

2024 Budget  
Chart of Accounts - General

AS APPROVED

		2024 Approved Budget
<b>GENERAL FUND REVENUE</b>		
<b>Real Estate Taxes</b>		
01.301.100	R/E Taxes - Current Year	\$ 660,000.00
01.301.200	R/E Taxes - Prior Year	\$ 13,000.00
<b>Total Real Estate Taxes</b>		<b>\$ 673,000.00</b>
<b>Local Taxes</b>		
01.310.100	Real Estate Transfer Tax	\$ 115,000.00
01.310.210	Earned Income Tax - Current Year	\$ 705,000.00
01.310.510	Local Services Tax - Current Year	\$ 90,000.00
<b>Total Local Taxes</b>		<b>\$ 910,000.00</b>
<b>Licenses and Permits</b>		
01.321.800	Cable Franchise Fee	\$ 75,000.00
<b>Total Licenses and Permits</b>		<b>\$ 75,000.00</b>
<b>Fines</b>		
01.331.100	County Fines	\$ 3,500.00
01.331.110	State Fines	\$ 1,500.00
01.331.120	District Justice	\$ 11,000.00
01.331.130	Parking Meter/Local Tickets	\$ 5,000.00
<b>Total Fines</b>		<b>\$ 21,000.00</b>
<b>Interest</b>		
01.341.100	Interest Income	\$ 3,500.00
<b>Total Interest</b>		<b>\$ 3,500.00</b>
<b>Grants</b>		
01.354.130	Grant Monies	\$ 882,732.00
<b>Total Grants</b>		<b>882,732.00</b>
<b>State Shared Revenue</b>		
01.355.050	State Pension Aid	\$ 181,546.19
01.355.080	Liquor Licenses	\$ 1,000.00
01.355.130	Foreign Fire Insurance Act	\$ 27,000.00
01.355.140	Recycling Grant	\$ 1,800.00
<b>Total State Shared Revenue</b>		<b>\$ 211,346.19</b>
<b>Department Earnings</b>		
01.361.310	Subdivision Fees	\$ 1,500.00
01.361.340	Zoning Hearing Fees	\$ 350.00
01.361.500	Sale of Copies & Supplies	\$ 50.00
<b>Total Department Earnings</b>		<b>\$ 1,900.00</b>
<b>Public Safety Services</b>		
01.362.110	Police Services - Report Copies	\$ 600.00
01.362.400	Curb/Sidewalk Permit Fees	\$ 500.00
01.362.410	Zoning/Land Use Permit Fees	\$ 7,500.00
<b>Total Public Safety Services</b>		<b>\$ 8,600.00</b>
<b>Highways &amp; Streets Charges</b>		
01.363.100	Curb/Sidewalk Reimb. Payments	\$ 115,000.00
01.363.110	Street Repair Reimbursement	\$ -
01.363.120	Appeal Fees - Curb/Sidewalk	\$ -
01.363.210	Parking Meter Receipts	\$ 18,000.00
<b>Total Highways &amp; Streets Charges</b>		<b>\$ 133,000.00</b>
<b>Miscellaneous Revenues</b>		
01.381.100	GF - Accounts Receivable	\$ 20,000.00
01.381.200	GF - AR Penalties	\$ -
01.383.100	Misc./Reimb.	\$ 18,000.00
01.383.120	Police - Grant Revenue	\$ -
01.383.140	Vehicle Damage Reimbursement	\$ -
<b>Total Miscellaneous Revenues</b>		<b>\$ 38,000.00</b>
<b>Contributions &amp; Donations</b>		

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01.387.100	Contributions/Donations	\$ 191,000.00
<b>Total Contributions &amp; Donations</b>		<b>\$ 191,000.00</b>
<b>Sale of Fixed Assets</b>		
01.391.100	Sale of Fixed Assets	\$ 12,000.00
<b>Total Sale of Fixed Assets</b>		<b>\$ 12,000.00</b>
<b>Transfer - Other Funds</b>		
01.392.030	Transfer from Capital Reserve Fund	\$ 43,000.00
01.392.070	Transfer from ARPA Fund	\$ 60,000.00
<b>Total Transfer - Other Funds</b>		<b>\$ 103,000.00</b>
<b>Refund of Prior Year Expenses</b>		
01.395.001	Refund of prior year expenses	\$ 50,000.00
<b>Total Refund of Prior Year Expenses</b>		<b>\$ 50,000.00</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 3,314,078.19</b>

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<b>GENERAL FUND EXPENSES</b>		
<b>Administration</b>		
01.400.112	Salary, Mayor	\$ 1,500.00
01.400.113	Salary, Council	\$ 8,700.00
01.400.121	Salary, Manager	\$ 45,574.38
01.400.141	Wages, Office	\$ 17,905.91
01.400.156	Group Health Insurance	\$ 32,465.02
01.400.157	Health Reimbursement Account	\$ 4,500.00
01.400.158	Life/Disability Insurance	\$ 728.83
01.400.211	Office Supplies	\$ 1,000.00
01.400.213	Small Equipment	\$ 200.00
01.400.220	General Expense	\$ 500.00
01.400.311	Auditing Services	\$ 7,583.33
01.400.314	Legal Services	\$ 9,000.00
01.400.321	Phone/Internet Services	\$ 2,736.00
01.400.325	Postage	\$ 1,141.67
01.400.331	Travel & Training Expense	\$ 1,350.00
01.400.342	Printing & Advertising	\$ 2,000.00
01.400.351	Insurance - Manager's Bond	\$ 1,700.00
01.400.374	Maintenance - Equipment	\$ 300.00
01.400.387	Loan Payments	\$ 66,166.67
01.400.420	Dues & Subscriptions	\$ 1,300.00
01.400.450	Contracted Services	\$ 6,700.00
<b>Total Administration</b>		<b>\$ 213,051.82</b>
<b>Earned Income Tax Collection</b>		
01.403.450	Contracted Services	\$ 21,035.00
<b>Total Earned Income Tax Collection</b>		<b>\$ 21,035.00</b>
<b>Tax Collection</b>		
01.404.114	Commission, Collector	\$ 6,750.00
01.404.211	Office Supplies	\$ 400.00
01.404.342	Printing/Postage	\$ 580.00
01.404.351	Bonding	\$ -
01.405.450	Local Services Tax Collection	\$ 5,400.00
<b>Total Tax Collection</b>		<b>\$ 13,130.00</b>
<b>Information Technology</b>		
01.407.211	Office Supplies	\$ 1,600.00
01.407.450	Contracted Services	\$ 16,000.00
01.407.740	Computer/Software Purchases	\$ -
<b>Total Information Technology</b>		<b>\$ 17,600.00</b>
<b>Buildings</b>		
01.409.213	Small Equipment	\$ 590.00
01.409.220	General Expense	\$ 800.00
01.409.226	Cleaning Supplies	\$ 800.00
01.409.250	Maintenance Supplies	\$ 950.00
01.409.361	Electricity	\$ 6,000.00
01.409.362	Natural Gas	\$ 1,500.00
01.409.366	Water/Sewer/SPIF	\$ 1,430.04
01.409.373	Maintenance, Buildings	\$ 2,500.00
01.409.374	Maintenance, Equipment	\$ 1,850.00
01.409.450	Contracted Services	\$ 3,386.00
01.409.730	Buildings	\$ 38,000.00
01.409.740	Machinery & Equipment	\$ -
<b>Total Buildings</b>		<b>\$ 57,806.04</b>
<b>Police Department</b>		
01.410.121	Salary, Chief	\$ 80,000.00
01.410.131	Salary, Full-Time, Patrol	\$ 331,025.15
01.410.132	Salary, Part-Time, Patrol	\$ 102,900.00
01.410.140	Wages, Secretary	\$ 55,245.15
01.410.141	Wages, Meter Enforcement	\$ 2,014.02
01.410.156	Group Health Insurance	\$ 223,070.58

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01.410.157	Health Reimbursement Account	\$ 11,500.00
01.410.158	Life/Disability Insurance	\$ 2,843.36
01.410.211	Office Supplies	\$ 1,500.00
01.410.213	Small Equipment	\$ 8,000.00
01.410.214	Ammunition Range	\$ 3,000.00
01.410.220	General Expense	\$ 500.00
01.410.221	DUI Enforcement	\$ 2,000.00
01.410.231	Gasoline	\$ 16,000.00
01.410.232	Tires	\$ 1,500.00
01.410.238	Uniforms	\$ 4,480.00
01.410.314	Legal Services	\$ 8,000.00
01.410.321	Phone/Internet Services	\$ 8,635.00
01.410.325	Postage	\$ 750.00
01.410.327	Radio Maintenance	\$ 1,500.00
01.410.331	Training and Travel Expense	\$ 2,000.00
01.410.342	Advertising & Printing	\$ 1,500.00
01.410.351	Auto Insurance	\$ 2,096.33
01.410.352	Liability Insurance	\$ 25,176.37
01.410.354	Workers' Compensation	\$ 17,135.26
01.410.374	Maintenance - Equipment	\$ 1,500.00
01.410.375	Maintenance Automobiles	\$ 10,000.00
01.410.420	Dues & Subscriptions	\$ 2,696.25
01.410.450	Contracted Services	\$ 16,467.70
01.410.530	Drug Task Force Contribution	\$ 1,929.20
01.410.740	Machinery & Equipment	\$ -
01.410.741	Purchase, Automobile	\$ 75,000.00
<b>Total Police Department</b>		<b>\$ 1,019,964.38</b>
<b>Fire Department</b>		
01.411.500	Foreign Fire Tax Contribution	\$ 28,000.00
01.411.530	Donation to Fire Company	\$ 45,000.00
01.411.531	Fire Company Workers Comp	\$ 11,000.00
01.411.532	Franklin County Trg Center	\$ 860.00
<b>Total Fire Department</b>		<b>\$ 84,860.00</b>
<b>Planning and Zoning</b>		
01.414.313	Engineering Expenses	\$ 25,000.00
01.414.314	Legal Services	\$ 11,000.00
01.414.340	Advertising and Printing	\$ 500.00
01.414.450	Contracted Services	\$ 400.00
<b>Total Planning and Zoning</b>		<b>\$ 36,900.00</b>
<b>Waste Collection</b>		
01.427.440	Waste Collection	\$ 4,720.00
<b>Total Waste Collection</b>		<b>\$ 4,720.00</b>
<b>Streets - General Services</b>		
01.430.123	Wages, Public Works	\$ 90,534.11
01.430.156	Group Health Insurance	\$ 46,385.09
01.430.157	Health Reimbursement Account	\$ 6,375.00
01.430.158	Life/Disability Insurance	\$ 1,416.80
01.430.211	Office Supplies	\$ 1,460.00
01.430.220	General Expense	\$ 300.00
01.430.231	Gas, Oil	\$ 10,000.00
01.430.232	Tires	\$ 500.00
01.430.238	Clothing	\$ 1,500.00
01.430.250	Maintenance Supplies	\$ 575.00
01.430.260	Small Equipment	\$ 2,500.00
01.430.313	Engineering Services	\$ 17,000.00
01.430.314	Legal Services	\$ 4,000.00
01.430.321	Phone/Internet Services	\$ 2,580.00
01.430.327	Radio Maintenance	\$ 325.00
01.430.331	Travel & Training Expense	\$ 500.00
01.430.341	Advertising	\$ 1,000.00
01.430.374	Maintenance - Equipment	\$ 1,500.00
01.430.375	Vehicle Maintenance	\$ 3,000.00
01.430.420	Dues & Subscriptions - CDLs	\$ 125.00

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01.430.450	Contracted Services	\$ 1,500.00
01.430.710	Capital Purchase - Land	\$ -
01.430.750	Minor Machinery & Equipment	\$ -
01.430.760	Vehicles	\$ -
<b>Total Streets - General Services</b>		<b>\$ 193,076.00</b>
<b>Streets - Snow Removal</b>		
01.432.231	Gasoline	\$ 2,000.00
01.432.245	Supplies	\$ 16,000.00
01.432.374	Equipment Maintenance	\$ 1,000.00
01.432.384	Equipment Rental	\$ 1,000.00
01.432.450	Contracted Services	\$ 10,000.00
<b>Total Streets - Snow Removal</b>		<b>\$ 30,000.00</b>
<b>Streets - Traffic</b>		
01.433.221	Supplies, Signs	\$ 6,500.00
01.433.361	Electrical, Signals	\$ 1,440.00
01.433.371	Maintenance, Signals	\$ 500.00
01.433.372	Maintenance, Parking Meters	\$ 1,500.00
01.433.450	Contracted Services	\$ 10,000.00
<b>Total Streets - Traffic</b>		<b>\$ 19,940.00</b>
<b>Streets - Lighting</b>		
01.434.361	Electricity	\$ 38,400.00
01.434.371	Maintenance, Lights	\$ 1,500.00
01.434.450	Contracted Services	\$ 2,500.00
01.434.750	Machinery & Equipment	\$ -
<b>Total Streets - Lighting</b>		<b>\$ 42,400.00</b>
<b>Streets - Maintenance</b>		
01.438.245	Streets, Supplies	\$ 2,800.00
01.438.450	Contracted Services	\$ 8,500.00
<b>Total Streets - Maintenance</b>		<b>\$ 11,300.00</b>
<b>Streets - Construction</b>		
01.439.313	Engineering Services	\$ 281,255.00
01.439.610	Street Construction	\$ 160,000.00
01.439.611	Curb & Sidewalk Construction	\$ 794,079.00
<b>Total - Streets Construction</b>		<b>\$ 1,235,334.00</b>
<b>Recreation</b>		
01.452.540	Contribution, Jerome King	\$ 3,000.00
01.452.560	Contribution, Library	\$ 5,000.00
01.452.570	Community Improvement	\$ 30,500.00
<b>Total Recreation</b>		<b>\$ 38,500.00</b>
<b>Shade Tree</b>		
01.455.112	Public Works Wages	\$ 3,500.00
01.455.220	Continuing Education & Technology	\$ 120.00
01.455.450	Contracted Services	\$ 4,500.00
01.455.700	Purchase Trees	\$ 4,500.00
<b>Total Shade Tree</b>		<b>\$ 12,620.00</b>
<b>Civil Service</b>		
01.459.220	General Expense	\$ 200.00
01.459.314	Legal Services	\$ 300.00
01.459.315	Medical Services	\$ 750.00
01.459.341	Advertising	\$ 750.00
<b>Total Civil Service</b>		<b>\$ 2,000.00</b>
<b>Miscellaneous</b>		
01.480.450	Pigeon Control	\$ 1,710.00
<b>Total - Miscellaneous</b>		<b>\$ 1,710.00</b>
<b>Insurance</b>		
01.486.351	Package Policy	\$ 26,009.96

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01.486.354	Workers' Compensation	\$	5,521.99
<b>Total Insurance</b>		<b>\$</b>	<b>31,531.95</b>
<b>Employee Benefits</b>			
01.487.160	Retirement	\$	181,546.19
01.487.161	Social Security & Medicare	\$	39,803.13
01.487.162	Unemployment Compensation	\$	4,540.10
<b>Total Employee Benefits</b>		<b>\$</b>	<b>225,889.42</b>
<b>TOTAL GENERAL FUND EXPENSES</b>		<b>\$</b>	<b>3,313,368.60</b>
<b>NET TOTAL GENERAL FUND</b>		<b>\$</b>	<b>709.59</b>