | \$3,800 | \$3,800 |

| | | | |
|--------------|--------------------------------|-------------|-------------|
| 01-410-40251 | Vehicle Parts | \$0 | \$0 |
| 01-410-40252 | Computer/Copier Parts | \$0 | \$0 |
| 01-410-40260 | Small Tools/Minor Equipment | \$7,000 | \$5,500 |
| 01-410-40300 | Janitorial Services | \$0 | \$7,400 |
| 01-410-40310 | Professional Services | \$0 | \$775 |
| 01-410-40314 | Special Legal Service | \$2,500 | \$2,500 |
| 01-410-40315 | Medical/Dental/Hospital Svc | \$0 | \$0 |
| 01-410-40316 | Lab Fees | \$0 | \$2,500 |
| 01-410-40321 | Telephone Monthly Charges | \$4,700 | \$3,700 |
| 01-410-40323 | Telephone Equip Installation | \$0 | \$0 |
| 01-410-40324 | Wireless Telephone | \$0 | \$2,830 |
| 01-410-40325 | Internet Fees | \$1,600 | \$1,500 |
| 01-410-40326 | Radio Equipment Lease | \$0 | \$0 |
| 01-410-40327 | Radio Equipment Maintenance | \$600 | \$750 |
| 01-410-40331 | Travel Expenses | \$2,500 | \$3,000 |
| 01-410-40333 | Shipping Fees | \$0 | \$1,500 |
| 01-410-40334 | Freight and Express Charges | \$0 | \$0 |
| 01-410-40341 | Advertising | \$0 | \$300 |
| 01-410-40342 | Printing | \$0 | \$300 |
| 01-410-40352 | Liability Insurance | \$11,000 | \$7,500 |
| 01-410-40354 | Workers Compensation Insurance | \$37,702 | \$39,054 |
| 01-410-40361 | Utilities-Electricity | \$8,200 | \$8,200 |
| 01-410-40362 | Utilities-Gas | \$3,000 | \$3,500 |
| 01-410-40364 | Utilities-Sewer | \$1,250 | \$1,500 |
| 01-410-40366 | Utilities-Water | \$540 | \$650 |
| 01-410-40371 | Repairs/Maint-Land | \$0 | \$0 |
| 01-410-40372 | Repair/Maint-Impr Oth Than Bld | \$0 | \$0 |
| 01-410-40373 | Repairs/Maint-Buildings | \$500 | \$1,600 |
| 01-410-40374 | Repair/Maint-Machinery & Equip | \$6,000 | \$6,000 |
| 01-410-40420 | Dues/Subscriptions/Memberships | \$1,500 | \$1,750 |
| 01-410-40450 | Contracted Services | \$25,672 | \$3,000 |
| 01-410-40451 | Contracted Veh Maint/Repair | \$0 | \$2,000 |
| 01-410-40452 | Contracted IT/Networking Svc | \$0 | \$9,600 |
| 01-410-40455 | Miscellaneous Expense | \$0 | \$0 |
| 01-410-40460 | Continuing Ed/Prof Development | \$4,800 | \$3,500 |
| 01-410-40610 | General Construction Contracts | \$0 | \$0 |
| 01-410-40620 | Heating Construction Contracts | \$600 | \$0 |
| 01-410-40630 | Plumbing Construction Contract | \$0 | \$0 |
| 01-410-40640 | Electrical Constr Contracts | \$0 | \$0 |
| 01-410-40660 | Construction Professional Fees | \$0 | \$0 |
| 01-410-40720 | Cap Purch-Impr Other Than Bldg | \$0 | \$0 |
| 01-410-40740 | Capital Purchase-Machinery | \$26,745 | \$17,948 |
| 01-410-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$7,155 |
| 01-410-40820 | Depn-Improv Other Than Bldgs | \$0 | \$0 |
| 01-410-40830 | Depreciation Exp-Buildings | \$0 | \$0 |
| 01-410-40840 | Depreciation Exp-Mach/Equip | \$0 | \$0 |
| | | <hr/> | <hr/> |
| | | \$1,195,558 | \$1,175,894 |

FIRE DEPARTMENT

| | | | |
|--------------|--------------------------------|----------|----------|
| 01-411-40114 | Wages-Professional Staff | \$8,000 | \$10,000 |
| 01-411-40192 | FICA-Employer Paid | \$0 | \$0 |
| 01-411-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 01-411-40194 | Unemployment Comp-Employer Pd | \$0 | \$100 |
| 01-411-40222 | Chemicals | \$500 | \$500 |
| 01-411-40226 | Cleaning Supplies | \$0 | \$200 |
| 01-411-40231 | Vehicle Fuel-Gasoline | \$0 | \$100 |
| 01-411-40232 | Vehicle Fuel-Diesel | \$3,000 | \$3,000 |
| 01-411-40234 | Oil | \$0 | \$400 |
| 01-411-40236 | Building Supplies | \$500 | \$500 |
| 01-411-40237 | Institutional Supplies | \$800 | \$800 |
| 01-411-40242 | Person and Property Protection | \$0 | \$400 |
| 01-411-40243 | Health and Welfare Supplies | \$500 | \$500 |
| 01-411-40260 | Small Tools/Minor Equipment | \$7,500 | \$1,000 |
| 01-411-40311 | Accounting/Auditing Services | \$0 | \$500 |
| 01-411-40321 | Telephone Monthly Charges | \$500 | \$600 |
| 01-411-40325 | Internet Fees | \$0 | \$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 | \$0 | \$800 |
| 01-411-40354 | Workers Compensation Insurance | \$15,000 | \$18,000 |
| 01-411-40361 | Utilities-Electricity | \$1,250 | \$1,250 |
| 01-411-40362 | Utilities-Gas | \$2,000 | \$2,000 |
| 01-411-40364 | Utilities-Sewer | \$210 | \$210 |
| 01-411-40366 | Utilities-Water | \$660 | \$660 |
| 01-411-40373 | Repairs/Maint-Buildings | \$1,500 | \$1,000 |
| 01-411-40374 | Repair/Maint-Machinery & Equip | \$8,500 | \$5,000 |
| 01-411-40450 | Contracted Services | \$0 | \$1,000 |
| 01-411-40451 | Contracted Veh Maint/Repair | \$0 | \$3,500 |
| 01-411-40455 | Miscellaneous Expense | \$0 | \$0 |
| 01-411-40460 | Continuing Ed/Prof Development | \$2,500 | \$2,000 |
| 01-411-40530 | Contr/Grant/Subs-To Gov Unit | \$37,000 | \$39,000 |
| 01-411-40740 | Capital Purchase-Machinery | \$0 | \$0 |
| 01-411-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | \$92,200 | \$95,800 |

ZONING AND CODE ENFORCEMENT

| | | | |
|--------------|--------------------------------|----------|----------|
| 01-413-40114 | Wages-Professional Staff | \$8,782 | \$8,957 |
| 01-413-40171 | Leave-Administrative | \$0 | \$0 |
| 01-413-40172 | Leave-Holiday | \$0 | \$0 |
| 01-413-40174 | Leave-Training/Educational | \$0 | \$0 |
| 01-413-40176 | Leave-Personal | \$0 | \$0 |
| 01-413-40177 | Leave-Sick | \$0 | \$0 |
| 01-413-40178 | Leave-Other | \$0 | \$0 |
| 01-413-40189 | Other Compensation | \$0 | \$0 |
| 01-413-40192 | FICA-Employer Paid | \$672 | \$685 |
| 01-413-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 01-413-40194 | Unemployment Comp-Employer Pd | \$0 | \$0 |
| 01-413-40195 | Vision Insurance | \$27 | \$28 |
| 01-413-40196 | Health Insurance | \$2,864 | \$2,398 |
| 01-413-40197 | Pension | \$0 | \$0 |
| 01-413-40198 | Dental Insurance | \$210 | \$210 |
| 01-413-40199 | Life Insurance | \$54 | \$52 |
| 01-413-40200 | Retirement Plan Contribution | \$108 | \$90 |
| 01-413-40210 | Office Supplies | \$250 | \$250 |
| 01-413-40212 | Forms | \$0 | \$0 |
| 01-413-40213 | Computer/Copier Supplies | \$0 | \$0 |
| 01-413-40214 | Maps | \$0 | \$0 |
| 01-413-40215 | Postage | \$100 | \$100 |
| 01-413-40231 | Vehicle Fuel-Gasoline | \$0 | \$750 |
| 01-413-40234 | Oil | \$0 | \$100 |
| 01-413-40260 | Small Tools/Minor Equipment | \$500 | \$250 |
| 01-413-40314 | Special Legal Service | \$1,500 | \$1,500 |
| 01-413-40331 | Travel Expenses | \$100 | \$100 |
| 01-413-40341 | Advertising | \$800 | \$800 |
| 01-413-40342 | Printing | \$0 | \$0 |
| 01-413-40354 | Workers Compensation Insurance | \$470 | \$493 |
| 01-413-40374 | Repair/Maint-Machinery & Equip | \$0 | \$700 |
| 01-413-40420 | Dues/Subscriptions/Memberships | \$50 | \$50 |
| 01-413-40460 | Continuing Ed/Prof Development | \$250 | \$250 |
| 01-413-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | \$16,737 | \$17,763 |

REFUSE COLLECTION AND RECYCLING

| | | | |
|--------------|--------------------------------|------------------|------------------|
| 01-426-40210 | Office Supplies | \$2,000 | \$2,000 |
| 01-426-40211 | Paper Products | \$0 | \$0 |
| 01-426-40212 | Forms | \$0 | \$0 |
| 01-426-40213 | Computer/Copier Supplies | \$0 | \$0 |
| 01-426-40215 | Postage | \$0 | \$0 |
| 01-426-40231 | Vehicle Fuel-Gasoline | \$0 | \$300 |
| 01-426-40232 | Vehicle Fuel-Diesel | \$0 | \$5,300 |
| 01-426-40234 | Oil | \$0 | \$500 |
| 01-426-40238 | Clothing and Uniforms | \$0 | \$200 |
| 01-426-40246 | Pub Works-Other Svc Supplies | \$0 | \$0 |
| 01-426-40341 | Advertising | \$0 | \$0 |
| 01-426-40342 | Printing | \$0 | \$0 |
| 01-426-40374 | Repair/Maint-Machinery & Equip | \$0 | \$4,000 |
| 01-426-40450 | Contracted Services | \$342,900 | \$342,900 |
| 01-426-40455 | Miscellaneous Expense | \$2,500 | \$0 |
| 01-426-40740 | Capital Purchase-Machinery | \$0 | \$0 |
| 01-426-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | <u>\$347,400</u> | <u>\$355,200</u> |

HIGHWAY DEPARTMENT GENERAL SERVICES

| | | | |
|--------------|-------------------------------|-----------|-----------|
| 01-430-40110 | Wages-Department Heads | \$30,572 | \$31,184 |
| 01-430-40112 | Wages-Full Time Staff | \$239,611 | \$220,447 |
| 01-430-40114 | Wages-Professional Staff | \$0 | \$0 |
| 01-430-40115 | Wages-Part Time Staff | \$0 | \$12,500 |
| 01-430-40171 | Leave-Administrative | \$0 | \$0 |
| 01-430-40172 | Leave-Holiday | \$0 | \$0 |
| 01-430-40174 | Leave-Training/Educational | \$0 | \$0 |
| 01-430-40176 | Leave-Personal | \$0 | \$0 |
| 01-430-40177 | Leave-Sick | \$0 | \$0 |
| 01-430-40178 | Leave-Other | \$0 | \$0 |
| 01-430-40180 | Overtime Pay | \$24,000 | \$24,000 |
| 01-430-40184 | Sick Pay Buy-Back | \$0 | \$0 |
| 01-430-40189 | Other Compensation | \$0 | \$0 |
| 01-430-40192 | FICA-Employer Paid | \$22,524 | \$22,937 |
| 01-430-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 01-430-40194 | Unemployment Comp-Employer Pd | \$250 | \$250 |
| 01-430-40195 | Vision Insurance | \$654 | \$693 |
| 01-430-40196 | Health Insurance | \$60,816 | \$52,524 |
| 01-430-40197 | Pension | \$0 | \$0 |
| 01-430-40198 | Dental Insurance | \$4,908 | \$5,128 |
| 01-430-40199 | Life Insurance | \$1,240 | \$1,270 |
| 01-430-40200 | Retirement Plan Contribution | \$2,637 | \$2,419 |
| 01-430-40210 | Office Supplies | \$1,200 | \$600 |
| 01-430-40212 | Forms | \$0 | \$0 |
| 01-430-40213 | Computer/Copier Supplies | \$0 | \$2,000 |
| 01-430-40214 | Maps | \$0 | \$0 |
| 01-430-40215 | Postage | \$0 | \$0 |

| | | | |
|--------------|--------------------------------|-----------|-----------|
| 01-430-40222 | Chemicals | \$0 | \$0 |
| 01-430-40223 | First Aid Supplies | \$0 | \$0 |
| 01-430-40229 | Food For Human Consumption | \$1,400 | \$1,400 |
| 01-430-40231 | Vehicle Fuel-Gasoline | \$0 | \$4,000 |
| 01-430-40232 | Vehicle Fuel-Diesel | \$28,000 | \$2,400 |
| 01-430-40233 | Vehicle Fuel-Other | \$0 | \$250 |
| 01-430-40234 | Oil | \$0 | \$200 |
| 01-430-40235 | Lubricants | \$0 | \$100 |
| 01-430-40236 | Building Supplies | \$1,500 | \$1,500 |
| 01-430-40238 | Clothing and Uniforms | \$7,000 | \$5,000 |
| 01-430-40242 | Person and Property Protection | \$0 | \$1,500 |
| 01-430-40245 | Pub Works-Highway Supplies | \$0 | \$0 |
| 01-430-40246 | Pub Works-Other Svc Supplies | \$4,000 | \$3,000 |
| 01-430-40260 | Small Tools/Minor Equipment | \$9,000 | \$8,000 |
| 01-430-40313 | Engineering/Architectural Svc | \$500 | \$500 |
| 01-430-40321 | Telephone Monthly Charges | \$2,100 | \$2,500 |
| 01-430-40324 | Wireless Telephone | \$0 | \$400 |
| 01-430-40325 | Internet Fees | \$500 | \$500 |
| 01-430-40327 | Radio Equipment Maintenance | \$1,000 | \$1,500 |
| 01-430-40331 | Travel Expenses | \$0 | \$0 |
| 01-430-40337 | Automobile Allowance | \$2,160 | \$2,160 |
| 01-430-40354 | Workers Compensation Insurance | \$15,825 | \$16,599 |
| 01-430-40361 | Utilities-Electricity | \$7,000 | \$5,000 |
| 01-430-40362 | Utilities-Gas | \$8,000 | \$8,000 |
| 01-430-40364 | Utilities-Sewer | \$550 | \$660 |
| 01-430-40366 | Utilities-Water | \$600 | \$600 |
| 01-430-40373 | Repairs/Maint-Buildings | \$10,000 | \$13,427 |
| 01-430-40374 | Repair/Maint-Machinery & Equip | \$25,000 | \$7,500 |
| 01-430-40384 | Rent-Machinery & Equipment | \$0 | \$500 |
| 01-430-40420 | Dues/Subscriptions/Memberships | \$0 | \$0 |
| 01-430-40450 | Contracted Services | \$1,500 | \$1,500 |
| 01-430-40452 | Contracted IT/Networking Svc | \$0 | \$0 |
| 01-430-40455 | Miscellaneous Expense | \$300 | \$300 |
| 01-430-40460 | Continuing Ed/Prof Development | \$1,000 | \$1,000 |
| 01-430-40470 | CDL Drug & Alcohol Testing | \$0 | \$0 |
| 01-430-40740 | Capital Purchase-Machinery | \$25,000 | \$25,000 |
| 01-430-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$2,500 |
| | | <hr/> | |
| | | \$540,347 | \$493,448 |

CLEANING OF STREETS AND GUTTERS

| | | | |
|--------------|--------------------------------|------------|----------------|
| 01-431-40232 | Vehicle Fuel-Diesel | \$0 | \$2,500 |
| 01-431-40234 | Oil | \$0 | \$200 |
| 01-431-40235 | Lubricants | \$0 | \$100 |
| 01-431-40374 | Repair/Maint-Machinery & Equip | \$0 | \$3,000 |
| 01-431-40451 | Contracted Veh Maint/Repair | \$0 | \$0 |
| | | <u>\$0</u> | <u>\$5,800</u> |

WINTER ROAD MAINTENCE

| | | | |
|--------------|----------------------------|-----------------|-----------------|
| 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 | \$0 | \$4,000 |
| | | <u>\$30,000</u> | <u>\$34,000</u> |

STREET SIGNS AND MARKINGS

| | | | |
|--------------|----------------------------|----------------|----------------|
| 01-433-40245 | Pub Works-Highway Supplies | \$7,500 | \$8,000 |
| | | <u>\$7,500</u> | <u>\$8,000</u> |

SIDEWALKS AND CROSSWALKS

| | | | |
|--------------|--------------------------------|----------------|----------------|
| 01-435-40245 | Pub Works-Highway Supplies | \$6,000 | \$5,000 |
| 01-435-40372 | Repair/Maint-Impr Oth Than Bld | \$0 | \$0 |
| 01-435-40373 | Repairs/Maint-Buildings | \$0 | \$0 |
| | | <u>\$6,000</u> | <u>\$5,000</u> |

STORM SEWERS AND DRAINS

| | | | |
|--------------|--------------------------------|-----------------|-----------------|
| 01-436-40245 | Pub Works-Highway Supplies | \$23,000.00 | \$17,000.00 |
| 01-436-40610 | General Construction Contracts | \$0.00 | \$0.00 |
| 01-436-40660 | Construction Professional Fees | \$0.00 | \$0.00 |
| 01-436-40750 | Cap Purch-Minor Mach/Equip | \$0.00 | \$0.00 |
| | | <u>\$23,000</u> | <u>\$17,000</u> |

ROAD MAINTENCE AND REPAIRS

| | | | |
|--------------|--------------------------------|-----------------|-----------------|
| 01-438-40245 | Pub Works-Highway Supplies | \$40,000.00 | \$20,000.00 |
| 01-438-40372 | Repair/Maint-Impr Oth Than Bld | \$0.00 | \$0.00 |
| 01-438-40450 | Contracted Services | \$0.00 | \$2,000.00 |
| 01-438-40610 | General Construction Contracts | \$0.00 | \$0.00 |
| | | <u>\$40,000</u> | <u>\$22,000</u> |

HIGHWAY CONSTRUCTION AND REBUILDING

| | | | |
|--------------|--------------------------------|------------|-----------------|
| 01-439-40610 | General Construction Contracts | \$0 | \$20,000 |
| | | <u>\$0</u> | <u>\$20,000</u> |

AIRPORT

| | | | |
|--------------|--------------------------------|-----------|-----------|
| 01-440-40231 | Vehicle Fuel-Gasoline | \$0 | \$0 |
| 01-440-40232 | Vehicle Fuel-Diesel | \$0 | \$1,500 |
| 01-440-40246 | Pub Works-Other Svc Supplies | \$250 | \$250 |
| 01-440-40260 | Small Tools/Minor Equipment | \$600 | \$600 |
| 01-440-40313 | Engineering/Architectural Svc | \$500 | \$500 |
| 01-440-40327 | Radio Equipment Maintenance | \$0 | \$0 |
| 01-440-40341 | Advertising | \$0 | \$0 |
| 01-440-40352 | Liability Insurance | \$3,500 | \$2,200 |
| 01-440-40361 | Utilities-Electricity | \$3,600 | \$3,000 |
| 01-440-40362 | Utilities-Gas | \$0 | \$0 |
| 01-440-40364 | Utilities-Sewer | \$0 | \$0 |
| 01-440-40371 | Repairs/Maint-Land | \$0 | \$0 |
| 01-440-40372 | Repair/Maint-Impr Oth Than Bld | \$0 | \$0 |
| 01-440-40373 | Repairs/Maint-Buildings | \$2,500 | \$2,000 |
| 01-440-40374 | Repair/Maint-Machinery & Equip | \$2,500 | \$2,500 |
| 01-440-40450 | Contracted Services | \$1,300 | \$1,300 |
| 01-440-40610 | General Construction Contracts | \$0 | \$0 |
| 01-440-40620 | Heating Construction Contracts | \$0 | \$0 |
| 01-440-40630 | Plumbing Construction Contract | \$0 | \$0 |
| 01-440-40640 | Electrical Constr Contracts | \$0 | \$0 |
| 01-440-40660 | Construction Professional Fees | \$0 | \$0 |
| 01-440-40710 | Capital Purchase-Land | \$0 | \$0 |
| 01-440-40720 | Cap Purch-Impr Other Than Bldg | \$625,000 | \$770,493 |
| 01-440-40730 | Capital Purchase-Buildings | \$0 | \$0 |
| 01-440-40740 | Capital Purchase-Machinery | \$0 | \$0 |
| 01-440-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | \$639,750 | \$784,343 |

SWIMMING POOL

| | | | |
|--------------|--------------------------------|----------|----------|
| 01-452-40222 | Chemicals | \$3,500 | \$4,000 |
| 01-452-40223 | First Aid Supplies | \$0 | \$300 |
| 01-452-40226 | Cleaning Supplies | \$0 | \$100 |
| 01-452-40236 | Building Supplies | \$0 | \$500 |
| 01-452-40242 | Person and Property Protection | \$0 | \$200 |
| 01-452-40246 | Pub Works-Other Svc Supplies | \$300 | \$300 |
| 01-452-40260 | Small Tools/Minor Equipment | \$300 | \$300 |
| 01-452-40316 | Lab Fees | \$0 | \$0 |
| 01-452-40321 | Telephone Monthly Charges | \$400 | \$350 |
| 01-452-40361 | Utilities-Electricity | \$8,450 | \$8,500 |
| 01-452-40362 | Utilities-Gas | \$0 | \$0 |
| 01-452-40364 | Utilities-Sewer | \$0 | \$0 |
| 01-452-40366 | Utilities-Water | \$0 | \$0 |
| 01-452-40372 | Repair/Maint-Impr Oth Than Bld | \$5,000 | \$5,000 |
| 01-452-40373 | Repairs/Maint-Buildings | \$0 | \$1,000 |
| 01-452-40374 | Repair/Maint-Machinery & Equip | \$0 | \$1,000 |
| 01-452-40540 | Contr/Grant/Subs-To Non Gov | \$0 | \$1,000 |
| 01-452-40610 | General Construction Contracts | \$0 | \$0 |
| 01-452-40630 | Plumbing Construction Contract | \$0 | \$0 |
| 01-452-40640 | Electrical Constr Contracts | \$0 | \$0 |
| 01-452-40660 | Construction Professional Fees | \$0 | \$0 |
| 01-452-40730 | Capital Purchase-Buildings | \$0 | \$0 |
| 01-452-40740 | Capital Purchase-Machinery | \$0 | \$0 |
| 01-452-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | \$17,950 | \$22,550 |

PARKS

| | | | |
|--------------|--------------------------------|----------|----------|
| 01-454-40112 | Wages-Full Time Staff | \$95,472 | \$97,947 |
| 01-454-40115 | Wages-Part Time Staff | \$14,400 | \$14,400 |
| 01-454-40171 | Leave-Administrative | \$0 | \$0 |
| 01-454-40172 | Leave-Holiday | \$0 | \$0 |
| 01-454-40174 | Leave-Training/Educational | \$0 | \$0 |
| 01-454-40176 | Leave-Personal | \$0 | \$0 |
| 01-454-40177 | Leave-Sick | \$0 | \$0 |
| 01-454-40178 | Leave-Other | \$0 | \$0 |
| 01-454-40180 | Overtime Pay | \$8,700 | \$8,700 |
| 01-454-40184 | Sick Pay Buy-Back | \$0 | \$0 |
| 01-454-40189 | Other Compensation | \$0 | \$0 |
| 01-454-40192 | FICA-Employer Paid | \$9,071 | \$9,260 |
| 01-454-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 01-454-40194 | Unemployment Comp-Employer Pd | \$200 | \$200 |
| 01-454-40195 | Vision Insurance | \$268 | \$284 |
| 01-454-40196 | Health Insurance | \$27,532 | \$23,536 |
| 01-454-40197 | Pension | \$0 | \$0 |
| 01-454-40198 | Dental Insurance | \$2,010 | \$2,100 |
| 01-454-40199 | Life Insurance | \$508 | \$520 |
| 01-454-40200 | Retirement Plan Contribution | \$1,080 | \$1,000 |
| 01-454-40231 | Vehicle Fuel-Gasoline | \$0 | \$2,000 |
| 01-454-40232 | Vehicle Fuel-Diesel | \$0 | \$3,200 |
| 01-454-40233 | Vehicle Fuel-Other | \$0 | \$500 |
| 01-454-40234 | Oil | \$0 | \$350 |
| 01-454-40235 | Lubricants | \$0 | \$100 |
| 01-454-40236 | Building Supplies | \$0 | \$1,000 |
| 01-454-40242 | Person and Property Protection | \$0 | \$800 |
| 01-454-40244 | Pub Works-Sanitation Supplies | \$0 | \$0 |
| 01-454-40246 | Pub Works-Other Svc Supplies | \$10,000 | \$10,000 |
| 01-454-40247 | Culture/Recreation Supplies | \$0 | \$0 |
| 01-454-40260 | Small Tools/Minor Equipment | \$1,000 | \$1,000 |
| 01-454-40313 | Engineering/Architectural Svc | \$1,000 | \$500 |
| 01-454-40321 | Telephone Monthly Charges | \$250 | \$250 |
| 01-454-40354 | Workers Compensation Insurance | \$6,332 | \$6,658 |
| 01-454-40361 | Utilities-Electricity | \$500 | \$500 |
| 01-454-40362 | Utilities-Gas | \$0 | \$0 |
| 01-454-40364 | Utilities-Sewer | \$0 | \$0 |
| 01-454-40366 | Utilities-Water | \$0 | \$0 |
| 01-454-40367 | Utilities-Garbage | \$0 | \$0 |
| 01-454-40371 | Repairs/Maint-Land | \$0 | \$0 |
| 01-454-40372 | Repair/Maint-Impr Oth Than Bld | \$0 | \$5,000 |
| 01-454-40373 | Repairs/Maint-Buildings | \$9,500 | \$9,000 |
| 01-454-40374 | Repair/Maint-Machinery & Equip | \$0 | \$5,000 |
| 01-454-40384 | Rent-Machinery & Equipment | \$0 | \$300 |
| 01-454-40450 | Contracted Services | \$0 | \$0 |
| 01-454-40460 | Continuing Ed/Prof Development | \$250 | \$250 |
| 01-454-40470 | CDL Drug & Alcohol Testing | \$0 | \$0 |

| | | | |
|--------------|--------------------------------|------------------|------------------|
| 01-454-40610 | General Construction Contracts | \$0 | \$0 |
| 01-454-40620 | Heating Construction Contracts | \$0 | \$0 |
| 01-454-40630 | Plumbing Construction Contract | \$0 | \$0 |
| 01-454-40640 | Electrical Constr Contracts | \$0 | \$0 |
| 01-454-40660 | Construction Professional Fees | \$0 | \$0 |
| 01-454-40710 | Capital Purchase-Land | \$0 | \$0 |
| 01-454-40720 | Cap Purch-Impr Other Than Bldg | \$15,400 | \$10,000 |
| 01-454-40730 | Capital Purchase-Buildings | \$0 | \$0 |
| 01-454-40740 | Capital Purchase-Machinery | \$13,600 | \$0 |
| 01-454-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | <u>\$217,073</u> | <u>\$214,355</u> |

SHADE TREES

| | | | |
|--------------|-----------------------------|-----------------|-----------------|
| 01-455-40248 | Conservation & Dev Supplies | \$2,000 | \$0 |
| 01-455-40450 | Contracted Services | \$25,000 | \$20,000 |
| | | <u>\$27,000</u> | <u>\$20,000</u> |

LIBRARY

| | | | |
|--------------|--------------------------------|-----------------|-----------------|
| 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 | \$9,000 |
| 01-456-40364 | Utilities-Sewer | \$0 | \$0 |
| 01-456-40366 | Utilities-Water | \$0 | \$0 |
| 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 |
| 01-456-40610 | General Construction Contracts | \$0 | \$0 |
| 01-456-40620 | Heating Construction Contracts | \$500 | \$500 |
| 01-456-40630 | Plumbing Construction Contract | \$0 | \$0 |
| 01-456-40640 | Electrical Constr Contracts | \$0 | \$0 |
| 01-456-40660 | Construction Professional Fees | \$0 | \$0 |
| 01-456-40740 | Capital Purchase-Machinery | \$0 | \$0 |
| 01-456-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | <u>\$28,250</u> | <u>\$28,250</u> |

SPECIAL EVENTS

| | | | |
|--------------|-----------------------------|-----------------|------------|
| 01-457-40540 | Contr/Grant/Subs-To Non Gov | \$15,000 | \$0 |
| | | <u>\$15,000</u> | <u>\$0</u> |

DEBT SERVICE

| | | | |
|--------------|-----------------------|------------------|------------------|
| 01-472-47210 | Debt Interest Expense | \$106,800 | \$152,000 |
| | | <u>\$106,800</u> | <u>\$152,000</u> |

| INSURANCE | | | |
|--|-------------------------------|--------------------|--------------------|
| 01-486-40351 | Property Insurance | \$0 | \$11,875 |
| 01-486-40352 | Liability Insurance | \$37,000 | \$18,075 |
| 01-486-40353 | Surety and Fidelity Insurance | \$1,000 | \$1,000 |
| | | <u>\$38,000</u> | <u>\$30,950</u> |
| COBRA INSURANCE | | | |
| 01-487-40195 | Vision Insurance | \$120 | \$142 |
| 01-487-40196 | Health Insurance | \$1,000 | \$12,327 |
| 01-487-40198 | Dental Insurance | \$250 | \$1,001 |
| | | <u>\$1,370</u> | <u>\$13,470</u> |
| REFUNDS | | | |
| 01-488-49100 | Refunds | \$5,600 | \$5,600 |
| | | <u>\$5,600</u> | <u>\$5,600</u> |
| UNCLASSIFIED | | | |
| 01-489-40455 | Miscellaneous Expense | \$20,000 | \$10,000 |
| | | <u>\$20,000</u> | <u>\$10,000</u> |
| INTERFUND TRANSFERS | | | |
| 01-492-49201 | Transfer To General Fund | \$0 | \$0 |
| 01-492-49206 | Transfer To General Fund | \$0 | \$0 |
| 01-492-49207 | Transfer To Water Fund | \$0 | \$0 |
| 01-492-49208 | Transfer To General Fund | \$0 | \$0 |
| 01-492-49219 | Transfer To General Fund | \$0 | \$0 |
| 01-492-49230 | Transfer to Capital Reserve | \$0 | \$45,000 |
| 01-492-49235 | Transfer To General Fund | \$0 | \$0 |
| 01-492-49290 | Transfer To General Fund | \$0 | \$0 |
| | | <u>\$0</u> | <u>\$45,000</u> |
| TOTAL GENERAL FUND EXPENDITURES | | \$4,232,226 | \$4,352,829 |

WATER FUND

| Account Number | Description | 2013 BUDGET | 2014 BUDGET |
|---------------------------|-------------------------------|-------------|-------------|
| WATER FUND REVENUE | | | |
| 06-000-10000 | Beginning Balance | \$44,143 | \$29,938 |
| 06-000-34100 | Interest Earnings | \$500 | \$500 |
| 06-000-36430 | Utility Sales | \$1,012,000 | \$1,117,000 |
| 06-000-36431 | Utility Penalty | \$0 | \$4,000 |
| 06-000-36432 | Tap In Fees | \$0 | \$475 |
| 06-000-38900 | Health Ins Due From Payroll | \$3,400 | \$3,400 |
| 06-000-38950 | Miscellaneous Receipts | \$2,950 | \$7,950 |
| 06-000-38960 | Unanticipated Revenue | \$475 | \$475 |
| 06-000-39100 | Sale of Fixed Assets | \$800 | \$800 |
| 06-000-39201 | Transfer From General Fund | \$0 | \$0 |
| 06-000-39206 | Transfer From Water Fund | \$18,000 | \$356,000 |
| 06-000-39207 | Transfer From Electric Fund | \$0 | \$0 |
| 06-000-39208 | Transfer From Sewer Fund | \$0 | \$0 |
| 06-000-39219 | Transfer From Small Community | \$0 | \$0 |
| 06-000-39235 | Transfer From General Fund | \$0 | \$0 |
| 06-000-39290 | Transfer From Payroll Fund | \$0 | \$0 |
| | | \$1,082,268 | \$1,520,538 |

| WATER FUND ADMINISTRATION | | | |
|----------------------------------|-------------------------------|----------|----------|
| 06-447-40110 | Wages-Department Heads | \$36,918 | \$9,403 |
| 06-447-40112 | Wages-Full Time Staff | \$4,853 | \$4,950 |
| 06-447-40114 | Wages-Professional Staff | \$0 | \$24,058 |
| 06-447-40115 | Wages-Part Time Staff | \$0 | \$0 |
| 06-447-40171 | Leave-Administrative | \$0 | \$0 |
| 06-447-40172 | Leave-Holiday | \$0 | \$0 |
| 06-447-40174 | Leave-Training/Educational | \$0 | \$0 |
| 06-447-40176 | Leave-Personal | \$0 | \$0 |
| 06-447-40177 | Leave-Sick | \$0 | \$0 |
| 06-447-40178 | Leave-Other | \$0 | \$0 |
| 06-447-40189 | Other Compensation | \$915 | \$845 |
| 06-447-40192 | FICA-Employer Paid | \$3,254 | \$3,005 |
| 06-447-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 06-447-40194 | Unemployment Comp-Employer Pd | \$200 | \$200 |
| 06-447-40195 | Vision Insurance | \$121 | \$106 |
| 06-447-40196 | Health Insurance | \$9,542 | \$8,201 |
| 06-447-40197 | Pension | \$0 | \$0 |
| 06-447-40198 | Dental Insurance | \$737 | \$770 |
| 06-447-40199 | Life Insurance | \$203 | \$208 |
| 06-447-40200 | Retirement Plan Contribution | \$778 | \$515 |
| 06-447-40210 | Office Supplies | \$2,000 | \$3,000 |
| 06-447-40212 | Forms | \$1,500 | \$500 |
| 06-447-40213 | Computer/Copier Supplies | \$0 | \$500 |
| 06-447-40215 | Postage | \$6,000 | \$6,000 |

| | | | |
|--------------|--------------------------------|------------------|-----------------|
| 06-447-40252 | Computer/Copier Parts | \$0 | \$0 |
| 06-447-40260 | Small Tools/Minor Equipment | \$2,086 | \$1,000 |
| 06-447-40310 | Professional Services | \$1,500 | \$1,500 |
| 06-447-40311 | Accounting/Auditing Services | \$8,000 | \$8,000 |
| 06-447-40313 | Engineering/Architectural Svc | \$0 | \$0 |
| 06-447-40314 | Special Legal Service | \$0 | \$500 |
| 06-447-40324 | Wireless Telephone | \$0 | \$180 |
| 06-447-40327 | Radio Equipment Maintenance | \$0 | \$0 |
| 06-447-40331 | Travel Expenses | \$300 | \$1,021 |
| 06-447-40333 | Shipping Fees | \$0 | \$0 |
| 06-447-40337 | Automobile Allowance | \$1,020 | \$1,020 |
| 06-447-40341 | Advertising | \$500 | \$500 |
| 06-447-40354 | Workers Compensation Insurance | \$350 | \$358 |
| 06-447-40374 | Repair/Maint-Machinery & Equip | \$0 | \$0 |
| 06-447-40390 | Bank Service Charges/Fees | \$500 | \$500 |
| 06-447-40420 | Dues/Subscriptions/Memberships | \$0 | \$0 |
| 06-447-40450 | Contracted Services | \$3,000 | \$3,000 |
| 06-447-40452 | Contracted IT/Networking Svc | \$23,200 | \$5,500 |
| 06-447-40455 | Miscellaneous Expense | \$0 | \$0 |
| 06-447-40460 | Continuing Ed/Prof Development | \$250 | \$600 |
| 06-447-40730 | Capital Purchase-Buildings | \$0 | \$0 |
| 06-447-40740 | Capital Purchase-Machinery | \$0 | \$0 |
| 06-447-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| 06-447-40820 | Depn-Improv Other Than Bldgs | \$0 | \$0 |
| 06-447-40830 | Depreciation Exp-Buildings | \$0 | \$0 |
| 06-447-40840 | Depreciation Exp-Mach/Equip | \$0 | \$0 |
| | | <u>\$107,727</u> | <u>\$85,940</u> |

WATER DISTRIBUTION SYSTEM

| | | | |
|--------------|--------------------------------|----------|----------|
| 06-448-40110 | Wages-Department Heads | \$0 | \$13,589 |
| 06-448-40112 | Wages-Full Time Staff | \$89,422 | \$77,366 |
| 06-448-40115 | Wages-Part Time Staff | \$0 | \$0 |
| 06-448-40171 | Leave-Administrative | \$0 | \$0 |
| 06-448-40172 | Leave-Holiday | \$0 | \$0 |
| 06-448-40174 | Leave-Training/Educational | \$0 | \$0 |
| 06-448-40176 | Leave-Personal | \$0 | \$0 |
| 06-448-40177 | Leave-Sick | \$0 | \$0 |
| 06-448-40178 | Leave-Other | \$0 | \$0 |
| 06-448-40180 | Overtime Pay | \$9,400 | \$9,400 |
| 06-448-40184 | Sick Pay Buy-Back | \$0 | \$0 |
| 06-448-40185 | Vacation Pay Buy-Back | \$0 | \$0 |
| 06-448-40189 | Other Compensation | \$0 | \$0 |
| 06-448-40192 | FICA-Employer Paid | \$7,633 | \$7,771 |
| 06-448-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 06-448-40194 | Unemployment Comp-Employer Pd | \$200 | \$200 |
| 06-448-40195 | Vision Insurance | \$232 | \$246 |
| 06-448-40196 | Health Insurance | \$24,161 | \$20,395 |
| 06-448-40197 | Pension | \$0 | \$0 |
| 06-448-40198 | Dental Insurance | \$1,742 | \$1,820 |
| 06-448-40199 | Life Insurance | \$440 | \$451 |
| 06-448-40200 | Retirement Plan Contribution | \$936 | \$857 |
| 06-448-40210 | Office Supplies | \$0 | \$200 |
| 06-448-40215 | Postage | \$0 | \$0 |
| 06-448-40222 | Chemicals | \$0 | \$300 |
| 06-448-40229 | Food For Human Consumption | \$0 | \$300 |
| 06-448-40231 | Vehicle Fuel-Gasoline | \$8,000 | \$6,000 |
| 06-448-40232 | Vehicle Fuel-Diesel | \$0 | \$4,100 |
| 06-448-40233 | Vehicle Fuel-Other | \$0 | \$250 |
| 06-448-40234 | Oil | \$0 | \$450 |
| 06-448-40235 | Lubricants | \$0 | \$100 |
| 06-448-40238 | Clothing and Uniforms | \$0 | \$200 |
| 06-448-40242 | Person and Property Protection | \$0 | \$1,000 |
| 06-448-40252 | Computer/Copier Parts | \$0 | \$0 |
| 06-448-40260 | Small Tools/Minor Equipment | \$4,000 | \$0 |
| 06-448-40324 | Wireless Telephone | \$0 | \$200 |
| 06-448-40327 | Radio Equipment Maintenance | \$500 | \$500 |
| 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 | \$5,328 | \$5,587 |
| 06-448-40372 | Repair/Maint-Impr Oth Than Bld | \$46,800 | \$40,000 |
| 06-448-40373 | Repairs/Maint-Buildings | \$0 | \$0 |
| 06-448-40374 | Repair/Maint-Machinery & Equip | \$4,500 | \$4,600 |
| 06-448-40420 | Dues/Subscriptions/Memberships | \$0 | \$0 |
| 06-448-40450 | Contracted Services | \$12,000 | \$12,000 |
| 06-448-40451 | Contracted Veh Maint/Repair | \$0 | \$0 |

| | | | |
|--------------|--------------------------------|------------------|------------------|
| 06-448-40452 | Contracted IT/Networking Svc | \$0 | \$0 |
| 06-448-40455 | Miscellaneous Expense | \$0 | \$0 |
| 06-448-40460 | Continuing Ed/Prof Development | \$250 | \$250 |
| 06-448-40470 | CDL Drug & Alcohol Testing | \$0 | \$0 |
| 06-448-40660 | Construction Professional Fees | \$0 | \$50,000 |
| 06-448-40720 | Cap Purch-Impr Other Than Bldg | \$0 | \$377,333 |
| 06-448-40740 | Capital Purchase-Machinery | \$7,500 | \$2,500 |
| 06-448-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | <u>\$224,004</u> | <u>\$638,925</u> |

WATER PURIFICATION

| | | | |
|--------------|-------------------------------|-----------|-----------|
| 06-449-40110 | Wages-Department Heads | \$0 | \$33,150 |
| 06-449-40112 | Wages-Full Time Staff | \$130,926 | \$114,334 |
| 06-449-40115 | Wages-Part Time Staff | \$0 | \$0 |
| 06-449-40171 | Leave-Administrative | \$0 | \$0 |
| 06-449-40172 | Leave-Holiday | \$0 | \$0 |
| 06-449-40174 | Leave-Training/Educational | \$0 | \$0 |
| 06-449-40176 | Leave-Personal | \$0 | \$0 |
| 06-449-40177 | Leave-Sick | \$0 | \$0 |
| 06-449-40178 | Leave-Other | \$0 | \$0 |
| 06-449-40180 | Overtime Pay | \$8,000 | \$8,000 |
| 06-449-40184 | Sick Pay Buy-Back | \$0 | \$0 |
| 06-449-40185 | Vacation Pay Buy-Back | \$0 | \$0 |
| 06-449-40189 | Other Compensation | \$0 | \$0 |
| 06-449-40192 | FICA-Employer Paid | \$10,852 | \$12,097 |
| 06-449-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 06-449-40194 | Unemployment Comp-Employer Pd | \$200 | \$200 |
| 06-449-40195 | Vision Insurance | \$335 | \$419 |
| 06-449-40196 | Health Insurance | \$35,243 | \$28,627 |
| 06-449-40197 | Pension | \$0 | \$0 |
| 06-449-40198 | Dental Insurance | \$2,513 | \$3,098 |
| 06-449-40199 | Life Insurance | \$635 | \$767 |
| 06-449-40200 | Retirement Plan Contribution | \$1,350 | \$1,475 |
| 06-449-40210 | Office Supplies | \$0 | \$200 |
| 06-449-40211 | Paper Products | \$0 | \$100 |
| 06-449-40213 | Computer/Copier Supplies | \$0 | \$250 |
| 06-449-40222 | Chemicals | \$67,099 | \$50,000 |
| 06-449-40223 | First Aid Supplies | \$0 | \$200 |
| 06-449-40225 | Laboratory/Testing Supplies | \$0 | \$4,500 |
| 06-449-40226 | Cleaning Supplies | \$0 | \$500 |
| 06-449-40227 | Sanitation Supplies | \$0 | \$500 |
| 06-449-40231 | Vehicle Fuel-Gasoline | \$1,600 | \$1,500 |
| 06-449-40232 | Vehicle Fuel-Diesel | \$0 | \$0 |
| 06-449-40233 | Vehicle Fuel-Other | \$0 | \$0 |
| 06-449-40234 | Oil | \$0 | \$150 |
| 06-449-40235 | Lubricants | \$0 | \$200 |
| 06-449-40236 | Building Supplies | \$0 | \$0 |
| 06-449-40238 | Clothing and Uniforms | \$1,800 | \$334 |

| | | | |
|--------------|--------------------------------|------------------|------------------|
| 06-449-40242 | Person and Property Protection | \$0 | \$1,900 |
| 06-449-40251 | Vehicle Parts | \$0 | \$1,200 |
| 06-449-40252 | Computer/Copier Parts | \$0 | \$200 |
| 06-449-40260 | Small Tools/Minor Equipment | \$1,000 | \$1,000 |
| 06-449-40313 | Engineering/Architectural Svc | \$2,000 | \$2,000 |
| 06-449-40316 | Lab Fees | \$0 | \$23,511 |
| 06-449-40321 | Telephone Monthly Charges | \$1,200 | \$1,800 |
| 06-449-40324 | Wireless Telephone | \$0 | \$450 |
| 06-449-40325 | Internet Fees | \$1,200 | \$1,800 |
| 06-449-40327 | Radio Equipment Maintenance | \$0 | \$0 |
| 06-449-40331 | Travel Expenses | \$200 | \$500 |
| 06-449-40333 | Shipping Fees | \$0 | \$100 |
| 06-449-40337 | Automobile Allowance | \$2,400 | \$2,400 |
| 06-449-40342 | Printing | \$0 | \$400 |
| 06-449-40354 | Workers Compensation Insurance | \$7,575 | \$8,697 |
| 06-449-40361 | Utilities-Electricity | \$127,000 | \$110,000 |
| 06-449-40362 | Utilities-Gas | \$4,000 | \$4,000 |
| 06-449-40364 | Utilities-Sewer | \$172,000 | \$189,000 |
| 06-449-40366 | Utilities-Water | \$0 | \$0 |
| 06-449-40367 | Utilities-Garbage | \$0 | \$0 |
| 06-449-40371 | Repairs/Maint-Land | \$0 | \$0 |
| 06-449-40372 | Repair/Maint-Impr Oth Than Bld | \$0 | \$0 |
| 06-449-40373 | Repairs/Maint-Buildings | \$14,100 | \$7,000 |
| 06-449-40374 | Repair/Maint-Machinery & Equip | \$41,700 | \$29,000 |
| 06-449-40384 | Rent-Machinery & Equipment | \$0 | \$0 |
| 06-449-40420 | Dues/Subscriptions/Memberships | \$0 | \$1,250 |
| 06-449-40450 | Contracted Services | \$26,000 | \$35,505 |
| 06-449-40451 | Contracted Veh Maint/Repair | \$0 | \$0 |
| 06-449-40452 | Contracted IT/Networking Svc | \$0 | \$500 |
| 06-449-40455 | Miscellaneous Expense | \$0 | \$0 |
| 06-449-40460 | Continuing Ed/Prof Development | \$100 | \$3,300 |
| 06-449-40470 | CDL Drug & Alcohol Testing | \$0 | \$300 |
| 06-449-40660 | Construction Professional Fees | \$0 | \$20,000 |
| 06-449-40730 | Capital Purchase-Buildings | \$0 | \$22,500 |
| 06-449-40740 | Capital Purchase-Machinery | \$13,500 | \$0 |
| 06-449-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | <u>\$674,528</u> | <u>\$728,914</u> |

DEBT SERVICE

| | | | |
|--------------|-----------------------|-----------------|-----------------|
| 06-472-47210 | Debt Interest Expense | \$46,009 | \$46,009 |
| | | <u>\$46,009</u> | <u>\$46,009</u> |

INSURANCE

| | | | |
|--------------|-------------------------------|-----------------|-----------------|
| 06-486-40351 | Property Insurance | \$0 | \$11,875 |
| 06-486-40352 | Liability Insurance | \$25,000 | \$4,875 |
| 06-486-40353 | Surety and Fidelity Insurance | \$0 | \$1,000 |
| | | <u>\$25,000</u> | <u>\$17,750</u> |

| UNCLASSIFIED | | | |
|--------------------------------------|------------------------------|--------------------|--------------------|
| 06-489-40455 | Miscellaneous Expense | \$5,000 | \$3,000 |
| | | <u>\$5,000</u> | <u>\$3,000</u> |
| INTERFUND TRANSFERS | | | |
| 06-492-49201 | Transfer To General Fund | \$0 | \$0 |
| 06-492-49206 | Transfer To Water Fund | \$0 | \$0 |
| 06-492-49207 | Transfer To Electric Fund | \$0 | \$0 |
| 06-492-49208 | Transfer To Sewer Fund | \$0 | \$0 |
| 06-492-49219 | Transfer To Small Comm Fund | \$0 | \$0 |
| 06-492-49235 | Transfer To Highway Aid Fund | \$0 | \$0 |
| 06-492-49290 | Transfer To Payroll Fund | \$0 | \$0 |
| | | <u>\$0</u> | <u>\$0</u> |
| TOTAL WATER FUND EXPENDITURES | | \$1,082,268 | \$1,520,538 |

ELECTRIC FUND

| Account Number | Description | 2013 BUDGET | 2014 BUDGET |
|------------------------------|--------------------------------|--------------------|--------------------|
| ELECTRIC FUND REVENUE | | | |
| 07-000-10000 | Beginning Balance | \$908,770 | \$808,432 |
| 07-000-34100 | Interest Earnings | \$1,000 | \$8,000 |
| 07-000-36430 | Utility Sales | \$6,018,500 | \$5,995,000 |
| 07-000-36431 | Utility Penalty | \$0 | \$0 |
| 07-000-38900 | Health Ins Due From Payroll | \$8,125 | \$8,125 |
| 07-000-38950 | Miscellaneous Receipts | \$16,000 | \$16,000 |
| 07-000-38960 | Unanticipated Revenue | \$320,000 | \$0 |
| 07-000-39100 | Sale of Fixed Assets | \$0 | \$0 |
| 07-000-39201 | Transfer From General Fund | \$0 | \$0 |
| 07-000-39206 | Transfer From Water Fund | \$0 | \$0 |
| 07-000-39207 | Transfer From Electric Fund | \$0 | \$0 |
| 07-000-39208 | Transfer From Sewer Fund | \$0 | \$0 |
| 07-000-39219 | Transfer From Small Community | \$0 | \$0 |
| 07-000-39235 | Transfer From Highway Aid Fund | \$0 | \$0 |
| 07-000-39290 | Transfer From Payroll Fund | \$0 | \$0 |
| | | <u>\$7,272,395</u> | <u>\$6,835,557</u> |

ELECTRIC FUND ADMINISTRATION

| | | | |
|--------------|--------------------------------|-----------|-----------|
| 07-441-40110 | Wages-Department Heads | \$0 | \$47,015 |
| 07-441-40112 | Wages-Full Time Staff | \$193,571 | \$34,653 |
| 07-441-40114 | Wages-Professional Staff | \$0 | \$106,810 |
| 07-441-40115 | Wages-Part Time Staff | \$0 | \$0 |
| 07-441-40171 | Leave-Administrative | \$0 | \$0 |
| 07-441-40172 | Leave-Holiday | \$0 | \$0 |
| 07-441-40174 | Leave-Training/Educational | \$0 | \$0 |
| 07-441-40176 | Leave-Personal | \$0 | \$0 |
| 07-441-40177 | Leave-Sick | \$0 | \$0 |
| 07-441-40178 | Leave-Other | \$0 | \$0 |
| 07-441-40180 | Overtime Pay | \$0 | \$0 |
| 07-441-40184 | Sick Pay Buy-Back | \$0 | \$0 |
| 07-441-40185 | Vacation Pay Buy-Back | \$0 | \$0 |
| 07-441-40189 | Other Compensation | \$1,858 | \$1,858 |
| 07-441-40192 | FICA-Employer Paid | \$15,102 | \$14,753 |
| 07-441-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 07-441-40194 | Unemployment Comp-Employer Pd | \$200 | \$200 |
| 07-441-40195 | Vision Insurance | \$482 | \$511 |
| 07-441-40196 | Health Insurance | \$44,753 | \$40,602 |
| 07-441-40197 | Pension | \$0 | \$0 |
| 07-441-40198 | Dental Insurance | \$3,548 | \$3,707 |
| 07-441-40199 | Life Insurance | \$1,016 | \$1,040 |
| 07-441-40200 | Retirement Plan Contribution | \$3,890 | \$2,638 |
| 07-441-40210 | Office Supplies | \$2,000 | \$1,800 |
| 07-441-40211 | Paper Products | \$0 | \$200 |
| 07-441-40212 | Forms | \$1,900 | \$1,000 |
| 07-441-40213 | Computer/Copier Supplies | \$0 | \$900 |
| 07-441-40215 | Postage | \$6,000 | \$6,000 |
| 07-441-40252 | Computer/Copier Parts | \$0 | \$250 |
| 07-441-40260 | Small Tools/Minor Equipment | \$2,086 | \$1,000 |
| 07-441-40310 | Professional Services | \$0 | \$6,000 |
| 07-441-40311 | Accounting/Auditing Services | \$8,000 | \$8,000 |
| 07-441-40312 | Management Consulting Services | \$0 | \$0 |
| 07-441-40313 | Engineering/Architectural Svc | \$0 | \$2,000 |
| 07-441-40314 | Special Legal Service | \$6,000 | \$1,000 |
| 07-441-40324 | Wireless Telephone | \$0 | \$1,080 |
| 07-441-40331 | Travel Expenses | \$600 | \$1,300 |
| 07-441-40333 | Shipping Fees | \$0 | \$100 |
| 07-441-40337 | Automobile Allowance | \$5,100 | \$5,100 |
| 07-441-40341 | Advertising | \$900 | \$900 |
| 07-441-40342 | Printing | \$0 | \$100 |
| 07-441-40354 | Workers Compensation Insurance | \$2,344 | \$2,443 |
| 07-441-40374 | Repair/Maint-Machinery & Equip | \$0 | \$200 |
| 07-441-40390 | Bank Service Charges/Fees | \$500 | \$500 |
| 07-441-40410 | Judgments and Damages | \$0 | \$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 | \$23,200 | \$5,000 |
| 07-441-40453 | Web Design/Maintenance | \$0 | \$0 |
| 07-441-40455 | Miscellaneous Expense | \$1,000 | \$1,000 |
| 07-441-40460 | Continuing Ed/Prof Development | \$250 | \$600 |
| 07-441-40740 | Capital Purchase-Machinery | \$2,000 | \$2,000 |
| 07-441-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| 07-441-40820 | Depn-Improv Other Than Bldgs | \$0 | \$0 |
| 07-441-40830 | Depreciation Exp-Buildings | \$0 | \$0 |
| 07-441-40840 | Depreciation Exp-Mach/Equip | \$0 | \$0 |
| | | <u>\$333,800</u> | <u>\$309,860</u> |

ELECTRIC FUND DISTRIBUTION

| | | | |
|--------------|-------------------------------|-----------|-----------|
| 07-442-40110 | Wages-Department Heads | \$0 | \$67,989 |
| 07-442-40112 | Wages-Full Time Staff | \$408,871 | \$349,641 |
| 07-442-40114 | Wages-Professional Staff | \$0 | \$0 |
| 07-442-40115 | Wages-Part Time Staff | \$0 | \$0 |
| 07-442-40116 | Commissions | \$0 | \$0 |
| 07-442-40171 | Leave-Administrative | \$0 | \$0 |
| 07-442-40172 | Leave-Holiday | \$0 | \$0 |
| 07-442-40174 | Leave-Training/Educational | \$0 | \$0 |
| 07-442-40176 | Leave-Personal | \$0 | \$0 |
| 07-442-40177 | Leave-Sick | \$0 | \$0 |
| 07-442-40178 | Leave-Other | \$0 | \$0 |
| 07-442-40180 | Overtime Pay | \$16,600 | \$16,600 |
| 07-442-40184 | Sick Pay Buy-Back | \$0 | \$0 |
| 07-442-40185 | Vacation Pay Buy-Back | \$0 | \$0 |
| 07-442-40189 | Other Compensation | \$0 | \$0 |
| 07-442-40191 | Uniform Maintenance Allowance | \$0 | \$0 |
| 07-442-40192 | FICA-Employer Paid | \$32,916 | \$33,586 |
| 07-442-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 07-442-40194 | Unemployment Comp-Employer Pd | \$100 | \$100 |
| 07-442-40195 | Vision Insurance | \$1,005 | \$1,065 |
| 07-442-40196 | Health Insurance | \$90,404 | \$69,114 |
| 07-442-40197 | Pension | \$0 | \$0 |
| 07-442-40198 | Dental Insurance | \$7,538 | \$7,875 |
| 07-442-40199 | Life Insurance | \$1,905 | \$1,950 |
| 07-442-40200 | Retirement Plan Contribution | \$4,050 | \$4,050 |
| 07-442-40210 | Office Supplies | \$1,200 | \$1,000 |
| 07-442-40211 | Paper Products | \$0 | \$100 |
| 07-442-40212 | Forms | \$0 | \$100 |
| 07-442-40213 | Computer/Copier Supplies | \$0 | \$300 |
| 07-442-40215 | Postage | \$0 | \$0 |
| 07-442-40223 | First Aid Supplies | \$0 | \$200 |
| 07-442-40226 | Cleaning Supplies | \$0 | \$500 |
| 07-442-40227 | Sanitation Supplies | \$0 | \$300 |
| 07-442-40229 | Food For Human Consumption | \$0 | \$200 |
| 07-442-40230 | Heating Fuel | \$0 | \$0 |
| 07-442-40231 | Vehicle Fuel-Gasoline | \$12,000 | \$6,250 |

| | | | |
|--------------|--------------------------------|-------------|-------------|
| 07-442-40232 | Vehicle Fuel-Diesel | \$0 | \$5,600 |
| 07-442-40233 | Vehicle Fuel-Other | \$0 | \$200 |
| 07-442-40234 | Oil | \$0 | \$400 |
| 07-442-40235 | Lubricants | \$0 | \$200 |
| 07-442-40236 | Building Supplies | \$0 | \$0 |
| 07-442-40237 | Institutional Supplies | \$0 | \$0 |
| 07-442-40238 | Clothing and Uniforms | \$10,000 | \$10,000 |
| 07-442-40242 | Person and Property Protection | \$0 | \$2,000 |
| 07-442-40243 | Health and Welfare Supplies | \$0 | \$0 |
| 07-442-40244 | Pub Works-Sanitation Supplies | \$0 | \$0 |
| 07-442-40245 | Pub Works-Highway Supplies | \$0 | \$0 |
| 07-442-40246 | Pub Works-Other Svc Supplies | \$0 | \$0 |
| 07-442-40251 | Vehicle Parts | \$0 | \$0 |
| 07-442-40252 | Computer/Copier Parts | \$0 | \$250 |
| 07-442-40260 | Small Tools/Minor Equipment | \$8,000 | \$12,000 |
| 07-442-40310 | Professional Services | \$0 | \$0 |
| 07-442-40313 | Engineering/Architectural Svc | \$25,000 | \$20,000 |
| 07-442-40321 | Telephone Monthly Charges | \$2,000 | \$2,200 |
| 07-442-40324 | Wireless Telephone | \$0 | \$900 |
| 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 |
| 07-442-40333 | Shipping Fees | \$0 | \$0 |
| 07-442-40337 | Automobile Allowance | \$4,800 | \$4,800 |
| 07-442-40341 | Advertising | \$0 | \$600 |
| 07-442-40354 | Workers Compensation Insurance | \$22,976 | \$24,147 |
| 07-442-40361 | Utilities-Electricity | \$200 | \$200 |
| 07-442-40362 | Utilities-Gas | \$7,000 | \$7,500 |
| 07-442-40364 | Utilities-Sewer | \$810 | \$810 |
| 07-442-40366 | Utilities-Water | \$720 | \$720 |
| 07-442-40372 | Repair/Maint-Impr Oth Than Bld | \$215,000 | \$100,000 |
| 07-442-40373 | Repairs/Maint-Buildings | \$5,000 | \$6,000 |
| 07-442-40374 | Repair/Maint-Machinery & Equip | \$14,000 | \$13,000 |
| 07-442-40384 | Rent-Machinery & Equipment | \$0 | \$0 |
| 07-442-40420 | Dues/Subscriptions/Memberships | \$0 | \$0 |
| 07-442-40450 | Contracted Services | \$4,120,000 | \$4,525,000 |
| 07-442-40451 | Contracted Veh Maint/Repair | \$0 | \$1,000 |
| 07-442-40452 | Contracted IT/Networking Svc | \$0 | \$200 |
| 07-442-40455 | Miscellaneous Expense | \$0 | \$0 |
| 07-442-40460 | Continuing Ed/Prof Development | \$6,000 | \$4,000 |
| 07-442-40470 | CDL Drug & Alcohol Testing | \$0 | \$200 |
| 07-442-40610 | General Construction Contracts | \$0 | \$0 |
| 07-442-40620 | Heating Construction Contracts | \$0 | \$0 |
| 07-442-40630 | Plumbing Construction Contract | \$0 | \$0 |
| 07-442-40640 | Electrical Constr Contracts | \$0 | \$0 |
| 07-442-40660 | Construction Professional Fees | \$0 | \$0 |
| 07-442-40720 | Cap Purch-Impr Other Than Bldg | \$320,000 | \$0 |
| 07-442-40730 | Capital Purchase-Buildings | \$0 | \$0 |

| | | | |
|--------------|------------------------------|--------------------|--------------------|
| 07-442-40750 | Cap Purch-Minor Mach/Equip | \$120,900 | \$0 |
| 07-442-40820 | Depn-Improv Other Than Bldgs | \$0 | \$0 |
| 07-442-40830 | Depreciation Exp-Buildings | \$0 | \$0 |
| 07-442-40840 | Depreciation Exp-Mach/Equip | \$0 | \$0 |
| | | <u>\$5,463,595</u> | <u>\$5,307,447</u> |

DEBT SERVICE

| | | | |
|--------------|-----------------------|------------|----------------|
| 07-472-47210 | Debt Interest Expense | \$0 | \$8,400 |
| | | <u>\$0</u> | <u>\$8,400</u> |

INSURANCE

| | | | |
|--------------|-------------------------------|-----------------|-----------------|
| 07-486-40351 | Property Insurance | \$0 | \$11,875 |
| 07-486-40352 | Liability Insurance | \$20,000 | \$4,875 |
| 07-486-40353 | Surety and Fidelity Insurance | \$0 | \$100 |
| | | <u>\$20,000</u> | <u>\$16,850</u> |

OTHER FINANCING USES

| | | | |
|--------------|---------|-----------------|----------------|
| 07-488-40430 | Taxes | \$83,000 | \$0 |
| 07-488-49100 | Refunds | \$2,000 | \$2,000 |
| | | <u>\$85,000</u> | <u>\$2,000</u> |

UNCLASSIFIED

| | | | |
|--------------|-----------------------|------------|----------------|
| 07-489-40455 | Miscellaneous Expense | \$0 | \$1,000 |
| | | <u>\$0</u> | <u>\$1,000</u> |

INTERFUND TRANSFERS

| | | | |
|--------------|------------------------------|--------------------|--------------------|
| 07-492-49201 | Interfund Transfer | \$1,370,000 | \$1,190,000 |
| 07-492-49206 | Transfer To Water Fund | \$0 | \$0 |
| 07-492-49207 | Transfer To Electric Fund | \$0 | \$0 |
| 07-492-49208 | Transfer To Sewer Fund | \$0 | \$0 |
| 07-492-49219 | Transfer To Small Comm Fund | \$0 | \$0 |
| 07-492-49235 | Transfer To Highway Aid Fund | \$0 | \$0 |
| 07-492-49290 | Transfer To Payroll Fund | \$0 | \$0 |
| | | <u>\$1,370,000</u> | <u>\$1,190,000</u> |

TOTAL ELECTRIC FUND EXPENDITURES

\$7,272,395 \$6,835,557

SEWER FUND

| Account Number | Description | 2013 BUDGET | 2014 BUDGET |
|---------------------------|--------------------------------|----------------|----------------|
| SEWER FUND REVENUE | | | |
| 08-000-10000 | Beginning Balance | \$255,679.00 | \$218,329.00 |
| 08-000-34100 | Interest Earnings | \$1,000.00 | \$1,000.00 |
| 08-000-36249 | Other Licenses and Permits | \$0.00 | \$0.00 |
| 08-000-36430 | Utility Sales | \$2,080,000.00 | \$2,195,000.00 |
| 08-000-36431 | Utility Penalty | \$0.00 | \$0.00 |
| 08-000-36432 | Tap In Fees | \$0.00 | \$0.00 |
| 08-000-36435 | Industrial Waste Surcharge | \$0.00 | \$0.00 |
| 08-000-38900 | Health Ins Due From Payroll | \$6,617.00 | \$6,617.00 |
| 08-000-38950 | Miscellaneous Receipts | \$13,300.00 | \$13,300.00 |
| 08-000-39100 | Sale of Fixed Assets | \$0.00 | \$0.00 |
| 08-000-39201 | Transfer From General Fund | \$0.00 | \$0.00 |
| 08-000-39206 | Transfer From Water Fund | \$0.00 | \$0.00 |
| 08-000-39207 | Transfer From Electric Fund | \$0.00 | \$0.00 |
| 08-000-39208 | Transfer From Sewer Fund | \$0.00 | \$393,560.00 |
| 08-000-39219 | Transfer From Small Community | \$0.00 | \$0.00 |
| 08-000-39235 | Transfer From Highway Aid Fund | \$0.00 | \$0.00 |
| 08-000-39290 | Transfer From Payroll Fund | \$0.00 | \$0.00 |
| | | \$2,356,596 | \$2,827,806 |

WASTEWATER ADMINISTRATION

| | | | |
|--------------|--------------------------------|----------|----------|
| 08-427-40110 | Wages-Department Heads | \$0 | \$18,806 |
| 08-427-40112 | Wages-Full Time Staff | \$76,394 | \$9,901 |
| 08-427-40114 | Wages-Professional Staff | \$0 | \$39,159 |
| 08-427-40115 | Wages-Part Time Staff | \$0 | \$0 |
| 08-427-40171 | Leave-Administrative | \$0 | \$0 |
| 08-427-40172 | Leave-Holiday | \$0 | \$0 |
| 08-427-40174 | Leave-Training/Educational | \$0 | \$0 |
| 08-427-40176 | Leave-Personal | \$0 | \$0 |
| 08-427-40177 | Leave-Sick | \$0 | \$0 |
| 08-427-40178 | Leave-Other | \$0 | \$0 |
| 08-427-40180 | Overtime Pay | \$0 | \$0 |
| 08-427-40189 | Other Compensation | \$1,276 | \$500 |
| 08-427-40192 | FICA-Employer Paid | \$5,962 | \$5,326 |
| 08-427-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 08-427-40194 | Unemployment Comp-Employer Pd | \$200 | \$200 |
| 08-427-40195 | Vision Insurance | \$172 | \$183 |
| 08-427-40196 | Health Insurance | \$16,219 | \$14,513 |
| 08-427-40197 | Pension | \$0 | \$0 |
| 08-427-40198 | Dental Insurance | \$1,272 | \$1,329 |
| 08-427-40199 | Life Insurance | \$356 | \$364 |
| 08-427-40200 | Retirement Plan Contribution | \$1,448 | \$958 |
| 08-427-40210 | Office Supplies | \$2,000 | \$1,800 |
| 08-427-40211 | Paper Products | \$0 | \$200 |
| 08-427-40212 | Forms | \$1,800 | \$1,000 |
| 08-427-40213 | Computer/Copier Supplies | \$0 | \$500 |
| 08-427-40215 | Postage | \$6,000 | \$6,000 |
| 08-427-40252 | Computer/Copier Parts | \$0 | \$250 |
| 08-427-40260 | Small Tools/Minor Equipment | \$2,086 | \$1,000 |
| 08-427-40310 | Professional Services | \$0 | \$2,500 |
| 08-427-40311 | Accounting/Auditing Services | \$8,000 | \$8,000 |
| 08-427-40314 | Special Legal Service | \$3,500 | \$1,000 |
| 08-427-40324 | Wireless Telephone | \$0 | \$360 |
| 08-427-40327 | Radio Equipment Maintenance | \$0 | \$0 |
| 08-427-40331 | Travel Expenses | \$400 | \$1,100 |
| 08-427-40333 | Shipping Fees | \$0 | \$0 |
| 08-427-40337 | Automobile Allowance | \$2,040 | \$2,040 |
| 08-427-40341 | Advertising | \$1,200 | \$1,200 |
| 08-427-40354 | Workers Compensation Insurance | \$737 | \$751 |
| 08-427-40374 | Repair/Maint-Machinery & Equip | \$0 | \$200 |
| 08-427-40390 | Bank Service Charges/Fees | \$700 | \$200 |
| 08-427-40410 | Judgments and Damages | \$0 | \$0 |
| 08-427-40420 | Dues/Subscriptions/Memberships | \$0 | \$500 |
| 08-427-40450 | Contracted Services | \$3,000 | \$2,000 |
| 08-427-40452 | Contracted IT/Networking Svc | \$23,200 | \$5,500 |
| 08-427-40455 | Miscellaneous Expense | \$0 | \$0 |
| 08-427-40460 | Continuing Ed/Prof Development | \$300 | \$650 |
| 08-427-40720 | Cap Purch-Impr Other Than Bldg | \$0 | \$0 |

| | | | |
|--------------|------------------------------|-----------|-----------|
| 08-427-40730 | Capital Purchase-Buildings | \$0 | \$0 |
| 08-427-40740 | Capital Purchase-Machinery | \$2,000 | \$1,000 |
| 08-427-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| 08-427-40820 | Depn-Improv Other Than Bldgs | \$0 | \$0 |
| 08-427-40830 | Depreciation Exp-Buildings | \$0 | \$0 |
| 08-427-40840 | Depreciation Exp-Mach/Equip | \$0 | \$0 |
| 08-427-47500 | Fiscal Agent Fees | \$0 | \$0 |
| | | \$160,262 | \$128,990 |

WASTEWATER COLLECTION

| | | | |
|--------------|--------------------------------|-----------|-----------|
| 08-428-40110 | Wages-Department Heads | \$0 | \$24,254 |
| 08-428-40112 | Wages-Full Time Staff | \$193,531 | \$173,722 |
| 08-428-40115 | Wages-Part Time Staff | \$0 | \$0 |
| 08-428-40171 | Leave-Administrative | \$0 | \$0 |
| 08-428-40172 | Leave-Holiday | \$0 | \$0 |
| 08-428-40174 | Leave-Training/Educational | \$0 | \$0 |
| 08-428-40176 | Leave-Personal | \$0 | \$0 |
| 08-428-40177 | Leave-Sick | \$0 | \$0 |
| 08-428-40178 | Leave-Other | \$0 | \$0 |
| 08-428-40180 | Overtime Pay | \$14,500 | \$14,500 |
| 08-428-40184 | Sick Pay Buy-Back | \$0 | \$0 |
| 08-428-40185 | Vacation Pay Buy-Back | \$0 | \$0 |
| 08-428-40189 | Other Compensation | \$0 | \$0 |
| 08-428-40191 | Uniform Maintenance Allowance | \$0 | \$0 |
| 08-428-40192 | FICA-Employer Paid | \$16,043 | \$16,383 |
| 08-428-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 08-428-40194 | Unemployment Comp-Employer Pd | \$200 | \$200 |
| 08-428-40195 | Vision Insurance | \$587 | \$622 |
| 08-428-40196 | Health Insurance | \$46,173 | \$40,279 |
| 08-428-40197 | Pension | \$0 | \$0 |
| 08-428-40198 | Dental Insurance | \$4,405 | \$4,603 |
| 08-428-40199 | Life Insurance | \$944 | \$976 |
| 08-428-40200 | Retirement Plan Contribution | \$2,097 | \$2,066 |
| 08-428-40222 | Chemicals | \$0 | \$300 |
| 08-428-40229 | Food For Human Consumption | \$0 | \$300 |
| 08-428-40231 | Vehicle Fuel-Gasoline | \$2,500 | \$4,000 |
| 08-428-40232 | Vehicle Fuel-Diesel | \$0 | \$3,500 |
| 08-428-40233 | Vehicle Fuel-Other | \$0 | \$250 |
| 08-428-40234 | Oil | \$0 | \$400 |
| 08-428-40235 | Lubricants | \$0 | \$100 |
| 08-428-40238 | Clothing and Uniforms | \$2,000 | \$2,500 |
| 08-428-40242 | Person and Property Protection | \$0 | \$1,000 |
| 08-428-40252 | Computer/Copier Parts | \$0 | \$250 |
| 08-428-40260 | Small Tools/Minor Equipment | \$2,000 | \$1,500 |
| 08-428-40313 | Engineering/Architectural Svc | \$0 | \$0 |
| 08-428-40324 | Wireless Telephone | \$0 | \$320 |
| 08-428-40327 | Radio Equipment Maintenance | \$500 | \$500 |
| 08-428-40331 | Travel Expenses | \$0 | \$200 |

| | | | |
|--------------|--------------------------------|------------------|------------------|
| 08-428-40333 | Shipping Fees | \$0 | \$100 |
| 08-428-40337 | Automobile Allowance | \$1,680 | \$1,680 |
| 08-428-40354 | Workers Compensation Insurance | \$11,199 | \$11,779 |
| 08-428-40372 | Repair/Maint-Impr Oth Than Bld | \$8,000 | \$8,000 |
| 08-428-40373 | Repairs/Maint-Buildings | \$0 | \$0 |
| 08-428-40374 | Repair/Maint-Machinery & Equip | \$2,000 | \$4,000 |
| 08-428-40384 | Rent-Machinery & Equipment | \$0 | \$0 |
| 08-428-40420 | Dues/Subscriptions/Memberships | \$0 | \$100 |
| 08-428-40450 | Contracted Services | \$1,000 | \$1,000 |
| 08-428-40452 | Contracted IT/Networking Svc | \$0 | \$200 |
| 08-428-40455 | Miscellaneous Expense | \$0 | \$0 |
| 08-428-40460 | Continuing Ed/Prof Development | \$250 | \$250 |
| 08-428-40470 | CDL Drug & Alcohol Testing | \$0 | \$200 |
| 08-428-40610 | General Construction Contracts | \$0 | \$0 |
| 08-428-40630 | Plumbing Construction Contract | \$0 | \$0 |
| 08-428-40660 | Construction Professional Fees | \$0 | \$50,000 |
| 08-428-40720 | Cap Purch-Impr Other Than Bldg | \$0 | \$420,560 |
| 08-428-40740 | Capital Purchase-Machinery | \$82,000 | \$2,500 |
| 08-428-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | <u>\$391,609</u> | <u>\$793,094</u> |

WASTEWATER TREATMENT

| | | | |
|--------------|-------------------------------|-----------|-----------|
| 08-429-40110 | Wages-Department Heads | \$0 | \$33,150 |
| 08-429-40112 | Wages-Full Time Staff | \$269,856 | \$262,204 |
| 08-429-40115 | Wages-Part Time Staff | \$0 | \$0 |
| 08-429-40171 | Leave-Administrative | \$0 | \$0 |
| 08-429-40172 | Leave-Holiday | \$0 | \$0 |
| 08-429-40174 | Leave-Training/Educational | \$0 | \$0 |
| 08-429-40176 | Leave-Personal | \$0 | \$0 |
| 08-429-40177 | Leave-Sick | \$0 | \$0 |
| 08-429-40178 | Leave-Other | \$0 | \$0 |
| 08-429-40180 | Overtime Pay | \$16,560 | \$16,560 |
| 08-429-40184 | Sick Pay Buy-Back | \$0 | \$0 |
| 08-429-40185 | Vacation Pay Buy-Back | \$0 | \$0 |
| 08-429-40189 | Other Compensation | \$0 | \$0 |
| 08-429-40191 | Uniform Maintenance Allowance | \$0 | \$0 |
| 08-429-40192 | FICA-Employer Paid | \$22,131 | \$24,064 |
| 08-429-40193 | Medicare-Employer Paid | \$0 | \$0 |
| 08-429-40194 | Unemployment Comp-Employer Pd | \$200 | \$200 |
| 08-429-40195 | Vision Insurance | \$771 | \$831 |
| 08-429-40196 | Health Insurance | \$72,464 | \$57,406 |
| 08-429-40197 | Pension | \$0 | \$0 |
| 08-429-40198 | Dental Insurance | \$5,779 | \$6,143 |
| 08-429-40199 | Life Insurance | \$1,461 | \$1,521 |
| 08-429-40200 | Retirement Plan Contribution | \$3,105 | \$2,900 |
| 08-429-40210 | Office Supplies | \$0 | \$200 |
| 08-429-40211 | Paper Products | \$0 | \$100 |
| 08-429-40212 | Forms | \$0 | \$0 |

| | | | |
|--------------|--------------------------------|-----------|-----------|
| 08-429-40213 | Computer/Copier Supplies | \$0 | \$250 |
| 08-429-40215 | Postage | \$0 | \$0 |
| 08-429-40222 | Chemicals | \$23,987 | \$20,515 |
| 08-429-40223 | First Aid Supplies | \$0 | \$300 |
| 08-429-40225 | Laboratory/Testing Supplies | \$0 | \$9,000 |
| 08-429-40226 | Cleaning Supplies | \$0 | \$750 |
| 08-429-40227 | Sanitation Supplies | \$0 | \$750 |
| 08-429-40231 | Vehicle Fuel-Gasoline | \$4,000 | \$2,500 |
| 08-429-40232 | Vehicle Fuel-Diesel | \$0 | \$1,200 |
| 08-429-40233 | Vehicle Fuel-Other | \$0 | \$0 |
| 08-429-40234 | Oil | \$0 | \$650 |
| 08-429-40235 | Lubricants | \$0 | \$400 |
| 08-429-40236 | Building Supplies | \$0 | \$0 |
| 08-429-40238 | Clothing and Uniforms | \$2,700 | \$1,200 |
| 08-429-40242 | Person and Property Protection | \$0 | \$3,000 |
| 08-429-40243 | Health and Welfare Supplies | \$0 | \$0 |
| 08-429-40251 | Vehicle Parts | \$0 | \$2,500 |
| 08-429-40252 | Computer/Copier Parts | \$0 | \$200 |
| 08-429-40260 | Small Tools/Minor Equipment | \$1,000 | \$1,000 |
| 08-429-40313 | Engineering/Architectural Svc | \$6,000 | \$6,000 |
| 08-429-40316 | Lab Fees | \$0 | \$1,250 |
| 08-429-40321 | Telephone Monthly Charges | \$1,500 | \$2,000 |
| 08-429-40324 | Wireless Telephone | \$0 | \$450 |
| 08-429-40325 | Internet Fees | \$900 | \$780 |
| 08-429-40327 | Radio Equipment Maintenance | \$0 | \$500 |
| 08-429-40331 | Travel Expenses | \$200 | \$500 |
| 08-429-40333 | Shipping Fees | \$0 | \$200 |
| 08-429-40337 | Automobile Allowance | \$2,400 | \$2,400 |
| 08-429-40341 | Advertising | \$0 | \$0 |
| 08-429-40354 | Workers Compensation Insurance | \$15,451 | \$17,301 |
| 08-429-40361 | Utilities-Electricity | \$208,000 | \$208,000 |
| 08-429-40362 | Utilities-Gas | \$25,000 | \$25,000 |
| 08-429-40365 | Sludge Disposal | \$0 | \$66,390 |
| 08-429-40366 | Utilities-Water | \$6,000 | \$6,000 |
| 08-429-40371 | Repairs/Maint-Land | \$0 | \$0 |
| 08-429-40373 | Repairs/Maint-Buildings | \$25,350 | \$15,000 |
| 08-429-40374 | Repair/Maint-Machinery & Equip | \$58,200 | \$69,250 |
| 08-429-40384 | Rent-Machinery & Equipment | \$0 | \$0 |
| 08-429-40420 | Dues/Subscriptions/Memberships | \$0 | \$2,800 |
| 08-429-40450 | Contracted Services | \$97,815 | \$12,200 |
| 08-429-40451 | Contracted Veh Maint/Repair | \$0 | \$0 |
| 08-429-40452 | Contracted IT/Networking Svc | \$0 | \$2,500 |
| 08-429-40455 | Miscellaneous Expense | \$0 | \$0 |
| 08-429-40460 | Continuing Ed/Prof Development | \$1,500 | \$1,800 |
| 08-429-40470 | CDL Drug & Alcohol Testing | \$0 | \$300 |
| 08-429-40610 | General Construction Contracts | \$0 | \$0 |
| 08-429-40620 | Heating Construction Contracts | \$0 | \$0 |
| 08-429-40630 | Plumbing Construction Contract | \$0 | \$0 |

| | | | |
|--------------|--------------------------------|------------------|------------------|
| 08-429-40640 | Electrical Constr Contracts | \$0 | \$0 |
| 08-429-40660 | Construction Professional Fees | \$0 | \$0 |
| 08-429-40730 | Capital Purchase-Buildings | \$0 | \$0 |
| 08-429-40740 | Capital Purchase-Machinery | \$25,000 | \$9,750 |
| 08-429-40750 | Cap Purch-Minor Mach/Equip | \$0 | \$0 |
| | | <u>\$897,330</u> | <u>\$899,865</u> |

DEBT SERVICE

| | | | |
|--------------|-----------------------|------------------|------------------|
| 08-472-47210 | Debt Interest Expense | \$867,395 | \$978,107 |
| | | <u>\$867,395</u> | <u>\$978,107</u> |

INSURANCE

| | | | |
|--------------|-------------------------------|-----------------|-----------------|
| 08-486-40351 | Property Insurance | \$20,000 | \$11,875 |
| 08-486-40352 | Liability Insurance | \$0 | \$4,875 |
| 08-486-40353 | Surety and Fidelity Insurance | \$0 | \$1,000 |
| | | <u>\$20,000</u> | <u>\$17,750</u> |

UNCLASSIFIED

| | | | |
|--------------|-----------------------|-----------------|-----------------|
| 08-489-40455 | Miscellaneous Expense | \$20,000 | \$10,000 |
| | | <u>\$20,000</u> | <u>\$10,000</u> |

INTERFUND TRANSFERS

| | | | |
|--------------|------------------------------|------------|------------|
| 08-492-49201 | Transfer To General Fund | \$0 | \$0 |
| 08-492-49206 | Transfer To Water Fund | \$0 | \$0 |
| 08-492-49207 | Transfer To Electric Fund | \$0 | \$0 |
| 08-492-49208 | Transfer To Sewer Fund | \$0 | \$0 |
| 08-492-49219 | Transfer To Small Comm Fund | \$0 | \$0 |
| 08-492-49235 | Transfer To Highway Aid Fund | \$0 | \$0 |
| 08-492-49290 | Transfer To Payroll Fund | \$0 | \$0 |
| | | <u>\$0</u> | <u>\$0</u> |

| | | | |
|--------------------------------------|--|--------------------|--------------------|
| TOTAL SEWER FUND EXPENDITURES | | \$2,356,596 | \$2,827,806 |
|--------------------------------------|--|--------------------|--------------------|

COMMUNITY DEVELOPMENT FUND

| Account Number | Description | 2013 BUDGET | 2014 BUDGET |
|--|--------------------------------|------------------|------------------|
| CDBG REVENUE | | | |
| 19-000-35409 | Community Development Grants | \$188,000 | \$315,474 |
| | | <u>\$188,000</u> | <u>\$315,474</u> |
| COMMUNITY DEVELOPMENT AND HOUSING | | | |
| 19-462-40310 | Professional Services | \$0.00 | \$31,014.00 |
| 19-462-40450 | Contracted Services | \$188,000.00 | \$276,234.00 |
| 19-462-40455 | Miscellaneous Expense | \$0.00 | \$0.00 |
| 19-462-40510 | Contrib/Grant/Subsidy-To Indiv | \$0.00 | \$8,226.00 |
| 19-462-40750 | Cap Purch-Minor Mach/Equip | \$0.00 | \$0.00 |
| | | <u>\$188,000</u> | <u>\$315,474</u> |
| TOTAL COMMUNITY DEVELOPMENT FUND EXPENDITURES | | \$188,000 | \$315,474 |

STATE HIGHWAY AID FUND

| Account Number | Description | 2013 BUDGET | 2014 BUDGET |
|--|--------------------------------|------------------|------------------|
| STATE HIGHWAY AID REVENUE | | | |
| 35-000-34100 | Interest Earnings | \$0 | \$50 |
| 35-000-35502 | Liquid Fuels Tax | \$158,601 | \$157,269 |
| | | <u>\$158,601</u> | <u>\$157,319</u> |
| WINTER ROAD MAINTENCE | | | |
| 35-432-40245 | Pub Works-Highway Supplies | \$30,000 | \$30,000 |
| | | <u>\$30,000</u> | <u>\$30,000</u> |
| HIGHWAY CONSTRUCTION AND REBUILDING | | | |
| 35-439-40610 | General Construction Contracts | \$128,601 | \$127,319 |
| | | <u>\$128,601</u> | <u>\$127,319</u> |
| TOTAL STATE HIGHWAY AID FUND EXPENDITURES | | \$158,601 | \$157,319 |

