

WEST HEMPFIELD TOWNSHIP

2018 Budget

ADOPTED December 13, 2018



Board of Supervisors

David Dumeyer (Chairman), Edward Fisher (Vice-Chairman), Kent Gardner, Naomi Martin, Frank Burkhart.

Township Manager/Treasurer

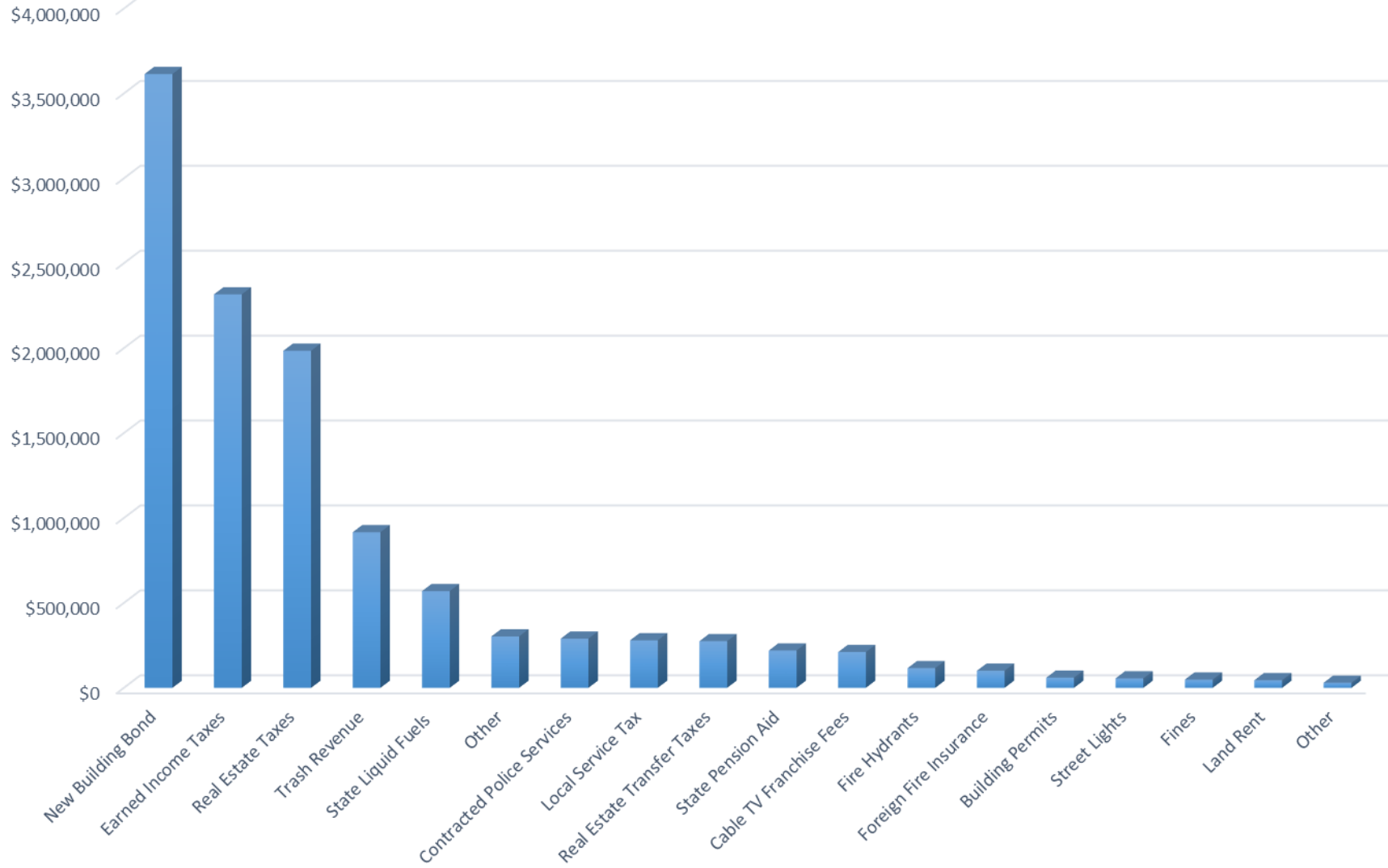
Andrew Stern

Finance Director/Assistant Treasurer

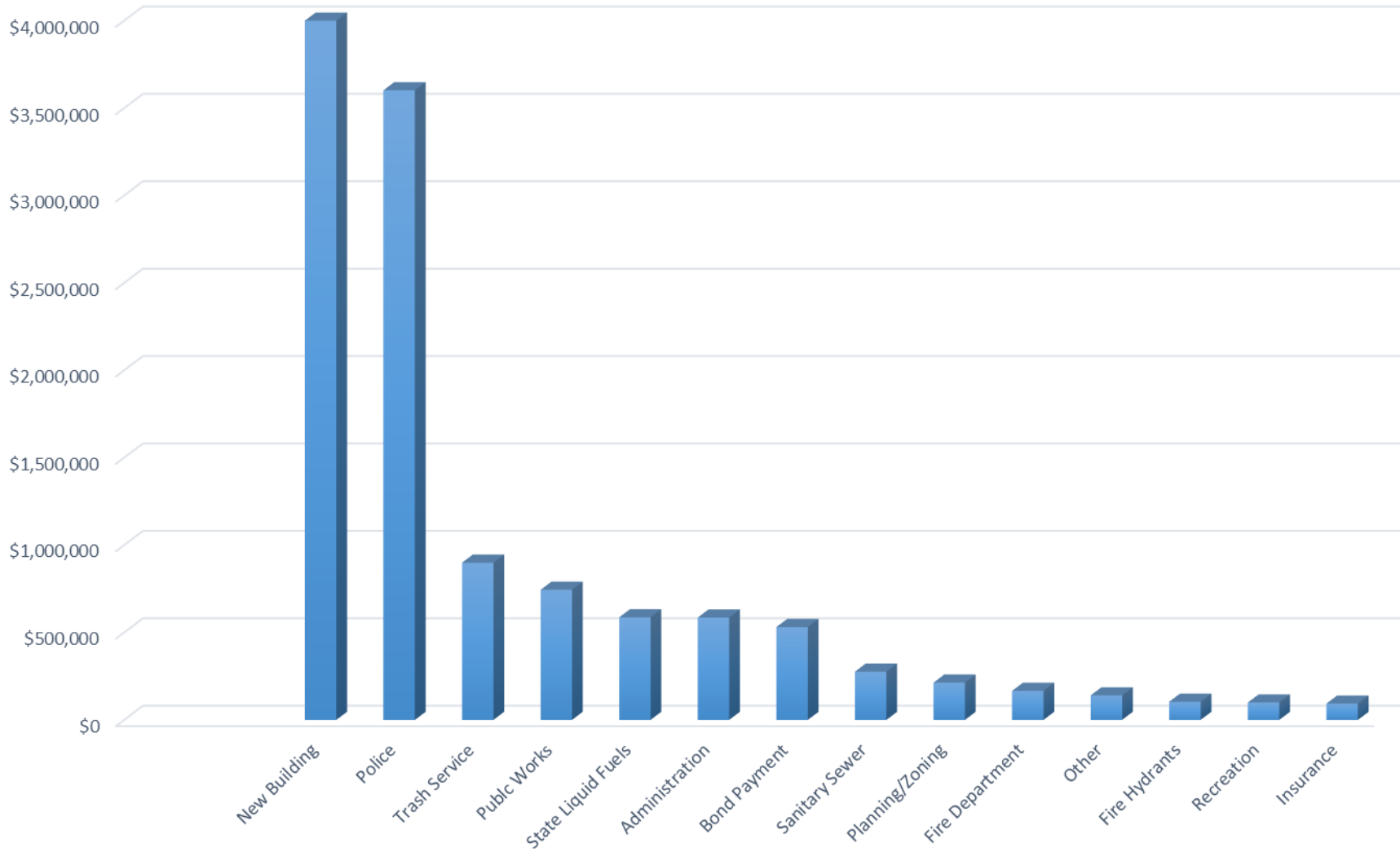
Brenda Baumbach

BUDGET SUMMARY SHEET 2016-2018					
		Est.	Approved Budget	Projected	Budget
		2016	2017	2017	2018
REVENUES	General Fund	\$ 5,383,935	\$ 13,261,146	\$ 11,592,869	\$ 9,734,525
	Sewer Fund (sanitary)	\$ 178,741	\$ 181,785	\$ 99,235	\$ -
	Refuse Fund	\$ 770,921	\$ 909,690	\$ 915,729	\$ 917,700
	Fire Hydrant Fund	\$ 115,370	\$ 116,240	\$ 113,936	\$ 116,240
	Street Light Fund	\$ 53,992	\$ 55,799	\$ 54,840	\$ 55,799
	TDR Fund	\$ 1,299	\$ 900	\$ 2,419	\$ 2,500
	State Fund	\$ 552,541	\$ 552,389	\$ 565,620	\$ 581,408
	TOTAL REVENUES	\$ 7,056,798	\$ 15,077,949	\$ 13,344,648	\$ 11,408,172
EXPENSES	General Fund	\$ 5,039,943	\$ 11,219,680	\$ 10,016,174	\$ 10,300,868
	Sewer Fund (sanitary)	\$ 75,315	\$ 76,490	\$ 32,544	\$ 276,000
	Refuse Fund	\$ 824,926	\$ 894,319	\$ 892,049	\$ 899,106
	Fire Hydrant Fund	\$ 128,197	\$ 116,225	\$ 105,643	\$ 104,075
	Street Light Fund	\$ 59,603	\$ 55,799	\$ 54,123	\$ 56,050
	TDR Fund	\$ 450	\$ 525	\$ 426	\$ 600
	State Fund	\$ 488,320	\$ 595,830	\$ 393,788	\$ 587,030
	TOTAL EXPENDITURES	\$ 6,616,754	\$ 12,958,868	\$ 11,494,747	\$ 12,223,729
	Net Surplus/(Deficit)	\$ 440,044	\$ 2,119,081	\$ 1,849,901	\$ (815,557)

2018 Anticipated Revenues



2018 Budgeted Expenses



2018 REVENUES					
2018 GENERAL FUND					
Revenue	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
TAXES - REAL PROPERTY TAX					
301.100 Real Estate- Current	\$1,958,603	\$1,863,266	\$95,462	\$1,958,728	\$1,958,728
301.200 Real Estate - Prior Year	\$15,750	\$43,521	\$1,500	\$45,021	\$25,000
301.300 Real Estate - Delinquent	\$600	\$586	\$25	\$611	\$600
301.600 Real Estate - Interim	\$1,650	\$172	\$0	\$172	\$450
Sub-total:	\$1,976,603	\$1,907,546	\$96,987	\$2,004,532	\$1,984,778
TAXES - ACT 511 TAXES					
310.100 - Real Estate Transfer Tax	\$250,000	\$201,092	\$75,751	\$276,843	\$275,000
310.210 - Earned Income Tax	\$2,250,000	\$1,635,482	\$1,005,982	\$2,641,464	\$2,316,979
310.510 - Local Service Tax	\$285,000	\$275,285	\$79,950	\$355,235	\$280,000
Sub-total:	\$2,785,000	\$2,111,859	\$1,161,683	\$3,273,542	\$2,871,979
PERMITS					
321.100 - Business License & Permits	\$400	\$535	\$60	\$595	\$400
321.800 - Cable Television Franchise	\$225,000	\$186,023	\$92,574	\$278,597	\$210,900
Sub-total:	\$225,400	\$186,558	\$92,634	\$279,192	\$211,300
STREET ENCROACHMENT					
322.820 - Road Permits	\$2,980	\$2,245	\$915	\$3,160	\$3,000
Sub-total:	\$2,980	\$2,245	\$915	\$3,160	\$3,000
FINES					
331.110 - VEHICLE CODE VIOLATIONS	\$11,500	\$12,143	\$800	\$12,943	\$14,500
331.120 - VIOLATION OF ORDINANCES	\$5,300	\$750	\$500	\$1,250	\$2,050
331.130 - JUSTICE	\$38,590	\$27,211	\$2,045	\$29,256	\$32,000
331.140 - FINES/OTHER	\$350	\$265	\$85	\$350	\$350
Sub-total:	\$55,740	\$40,369	\$3,430	\$43,799	\$48,900
INTEREST, RENT & ROYALTIES					
340.000 - DIVIDENDS	\$1,600	\$378	\$200	\$578	\$585
341.000 - INTEREST	\$8,600	\$8,580	\$600	\$9,180	\$8,750
342.100 - RENT OF LAND	\$43,560	\$44,590	\$4,500	\$49,090	\$45,000
Sub-total:	\$53,760	\$53,548	\$5,300	\$58,848	\$54,335
GRANTS					
354.040 - DER-SEWAGE	\$2,100	\$1,700	\$400	\$2,100	\$2,100
Sub-total:	\$2,100	\$1,700	\$400	\$2,100	\$2,100

STATE SHARED REVENUE						
355.010 -PROPERTY TAX (PURTA)	\$4,500	\$0	\$4,500	\$4,500	\$3,500	
355.080 - BEVERAGE LICENSE	\$900	\$300	\$300	\$600	\$900	
355.120 - PENSION (STATE AID)	\$216,522	\$238,589	\$0	\$238,589	\$220,000	
355.130 - FOREIGN FIRE INS.	\$110,000	\$100,298	\$0	\$100,298	\$100,900	
355.140 - STATE/FEDERAL GRANTS	\$21,995	\$76,170	\$2,225	\$76,100	\$38,400	
Sub-total:	\$353,917	\$415,357	\$7,025	\$420,087	\$363,700	
LOCAL GOVNM'T CONTRIBUTIONS						
357.030 - COUNTY/LOCAL GOV'T	\$90,000	\$39,194	\$3,500	\$42,694	\$89,650	
358.100 - CONTRACT- -POLICE SERVICE	\$376,156	\$206,021	\$69,039	\$275,060	\$289,968	
Sub-total:	\$466,156	\$245,215	\$72,539	\$317,754	\$379,618	
ZONING/BLDG FEES & PERMITS						
361.330 - 3rd PARTY REGISTRATION	\$500	\$700	\$0	\$700	\$500	
361.340 - ZONING PERMIT & FEES	\$11,500	\$9,100	\$2,400	\$11,500	\$11,500	
361.510 - SALE OF MAP/ORD,ETC.	\$10	\$150	\$10	\$160	\$160	
Sub-total:	\$12,010	\$9,950	\$2,410	\$12,360	\$12,160	
PUBLIC SAFETY						
362.110 - SALE OF ACCIDENT REPORTS	\$4,500	\$3,760	\$795	\$4,555	\$4,500	
362.200 - DOG REDEMPTION FEE	\$800	\$400	\$50	\$450	\$800	
362.410 - BLDG PERMITS & FEES	\$60,000	\$50,635	\$9,369	\$60,004	\$60,000	
362.420 - UCC FEE	\$0	\$792	\$94	\$886	\$850	
362.430 - S/W MINOR LAND DIST.	\$0	\$2,000	\$1,500	\$3,500	\$2,500	
362.450 -EXEMPT S/W FEE	\$0	\$1,630	\$260	\$1,890	\$1,840	
Sub-total:	\$65,300	\$59,217	\$12,068	\$71,285	\$70,490	
HIGHWAY & STREETS						
363.990 - CHARGES FOR HIGHWAY SERV	\$200	\$200	\$0	\$200	\$200	
Sub-total:	\$200	\$200	\$0	\$200	\$200	
RECREATION						
367.400 - PARK RENTAL	\$7,000	\$5,950	\$735	\$6,685	\$7,000	
Sub-total:	\$7,000	\$5,950	\$735	\$6,685	\$7,000	
OTHER SERVICE & CHARGES						
379.000 - OTHER CHARGES FOR SERVICE	\$250	\$9,075	\$0	\$9,075	\$250	
Sub-total:	\$250	\$9,075	\$0	\$9,075	\$250	
MISCELLANEOUS REVENUE						
380.000 - MISCELLANEOUS REVENUES	\$250	\$2,230	\$150	\$2,380	\$500	
Sub-total:	\$250	\$2,230	\$150	\$2,380	\$500	

PRIVATE DONATIONS & CONTRIBUTIONS					
387.000 - DONATIONS & CONTRIBUTION	\$990,100	\$1,023,300	\$500	\$1,023,800	\$1,500
Sub-total:	\$990,100	\$1,023,300	\$500	\$1,023,800	\$1,500
OTHER FINANCING SOURCES					
390.000 - REALIZED GAIN	\$1,915	\$960	\$1,100	\$2,060	\$1,915
396.000 - UNREALIZED GAIN	\$2,465	\$1,040	\$800	\$1,840	\$1,800
Sub-total:	\$4,380	\$2,000	\$1,900	\$3,900	\$3,715
DISPOSITION OF FIXED ASSETS					
391.100 - SALE OF PROPERTY	\$5,000	\$0	\$0	\$0	\$5,000
Sub-total:	\$5,000	\$0	\$0	\$0	\$5,000
TRANSFERS					
392.100 - Transfer From Reserves	\$0	\$0	\$0	\$0	\$0
392.360 - Transfer From PLGIT Hiway Ca	\$72,000	\$0	\$0	\$0	\$72,000
Sub-total:	\$72,000	\$0	\$0	\$0	\$72,000
BOND PURCHASE					
393.100 - BOND for BUILDING COMPLEX	\$6,010,000	\$2,515,500	\$2,000,000	\$4,015,500	\$3,614,500
Sub-total:	\$6,010,000	\$2,515,500	\$2,000,000	\$4,015,500	\$3,614,500
OTHER REFUNDS					
394.000 - REFUND OF PRIOR YEAR	\$110,500	\$25,076	\$1,000	\$26,076	\$9,000
395.000 - INSURANCE REFUNDS	\$62,500	\$16,594	\$2,000	\$18,594	\$18,500
Sub-total:	\$173,000	\$41,670	\$3,000	\$44,670	\$27,500
TOTAL GENERAL FUND RECEIPTS	\$13,261,146	\$6,117,989	\$1,461,676	\$11,592,870	\$9,734,525

2018 SEWER(#09) FUND

Revenue	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
PERMITS					
321.000 - Septic Hauler Registration	\$600	\$1,100	\$0	\$1,100	\$0
INTEREST					
341.000 - Interest	\$35	\$153	\$0	\$153	\$0
SANITATION					
364.110 - Sewage Connect/Tapping Fees	\$4,600	\$5,400	\$0	\$5,400	\$0
364.120 - Sewer Usage Charge	\$174,000	\$91,782	\$0	\$91,782	\$0
364.130 - Connection Fee	\$2,250	\$800	\$0	\$800	\$0
MISCELLANEOUS REVENUE					
380.00 - Miscellaneous Revenue	\$300	\$0	\$0	\$0	\$0
TOTAL SEWER REVENUE	\$181,785	\$99,235	\$0	\$99,235	\$0

2018 REFUSE/RECYCLING (#08) FUND

Revenue	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
INTEREST					
341.000 - Interest	\$500	\$760	\$241	\$1,001	\$850
SOLID WASTE					
364.300 - Solid Waste Disposal & Collec	\$892,200	\$674,780	\$224,000	\$898,780	\$900,000
364.310 - Special Tags	\$16,950	\$12,782	\$3,131	\$15,913	\$16,500
MISCELLANEOUS REVENUE					
380.000 - Miscellaneous Revenue	\$40	\$20	\$15	\$35	\$350
TOTAL REFUSE REVENUE	\$909,690	\$688,342	\$227,387	\$915,729	\$917,700

2018 FIRE HYDRANT FUND

Revenue	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
301.100 - Fire Hydrant - Current	\$115,000	\$111,176	\$2,492	\$113,668	\$115,000
301.200 - Fire Hydrant - Prior Year	\$1,000	\$39	\$15	\$54	\$1,000
301.300 - Fire Hydrant - Delinquent	\$225	\$127	\$65	\$192	\$225
INTEREST					
341.000 - Interest	\$15	\$17	\$5	\$22	\$15
TOTAL FIRE HYDRANT REVENUE	\$116,240	\$111,359	\$2,577	\$113,936	\$116,240

2018 STREET LIGHT FUND

Revenue	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
301.100 - Street Light - Current	\$55,100	\$52,999	\$1,395	\$54,394	\$55,100
301.200 - Street Light - Prior Year	\$475	\$66	\$25	\$91	\$475
301.300 - Street Light - Delinquent	\$122	\$274	\$75	\$349	\$122
INTEREST					
341.000 - Interest	\$2	\$4	\$2	\$6	\$2
MISCELLANEOUS REVENUE					
380.00 - Miscellaneous Revenue	\$100	\$0	\$0	\$0	\$100
TOTAL STREET LIGHT REVENUE	\$55,799	\$53,343	\$1,497	\$54,840	\$55,799

2017 TRANSFERRABLE DEVELOPMENT RIGHTS (TDR)

Revenue	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
341.000 - Interest	\$900	\$1,639	\$780	\$2,419	\$2,500
TOTAL TDR REVENUE	\$900	\$1,639	\$780	\$2,419	\$2,500

2018 STATE FUND

Revenue	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
Interest Earnings					
341.000 - Interest	\$1,100	\$2,128	\$113	\$2,241	\$1,100
Federal & State Grants					
351.030 - PennDot Highway Turnback	\$10,560	\$10,560	\$0	\$10,560	\$10,560
355.050 - Motor Vehicle Fuel Taxes	\$540,729	\$552,819	\$0	\$552,819	\$569,748
Miscellaneous Revenue					
380.000 - Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
TOTAL STATE FUND RECEIPTS	\$552,389	\$565,507	\$113	\$565,620	\$581,408
TOTAL ALL FUNDS RECEIPTS	\$15,077,949	\$7,637,414	\$1,694,030	\$13,344,648	\$11,408,172

2018 EXPENDITURES					
2018 GENERAL FUND					
GENERAL GOVERNMENT					
Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
GENERAL GOVERNMENT					
400.100 Compensation	\$13,000	\$8,666	\$3,250	\$11,916	\$13,000
400.300 General Expense	\$4,000	\$6,619	\$0	\$6,000	\$4,000
400.500 Inter Mun contribution	\$2,000	\$1,250	\$0	\$1,250	\$1,250
Sub-Totals	\$19,000	\$16,535	\$3,250	\$19,166	\$18,250
MANAGER/FINANCE					
401.100 Compensation	\$148,000	\$97,427	\$50,573	\$148,000	\$165,000
Sub-Totals	\$148,000	\$97,427	\$50,573	\$148,000	\$165,000
FINANCIAL ADMINISTRATION					
Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
402.140 Salary/Clerical	\$54,326	\$41,667	\$8,556	\$50,223	\$72,239
402.151 Health & Accident	\$1,350	\$977	\$221	\$1,198	\$1,500
402.153 Vision	\$400	\$248	\$100	\$348	\$448
402.154 Dental	\$2,400	\$4,476	\$160	\$4,636	\$4,796
402.155 Health Care Rmbrsment	\$2,500	\$1,465	\$1,000	\$2,465	\$2,500
402.156 Hospitalization	\$77,990	\$64,668	\$12,592	\$77,260	\$84,360
402.160 Pension	\$104,734	\$0	\$138,835	\$138,835	\$124,811
402.161 FICA	\$20,595	\$13,507	\$4,109	\$17,616	\$23,134
402.300 General Expense	\$10,000	\$5,571	\$0	\$5,571	\$10,000
402.311 Accounting/Auditing	\$10,000	\$6,290	\$0	\$6,290	\$7,500
402.313 Engineering Services	\$33,000	\$20,248	\$12,253	\$32,501	\$33,000
402.314 Legal Services	\$19,900	\$21,005	\$0	\$21,005	\$15,000
402.320 Communications	\$8,000	\$7,099	\$0	\$7,099	\$8,000
402.330 Mileage	\$100	\$0	\$0	\$0	\$100
402.340 Advertising/Printing	\$15,000	\$8,138	\$5,793	\$13,931	\$15,000
402.350 Insurance/Bonding	\$5,000	\$1,934	\$0	\$1,934	\$2,500
402.370 Repairs/Maintenance	\$1,000	\$0	\$0	\$0	\$500
402.420 Dues/Subscriptions	\$3,890	\$10,632	\$0	\$10,632	\$4,000
402.450 Contracted Services	\$44,000	\$15,294	\$0	\$25,000	\$20,000
402.460 Meetings/Conferences/Webinars	\$1,200	\$80	\$300	\$380	\$1,200
402.700 Cap. Construction/Outlay	\$5,247,100	\$1,732,051	\$2,910,478	\$4,642,529	\$4,000,000
Sub-Totals	\$5,662,485	\$1,955,350	\$3,094,397	\$5,059,453	\$4,430,588
BUILDINGS/PLANT					
409.300 General Expense	\$4,000	\$2,854	\$951	\$3,805	\$4,000
409.360 Utilities	\$19,500	\$14,372	\$4,791	\$19,163	\$25,950
409.370 Maintenance/Repairs	\$15,000	\$3,773	\$1,258	\$5,031	\$5,000
Sub-Totals	\$38,500	\$20,999	\$7,000	\$27,999	\$34,950

POLICE DEPARTMENT

Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
410.120 Salary - Chief	\$101,956	\$67,149	\$34,809	\$101,958	\$104,973
410.131 Salary - Sergeants	\$395,532	\$250,329	\$139,416	\$389,745	\$407,894
410.132 Salary - Patrolmen	\$856,244	\$567,843	\$272,791	\$840,634	\$1,021,898
410.133 Salary - Corporals	\$277,540	\$177,727	\$97,760	\$275,487	\$289,461
410.134 OT/OIC-Police	\$106,548	\$51,061	\$79,850	\$130,911	\$126,630
410.140 Salary - Secretarial	\$111,011	\$72,610	\$37,254	\$109,864	\$115,384
410.145 Heart & Lung Wages	\$0	\$0	\$0	\$0	\$0
410.150 Post Retire.Medical	\$7,500	\$0	\$0	\$7,500	\$12,500
410.151 Health/Accident	\$10,431	\$5,824	\$2,307	\$8,131	\$10,431
410.153 Vision	\$2,800	\$1,676	\$1,140	\$2,816	\$2,603
410.154 Dental	\$31,613	\$20,099	\$1,883	\$21,982	\$30,000
410.155 Health Care Reimb.	\$11,500	\$8,227	\$3,000	\$11,227	\$12,000
410.156 Hospitalization	\$502,995	\$417,951	\$83,507	\$501,458	\$574,298
410.160 Pension	\$344,709	\$0	\$344,709	\$344,709	\$349,872
410.161 FICA	\$145,436	\$90,667	\$50,640	\$141,307	\$160,099
410.191 Uniform Expense	\$17,500	\$9,707	\$11,500	\$21,207	\$20,100
410.242 Ammunition	\$6,800	\$6,021	\$650	\$6,671	\$11,100
410.300 General Expense	\$24,650	\$6,346	\$4,895	\$11,241	\$19,750
410.314 Legal Services	\$10,000	\$8,638	\$4,000	\$12,638	\$5,000
410.315 Employee Testing	\$1,000	\$0	\$1,000	\$1,000	\$2,000
410.320 Communication-Gen'l	\$7,820	\$4,547	\$2,540	\$7,087	\$7,820
410.321 Communication-Vehic	\$13,500	\$3,785	\$6,500	\$10,285	\$10,500
410.331 Gas & Oil	\$30,000	\$13,488	\$7,500	\$20,988	\$25,000
410.340 Advertising/Printing	\$2,850	\$2,652	\$1,250	\$3,902	\$6,040
410.350 Recruiting	\$0	\$0			\$0
410.351 Liability Insurance	\$23,795	\$10,583	\$10,583	\$21,166	\$23,950
410.370 Vehicle Maintenance	\$18,800	\$5,503	\$3,750	\$9,253	\$13,800
410.375 Repairs/Maintenance	\$5,400	\$3,985	\$2,500	\$6,485	\$7,700
410.450 Contracted Services	\$20,829	\$11,014	\$11,790	\$22,804	\$95,790
410.451 Repairs - Vehicle	\$2,500	\$1,000	\$1,000	\$2,000	\$2,500
410.460 Education/Training	\$10,390	\$8,732	\$4,690	\$13,422	\$15,100
410.500 Drug Task Force	\$16,153	\$8,077	\$8,077	\$16,154	\$16,153
410.510 Accident Reconstruct	\$2,100	\$0	\$1,100	\$1,100	\$2,100
410.740 Capital Outlay	\$145,185	\$142,466	\$57,700	\$200,166	\$93,425
410.750 Minor Equipment	\$4,220	\$5,554	\$825	\$6,379	\$6,000
Sub-Totals	\$3,269,307	\$1,983,261	\$1,290,916	\$3,281,677	\$3,601,871

FIRE					
411.451 VEHICLE REPAIR/MAIN					
411.500 Twp. Allocation	\$61,000	\$0	\$61,000	\$61,000	\$61,000
411.540 Firemen's Relief	\$110,000	\$0	\$100,267	\$100,267	\$100,325
411.740 Capital Outlay	\$55,000	\$0	\$55,000	\$55,000	\$5,000
Sub-Totals	\$226,000	\$0	\$216,267	\$216,267	\$166,325
AMBULANCE					
412.500 Contributions	\$15,000	\$0	\$15,000	\$15,000	\$15,000
Sub-Totals	\$15,000	\$0	\$15,000	\$15,000	\$15,000
PLANNING/ZONING					
Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
414.140 Salaries	\$52,600	\$33,490	\$19,036	\$52,526	\$52,160
414.300 General Expense	\$2,100	\$2,473	\$600	\$3,073	\$3,000
414.313 Engineering Services	\$25,000	\$3,378	\$2,500	\$5,878	\$10,500
414.314 Legal Services	\$25,000	\$13,905	\$8,950	\$22,855	\$25,000
414.324 MS4	\$79,750	\$48,203	\$0	\$48,203	\$111,000
414.340 Advertising/Printing	\$6,000	\$3,426	\$533	\$3,959	\$6,000
414.460 Education/Training	\$1,500	\$800	\$350	\$1,150	\$1,500
414.600 Capital Outlay	\$1,950	\$6,411	\$715	\$7,126	\$4,000
Sub-Totals	\$193,900	\$112,086	\$32,684	\$144,770	\$213,160
EMERGENCY MANAGEMENT					
415.300 General Expense	\$0	\$0	\$0	\$0	\$0
Sub-Totals	\$0	\$0	\$0	\$0	\$0
HEALTH & WELFARE					
421.300 General Expense	\$4,150	\$2,075	\$800	\$2,875	\$3,750
Sub-Totals	\$4,150	\$2,075	\$800	\$2,875	\$3,750

HIGHWAY DEPARTMENT

Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
430.140 Salaries	\$366,000	\$228,250	\$148,900	\$377,150	\$379,980
430.151 Health/Accident	\$2,500	\$1,476	\$1,199	\$2,675	\$2,600
430.153 Vision	\$1,100	\$559	\$328	\$887	\$751
430.154 Dental	\$8,190	\$10,104	\$2,850	\$12,954	\$10,500
430.155 Health Care Reimburse	\$4,000	\$2,295	\$0	\$2,295	\$4,000
430.156 Hospitalization	\$154,323	\$124,720	\$25,185	\$149,905	\$144,011
430.161 FICA	\$31,759	\$25,505	\$8,430	\$33,935	\$35,985
430.191 Uniforms	\$8,300	\$5,575	\$1,280	\$6,855	\$8,000
430.245 Highway Materials	\$1,200	\$0	\$1,200	\$1,200	\$1,200
430.260 Small Tools/Equip	\$2,200	\$1,328	\$600	\$1,928	\$2,200
430.300 General Expense	\$4,200	\$3,036	\$1,076	\$4,112	\$4,200
430.320 Communications	\$3,600	\$1,878	\$1,200	\$3,078	\$3,300
430.330 Vehicle Operation	\$10,000	\$2,299	\$3,000	\$5,299	\$6,500
430.331 Gas & Oil	\$21,990	\$10,041	\$7,000	\$17,041	\$20,000
430.360 Utilities	\$10,000	\$4,171	\$2,200	\$6,371	\$10,600
430.370 Building R & M	\$13,900	\$27,384	\$0	\$27,384	\$15,000
430.384 Equipment Rental	\$500	\$3,800	\$0	\$3,800	\$500
430.460 Education/Training	\$1,600	\$927	\$550	\$1,477	\$1,000
430.600 Capital Construction	\$65,000	\$57,603	\$0	\$57,603	\$65,000
430.740 Major Equip Replacem	\$0	\$0		\$0	\$0
430.750 Minor Equip Replacem	\$2,000	\$0	\$0	\$0	\$2,000
STORM SEWER & DRAINS					
436.000 Storm Sewers	\$5,000	\$1,035	\$0	\$1,035	\$5,000
REPAIR/TOOLS & MACHINERY					
437.000 Vehicle Repairs	\$22,000	\$7,034	\$13,000	\$20,034	\$22,000
Sub-Totals	\$739,362	\$519,020	\$217,998	\$737,018	\$744,327
Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
PARTICIPATING RECREATION					
452.500 Contributions	\$35,520	\$17,467	\$17,467	\$34,934	\$35,000
Sub-Totals	\$35,520	\$17,467	\$17,467	\$34,934	\$35,000
RECREATION					
454.140 Salaries	\$49,000	\$31,944	\$18,000	\$49,944	\$50,000
454.300 General Expense	\$2,000	\$800	\$1,200	\$2,000	\$2,000
454.360 Utilities	\$2,700	\$1,564	\$1,000	\$2,564	\$2,700
454.370 Repair & Maintenance	\$13,000	\$10,096	\$2,000	\$12,096	\$13,000
454.600 Capital Construction	\$10,000	\$3,351	\$5,000	\$8,351	\$31,000
454.700 Minor Capital Purchase	\$0	\$300		\$300	
454.740 Major Purchase Equip	\$11,000	\$8,958	\$0	\$8,958	\$1,000
Sub-Totals	\$87,700	\$57,013	\$27,200	\$84,213	\$99,700
LIBRARIES					
456.500 Contributions	\$27,900	\$0	\$0	\$27,900	\$27,900
Sub-Totals	\$27,900	\$0	\$0	\$27,900	\$27,900

INSURANCE					
Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
DEBT/BOND SERVICE					
471.000 - Bond Interest	\$0	\$0	\$25,000	\$25,000	\$232,000
472.000 - Bond Principal	\$531,000	\$0		\$0	\$299,000
Sub-Totals	\$531,000	\$0	\$25,000	\$25,000	\$531,000
480.000 Bank Fees	\$3,000	\$666	\$160	\$826	\$1,850
Sub-Totals	\$3,000	\$666	\$160	\$826	\$1,850
Judgements and Losses					
482.000 Unrealized Loss	\$0	\$1,175	\$890	\$2,065	\$0
482.100 Realized Loss	\$0	\$484	\$380	\$864	\$0
Sub-Totals	\$0	\$1,659	\$1,270	\$2,929	\$0
UNEMPLOYMENT COMP					
484.000 Workers Comp	\$127,316	\$94,938	\$0	\$94,938	\$104,829
UNEMPLOYMENT COMP					
485.000 Unemployment Comp	\$14,950	\$13,578	\$1,290	\$14,868	\$14,120
GENERAL INSURANCE					
486.100 General Liability	\$23,000	\$6,237	\$5,392	\$11,629	\$25,300
486.110 Inland Marine	\$6,000	\$2,450	\$2,450	\$4,900	\$6,600
486.115 Pesticide/Herbicide	\$0	\$0			\$0
486.120 Boiler Insurance	\$0	\$0			\$0
486.130 Vehicle Insurance	\$25,645	\$13,002	\$13,002	\$26,004	\$28,209
486.140 Umbrella Liability	\$9,055	\$7,024	\$7,024	\$14,048	\$9,960
486.150 Property Insurance	\$12,890	\$6,495	\$6,495	\$12,990	\$14,179
486.160 Employment Practices Liability	\$0	\$4,385	\$4,385	\$8,770	\$9,000
INSURANCE SUBTOTAL	\$76,590	\$39,593	\$38,748	\$78,341	\$93,248
Sub-Total	\$218,856	\$148,109	\$40,038	\$188,147	\$212,197
491.000 Refund of Prior Years	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND EXPENSE	\$11,219,680	\$4,931,667	\$5,037,950	\$10,016,174	\$10,300,868

2018 SEWER FUND #08

Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
427.300 General Expense	\$140	\$85	\$0	\$85	\$0
427.311 Accounting/Audit svcs	\$1,000	\$1,000	\$0	\$1,000	\$0
427.313 Engineering Services	\$1,000	\$753	\$0	\$753	\$0
427.314 Legal Services	\$800	\$0	\$0	\$0	\$0
427.340 Advertising/Printing	\$950	\$0	\$0	\$0	\$0
427.450 Contracted Services	\$60,800	\$30,694	\$0	\$30,694	\$0
427.600 Tap-In Fees	\$9,200	\$0	\$0	\$0	\$0
427.700 Capital Outlay	\$2,500	\$0	\$0	\$0	\$276,000
480.000 Bank Fees	\$100	\$12	\$0	\$12	\$0
TOTAL SEWER FUND EXPENSES	\$76,490	\$32,544	\$0	\$32,544	\$276,000

2018 REFUSE FUND Fund #09

Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
426.100 Salaries	\$35,160	\$17,115	\$17,115	\$34,230	\$34,878
426.150 Fringe Benefits	\$10,289	\$8,412	\$8,412	\$16,824	\$10,337
426.161 FICA	\$2,690	\$1,266	\$1,266	\$2,532	\$2,661
426.200 Recycling Bins	\$1,000	\$475	\$0	\$475	\$150
426.300 General Expense	\$21,000	\$13,689	\$3,755	\$17,444	\$19,900
426.311 Accounting/Auditing	\$4,500	\$4,500	\$0	\$4,500	\$4,500
426.314 Legal Services	\$200	\$0	\$0	\$0	\$100
426.340 Advertising/Printing	\$1,500	\$0	\$0	\$0	\$300
426.450 Collection Service	\$520,080	\$341,613	\$180,000	\$521,613	\$529,080
426.451 Disposal Services	\$295,000	\$187,281	\$105,000	\$292,281	\$295,000
426.700 Capital Outlay	\$700	\$0	\$0	\$0	\$0
480.000 Bank Fees	\$2,200	\$1,213	\$937	\$2,150	\$2,200
TOTAL REFUSE FUND EXPENSES	\$894,319	\$575,564	\$316,485	\$892,049	\$899,106

2018 STREET LIGHT FUND #13

Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
434.000 Street Light Expense	\$55,699	\$35,743	\$18,380	\$54,123	\$55,950
480.000 Bank Fees	\$100	\$0	\$0	\$0	\$100
TOTAL STREET LIGHT EXPENSES	\$55,799	\$35,743	\$18,380	\$54,123	\$56,050

2018 FIRE HYDRANT FUND #14

Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
448.000 Water System	\$116,000	\$79,551	\$26,000	\$105,551	\$104,000
480.000 Bank Fees	\$225	\$17	\$75	\$92	\$75
TOTAL FIRE HYDRANT EXPENSES	\$116,225	\$79,568	\$26,075	\$105,643	\$104,075

2018 TRANSFERS DEVELOPMENT RIGHTS #18

CAPITAL PROJECTS FUND (TDR'S)

Expense Class	Budget 2017	Amt To Date	Est.9/12-2017	Est. 2017	2018 ADOPTED
461.700 TDR Acquisition	\$0	\$0		\$0	\$0
461.314 LEGAL/ACCOUNTING	\$450	\$0	\$0	\$0	\$150
480.000 BANK FEES	\$75	\$226	\$200	\$426	\$450
TOTAL TDR EXPENSES	\$525	\$226	\$200	\$426	\$600

2018 STATE FUND #35

Expense Class	Budget 2017	Amt To Date	Est. 9/12-2017	Est. 2017	2018 ADOPTED
HIGHWAY - GENERAL SERVICES					
430.740 Major Equip Replacem	\$85,000	\$72,500	\$0	\$72,500	\$10,500
SNOW REMOVAL					
432.000 Snow/Ice Removal	\$55,000	\$20,755	\$3,000	\$23,755	\$55,000
SIGNALS/SIGNS					
433.000 Street Signs/Lines	\$32,000	\$5,185	\$3,000	\$8,185	\$16,000
433.300 Traffic Signals	\$0	\$0	\$0	\$0	\$0
433.361 Signal Electric	\$6,800	\$4,255	\$2,500	\$6,755	\$7,000
433.370 Signal Repair	\$30,000	\$1,358	\$9,000	\$10,358	\$30,000
434.361 Street Light Electric	\$1,500	\$788	\$450	\$1,238	\$1,500
434.370 Street Light-Maintenance	\$2,500	\$0	\$0	\$0	\$2,500
HIGHWAY - STORM SEWER & DRAINS					
436.000 Storm Sewers/Drains	\$20,000	\$1,832	\$15,000	\$16,832	\$20,000
HIGHWAY REPAIR/MAINT					
438.000 Highway/Bridges	\$38,000	\$24,088	\$10,000	\$34,088	\$65,000
HWY CONSTR & REBUILDING					
439.000 Const & Rebuilding	\$325,000	\$292,577	\$0	\$292,577	\$390,000
MISCELLANEOUS EXPENSE					
480.00 Bank Fees	\$30	\$0	\$0	\$0	\$30
TOTAL STATE FUND EXPENSES	\$595,830	\$423,338	\$42,950	\$393,788	\$587,030
TOTAL ALL FUND EXPENSES	\$12,958,868	\$6,078,650	\$5,442,040	\$11,494,747	\$12,223,728