

2021 Budget  
Chart of Accounts - General

		2021 Proposed Budget	2020 Approved Budget	Variance of 2021 from 2020	2020 Actual YTD (Sep)	2020 Projected EOY
<b>GENERAL FUND REVENUE</b>						
<b>Real Estate Taxes</b>						
01.301.100	R/E Taxes - Current Year	\$ 612,000.00	\$ 609,000.00	\$ 3,000.00	\$ 566,145.38	\$ 573,931.05
01.301.200	R/E Taxes - Prior Year	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 6,155.15	\$ 6,998.35
01.301.300	R/E Taxes - Delinquent	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -
01.301.600	R/E Taxes - Interim	\$ 150.00	\$ 150.00	\$ -	\$ -	\$ -
01.301.800	Fire Tax - Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Real Estate Taxes</b>		<b>\$ 623,150.00</b>	<b>\$ 620,150.00</b>	<b>\$ 3,000.00</b>	<b>\$ 572,300.53</b>	<b>\$ 580,929.40</b>
<b>Local Taxes</b>						
01.310.100	Real Estate Transfer Tax	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 74,365.25	\$ 90,579.39
01.310.210	Earned Income Tax - Current Year	\$ 550,000.00	\$ 481,000.00	\$ 69,000.00	\$ 454,705.53	\$ 586,454.13
01.310.220	Earned Income Tax - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -
01.310.510	Local Services Tax - Current Year	\$ 90,000.00	\$ 100,000.00	\$ (10,000.00)	\$ 67,626.73	\$ 88,656.21
01.310.520	Local Services Tax - Prior Year	\$ -	\$ 100.00	\$ (100.00)	\$ -	\$ -
<b>Total Local Taxes</b>		<b>\$ 740,000.00</b>	<b>\$ 681,100.00</b>	<b>\$ 58,900.00</b>	<b>\$ 596,697.51</b>	<b>\$ 765,689.73</b>
<b>Licenses and Permits</b>						
01.321.610	Transient Permit Fee	\$ -	\$ -	\$ -	\$ -	\$ 55.00
01.321.800	Cable Franchise Fee	\$ 74,000.00	\$ 74,000.00	\$ -	\$ 56,100.36	\$ 74,467.85
01.321.900	Hauler's License Fees	\$ 200.00	\$ 200.00	\$ -	\$ 150.00	\$ 150.00
<b>Total Licenses and Permits</b>		<b>\$ 74,200.00</b>	<b>\$ 74,200.00</b>	<b>\$ -</b>	<b>\$ 56,250.36</b>	<b>\$ 74,672.85</b>
<b>Fines</b>						
01.331.100	County Fines	\$ 2,500.00	\$ 3,000.00	\$ (500.00)	\$ 1,979.07	\$ 2,631.26
01.331.110	State Fines	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 947.70	\$ 1,888.20
01.331.120	District Justice	\$ 9,000.00	\$ 9,000.00	\$ -	\$ 6,844.45	\$ 8,445.43
01.331.130	Parking Meter/Local Tickets	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 3,280.00	\$ 4,922.94
<b>Total Fines</b>		<b>\$ 18,500.00</b>	<b>\$ 19,000.00</b>	<b>\$ (500.00)</b>	<b>\$ 13,051.22</b>	<b>\$ 17,887.83</b>
<b>Interest</b>						
01.341.100	Interest Income	\$ 1,400.00	\$ 1,400.00	\$ -	\$ 1,977.67	\$ 2,613.73
<b>Total Interest</b>		<b>\$ 1,400.00</b>	<b>\$ 1,400.00</b>	<b>\$ -</b>	<b>\$ 1,977.67</b>	<b>\$ 2,613.73</b>
<b>Source: 351</b>						
01.351.120	Emergency Disaster Relief - FEMA	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Source: 351</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grants</b>						
01.354.070	Comcast Grant - Culture/Rec.	\$ -	\$ -	\$ -	\$ -	\$ -
01.354.110	Co. Housing Trust Fund Grant	\$ -	\$ -	\$ -	\$ -	\$ -
01.354.120	County Emergency Svcs Grant	\$ -	\$ -	\$ -	\$ -	\$ -
01.354.130	Green Light Co Grant Grant Monies	\$ -	\$ 227,050.00	\$ (227,050.00)	\$ 43,677.38	\$ 43,677.38
<b>Total Grants</b>		<b>\$ -</b>	<b>\$ 227,050.00</b>	<b>\$ (227,050.00)</b>	<b>\$ 43,677.38</b>	<b>\$ 43,677.38</b>
<b>State Shared Revenue</b>						
01.355.050	State Pension Aid	\$ 95,000.00	\$ 85,000.00	\$ 10,000.00	\$ -	\$ -
01.355.080	Liquor Licenses	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,134.00	\$ 6,134.00
01.355.130	Foreign Fire Insurance Act	\$ 28,140.00	\$ 28,140.00	\$ -	\$ 24,548.34	\$ 24,548.34
01.355.140	Recycling Grant	\$ 3,320.00	\$ 3,320.00	\$ -	\$ -	\$ -
01.355.150	State Grants	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total State Shared Revenue</b>		<b>\$ 132,460.00</b>	<b>\$ 122,460.00</b>	<b>\$ 10,000.00</b>	<b>\$ 30,682.34</b>	<b>\$ 30,682.34</b>
<b>Payments in Lieu of Taxes</b>						
01.356.010	Payments in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Payments in Lieu of Taxes</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Earnings</b>						
01.361.310	Subdivision Fees	\$ 300.00	\$ 400.00	\$ (100.00)	\$ 300.00	\$ 300.00
01.361.340	Zoning Hearing Fees	\$ 350.00	\$ 700.00	\$ (350.00)	\$ 350.00	\$ 350.00
01.361.500	Sale of Copies, Supplies, Recycle Cans	\$ 200.00	\$ 300.00	\$ (100.00)	\$ 191.00	\$ 192.75
<b>Total Department Earnings</b>		<b>\$ 850.00</b>	<b>\$ 1,400.00</b>	<b>\$ (550.00)</b>	<b>\$ 841.00</b>	<b>\$ 842.75</b>
<b>Public Safety Services</b>						
01.362.100	Police Svcs. - Cont. Protection	\$ 200.00	\$ 200.00	\$ -	\$ -	\$ -
01.362.110	Police Services - Report Copies	\$ 650.00	\$ 700.00	\$ (50.00)	\$ 345.00	\$ 510.00
01.362.400	Curb/Sidewalk Permit Fees	\$ 700.00	\$ 700.00	\$ -	\$ 630.00	\$ 700.00
01.362.410	Zoning/Land Use Permit Fees	\$ 4,000.00	\$ 3,500.00	\$ 500.00	\$ 2,849.00	\$ 4,032.00
<b>Total Public Safety Services</b>		<b>\$ 5,550.00</b>	<b>\$ 5,100.00</b>	<b>\$ 450.00</b>	<b>\$ 3,824.00</b>	<b>\$ 5,242.00</b>

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		2021 Proposed Budget	2020 Approved Budget	Variance of 2021 from 2020	2020 Actual YTD (Sep)	2020 Projected EOY
<b>Highways &amp; Streets Charges</b>						
01.363.100	Curb/Sidewalk Reimb. Payments	\$ -	\$ -	\$ -	\$ -	\$ 716.45
01.363.110	Street Repair Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
01.363.120	Appeal Fees - Curb/Sidewalk	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -
01.363.210	Parking Meter Receipts	\$ 16,000.00	\$ 16,000.00	\$ -	\$ 11,278.18	\$ 14,969.30
01.363.310	Property Damage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Highways &amp; Streets Charges</b>		<b>\$ 16,100.00</b>	<b>\$ 16,100.00</b>	<b>\$ -</b>	<b>\$ 11,278.18</b>	<b>\$ 15,685.75</b>
<b>Miscellaneous Reimbursements</b>						
01.380.100	Miscellaneous Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
01.380.200	Green Light Go Reimb. from GASD	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Miscellaneous Reimbursements</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Accounts Receivable Penalties</b>						
01.381.200	GF - AR Penalties	\$ -	\$ -	\$ -	\$ 52.78	\$ 52.78
<b>Total Accounts Receivable Penalties</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52.78</b>	<b>\$ 52.78</b>
<b>Miscellaneous Revenues</b>						
01.383.100	Misc./Reimb.	\$ 10,000.00	\$ 9,500.00	\$ 500.00	\$ 9,755.39	\$ 12,927.17
01.383.110	Canine Revenue - Police	\$ -	\$ -	\$ -	\$ -	\$ -
01.383.120	Police - Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
01.383.130	SR 16/US Rt 11 Intersection Proj.	\$ -	\$ -	\$ -	\$ -	\$ -
01.383.140	Vehicle Damage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 3,441.02
<b>Total Miscellaneous Revenues</b>		<b>\$ 10,000.00</b>	<b>\$ 9,500.00</b>	<b>\$ 500.00</b>	<b>\$ 9,755.39</b>	<b>\$ 16,368.19</b>
<b>Contributions &amp; Donations</b>						
01.387.100	Contributions/Donations	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,000.00	\$ 2,000.00
<b>Total Contributions &amp; Donations</b>		<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>
<b>Sale of Fixed Assets</b>						
01.391.100	Sale of Fixed Assets	\$ 10,500.00	\$ 10,000.00	\$ 500.00	\$ 16,200.00	\$ 16,200.00
<b>Total Sale of Fixed Assets</b>		<b>\$ 10,500.00</b>	<b>\$ 10,000.00</b>	<b>\$ 500.00</b>	<b>\$ 16,200.00</b>	<b>\$ 16,200.00</b>
<b>Transfer - Other Funds</b>						
01.392.090	Transfer from Storm Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Transfer - Other Funds</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Refund of Prior Year Expenses</b>						
01.395.001	Refund of prior year expenses	\$ -	\$ -	\$ -	\$ 75,414.34	\$ 81,965.17
<b>Total Refund of Prior Year Expenses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,414.34</b>	<b>\$ 81,965.17</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 1,635,210.00</b>	<b>\$ 1,789,960.00</b>	<b>\$ (154,750.00)</b>	<b>\$ 1,434,002.70</b>	<b>\$ 1,654,509.90</b>

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<b>GENERAL FUND EXPENSES</b>						
<b>Administration</b>						
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	\$ -	\$ 4,875.00	\$ 6,525.00
01.400.114	Salary, EMA Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -
01.400.121	Salary, Manager	\$ 32,000.00	\$ 18,000.00	\$ 14,000.00	\$ 12,265.40	\$ 16,610.69
01.400.122	Salary, Assistant Manager	\$ 18,000.00	\$ 11,440.00	\$ 6,560.00	\$ 8,360.00	\$ 10,922.50
01.400.141	Wages, Office	\$ 14,138.40	\$ 15,903.30	\$ (1,764.90)	\$ 2,414.74	\$ 3,246.74
01.400.152	Group Dental Insurance	\$ -	\$ 610.34	\$ (610.34)	\$ 256.74	\$ 349.18
01.400.156	Group Health Insurance	\$ 26,697.53	\$ 20,245.16	\$ 6,452.37	\$ 10,050.72	\$ 17,562.26
01.400.157	Health Reimbursement Account	\$ 6,750.00	\$ 8,000.00	\$ (1,250.00)	\$ 715.02	\$ 1,261.32
01.400.158	Life/Disability Insurance	\$ 1,226.56	\$ 1,120.00	\$ 106.56	\$ 504.45	\$ 504.45
01.400.211	Office Supplies	\$ 1,000.00	\$ 1,500.00	\$ (500.00)	\$ 570.49	\$ 654.52
01.400.213	Small Equipment	\$ 300.00	\$ 500.00	\$ (200.00)	\$ 21.88	\$ 85.12
01.400.220	General Expense	\$ 800.00	\$ 800.00	\$ -	\$ 477.29	\$ 531.46
01.400.311	Auditing Services	\$ 6,050.00	\$ 6,000.00	\$ 50.00	\$ 5,833.34	\$ 5,833.34
01.400.314	Legal Services	\$ 10,000.00	\$ 15,000.00	\$ (5,000.00)	\$ 5,941.06	\$ 7,163.06
01.400.321	Phone/Internet Services	\$ 2,880.00	\$ 2,656.51	\$ 223.49	\$ 1,794.01	\$ 2,593.30
01.400.325	Postage	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 700.42	\$ 823.80
01.400.331	Travel & Training Expense	\$ 2,500.00	\$ 3,500.00	\$ (1,000.00)	\$ 235.00	\$ 235.00
01.400.342	Printing & Advertising	\$ 2,000.00	\$ 3,133.33	\$ (1,133.33)	\$ 950.28	\$ 1,359.47
01.400.351	Insurance - Manager's Bond	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ 1,751.00
01.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -
01.400.420	Dues & Subscriptions	\$ 4,500.00	\$ 4,731.67	\$ (231.67)	\$ 598.34	\$ 1,299.34
01.400.450	Contracted Services	\$ 6,220.00	\$ 6,225.00	\$ (5.00)	\$ 2,613.63	\$ 4,587.33
01.400.750	Minor Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Administration</b>		<b>\$ 147,462.48</b>	<b>\$ 131,765.31</b>	<b>\$ 15,697.17</b>	<b>\$ 60,302.81</b>	<b>\$ 85,398.88</b>
<b>Earned Income Tax Collection</b>						
01.403.450	Contracted Services	\$ 18,028.00	\$ 16,027.00	\$ 2,001.00	\$ 11,771.07	\$ 15,461.20
<b>Total Earned Income Tax Collection</b>		<b>\$ 18,028.00</b>	<b>\$ 16,027.00</b>	<b>\$ 697.00</b>	<b>\$ 11,771.07</b>	<b>\$ 15,461.20</b>
<b>Tax Collection</b>						
01.404.114	Commission, Collector	\$ 6,650.00	\$ 6,500.00	\$ 150.00	\$ 5,590.07	\$ 5,668.39
01.404.211	Office Supplies	\$ 400.00	\$ 400.00	\$ -	\$ 318.00	\$ 318.00
01.404.342	Printing/Postage	\$ 770.00	\$ 650.00	\$ 120.00	\$ 761.28	\$ 761.28
01.404.351	Bonding	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -
01.405.450	Local Services Tax Collection	\$ 6,000.00	\$ 5,070.00	\$ 930.00	\$ 3,376.23	\$ 4,422.91
<b>Total Tax Collection</b>		<b>\$ 14,120.00</b>	<b>\$ 12,920.00</b>	<b>\$ 1,200.00</b>	<b>\$ 10,045.58</b>	<b>\$ 11,170.58</b>
<b>Information Technology</b>						
01.407.211	Office Supplies	\$ 1,200.00	\$ 5,950.00	\$ (4,750.00)	\$ 1,272.80	\$ 1,378.68
01.407.450	Contracted Services	\$ 15,400.00	\$ 16,255.09	\$ (855.09)	\$ 11,840.79	\$ 12,388.29
01.407.740	Computer/Software Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Information Technology</b>		<b>\$ 16,600.00</b>	<b>\$ 22,205.09</b>	<b>\$ (5,605.09)</b>	<b>\$ 13,113.59</b>	<b>\$ 13,766.97</b>
<b>Buildings</b>						
01.409.110	Bldgs. - Wages	\$ -	\$ -	\$ -	\$ -	\$ -
01.409.213	Small Equipment	\$ 500.00	\$ 1,500.00	\$ (1,000.00)	\$ 111.12	\$ 111.12
01.409.220	General Expense	\$ 800.00	\$ 1,100.00	\$ (300.00)	\$ 415.76	\$ 415.76
01.409.226	Cleaning Supplies	\$ 800.00	\$ 725.00	\$ 75.00	\$ 696.78	\$ 1,094.04
01.409.250	Maintenance Supplies	\$ 850.00	\$ 660.00	\$ 190.00	\$ 1,011.62	\$ 1,015.91
01.409.361	Electricity	\$ 7,700.00	\$ 7,000.00	\$ 700.00	\$ 4,715.82	\$ 6,309.04
01.409.362	Natural Gas	\$ 1,000.00	\$ 2,000.00	\$ (1,000.00)	\$ 630.96	\$ 803.32
01.409.366	Water/Sewer	\$ 1,500.00	\$ 600.00	\$ 900.00	\$ 363.51	\$ 3,023.82
01.409.373	Maintenance, Buildings	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,317.00	\$ 2,317.00
01.409.374	Maintenance, Machinery	\$ 2,000.00	\$ 500.00	\$ 1,500.00	\$ 106.47	\$ 106.47
01.409.450	Contracted Services	\$ 3,100.00	\$ 3,350.00	\$ (250.00)	\$ 1,325.00	\$ 4,130.00
01.409.730	Buildings	\$ 7,400.00	\$ 8,000.00	\$ (600.00)	\$ -	\$ -
01.409.740	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Buildings</b>		<b>\$ 28,150.00</b>	<b>\$ 27,935.00</b>	<b>\$ 215.00</b>	<b>\$ 11,694.04</b>	<b>\$ 19,326.48</b>

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<b>Police Department</b>						
01.410.115	Wages, Zoning Insp/Com Service Officer	\$ -	\$ -	\$ -	\$ -	\$ -
01.410.121	Salary, Chief	\$ 74,583.26	\$ 70,367.60	\$ 4,215.66	\$ 51,422.55	\$ 70,185.33
01.410.131	Salary, Full-Time, Patrol	\$ 280,000.00	\$ 284,630.00	\$ (4,630.00)	\$ 151,451.78	\$ 209,612.37
01.410.132	Salary, Part-Time, Patrol	\$ 116,495.00	\$ 115,000.00	\$ 1,495.00	\$ 78,660.00	\$ 107,550.00
01.410.140	Wages, Secretary	\$ 42,815.05	\$ 42,265.60	\$ 549.45	\$ 36,420.72	\$ 49,678.78
01.410.141	Wages, Meter Enforcement	\$ 3,300.00	\$ 3,300.00	\$ -	\$ 1,280.00	\$ 1,870.00
01.410.152	Group Dental Insurance	\$ -	\$ 6,276.48	\$ (6,276.48)	\$ 3,380.62	\$ 4,554.40
01.410.156	Group Health Insurance	\$ 188,991.93	\$ 160,225.74	\$ 28,766.19	\$ 108,458.10	\$ 143,541.78
01.410.157	Health Reimbursement Account	\$ 12,750.00	\$ 12,500.00	\$ 250.00	\$ 6,555.96	\$ 8,238.78
01.410.158	Life/Disability Insurance	\$ 2,592.67	\$ 2,435.28	\$ 157.39	\$ 1,109.89	\$ 1,723.59
01.410.211	Office Supplies	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 422.97	\$ 647.97
01.410.213	Small Equipment	\$ 7,300.00	\$ 7,300.00	\$ -	\$ 2,222.84	\$ 2,955.85
01.410.214	Ammunition Range	\$ 3,900.00	\$ 3,900.00	\$ -	\$ -	\$ 3,557.05
01.410.220	General Expense	\$ 500.00	\$ 1,000.00	\$ (500.00)	\$ -	\$ -
01.410.221	DUI Enforcement	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 447.00	\$ 531.00
01.410.231	Gasoline	\$ 11,400.00	\$ 11,400.00	\$ -	\$ 5,663.24	\$ 8,227.93
01.410.232	Tires	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 1,002.34
01.410.238	Uniforms	\$ 4,480.00	\$ 4,480.00	\$ -	\$ 2,707.40	\$ 5,339.31
01.410.314	Legal Services	\$ 5,000.00	\$ 6,000.00	\$ (1,000.00)	\$ 3,356.93	\$ 5,585.03
01.410.321	Phone/Internet Services	\$ 8,800.00	\$ 8,800.00	\$ -	\$ 6,514.21	\$ 8,944.85
01.410.325	Postage	\$ 1,000.00	\$ 800.00	\$ 200.00	\$ 700.40	\$ 896.80
01.410.327	Radio Maintenance	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 88.90	\$ 4,616.90
01.410.331	Training and Travel Expense	\$ 2,500.00	\$ 6,500.00	\$ (4,000.00)	\$ 998.00	\$ 1,043.00
01.410.342	Advertising & Printing	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 1,319.33	\$ 2,030.91
01.410.351	Auto Insurance	\$ 1,881.90	\$ 1,662.00	\$ 219.90	\$ 1,706.94	\$ 1,706.94
01.410.352	Liability Insurance	\$ 15,722.95	\$ 15,000.00	\$ 722.95	\$ 15,265.00	\$ 15,265.00
01.410.354	Workers' Compensation	\$ 14,480.00	\$ 14,480.00	\$ -	\$ 14,476.47	\$ 14,476.47
01.410.374	Maintenance - Equipment	\$ 750.00	\$ 750.00	\$ -	\$ 1,178.55	\$ 1,178.55
01.410.375	Maintenance Automobiles	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 10,942.90	\$ 18,469.34
01.410.420	Dues & Subscriptions	\$ 2,395.00	\$ 2,395.00	\$ -	\$ 1,169.10	\$ 1,169.10
01.410.450	Contracted Services	\$ 10,630.42	\$ 11,775.00	\$ (1,144.58)	\$ 11,821.56	\$ 12,646.56
01.410.530	Drug Task Force Contribution	\$ 1,929.20	\$ 1,929.20	\$ -	\$ 1,929.20	\$ 1,929.20
01.410.540	Police - Misc Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
01.410.740	Machinery & Equipment	\$ 40,000.00	\$ 33,000.00	\$ 7,000.00	\$ 21,673.70	\$ 22,585.83
<b>Total Police Department</b>		<b>\$ 868,197.38</b>	<b>\$ 842,171.90</b>	<b>\$ 26,025.48</b>	<b>\$ 543,344.26</b>	<b>\$ 731,760.96</b>
<b>Fire Department</b>						
01.411.500	Foreign Fire Tax Contribution	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -
01.411.530	Donation to Fire Company	\$ 40,000.00	\$ 17,500.00	\$ 22,500.00	\$ -	\$ -
01.411.531	Fire Company Workers Comp	\$ 12,000.00	\$ 34,800.00	\$ (22,800.00)	\$ -	\$ 10,649.33
01.411.532	Franklin County Trg Center	\$ 900.00	\$ 900.00	\$ -	\$ 799.20	\$ 799.20
01.411.550	Contribution to Medical Unit	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -
<b>Total Fire Department</b>		<b>\$ 81,900.00</b>	<b>\$ 82,200.00</b>	<b>\$ (300.00)</b>	<b>\$ 799.20</b>	<b>\$ 11,448.53</b>
<b>Planning and Zoning</b>						
01.414.115	Wages, Zoning Inspector/CSO	\$ -	\$ -	\$ -	\$ -	\$ -
01.414.313	Engineering Expenses	\$ 1,500.00	\$ 4,000.00	\$ (2,500.00)	\$ 782.50	\$ 1,082.50
01.414.314	Legal Services	\$ 16,000.00	\$ 20,000.00	\$ (4,000.00)	\$ 7,994.30	\$ 14,879.40
01.414.340	Advertising and Printing	\$ 300.00	\$ 200.00	\$ 100.00	\$ 453.48	\$ 453.48
01.414.450	Contracted Services	\$ 400.00	\$ 400.00	\$ -	\$ -	\$ 201.50
<b>Total Planning and Zoning</b>		<b>\$ 18,200.00</b>	<b>\$ 24,600.00</b>	<b>\$ 700.00</b>	<b>\$ 9,230.28</b>	<b>\$ 16,616.88</b>
<b>Waste Collection</b>						
01.427.440	Waste Collection	\$ 3,500.00	\$ 4,000.00	\$ (500.00)	\$ 2,539.70	\$ 3,397.48
<b>Total Waste Collection</b>		<b>\$ 3,500.00</b>	<b>\$ 4,000.00</b>	<b>\$ (500.00)</b>	<b>\$ 2,539.70</b>	<b>\$ 3,397.48</b>

2021 Budget  
Chart of Accounts - General

		2021 Proposed Budget	2020 Approved Budget	Variance of 2021 from 2020	2020 Actual YTD (Sep)	2020 Projected EOY
<b>Streets - General Services</b>						
01.430.123	Wages, Public Works	\$ 64,163.14	\$ 51,299.87	\$ 12,863.26	\$ 74,916.80	\$ 112,416.78
01.430.152	Group Dental Insurance	\$ -	\$ 168.12	\$ (168.12)	\$ 476.34	\$ 588.42
01.430.156	Group Health Insurance	\$ 36,649.05	\$ 27,294.86	\$ 9,354.19	\$ 22,021.38	\$ 29,361.84
01.430.157	Health Reimbursement Account	\$ 8,000.00	\$ 7,000.00	\$ 1,000.00	\$ 2,567.99	\$ 2,567.99
01.430.158	Life/Disability Insurance	\$ 1,466.40	\$ 1,485.00	\$ (18.60)	\$ 840.42	\$ 1,118.35
01.430.211	Office Supplies	\$ 350.00	\$ 275.00	\$ 75.00	\$ 569.04	\$ 728.34
01.430.220	General Expense	\$ 300.00	\$ 400.00	\$ (100.00)	\$ 18.57	\$ 28.31
01.430.231	Gas, Oil	\$ 6,000.00	\$ 5,500.00	\$ 500.00	\$ 3,265.81	\$ 4,300.43
01.430.232	Tires	\$ 1,850.00	\$ 1,650.00	\$ 200.00	\$ 520.00	\$ 520.00
01.430.238	Clothing	\$ 1,380.00	\$ 1,940.00	\$ (560.00)	\$ 252.45	\$ 871.62
01.430.250	Maintenance Supplies	\$ 400.00	\$ 600.00	\$ (200.00)	\$ 185.41	\$ 201.39
01.430.260	Small Equipment	\$ 2,500.00	\$ 6,500.00	\$ (4,000.00)	\$ 2,643.41	\$ 2,671.39
01.430.313	Engineering Services	\$ 3,500.00	\$ 10,000.00	\$ (6,500.00)	\$ 1,125.00	\$ 1,125.00
01.430.314	Legal Services	\$ 1,500.00	\$ 3,500.00	\$ (2,000.00)	\$ 847.70	\$ 922.70
01.430.321	Phone/Internet Services	\$ 2,340.00	\$ 1,950.00	\$ 390.00	\$ 1,282.21	\$ 2,021.67
01.430.327	Radio Maintenance	\$ 325.00	\$ 300.00	\$ 25.00	\$ 252.80	\$ 252.80
01.430.331	Travel & Training Expense	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ -
01.430.341	Advertising	\$ 700.00	\$ 700.00	\$ -	\$ 1,152.71	\$ 1,253.11
01.430.374	Maintenance - Equipment	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 572.45	\$ 1,242.20
01.430.375	Vehicle Maintenance	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 2,454.78	\$ 2,497.94
01.430.420	Dues & Subscriptions	\$ 120.00	\$ 120.00	\$ -	\$ -	\$ 217.00
01.430.450	Contracted Services	\$ 500.00	\$ 750.00	\$ (250.00)	\$ 415.18	\$ 415.18
01.430.750	Minor Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Streets - General Services</b>		<b>\$ 137,243.59</b>	<b>\$ 126,632.85</b>	<b>\$ 10,610.73</b>	<b>\$ 116,380.45</b>	<b>\$ 165,322.46</b>
<b>Streets - Cleaning</b>						
01.431.110	Wages - Cleaning Streets	\$ -	\$ -	\$ -	\$ -	\$ -
01.431.250	Maintenance Supplies	\$ 200.00	\$ 225.00	\$ (25.00)	\$ -	\$ -
01.431.260	Small Equipment	\$ 225.00	\$ 225.00	\$ -	\$ 90.31	\$ 90.31
01.431.374	Maintenance, Equipment	\$ 1,500.00	\$ 2,500.00	\$ (1,000.00)	\$ 713.93	\$ 1,350.77
01.431.450	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Streets - Cleaning</b>		<b>\$ 1,925.00</b>	<b>\$ 2,950.00</b>	<b>\$ (1,025.00)</b>	<b>\$ 804.24</b>	<b>\$ 1,441.08</b>
<b>Streets - Snow Removal</b>						
01.432.110	Wages - Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -
01.432.231	Gasoline	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
01.432.245	Supplies	\$ 15,000.00	\$ 16,000.00	\$ (1,000.00)	\$ 12,998.71	\$ 12,998.71
01.432.374	Equipment Maintenance	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 295.67	\$ 295.67
01.432.384	Equipment Rental	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
01.432.450	Contracted Services	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -
<b>Total Streets - Snow Removal</b>		<b>\$ 31,500.00</b>	<b>\$ 32,500.00</b>	<b>\$ (1,000.00)</b>	<b>\$ 13,294.38</b>	<b>\$ 13,294.38</b>
<b>Streets - Traffic</b>						
01.433.110	Wages - Signs & Markings	\$ -	\$ -	\$ -	\$ -	\$ -
01.433.111	Wages - Parking Meters	\$ -	\$ -	\$ -	\$ 179.00	\$ 179.00
01.433.221	Supplies, Signs	\$ 12,500.00	\$ 4,000.00	\$ 8,500.00	\$ 2,477.63	\$ 2,674.37
01.433.361	Electrical, Signals	\$ 1,450.00	\$ 1,300.00	\$ 150.00	\$ 616.22	\$ 951.51
01.433.371	Maintenance, Signals	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -
01.433.372	Maintenance, Parking Meters	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 170.83	\$ 349.50
01.433.450	Contracted Services	\$ 10,000.00	\$ 9,000.00	\$ 1,000.00	\$ 13,601.32	\$ 16,975.66
<b>Total Streets - Traffic</b>		<b>\$ 25,450.00</b>	<b>\$ 15,800.00</b>	<b>\$ 9,650.00</b>	<b>\$ 17,045.00</b>	<b>\$ 21,130.04</b>
<b>Streets - Lighting</b>						
01.434.361	Electricity	\$ 45,000.00	\$ 61,600.00	\$ (16,600.00)	\$ 55,783.50	\$ 71,964.10
01.434.371	Maintenance, Lights	\$ 500.00	\$ 500.00	\$ -	\$ 23.95	\$ 874.23
01.434.450	Contracted Services	\$ 1,000.00	\$ 2,500.00	\$ (1,500.00)	\$ 163.00	\$ 306.00
01.434.750	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Streets - Lighting</b>		<b>\$ 46,500.00</b>	<b>\$ 64,600.00</b>	<b>\$ (18,100.00)</b>	<b>\$ 55,970.45</b>	<b>\$ 73,144.33</b>

2021 Budget  
Chart of Accounts - General

		2021 Proposed Budget	2020 Approved Budget	Variance of 2021 from 2020	2020 Actual YTD (Sep)	2020 Projected EOY
<b>Equipment Repair</b>						
01.437.374	Maintenance, Machinery	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -
<b>Total - Equipment Repair</b>		<b>\$ 500.00</b>	<b>\$ 500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Streets - Maintenance</b>						
01.438.110	Wages	\$ -	\$ -	\$ -	\$ -	\$ -
01.438.245	Streets, Supplies	\$ 2,500.00	\$ 5,500.00	\$ (3,000.00)	\$ 1,252.51	\$ 1,359.73
01.438.450	Contracted Services	\$ 6,000.00	\$ 5,000.00	\$ 1,000.00	\$ 2,647.50	\$ 12,318.50
01.438.750	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Streets - Maintenance</b>		<b>\$ 8,500.00</b>	<b>\$ 10,500.00</b>	<b>\$ (2,000.00)</b>	<b>\$ 3,900.01</b>	<b>\$ 13,678.23</b>
<b>Streets - Construction</b>						
01.439.313	Engineering Services	\$ 20,000.00	\$ 37,500.00	\$ (17,500.00)	\$ 10,059.25	\$ 10,900.00
01.439.610	Street Construction	\$ 35,000.00	\$ 50,000.00	\$ (15,000.00)	\$ 2,208.00	\$ 2,208.00
01.439.611	Curb & Sidewalk Construction	\$ 110,013.00	\$ 142,342.00	\$ (32,329.00)	\$ 29,955.00	\$ 29,955.00
01.439.740	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total - Streets Construction</b>		<b>\$ 165,013.00</b>	<b>\$ 229,842.00</b>	<b>\$ (78,653.00)</b>	<b>\$ 42,222.25</b>	<b>\$ 43,063.00</b>
<b>Recreation</b>						
01.452.540	Contribution, Jerome King Playground	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
01.452.560	Contribution, Library	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
01.452.570	Community Improvement	\$ 2,500.00	\$ 8,000.00	\$ (5,500.00)	\$ 5,160.00	\$ 5,160.00
<b>Total Recreation</b>		<b>\$ 10,500.00</b>	<b>\$ 16,000.00</b>	<b>\$ (5,500.00)</b>	<b>\$ 13,160.00</b>	<b>\$ 13,160.00</b>
<b>Shade Tree</b>						
01.455.112	Public Works Wages	\$ 3,900.00	\$ -	\$ 3,900.00	\$ -	\$ -
01.455.220	Continuing Education	\$ 100.00	\$ 150.00	\$ (50.00)	\$ 20.00	\$ 20.00
01.455.450	Contracted Services	\$ 9,000.00	\$ 7,000.00	\$ 2,000.00	\$ 5,361.35	\$ 15,232.35
01.455.700	Purchase Trees	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 1,050.00	\$ 1,050.00
<b>Total Shade Tree</b>		<b>\$ 17,000.00</b>	<b>\$ 11,150.00</b>	<b>\$ (2,000.00)</b>	<b>\$ 6,431.35</b>	<b>\$ 16,302.35</b>
<b>Civil Service</b>						
01.459.220	General Expense	\$ 200.00	\$ 200.00	\$ -	\$ -	\$ 707.42
01.459.314	Legal Services	\$ 300.00	\$ 700.00	\$ (400.00)	\$ 25.40	\$ 25.40
01.459.315	Medical Services	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -
01.459.341	Advertising	\$ 500.00	\$ 750.00	\$ (250.00)	\$ -	\$ 711.40
<b>Total Civil Service</b>		<b>\$ 2,000.00</b>	<b>\$ 2,650.00</b>	<b>\$ (650.00)</b>	<b>\$ 25.40</b>	<b>\$ 1,444.22</b>
<b>Miscellaneous</b>						
01.480.110	Cash Drawer Over/Short	\$ -	\$ -	\$ -	\$ -	\$ -
01.480.450	Pigeon Control	\$ 1,710.00	\$ 1,140.00	\$ 570.00	\$ 1,140.00	\$ 1,710.00
<b>Total - Miscellaneous</b>		<b>\$ 1,710.00</b>	<b>\$ 1,140.00</b>	<b>\$ 570.00</b>	<b>\$ 1,140.00</b>	<b>\$ 1,710.00</b>
<b>Insurance</b>						
01.486.351	Package Policy	\$ 22,000.00	\$ 20,000.00	\$ 2,000.00	\$ 21,205.36	\$ 21,205.36
01.486.354	Workers' Compensation	\$ 5,500.00	\$ 5,110.00	\$ 390.00	\$ 5,344.75	\$ 9,824.67
<b>Total Insurance</b>		<b>\$ 27,500.00</b>	<b>\$ 25,110.00</b>	<b>\$ 2,390.00</b>	<b>\$ 26,550.11</b>	<b>\$ 31,030.03</b>
<b>Employee Benefits</b>						
01.487.160	Retirement	\$ 73,000.00	\$ 80,000.00	\$ (7,000.00)	\$ -	\$ -
01.487.161	Social Security & Medicare	\$ 31,500.00	\$ 32,980.00	\$ (1,480.00)	\$ 32,567.15	\$ 44,305.53
01.487.162	Unemployment Compensation	\$ 5,000.00	\$ 5,641.00	\$ (641.00)	\$ 5,081.46	\$ 5,930.43
<b>Total Employee Benefits</b>		<b>\$ 109,500.00</b>	<b>\$ 118,621.00</b>	<b>\$ (9,121.00)</b>	<b>\$ 37,648.61</b>	<b>\$ 50,235.96</b>
<b>Refund of Prior Year Revenue</b>						
01.491.000	Refund of Prior Year Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Refund of Prior Year Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND EXPENSES</b>		<b>\$ 1,780,999.44</b>	<b>\$ 1,821,820.15</b>	<b>\$ (40,820.71)</b>	<b>\$ 997,172.78</b>	<b>\$ 1,353,064.04</b>
<b>NET TOTAL GENERAL FUND</b>		<b>\$ (145,789.44)</b>	<b>\$ (31,860.15)</b>	<b>\$ (113,929.29)</b>	<b>\$ 436,829.92</b>	<b>\$ 301,445.86</b>