

2023 Budget
Chart of Accounts - General

		2023 Requested Budget	2022 Approved Budget	Variance of 2023 from 2022	2022 Actual YTD (Sep)	2022 Projected EOY
GENERAL FUND REVENUE						
Real Estate Taxes						
01.301.100	R/E Taxes - Current Year	\$ 660,000.00	\$ 620,000.00	\$ 40,000.00	\$ 588,907.00	\$ 623,258.94
01.301.200	R/E Taxes - Prior Year	\$ 10,000.00	\$ 15,000.00	\$ (5,000.00)	\$ 9,864.37	\$ 11,356.49
01.301.300	R/E Taxes - Delinquent	\$ -	\$ -	\$ -	\$ -	\$ -
01.301.600	R/E Taxes - Interim	\$ -	\$ -	\$ -	\$ -	\$ -
01.301.800	Fire Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Total Real Estate Taxes		\$ 670,000.00	\$ 635,000.00	\$ 35,000.00	\$ 598,771.37	\$ 634,615.43
Local Taxes						
01.310.100	Real Estate Transfer Tax	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 82,959.48	\$ 101,517.98
01.310.210	Earned Income Tax - Current Year	\$ 675,000.00	\$ 590,000.00	\$ 85,000.00	\$ 547,152.95	\$ 675,640.44
01.310.220	Earned Income Tax - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -
01.310.510	Local Services Tax - Current Year	\$ 85,000.00	\$ 85,000.00	\$ -	\$ 71,487.60	\$ 90,582.24
01.310.520	Local Services Tax - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Taxes		\$ 860,000.00	\$ 775,000.00	\$ 85,000.00	\$ 701,600.03	\$ 867,740.66
Licenses and Permits						
01.321.610	Transient Permit Fee	\$ -	\$ -	\$ -	\$ -	\$ -
01.321.800	Cable Franchise Fee	\$ 83,000.00	\$ 75,000.00	\$ 8,000.00	\$ 76,766.39	\$ 95,371.74
Total Licenses and Permits		\$ 83,000.00	\$ 75,200.00	\$ 7,800.00	\$ 76,766.39	\$ 95,371.74
Fines						
01.331.100	County Fines	\$ 2,000.00	\$ 2,500.00	\$ (500.00)	\$ 2,359.65	\$ 2,614.75
01.331.110	State Fines	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 792.46	\$ 1,738.86
01.331.120	District Justice	\$ 8,000.00	\$ 7,500.00	\$ 500.00	\$ 8,551.44	\$ 10,026.98
01.331.130	Parking Meter/Local Tickets	\$ 5,500.00	\$ 5,500.00	\$ -	\$ 5,500.72	\$ 6,225.72
Total Fines		\$ 17,000.00	\$ 17,000.00	\$ -	\$ 17,204.27	\$ 20,606.31
Interest						
01.341.100	Interest Income	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,157.50	\$ 1,784.36
Total Interest		\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,157.50	\$ 1,784.36
ARPA Funds Transfers to GF						
01.351.120	ARPA Funds Transfers from PLGIT to GF	\$ -	\$ -	\$ -	\$ 18,192.39	\$ 23,551.33
Total ARPA Funds Transfers to GF		\$ -	\$ -	\$ -	\$ 18,192.39	\$ 23,551.33
Grants						
01.354.130	Grant Monies	\$ 110,000.00	\$ 352,901.27	\$ (242,901.27)	\$ -	\$ 249,207.46
Total Grants		110,000.00	352,901.27	(242,901.27)	\$ -	\$ 249,207.46
State Shared Revenue						
01.355.050	State Pension Aid	\$ 144,000.00	\$ 122,000.00	\$ 22,000.00	\$ 134,691.74	\$ 134,691.74
01.355.080	Liquor Licenses	\$ 1,500.00	\$ 4,000.00	\$ (2,500.00)	\$ 1,459.56	\$ 1,459.56
01.355.130	Foreign Fire Insurance Act	\$ 27,000.00	\$ 25,000.00	\$ 2,000.00	\$ 27,267.50	\$ 27,267.50
01.355.140	Recycling Grant	\$ 1,800.00	\$ -	\$ 1,800.00	\$ -	\$ -
Total State Shared Revenue		\$ 174,300.00	\$ 151,000.00	\$ 23,300.00	\$ 163,418.80	\$ 163,418.80
Department Earnings						
01.361.310	Subdivision Fees	\$ 1,250.00	\$ 450.00	\$ 800.00	\$ 1,700.00	\$ 1,850.00
01.361.340	Zoning Hearing Fees	\$ 350.00	\$ 350.00	\$ -	\$ 350.00	\$ 350.00
01.361.500	Sale of Copies & Supplies	\$ 50.00	\$ 100.00	\$ (50.00)	\$ 15.75	\$ 21.00
Total Department Earnings		\$ 1,650.00	\$ 900.00	\$ 750.00	\$ 2,065.75	\$ 2,221.00
Public Safety Services						
01.362.100	Police Svcs. - Cont. Protection	\$ -	\$ -	\$ -	\$ -	\$ -
01.362.110	Police Services - Report Copies	\$ 250.00	\$ 575.00	\$ (325.00)	\$ 255.00	\$ 594.44
01.362.400	Curb/Sidewalk Permit Fees	\$ 1,750.00	\$ 1,500.00	\$ 250.00	\$ 2,151.00	\$ 2,391.00
01.362.410	Zoning/Land Use Permit Fees	\$ 5,500.00	\$ 5,500.00	\$ -	\$ 5,465.00	\$ 6,765.00
Total Public Safety Services		\$ 7,500.00	\$ 7,575.00	\$ (75.00)	\$ 7,871.00	\$ 9,750.44
Highways & Streets Charges						
01.363.100	Curb/Sidewalk Reimb. Payments	\$ 115,000.00	\$ 131,000.00	\$ (16,000.00)	\$ 1,698.40	\$ 1,698.40
01.363.110	Street Repair Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
01.363.120	Appeal Fees - Curb/Sidewalk	\$ -	\$ -	\$ -	\$ -	\$ -
01.363.210	Parking Meter Receipts	\$ 14,000.00	\$ 16,500.00	\$ (2,500.00)	\$ 15,249.32	\$ 17,381.97
01.363.310	Property Damage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Highways & Streets Charges		\$ 129,000.00	\$ 147,500.00	\$ (18,500.00)	\$ 16,947.72	\$ 19,080.37
Miscellaneous Revenues						
01.383.100	Misc./Reimb.	\$ 13,000.00	\$ 13,000.00	\$ -	\$ 67,712.85	\$ 87,578.36
01.383.120	Police - Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
01.383.140	Vehicle Damage Reimbursement	\$ -	\$ -	\$ -	\$ 4,106.74	\$ 4,106.74
Total Miscellaneous Revenues		\$ 13,000.00	\$ 13,000.00	\$ -	\$ 71,819.59	\$ 91,685.10

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Contributions & Donations						
01.387.100	Contributions/Donations	\$ 42,000.00	\$ -	\$ 42,000.00	\$ 20,365.00	\$ 20,365.00
Total Contributions & Donations		\$ 42,000.00	\$ -	\$ 42,000.00	\$ 20,365.00	\$ 20,365.00
Sale of Fixed Assets						
01.391.100	Sale of Fixed Assets	\$ 20,000.00	\$ 2,000.00	\$ 18,000.00	\$ -	\$ -
Total Sale of Fixed Assets		\$ 20,000.00	\$ 2,000.00	\$ 18,000.00	\$ -	\$ -
Loan Proceeds						
01.393.000	Loan Proceeds	\$ -	\$ -	\$ -	\$ 949,000.00	\$ 949,000.00
Total Transfer - Other Funds		\$ -	\$ -	\$ -	\$ 949,000.00	\$ 949,000.00
Refund of Prior Year Expenses						
01.395.001	Refund of prior year expenses	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 21,905.29	\$ 66,846.69
Total Refund of Prior Year Expenses		\$ 50,000.00	\$ 50,000.00	\$ -	\$ 21,905.29	\$ 66,846.69
TOTAL GENERAL FUND REVENUE		\$ 2,178,950.00	\$ 2,228,576.27	\$ (49,626.27)	\$ 2,667,085.10	\$ 3,215,244.69

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GENERAL FUND EXPENSES						
Administration						
01.400.112	Salary, Mayor	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,125.00	\$ 1,500.00
01.400.113	Salary, Council	\$ 6,600.00	\$ 6,600.00	\$ -	\$ 4,650.00	\$ 6,300.00
01.400.121	Salary, Manager	\$ 44,033.22	\$ 38,124.00	\$ 5,909.22	\$ 27,859.89	\$ 34,230.62
01.400.141	Wages, Office	\$ 29,390.40	\$ 28,618.36	\$ 772.04	\$ 27,177.94	\$ 27,969.81
01.400.156	Group Health Insurance	\$ 29,102.88	\$ 22,316.82	\$ 6,786.06	\$ 19,388.71	\$ 21,400.83
01.400.157	Health Reimbursement Account	\$ 4,750.00	\$ 3,500.00	\$ 1,250.00	\$ 171.33	\$ 1,231.33
01.400.158	Life/Disability Insurance	\$ 908.18	\$ 1,031.80	\$ (123.62)	\$ 226.08	\$ 351.36
01.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 837.62	\$ 1,358.73
01.400.213	Small Equipment	\$ 200.00	\$ 300.00	\$ (100.00)	\$ 19.24	\$ 19.24
01.400.220	General Expense	\$ 500.00	\$ 800.00	\$ (300.00)	\$ 125.00	\$ 125.00
01.400.311	Auditing Services	\$ 6,250.00	\$ 6,220.00	\$ 30.00	\$ 6,033.34	\$ 6,033.34
01.400.314	Legal Services	\$ 13,500.00	\$ 20,000.00	\$ (6,500.00)	\$ 19,250.40	\$ 21,739.37
01.400.321	Phone/Internet Services	\$ 2,568.00	\$ 2,880.00	\$ (312.00)	\$ 1,819.81	\$ 2,400.20
01.400.325	Postage	\$ 1,266.67	\$ 1,300.00	\$ (33.33)	\$ 741.46	\$ 1,041.47
01.400.331	Travel & Training Expense	\$ 1,166.67	\$ 666.67	\$ 500.00	\$ 1,515.94	\$ 1,515.94
01.400.342	Printing & Advertising	\$ 1,500.00	\$ 2,500.00	\$ (1,000.00)	\$ 479.54	\$ 1,563.29
01.400.351	Insurance - Manager's Bond	\$ 1,700.00	\$ 1,700.00	\$ -	\$ 1,654.00	\$ 1,744.00
01.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -
01.400.387	Loan Payments	\$ 67,142.85	\$ 48,000.00	\$ 19,142.85	\$ 1,219.38	\$ 1,219.38
01.400.420	Dues & Subscriptions	\$ 1,300.00	\$ 1,300.00	\$ -	\$ 784.17	\$ 1,455.17
01.400.450	Contracted Services	\$ 6,700.00	\$ 6,420.00	\$ 280.00	\$ 5,817.55	\$ 7,055.05
Total Administration		\$ 221,378.86	\$ 195,077.65	\$ 26,301.22	\$ 120,896.40	\$ 140,254.13
Earned Income Tax Collection						
01.403.450	Contracted Services	\$ 19,528.00	\$ 19,028.00	\$ 500.00	\$ 10,370.22	\$ 13,653.91
Total Earned Income Tax Collection		\$ 19,528.00	\$ 19,028.00	\$ 500.00	\$ 10,370.22	\$ 13,653.91
Tax Collection						
01.404.114	Commission, Collector	\$ 6,500.00	\$ 6,700.00	\$ (200.00)	\$ 7,262.50	\$ 7,600.69
01.404.211	Office Supplies	\$ 400.00	\$ 400.00	\$ -	\$ -	\$ -
01.404.342	Printing/Postage	\$ 915.00	\$ 815.00	\$ 100.00	\$ 898.50	\$ 898.50
01.404.351	Bonding	\$ -	\$ -	\$ -	\$ 385.00	\$ 385.00
01.405.450	Local Services Tax Collection	\$ 5,500.00	\$ 6,000.00	\$ (500.00)	\$ 3,559.24	\$ 4,529.08
Total Tax Collection		\$ 13,315.00	\$ 13,915.00	\$ (600.00)	\$ 12,105.24	\$ 13,413.27
Information Technology						
01.407.211	Office Supplies	\$ 1,600.00	\$ 1,700.00	\$ (100.00)	\$ 493.36	\$ 493.36
01.407.450	Contracted Services	\$ 14,500.00	\$ 14,365.00	\$ 135.00	\$ 12,199.65	\$ 12,665.83
01.407.740	Computer/Software Purchases	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 171.50	\$ 171.50
Total Information Technology		\$ 17,600.00	\$ 16,065.00	\$ 1,535.00	\$ 12,864.51	\$ 13,330.69
Buildings						
01.409.213	Small Equipment	\$ 500.00	\$ 500.00	\$ -	\$ 163.42	\$ 163.42
01.409.220	General Expense	\$ 800.00	\$ 800.00	\$ -	\$ 1,636.87	\$ 1,657.62
01.409.226	Cleaning Supplies	\$ 800.00	\$ 800.00	\$ -	\$ 537.77	\$ 762.07
01.409.250	Maintenance Supplies	\$ 950.00	\$ 850.00	\$ 100.00	\$ 1,046.08	\$ 1,105.75
01.409.361	Electricity	\$ 7,700.00	\$ 7,700.00	\$ -	\$ 4,774.02	\$ 6,032.37
01.409.362	Natural Gas	\$ 1,700.00	\$ 1,100.00	\$ 600.00	\$ 866.68	\$ 1,660.56
01.409.366	Water/Sewer/SPIF	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 957.87	\$ 1,092.12
01.409.373	Maintenance, Buildings	\$ 3,000.00	\$ 2,000.00	\$ 1,000.00	\$ 3,203.38	\$ 3,203.38
01.409.374	Maintenance, Equipment	\$ 1,850.00	\$ 1,700.00	\$ 150.00	\$ 1,839.71	\$ 2,665.71
01.409.450	Contracted Services	\$ 11,287.75	\$ 3,131.00	\$ 8,156.75	\$ 2,021.30	\$ 3,143.30
01.409.730	Buildings	\$ 26,500.00	\$ 20,000.00	\$ 6,500.00	\$ -	\$ 3,378.00
01.409.740	Machinery & Equipment	\$ 720.00	\$ -	\$ 720.00	\$ -	\$ -
Total Buildings		\$ 57,007.75	\$ 39,781.00	\$ 17,226.75	\$ 17,047.10	\$ 24,864.30
Police Department						
01.410.121	Salary, Chief	\$ 80,938.70	\$ 77,933.52	\$ 3,005.18	\$ 56,951.36	\$ 76,478.49
01.410.131	Salary, Full-Time, Patrol	\$ 311,489.75	\$ 294,500.00	\$ 16,989.75	\$ 229,476.59	\$ 277,484.99
01.410.132	Salary, Part-Time, Patrol	\$ 112,665.00	\$ 107,276.70	\$ 5,388.30	\$ 72,218.27	\$ 104,613.27
01.410.140	Wages, Secretary	\$ 53,376.96	\$ 50,838.78	\$ 2,538.18	\$ 43,238.68	\$ 57,398.64
01.410.141	Wages, Meter Enforcement	\$ 2,779.88	\$ 2,647.50	\$ 132.38	\$ 1,239.03	\$ 1,539.03
01.410.156	Group Health Insurance	\$ 202,287.06	\$ 184,951.98	\$ 17,335.08	\$ 132,338.34	\$ 156,440.14
01.410.157	Health Reimbursement Account	\$ 11,500.00	\$ 11,500.00	\$ -	\$ 9,077.47	\$ 10,651.87
01.410.158	Life/Disability Insurance	\$ 2,766.61	\$ 2,724.18	\$ 42.43	\$ 1,476.16	\$ 1,936.49
01.410.211	Office Supplies	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,558.95	\$ 1,836.54
01.410.213	Small Equipment	\$ 8,400.00	\$ 7,000.00	\$ 1,400.00	\$ 2,905.30	\$ 6,417.37
01.410.214	Ammunition Range	\$ 3,500.00	\$ 3,000.00	\$ 500.00	\$ -	\$ 2,825.59
01.410.220	General Expense	\$ 500.00	\$ 500.00	\$ -	\$ 462.76	\$ 703.61
01.410.221	DUI Enforcement	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 1,093.00	\$ 1,996.00
01.410.231	Gasoline	\$ 16,000.00	\$ 11,200.00	\$ 4,800.00	\$ 15,444.95	\$ 17,593.39
01.410.232	Tires	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -
01.410.238	Uniforms	\$ 5,000.00	\$ 4,480.00	\$ 520.00	\$ 3,264.96	\$ 4,584.96
01.410.314	Legal Services	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ 1,195.59	\$ 5,748.58

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01.410.321	Phone/Internet Services	\$ 8,635.00	\$ 8,635.00	\$ -	\$ 6,300.48	\$ 8,343.43
01.410.325	Postage	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 793.11	\$ 1,093.12
01.410.327	Radio Maintenance	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 131.32	\$ 1,472.62
01.410.331	Training and Travel Expense	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,610.69	\$ 2,610.69
01.410.342	Advertising & Printing	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,304.75	\$ 2,876.96
01.410.351	Auto Insurance	\$ 2,035.28	\$ 1,976.00	\$ 59.28	\$ -	\$ 1,759.35
01.410.352	Liability Insurance	\$ 19,810.92	\$ 16,509.10	\$ 3,301.82	\$ 19,450.00	\$ 19,450.00
01.410.354	Workers' Compensation	\$ 16,739.17	\$ 15,000.00	\$ 1,739.17	\$ 16,576.87	\$ 16,576.87
01.410.374	Maintenance - Equipment	\$ 1,500.00	\$ 1,000.00	\$ 500.00	\$ 1,713.53	\$ 1,713.53
01.410.375	Maintenance Automobiles	\$ 8,000.00	\$ 5,000.00	\$ 3,000.00	\$ 16,896.70	\$ 18,220.50
01.410.420	Dues & Subscriptions	\$ 1,900.00	\$ 1,900.00	\$ -	\$ 1,214.17	\$ 1,214.17
01.410.450	Contracted Services	\$ 19,603.75	\$ 19,603.75	\$ -	\$ 14,499.61	\$ 16,637.11
01.410.530	Drug Task Force Contribution	\$ 1,929.20	\$ 1,929.20	\$ -	\$ 1,929.20	\$ 1,929.20
01.410.740	Machinery & Equipment	\$ 12,000.00	\$ 50,000.00	\$ (38,000.00)	\$ 40,924.08	\$ 49,400.65
01.410.741	Purchase, Automobile	\$ -	\$ -	\$ -	\$ -	\$ -
Total Police Department		\$ 926,357.26	\$ 898,105.69	\$ 28,251.57	\$ 697,285.92	\$ 871,547.16
Fire Department						
01.411.500	Foreign Fire Tax Contribution	\$ 27,000.00	\$ 25,000.00	\$ 2,000.00	\$ -	\$ 24,548.34
01.411.530	Donation to Fire Company	\$ 57,000.00	\$ 89,500.00	\$ (32,500.00)	\$ 18,192.39	\$ 35,692.39
01.411.531	Fire Company Workers Comp	\$ 11,000.00	\$ 11,000.00	\$ -	\$ -	\$ 8,521.25
01.411.532	Franklin County Trg Center	\$ 815.00	\$ 900.00	\$ (85.00)	\$ 804.60	\$ 804.60
01.411.550	Contribution to Medical Unit	\$ -	\$ 4,000.00	\$ (4,000.00)	\$ -	\$ 4,000.00
Total Fire Department		\$ 95,815.00	\$ 130,400.00	\$ (34,585.00)	\$ 18,996.99	\$ 73,566.58
Planning and Zoning						
01.414.313	Engineering Expenses	\$ 5,500.00	\$ 3,000.00	\$ 2,500.00	\$ 18,692.56	\$ 19,012.56
01.414.314	Legal Services	\$ 15,000.00	\$ 16,000.00	\$ (1,000.00)	\$ 9,931.80	\$ 10,995.63
01.414.340	Advertising and Printing	\$ 500.00	\$ 500.00	\$ -	\$ 283.40	\$ 283.40
01.414.450	Contracted Services	\$ 400.00	\$ 400.00	\$ -	\$ 150.00	\$ 150.00
Total Planning and Zoning		\$ 21,400.00	\$ 19,900.00	\$ 1,500.00	\$ 29,057.76	\$ 30,441.59
Waste Collection						
01.427.440	Waste Collection	\$ 4,600.00	\$ 3,500.00	\$ 1,100.00	\$ 3,262.17	\$ 4,233.14
Total Waste Collection		\$ 4,600.00	\$ 3,500.00	\$ 1,100.00	\$ 3,262.17	\$ 4,233.14
Streets - General Services						
01.430.123	Wages, Public Works	\$ 73,532.60	\$ 110,344.51	\$ (36,811.91)	\$ 100,072.09	\$ 121,279.61
01.430.156	Group Health Insurance	\$ 41,805.50	\$ 50,861.64	\$ (9,056.14)	\$ 36,650.43	\$ 43,169.52
01.430.157	Health Reimbursement Account	\$ 7,375.00	\$ 6,375.00	\$ 1,000.00	\$ 4,591.13	\$ 5,069.40
01.430.158	Life/Disability Insurance	\$ 1,465.45	\$ 1,698.22	\$ (232.78)	\$ 970.48	\$ 1,330.26
01.430.211	Office Supplies	\$ 1,448.00	\$ 500.00	\$ 948.00	\$ 620.01	\$ 656.11
01.430.220	General Expense	\$ 300.00	\$ 300.00	\$ -	\$ 210.61	\$ 591.49
01.430.231	Gas, Oil	\$ 9,000.00	\$ 7,200.00	\$ 1,800.00	\$ 8,437.57	\$ 9,632.50
01.430.232	Tires	\$ 340.00	\$ -	\$ 340.00	\$ -	\$ -
01.430.238	Clothing	\$ 1,500.00	\$ 1,600.00	\$ (100.00)	\$ 672.24	\$ 1,720.27
01.430.250	Maintenance Supplies	\$ 450.00	\$ 400.00	\$ 50.00	\$ 496.88	\$ 533.83
01.430.260	Small Equipment	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 863.03	\$ 2,411.54
01.430.313	Engineering Services	\$ 20,000.00	\$ 6,000.00	\$ 14,000.00	\$ 22,596.70	\$ 22,596.70
01.430.314	Legal Services	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 6,845.35	\$ 7,338.10
01.430.321	Phone/Internet Services	\$ 2,340.00	\$ 2,340.00	\$ -	\$ 1,692.51	\$ 2,244.95
01.430.327	Radio Maintenance	\$ 325.00	\$ 325.00	\$ -	\$ -	\$ -
01.430.331	Travel & Training Expense	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ -
01.430.341	Advertising	\$ 700.00	\$ 800.00	\$ (100.00)	\$ 267.85	\$ 1,109.85
01.430.374	Maintenance - Equipment	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 523.31	\$ 648.40
01.430.375	Vehicle Maintenance	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 1,666.39	\$ 3,203.72
01.430.420	Dues & Subscriptions - CDLs	\$ -	\$ 120.00	\$ (120.00)	\$ -	\$ -
01.430.450	Contracted Services	\$ 26,300.00	\$ 1,300.00	\$ 25,000.00	\$ 5,144.09	\$ 5,144.09
01.430.750	Minor Machinery & Equipment	\$ 2,280.00	\$ -	\$ 2,280.00	\$ -	\$ -
Total Streets - General Services		\$ 198,861.55	\$ 199,864.37	\$ (1,002.83)	\$ 192,320.67	\$ 228,680.34
Streets - Cleaning						
01.431.250	Maintenance Supplies	\$ 200.00	\$ 200.00	\$ -	\$ 98.55	\$ 98.55
01.431.260	Small Equipment	\$ 225.00	\$ 225.00	\$ -	\$ -	\$ -
01.431.374	Maintenance, Equipment	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,047.65	\$ 1,095.11
Total Streets - Cleaning		\$ 1,925.00	\$ 1,925.00	\$ -	\$ 1,146.20	\$ 1,193.66
Streets - Snow Removal						
01.432.231	Gasoline	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 450.51	\$ 450.51
01.432.245	Supplies	\$ 16,000.00	\$ 15,000.00	\$ 1,000.00	\$ 14,334.59	\$ 14,366.57
01.432.374	Equipment Maintenance	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 638.06	\$ 799.12
01.432.384	Equipment Rental	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -
01.432.450	Contracted Services	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 5,352.50
Total Streets - Snow Removal		\$ 30,000.00	\$ 29,000.00	\$ 1,000.00	\$ 15,423.16	\$ 20,968.70
Streets - Traffic						
01.433.221	Supplies, Signs	\$ 6,500.00	\$ 4,000.00	\$ 2,500.00	\$ 8,958.82	\$ 9,966.20

2023 Budget
Chart of Accounts - General

		2023 Requested Budget	2022 Approved Budget	Variance of 2023 from 2022	2022 Actual YTD (Sep)	2022 Projected EOY
01.433.361	Electrical, Signals	\$ 1,300.00	\$ 750.00	\$ 550.00	\$ 1,003.92	\$ 1,345.04
01.433.371	Maintenance, Signals	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -
01.433.372	Maintenance, Parking Meters	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 536.68	\$ 562.66
01.433.450	Contracted Services	\$ 11,000.00	\$ 21,000.00	\$ (10,000.00)	\$ 10,855.88	\$ 28,619.27
Total Streets - Traffic		\$ 20,800.00	\$ 27,750.00	\$ (6,950.00)	\$ 21,355.30	\$ 40,493.17
Streets - Lighting						
01.434.361	Electricity	\$ 45,000.00	\$ 45,000.00	\$ -	\$ 26,881.85	\$ 41,391.89
01.434.371	Maintenance, Lights	\$ 1,500.00	\$ 500.00	\$ 1,000.00	\$ 13,455.82	\$ 13,455.82
01.434.450	Contracted Services	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 355.00
01.434.750	Machinery & Equipment	\$ 42,000.00	\$ -	\$ 42,000.00	\$ -	\$ -
Total Streets - Lighting		\$ 89,500.00	\$ 46,500.00	\$ 43,000.00	\$ 40,337.67	\$ 55,202.71
Streets - Maintenance						
01.438.245	Streets, Supplies	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 1,110.73	\$ 4,538.53
01.438.450	Contracted Services	\$ 7,500.00	\$ 6,000.00	\$ 1,500.00	\$ 9,400.00	\$ 16,400.00
Total Streets - Maintenance		\$ 11,000.00	\$ 9,500.00	\$ 1,500.00	\$ 10,510.73	\$ 20,938.53
Streets - Construction						
01.439.313	Engineering Services	\$ 64,900.00	\$ 96,000.00	\$ (31,100.00)	\$ 32,557.41	\$ 39,652.41
01.439.610	Street Construction	\$ 60,000.00	\$ 270,000.00	\$ (210,000.00)	\$ 756,153.57	\$ 756,153.57
01.439.611	Curb & Sidewalk Construction	\$ 80,100.00	\$ 79,300.00	\$ 800.00	\$ 5,800.00	\$ 266,584.00
Total - Streets Construction		\$ 205,000.00	\$ 445,300.00	\$ (240,300.00)	\$ 794,510.98	\$ 1,062,389.98
Recreation						
01.452.540	Contribution, Jerome King	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 7,285.00	\$ 7,285.00
01.452.560	Contribution, Library	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
01.452.570	Community Improvement	\$ 4,500.00	\$ 2,500.00	\$ 2,000.00	\$ 110.19	\$ 110.19
Total Recreation		\$ 12,500.00	\$ 10,500.00	\$ 2,000.00	\$ 12,395.19	\$ 12,395.19
Shade Tree						
01.455.112	Public Works Wages	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,737.36	\$ 2,737.36
01.455.220	Continuing Education	\$ 900.00	\$ 100.00	\$ 800.00	\$ 10.00	\$ 10.00
01.455.450	Contracted Services	\$ 4,500.00	\$ 8,000.00	\$ (3,500.00)	\$ 6,322.78	\$ 7,225.78
01.455.700	Purchase Trees	\$ 5,000.00	\$ 7,500.00	\$ (2,500.00)	\$ 2,025.00	\$ 2,025.00
Total Shade Tree		\$ 12,900.00	\$ 18,100.00	\$ (5,200.00)	\$ 11,095.14	\$ 11,998.14
Civil Service						
01.459.220	General Expense	\$ 200.00	\$ 200.00	\$ -	\$ -	\$ -
01.459.314	Legal Services	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -
01.459.315	Medical Services	\$ 750.00	\$ 750.00	\$ -	\$ -	\$ -
01.459.341	Advertising	\$ 750.00	\$ 750.00	\$ -	\$ -	\$ -
Total Civil Service		\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
Miscellaneous						
01.480.110	Cash Drawer Over/Short	\$ -	\$ -	\$ -	\$ -	\$ -
01.480.450	Pigeon Control	\$ 3,210.00	\$ 1,710.00	\$ 1,500.00	\$ 1,140.00	\$ 1,710.00
Total - Miscellaneous		\$ 3,210.00	\$ 1,710.00	\$ 1,500.00	\$ 1,140.00	\$ 1,710.00
Insurance						
01.486.351	Package Policy	\$ 25,252.39	\$ 21,300.00	\$ 3,952.39	\$ 3,246.34	\$ 22,208.23
01.486.354	Workers' Compensation	\$ 5,255.66	\$ 5,500.00	\$ (244.34)	\$ 5,244.28	\$ 5,244.28
Total Insurance		\$ 30,508.06	\$ 26,800.00	\$ 3,708.06	\$ 8,490.62	\$ 27,452.51
Employee Benefits						
01.487.160	Retirement	\$ 144,000.00	\$ 122,000.00	\$ 22,000.00	\$ 134,691.74	\$ 134,691.74
01.487.161	Social Security & Medicare	\$ 34,036.17	\$ 36,300.00	\$ (2,263.83)	\$ 39,312.59	\$ 40,531.25
01.487.162	Unemployment Compensation	\$ 5,194.98	\$ 5,000.00	\$ 194.98	\$ 6,095.46	\$ 6,532.02
Total Employee Benefits		\$ 183,231.14	\$ 163,300.00	\$ 19,931.14	\$ 180,099.79	\$ 181,755.01
Refund of Prior Year Revenue						
01.491.000	Refund of Prior Year Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Refund of Prior Year Revenue		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND EXPENSES		\$ 2,178,437.62	\$ 2,318,021.72	\$ (139,584.10)	\$ 2,209,379.26	\$ 2,849,150.21
NET TOTAL GENERAL FUND		\$ 512.38	\$ (89,445.45)	\$ 89,957.83	\$ 457,705.84	\$ 366,094.48