

**Sharon Hill Borough
2018 Budget**

Executive Summary

The 2018 Preliminary Budget will see an increase in year over year revenues based mostly on recognition of Earned Income Tax collection trends and continued increased fees from code department service expansion in FY17. The Preliminary Budget will see a \$179K increase in expenditures based mostly on contractually mandated salary, pension and insurance increases. Health insurance is not expected to increase; except for our Teamster bargaining unit.

The 2018 general fund tax rate will remain at 7.75 mills; the total general fund budget will aggregate at \$4.3 million.

Police salary increases per contract are 3%, Police costs are 58.1% of the budget.

Teamsters per contract get a 2.5 % increase.

Administrative staff increases will be determined by Council; there is a 3% allowance budgeted for those approximating \$10,150.

Code department ramp-up begun in FY 17 is continuing into FY18; accordingly salary and operational cost increases factored in for FY17 continue into FY18.

Library budget increase reflects the new configuration as well as address some building upgrades from budgeted capital funds.

Liquid Fuels fund is budgeted for a surplus; with FY18 seeing another joint utility project.

Trash Fee will remain at \$175 per unit.

Sewer fee will remain at \$4.90 per 1K gallons; all set fees will remain the same as well.

Budgeted Capital outlays are approximately \$396K and include lease and loan obligations, upgrades to library building and police facility, purchase of police vehicle and grant match for Weiderwax Park.

Highway vehicle proposed purchase can be taken from Sewer Fund, Liquid Fuels funds or Capital.

2018 Sharon Hill Budget

FINAL

Revenues:

XX millage increase FY 18
GF Revenues

FY 2017 Projection

\$ 4,179,730.50

\$ 2,358,765.57

\$ 110,626.41

\$ 108,986.87

\$ 240,329.25

\$ 1,308,003.91

\$ 4,126,712.02

\$ 53,018.48

	FY 2018 Projection
\$	4,312,322.00
\$	2,502,563.21
\$	115,916.00
\$	153,950.00
\$	288,968.00
\$	1,251,588.89
\$	4,312,986.10
\$	(664.10)
\$	(664.10)
\$	53,018.48
\$	52,354.38

Expenses By Department - General Fund:

Police

Fire

Library

Highway

Administration/Code/Rec. et al

GF Totals

Difference

FY 17 FUND BALANCE PROJECTION

possible deficit

FINAL

POLICE

ACCOUNT	DESCRIPTION	CURRENT YEAR 2017				PRIOR YEAR 2016	
		FY18 BUDGET	17 BUDGET	30SEP17 ACTUAL	Proj. thru Dec 2017	BUDGET	ACT 12/31/16
01.410.121	Police Chiefs Salary	98,345.43	95,481.00	86,038.23	95,000.00	90,000.00	93,374.84
01.410.130	Patrolman Salaries	788,350.00	695,000.00	317,067.50	630,000.00	755,029.26	632,242.89
01.410.131	PT Police Salary	120,000.00	149,000.00	370,128.98	205,000.00	134,000.00	207,191.53
01.410.140	Police Clerk Salary	47,200.78	45,826.00	34,154.50	45,826.00	45,826.73	45,822.67
01.410.142	Tumkey	17,000.00	17,000.00	24,482.81	25,000.00	17,000.00	24,950.32
01.410.143	School Crossing (shared)	28,000.00	28,000.00	16,929.03	28,000.00	28,000.00	31,274.01
01.410.145	Animal Control	7,000.00	7,000.00	3,703.00	7,000.00	8,000.00	5,570.00
01.410.153	Police KIS Ins.	0	2,600.00	2,400.00	2,400.00	2,160.00	2,600.00
01.410.156	Hospitalization (PD)	567,000.00	519,710.77	433,049.40	557,000.00	492,150.35	645,101.08
01.410.157	Life Ins. Full Time Officers	15,500.00	15,500.00	7,958.64	10,000.00	15,500.00	14,659.30
01.410.158	Life Ins. Retired Officers	3,500.00	3,500.00		3,500.00	3,500.00	430.25
01.410.159	Pension - Police State Aid	91,765.00	90,000.00		90,000.00	70,575.00	80,030.00
01.410.160	Borough Pension Contribution Police	299,566.00	239,055.00		239,055.00	216,792.00	355,950.83
01.410.161	Social Security Police	110,009.00	79,000.00	98,014.04	100,000.00	71,550.00	94,611.89
01.410.163	Worker's Compensation	138,000.00	138,000.00	89,716.28	130,000.00	142,000.00	87,501.46
01.410.164	Co-Pay Reimbursement	900.00	900.00	449.14	900.00	900.00	975.00
01.410.183	Police Overtime	30,000.00	30,000.00	38,860.66	40,000.00	30,000.00	82,374.55
01.410.187	Night Differential	25,750.00	25,750.00	22,633.83	28,000.00	25,000.00	31,923.27
01.410.188	Personal Leave	36,050.00	36,050.00	25,087.04	38,500.00	35,000.00	40,155.80
01.410.190	Uniforms, Hols., Belts, shirts & pants	10,000.00	10,000.00	7,305.65	9,000.00	10,000.00	5,159.61
01.410.192	Uniforms (Cleaning)	1,500.00	1,500.00		1,500.00	1,500.00	1,256.00
01.410.210	Office Supplies & Printing	3,500.00	3,500.00	2,733.73	3,200.00	4,000.00	1,655.29
01.410.220	Operation Supplies	7,500.00	7,500.00	3,532.93	6,560.00	7,500.00	6,461.63
01.410.231	Vehicle Gas & Oil	27,500.00	27,500.00	18,207.43	24,276.57	30,000.00	21,181.87

01.410.242									
Oper.Supplies (E.R.T. annual fee)		1,500.00	1,500.00	1,500.00	1,500.00		1,500.00	1,500.00	
01.410.243									
Software Maintenance (Alert)		2,221.00	2,158.00	2,158.00	2,158.00		2,097.00	2,097.00	
01.410.321									
Telecommunications		5,000.00	5,000.00	4,732.87	5,000.00		5,000.00	8,038.39	
01.410.326									
Radio Equipment		800.00	800.00	774.00	800.00		800.00	895.00	
01.410.360									
Utilities PoliceDept		11,000.00	11,000.00	5,210.01	11,000.00		12,000.00	9,122.13	
01.410.373									
Minor Office Repairs		500.00	500.00				500.00	737.03	
01.410.374									
Vehicle Repairs		10,000.00	10,000.00	15,415.19	17,000.00		10,000.00	17,704.25	
01.410.375									
Repairs (Office & Misc. Equip.)		900.00	800.00		900.00		900.00	707.00	
01.410.420									
Police Conference		275.00	275.00		200.00		275.00	650.00	
01.410.421									
General Seminars & Training		2,000.00	2,000.00	120.00	500.00		2,000.00	1,060.00	
RANGE FEES		800.00							
TASERS		2,640.00							
TOTAL POLICE		2,502,663.21	2,301,605.77	1,610,462.97	2,358,766.57		2,271,054.34	2,674,964.49	

Likely capital requests	
1 new vehicle	38000
shed	5000
locker room upgrades	4000
	47000

FIRE

ACCOUNT	DESCRIPTION	CURRENT YEAR 2017				PRIOR YEAR 2016	
		FY18 BUDGET	17 BUDGET	30SEP17 ACTUAL	Proj. thru Dec 2017	BUDGET	ACT 12/31/16
01.411.100	Fire Marshal Retainer/Assistant Fire Marshal	1,500.00	1,500.00	1,158.75	1,500.00	1,500.00	1,545.00
01.411.200	Firemans Relief	27,500.00	29,558.00	26,572.17	26,572.00	29,558.00	29,682.96
01.411.213	Recharge Extinguishers	700.00	700.00	339.14	500.00	700.00	356.64
01.411.231	Vehicle Fuel	8,000.00	8,000.00	3,892.27	5,838.41	10,000.00	3,477.52
01.411.360	Utilities FireHouse	20,000.00	20,000.00	14,888.57	18,000.00	20,000.00	16,531.89
01.411.361	Electricity (Siren)	1,400.00	1,400.00	500	1,400.00	1,400.00	228.51
01.411.363	Hydrant Rental	21,816.00	21,816.00	16,362.00	21,816.00	21,816.00	21,816.00
01.411.374	Vehicle Repairs	15,000.00	10,000.00	14,254.48	15,000.00	10,000.00	7,157.26
01.411.530	Supplies, Equipment	20,000.00	20,000.00	16,237.01	20,000.00	20,000.00	42,729.36
01.411.550	Stipend program fees	0.00	20,000.00		??		
TOTAL FIRE		115,916.00	132,974.00	94,204.39	110,626.41	114,974.00	123,525.14

SHPL

ACCOUNT DESCRIPTION	FY18 BUDGET	CURRENT YEAR 2017			PRIOR YEAR 2016	
		17 BUDGET	30SEP17 ACTUAL	Proj. thru Dec 2017	BUDGET	ACT 12/31/16
01.456.140 Librarian Salary	28,500.00	26,989.09	18,791.85	25,055.80	26,203.00	27,806.86
01.456.141 Asst. Librar. STAFF	84,500.00	20,600.00	55,425.72	65,000.00	20,600.00	49,075.19
01.456.360 Utilities Library	9,000.00	10,000.00	8,094.57	10,792.76	10,000.00	5,568.54
01.456.499 Teen Program	2,800.00	2,800.00				
01.456.500 Contribu. Library	29,150.00	23,500.00	8,138.31	8,138.31	26,600.00	
TOTAL	153,950.00	83,889.09	90,450.45	108,986.87	83,403.00	82,450.59

Capial Request FY 18

200,000 refer to handout

HIGHWAY

ACCOUNT DESCRIPTION	CURRENT YEAR 2017				PRIOR YEAR 2016	
	FY18 BUDGET	17 BUDGET	30SEP17 ACTUAL	Proj. thru Dec 2017	BUDGET	ACT 12/31/16
01.430.130 Highway Wages	186,550.00	182,000.00	123,920.53	155,000.00	201,048.38	154,065.29
01.430.146 Sweeper Detail Officer	5,000.00	5,000.00	3,399.69	3,600.00	3,500.00	5,003.76
01.430.156 Hosp. Highway	87,318.00	83,160.00	47,673.98	63,565.31	78,750.00	70,930.29
01.430.191 Highway Uniforms	1,000.00	750.00	1,028.29	1,100.00	750.00	1,981.59
01.430.200 Supplies/Maint./Rdmat	2,500.00	2,500.00	4,235.30	4,500.00	2,500.00	8,524.31
01.430.231 Vehicle Gas & Oil	2,500.00	2,500.00	2,410.46	3,213.95	2,500.00	5,439.55
01.430.260 Small Tools	500.00	500.00	698.42	750.00	500.00	1,550.18
01.430.361 Pa. One Call	600.00	600.00	320.22	600.00	800.00	520.86
01.430.374 Vehicle Maintenance	2,000.00	2,000.00	7,421.29	8,000.00	2,000.00	10,959.77
01.430.385 Tree Removal	1,000.00	1,000.00			1,000.00	
TOTALS	288,968.00	280,010.00	191,108.18	240,329.25	293,348.38	258,975.60

SEWER FUND / FEE

ACCOUNT DESCRIPTION	FY18 BUDGET	CURRENT YEAR 2017			PRIOR YEAR 2016	
		17 BUDGET	30SEP17 ACTUAL	Proj. thru Dec 2017	BUDGET	ACT 12/31/16
02.342.000 Current Sewer Rate (\$4.90 per 1000 gal.)	812,823.57	812,823.57	617,767.43	635,000.00	812,823.57	630,866.24
02.342.100 Sewer Rent Prior Years	25,000.00	25,000.00	40,498.84	56,000.00	25,000.00	55,836.49
TOTAL REVENUES	837,823.57	837,823.57	658,266.27	691,000.00	837,823.57	686,702.73
02.429.100 Wages Operation & Maint	50,000.00	71,000.00	19,293.95	40,000.00	71,000.00	39,314.24
02.429.210 Materials & Supplies						
02.429.211 General Expenses of Oper. & Maint.	175,000.00	175,000.00	112,317.07	121,000.00	100,000.00	37,446.27
02.429.220 Darby Creek Joint Sewer	625,000.00	625,000.00	328,138.00	500,000.00	625,000.00	575,002.00
02.429.230 Other Admin. Expenses						
TOTAL EXPENSES	850,000.00	871,000.00	459,749.02	661,000.00	796,000.00	651,762.51

PROJECTED FUND BALANCE E/O FY 17 30,000.00
 PROJECTED FUND BALANCE E/O FY 18 17,823.57

30,000.00

LIQUID FUELS
16-Oct-17

ACCOUNT	DESCRIPTION	CURRENT YEAR 2017				PRIOR YEAR 2016	
		FY18 BUDGET	17 BUDGET	30SEP17 ACTUAL	Proj. thru Dec 2017	BUDGET	ACT 12/31/16
35.341.000	Interest Earnings	50.00	50.00	19.13	50.00	50.00	39.14
35.352.030	Motor License Fund Revenue	137,520.00	137,359.00		137,520.00	131,515.00	237,909.76
35.380.200	Miscellaneous Revenue	75000				78,000.00	86,600.00
	TOTAL REVENUES	212,570.00	137,409.00	19.13	137,570.00	209,565.00	324,548.90
35.430.000	Miscellaneous Administration						
35.430.260	Minor Equipment Purchases						
35.430.740	Equipment Purchases	10,000.00	10,000.00	3,244.87	5,500.00	10,000.00	
35.431.100	Cleaning Streets & Gutter	10,000.00	10,000.00	1,950.35	3,500.00	15,000.00	2,926.93
35.432.100	Snow & Ice Removal	12,000.00	12,000.00	5,811.50	6,000.00	18,000.00	7,492.84
35.433.000	Traffic Signals, Signs, Markings	10,000.00	10,000.00	19,786.36	20,000.00	10,000.00	6,870.33
35.434.000	Street Lighting	30,000.00	30,000.00	24,245.54	32,327.39	30,000.00	38,212.86
35.436.000	Storm Sewers & Drains	10,000.00	10,000.00	2,500.00	4,000.00	10,000.00	18,513.00
35.437.000	Tool & Machine Repair	15,000.00	15,000.00	15,433.96	15,433.96	20,000.00	15,444.05
35.438.000	Repairs to highway	75,000.00	75,000.00	1,476.22	10,000.00	75,000.00	204,214.54
35.471.140	BACK HOE LEASE	19,275.00	19,275.00	19,275.52	19,275.00	19,275.00	
	FY'18 IS LAST PYMNT						
	TOTAL EXPENSES	191,275.00	191,275.00	93,724.32	116,036.35	207,275.00	293,674.55

21,295.00

TRASH FEE / FUND

ACCOUNT	DESCRIPTION	CURRENT YEAR 2017				PRIOR YEAR 2016	
		FY16 BUDGET	17 BUDGET	30SEP17 ACTUAL	Proj. thru Dec 2017	BUDGET	ACT 12/31/16
11.342.000							
	2017 TRASH annual fee \$175.00	332,500.00	332,500.00	309,649.78	316,000.00	332,500.00	313,980.52
11.342.100							
	Solid Waste Fees Prior Years	18,000.00	14,000.00	27,392.39	30,000.00	14,000.00	26,227.95
11.355.090							
	State Recycling Grant (see 01.355.090)	5,700.00	5,700.00	4,262.00	4,262.00	5,700.00	3,455.00
11.355.095							
	RECYCLING PROCEEDS (BM&RB)	1,100.00	1,100.00	263.43	500.00	1,100.00	359.88
	TOTAL REVENUES	357,300.00	353,300.00	341,567.60	350,762.00	353,300.00	344,023.35
11.429.110							
	Borough Wages General Admin.			0.00			
11.429.210							
	Materials & Supplies			0.00			2,369.05
11.429.211							
	Other Expenses of Oper.&Maint.	10,000.00	10,000.00	10,110.53	12,000.00	10,000.00	30,092.11
11.429.220							
	Contracted Services Solid Waste	2,500.00	2,500.00	7,429.87	8,000.00	2,500.00	900.00
11.429.225							
	RECYCLING COSTS		9,000.00	8,492.35	9,000.00	5,000.00	9,059.00
11.429.230							
	Delaware Cnty Tipping Fees	80,000.00	80,000.00	54,670.77	72,894.36	80,000.00	74,277.06
11.429.440							
	WAGES GENERAL SOLID WASTE	103,184.96	100,668.25	92,198.28	100,668.25	100,668.25	107,939.87
11.429.451							
	Senior Trash Rebate 15% of base fee	4,000.00	4,000.00	3,255.00	3,500.00	4,000.00	3,333.75
11.430.156							
	HOSPITAL TRASH	71,000.00	57,000.00	61,944.80	66,000.00	59,400.00	59,907.72
11.430.231							
	VEHICLE FUEL	15,000.00	15,000.00	11,183.89	14,911.85	15,000.00	11,803.54
11.430.374							
	VEHICLE REPAIRS	3,000.00	2,000.00	4,910.09	4,910.09		8,453.33
11.471.140							
	TRASH TRUCK LEASE FY18 last pymt	40,960.00	40,960.00	40,960.00	40,960.00	56,028.00	
	TOTAL EXPENSES	329,644.96	321,128.25	295,155.58	334,844.55	332,596.25	307,935.43

27,655.04

CAPITAL RESERVE

ACCOUNT DESCRIPTION	CURRENT YEAR 2017			PRIOR YEAR 2016		
	FY18 BUDGET	17 BUDGET	30SEP17 ACTUAL	Proj. thru Dec 2017	BUDGET	ACT 12/31/16
09.341.000 Interest	3,000.00	3,000.00	2,638.51	4,000.00	3,000.00	5,070.90
09.400.002 Reserve for Fire/Police/Highway Equipment	395,634.28	297,934.28	343,789.23	343,789.23	200,000.00	503,205.37
09.404.320 Miscellaneous Improvement					28,750.00	
09.410.315 Hepatitis B Shot	2,500.00	2,500.00			2,500.00	
09.429.211 Other Expenses of Oper. & Maint.						60.00
TOTALS	401,134.28	303,434.28	346,427.74	347,789.23	234,250.00	508,276.27

2017	
ft pymt	56,068.00
Fire System	26,300.00
2 police vehicles	70,000.00
police computer	700.00
code s/w	10,000.00
Hwy Truck	50,000.00
Gen pymt	37,566.28
pema	7,300.00
grant match wwax	257,934.28
	-
	<u>257,934.28</u>

su cars # ###
this can also be taken from LF

2018		2021	
ft pymt	56,068.00		
Gen pymt	37,566.28		
grant match wwax	35,000.00		
police	47,000.00		lease vehicle?
Hwy Truck	20,000.00		
Library Request	200,000.00		handout for detail
total	<u>395,634.28</u>		

DRAFT

ACCOUNT	DESCRIPTION	CURRENT YEAR 2017				PRIOR YEAR 2016	
		FY18 BUDGET	17 BUDGET	30SEP17 ACTUAL	Proj. thru Dec 2017	BUDGET	ACT 12/31/16
01.301.100	Real Est Curr. Yr General Fund	1,383,798.00	1,383,798.00	1,288,158.68	1,335,000.00	1,383,798.00	1,330,517.85
01.301.115	Park Lighting (SESDS shared)	1,500.00	1,500.00		1,500.00	1,500.00	
01.301.200	Real Est. Tax Prior Yr	95,000.00	95,000.00	88,636.64	91,000.00	95,000.00	88,729.39
01.310.100	Real Est Transfer Tax	42,000.00	40,000.00	42,922.21	50,000.00	40,000.00	52,027.63
01.310.210	Earned Income Tax - Current Years Levy	<u>1,277,500.00</u>	1,050,000.00	856,509.25	<u>1,288,000.00</u>	1,050,000.00	1,352,236.93
01.310.510	Local Service Tax	85,000.00	90,000.00	79,726.85	82,000.00	90,000.00	67,083.61
01.310.810	Business Privilege & Mercantile Tax	485,000.00	485,000.00	305,914.06	382,000.00	485,000.00	332,455.94
01.321.200	Health License	4,000.00	4,000.00	4,051.00	4,200.00	4,000.00	3,425.00
01.321.300	Smooth Operator	1,700.00	1,200.00	1,777.21	1,777.00	1,200.00	2,146.20
01.321.600	Bus Shelters advertising	10,800.00	10,800.00	8,100.00	10,800.00	10,800.00	10,800.00
01.321.800	Cable TV Franchise	100,000.00	90,000.00	67,335.18	100,000.00	80,000.00	115,238.83
01.321.900	Plumbing License	1,000.00	1,000.00		1,000.00	1,000.00	
01.322.800	Street Opening Permits	7,000.00	2,500.00	6,475.00	7,000.00	2,500.00	8,900.00
01.331.120	Violations, fines, penalties: Local and State	25,000.00	25,000.00	12,183.68	18,500.00	25,000.00	17,110.56
01.331.121	Sweeper Violations	17,500.00	17,500.00	16,911.84	17,500.00	17,500.00	18,169.10
01.331.122	Code Violation	20,000.00	20,000.00	16,993.85	22,658.47	10,000.00	6,594.68
01.331.130	Vehicle Code Violations	12,000.00	10,000.00	8,674.75	12,899.67	10,000.00	11,235.94
01.331.210	State Police Fines (see 01.331.120)	1,300.00		1,266.12	1,266.12		1,138.05
01.341.000	Interest Earnings	100.00	100.00	34.91	75.00	300.00	58.74
01.354.090	Grants- State Pension Aid	<u>148,824.00</u>	118,115.00		118,115.00	90,200.00	118,115.44
01.355.010	Public Utilit. Realty Tax	3,200.00	2,600.00		3,200.00	2,500.00	3,618.78
01.361.300	Zoning and Land Development Fees	500.00	500.00	480.00	480.00	500.00	420.00
01.361.320	Plan Review	2,000.00	2,000.00	185.00	185.00	2,000.00	
01.361.330	Zoning and Subdivision and Land Development Per	300.00	300.00	120.00	120.00	300.00	

Hosp. Office		69,134.53	69,134.53	87,766.55	90,000.00	62,153.91	76,777.65
01.400.156							
Hosp.(Office, ret.)		81,215.62	39,809.55	58,300.59	58,000.00	37,698.44	52,693.79
01.400.163							
Co-Pay Reimbursement		600.00	600.00	290.00	600.00	600.00	865.00
01.400.210							
Office Supplies,Maint.,Water		12,000.00	12,000.00	11,737.53	12,000.00	10,000.00	16,541.75
01.400.240							
Council President Discretionary		500.00	500.00	300.00	500.00	500.00	
01.400.321							
Telecommunications		7,000.00	7,000.00	4,041.45	6,000.00	7,000.00	6,529.19
01.400.340							
Postage & Office Printing		12,000.00	12,000.00	14,880.11	15,500.00	10,000.00	15,819.91
01.400.353							
Manager & Treasurer Bonding		1,000.00	1,000.00	444.00	444.00	1,000.00	888.00
01.400.420							
Dues, Membership & Conferences		5,000.00	6,000.00	1,314.00	1,750.00	6,000.00	5,257.24
01.400.421							
Newsletters, Print & Delivery		15,000.00	15,000.00	8,064.82	10,000.00	15,000.00	16,603.21
01.400.500							
Historical Commission		100.00	100.00			100.00	95.94
01.401.110							
Mayor's Salary		3,000.00	3,000.00	2,250.00	3,000.00	3,000.00	3,000.00
01.401.120							
Manager's Salary		71,610.75	69,525.00	50,255.57	67,007.43	69,525.00	66,125.80
01.402.161							
Social Security Civilian		48,000.00	48,000.00	32,092.40	42,789.87	45,000.00	42,321.86
01.402.311							
Auditors (CPA)		22,000.00	22,000.00	8,000.00	22,000.00	22,000.00	22,150.00
01.402.315							
Professional Services		15,000.00	15,000.00	9,648.32	12,500.00	15,000.00	15,482.74
01.403.114							
Tax Collector - Salary		3,000.00	3,000.00	2,250.00	3,000.00	3,000.00	3,000.00
01.403.342							
Printing & Postage		3,500.00	3,500.00	1,782.98	3,500.00	4,000.00	2,010.38
01.403.353							
Premium on Bond (see 01.400.353)		1,000.00	1,000.00	969.01	1,000.00	1,000.00	1,754.00
01.404.316							
Legal Expenses (Solicitor)		50,000.00	50,000.00	44,160.94	50,000.00	50,000.00	34,823.65
01.404.318							
Solicitor ZHB (see 01.414.314)		1,500.00	1,500.00			1,500.00	
01.405.140							
Salaries: Administrative Department		145,152.99	140,925.23	91,768.74	132,000.00	131,264.23	130,289.60
01.406.159							
Pension - Civilian State Aid		55,059.00	19,604.00		19,604.00	19,604.00	
01.406.160							
Pension Contribution (Non-Uniformed)		116,182.00	116,182.00	18,478.62	134,660.62	88,392.00	223,247.41
01.408.313							
Engineer (Retainer)		200.00	200.00		200.00	200.00	100.00
01.408.316							
Engineering Expenses		12,000.00	12,000.00	3,080.00	7,500.00	15,000.00	8,827.54

Education Committee Expenses		0.00	600.00	381.14	382.00		625.61
01.452.508							
SHACC		5,000.00	3,000.00	3,000.00	3,000.00	2,500.00	
01.454.000							
Grass Cutting Contract		7,500.00	7,500.00	8,292.90	8,300.00	7,500.00	11,759.00
01.455.310							
Planting of Trees Shade Tree		0.00	1,000.00		1,000.00	1,000.00	
01.471.140							
10 yr Gen Obligation				0.00			3,217.75
01.480.000							
Miscellaneous Expenditures		31,000.00	31,000.00	104,972.03	104,972.03	32,500.00	43,215.27
01.480.100							
Bank Service Charges				43.00			173.00
01.486.010							
Fire and Casualty Insurance		140,000.00	140,000.00	99,433.00	125,000.00	140,000.00	105,881.55
01.486.020							
Worker's Compensation		60,000.00	52,000.00	38,551.40	51,401.87	52,000.00	48,661.54
01.486.040							
Life Insur. Non-Uniform		1,200.00	1,200.00	2,487.60	2,487.60	1,200.00	1,641.90
TOTAL EXPENSES		1,251,588.89	1,147,474.31	984,327.92	1,308,003.91	1,075,886.58	1,285,364.63