

Budget Narrative

Fiscal Year 2007

Town of Forest Heights

July 1, 2006 – June 30, 2007

NARRATIVE STATEMENTS

REVENUES

GENERAL REVENUES

**LINE
ITEM**

TAXES

- 4000.00 Income Taxes -- Town portion of income taxes collected by the State. The subject is income tax revenue, derived from annualized Cash Receipts received as of May 2005 and projected as of June 2005.

- 4005.00 Town Real Estate Taxes -- Funds reimbursed to the Town for residents' real estate taxes paid to the State/County. Based on the state assessed value of the Town Real Estate at the FY 2006 Real Property Tax Rate of \$0.470 per \$100.

- 4010.00 Utility Taxes -- Funds paid by PEPCO, Washington Gas, and Verizon. Based on the FY 2006 Assessment of Utility Company Property of \$2,007,790 @ .94%

- 4015.00 Tangible Personal Property Taxes (Business Taxes) -- Funds paid to the Town by businesses operating in Forest Heights. Total Utility Assessment \$464,093 @ .58%

- 4006.00 Interest/Penalty - Town Real Estate Taxes -- Late payments and penalties assessed against residents for late payment of real estate taxes.

- 4001.00 Interest /Penalty – Income Taxes -

FEDERAL, STATE AND COUNTY SHARED REVENUES

- 4100.00 State Police Grant -- Funds paid to the Town quarterly from Maryland State Police.

- 4106.00 Parking Permits – Funds paid to the Town by residents in designated areas of Forest Heights who maintain more than two vehicles per household (\$120 per year) and residents in all of Forest Heights who obtain guest parking permits for overnight visitors (\$10 per permit).

**LINE
ITEM**

REVENUES FOR CITY SERVICES

- NEW Infrastructure Grant – Fees projected to be received from the State Senator for road and infrastructure.
- 4200.00 Revenues for City Services – Flat fee for all households (\$120 annually) for the disposal of bulk trash including metal items, furniture, etc.
- 4205.00 Disposal of Tires – Fees collected from Town residents for disposal of tires picked up by Public Works Department.

PUBLIC SERVICES CABLE TV

- 4300 Cable & Television Income -- Fees paid to the Town by Comcast on a quarterly basis.

FINES & FORFEITURES

- 4400 Red Light Camera -- Program for fines received for tickets distributed per the Red Light Camera.
- 4405 Parking Fines & Vehicle Release -- Fees collected by the Town for parking violations and release of impounded vehicles.
- 4406 Municipal Infractions – revenue collected from fines levied due to municipal infractions.
- 4407 Rental Permits – revenue collected from landlords for the issuance of a permit to maintain rental property or vacant property in the town of Forest Heights.

REVENUES FROM INTEREST INCOME

- 4500 Investment Interest -- Interest earned on CD's and savings accounts.

RENTALS, CONCESSIONS AND DONATIONS

- 4600 Municipal Building Rental -- Fees collected for the rental of the Community Room

**LINE
ITEM**

OTHER REVENUES

- 4700 Snow Removal Refund – Reimbursement from the State for expenses associated with snow removal during heavy snowstorms.
- 4705 Miscellaneous – Other miscellaneous income.
- 4710 Accident Reports -- Fees collected for copies of accident reports.
- 4715 Rebates Waste Removal – Solid waste rebate from Prince George's County Government.
- 4720 Highway User Revenue -- SHA (State Highway Administration) -- Funds reimbursed to the Town by the State for maintenance of streets.
- 4740 Building Permits – Revenue generated by issuance of building permits.

New **Parks and Planning Revenue**
Funds awarded to the Town from Parks and Planning.

4605 **CDBG (HUD) Grant**
Funds awarded to the Town by Prince George's County for the Municipal Building Accessibility Project. Funds are reimbursable to the Town.

4735 **Business License**
Monies received for the purposes of business licenses issued

4731 **Fingerprinting**
Monies collected for fingerprinting services rendered by the police department

4732 **Grass Cutting**
Monies received for the grass cutting services provided by Public Works

4742 **Cash Reserve** –

LINE
ITEM

7110 CDBG Grant Bid/Implementation Fee
Funds expended for the implementation of the project – project manager, advertisements for contractors.

6100 Code Enforcement Training/Recruitment Expense
This line item represents funds allocated through the Livable Communities Grant for training, uniform, and supplies such as the purchase of film and processing, tags, placards, condemnation notices, and violation books for the Code Enforcement Officer.

6101 Salary – Code Enforcement Officer
This line item represents funds allocated for the salary of the Code Enforcement Officer through the Livable Communities Grant.

6102 Computer Equipment
This line item represents funds allocated for a computer for the Code Enforcement Officer, covered through the Livable Communities Grant.

4900 **GOCCP Grant**
Funds awarded to the Town by the State/Federal Government (Governor’s Office/Department of Justice) for Police Records Management System (laptop computers, records management software, and training). Funds must be deposited into separate Trust account.

Historic Preservation Grant – Grant to conduct a study to determine sites in the Town of Forest Heights with historical significance. Contingent upon the approval of the grant application.

Roof Replacement Grant – Contingent upon the identification and successful awarding of grant to replace Municipal Building roof.

Electrical System Grant – Contingent upon the identification and successful awarding of grant to enhance and update the Municipal Building electrical system.

RESERVES -- Funds accumulated in Town bank accounts for CD’s and money market accounts.

ELECTED OFFICIALS

AND

TOWN CLERK

EXPENDITURES

Elected Officials

Town Council

LINE
ITEM

5000 **SALARIES**

This line item represents funds allocated for the stipends for Town Council members (\$1,000 each annually), paid quarterly.

5005 **SERVICE EXPENSES**

This line item represents funds allocated for the reimbursement of expenses incurred in the conducting of Town Council duties (\$500 each Council member), and for special constituent projects.

5010 **DUES, MEETINGS/CONVENTIONS**

This line item represents funds allocated for the Council members for payment of dues and to attend the Maryland Municipal League, National League of Cities, Prince George's County Municipal Association, and other conferences and seminars, plus per diem, travel, mileage reimbursement in excess of 50 miles when personal vehicle is used, and lodging related to these aforementioned conferences (approx. \$1,300 each Council member).

Elected Officials
Mayor

LINE
ITEM

5100 **SALARY**

Line item represents funds allocated for the stipends paid to the Mayor (\$2600 annually), paid quarterly.

5105 **EMPLOYEE APPRECIATION**

This line item represents funds allocated for an Employee Appreciation luncheon for Town employees.

5110 **SERVICE EXPENSES**

This line item represents funds allocated for the reimbursement of expenses incurred in the conducting of Town duties, and for the Mayor to host Public Officials and dignitaries.

5115 **DUES, MEETINGS/CONVENTIONS**

This line item represents funds allocated for the Mayor for payment of dues and to attend the Maryland Mayors, National Conference of Black Mayors, Maryland Municipal League, National League of Cities, Prince George's County Municipal Association, and other conferences and seminars, plus per diem, travel, mileage reimbursement in excess of 50 miles when personal vehicle is used, and lodging related to these aforementioned conferences.

5120 **LEGAL SERVICES**

This line item represents funds allocated for legal counsel and representation of the Town Council and Mayor.

5125 **SUMMER YOUTH EMPLOYMENT PROGRAM**

This line item represents funds allocated for a proposed summer youth employment program for four (4) to six (6) youths, for one month (July) at 20 hours per week at a salary of \$5.25 per hour.

Town Clerk

LINE
ITEM

5200 **SALARY**

Line item represents funds allocated for the salary of the Town Clerk (\$16.41/hour).

5205 **COST OF LIVING**

This line item represents a 3% adjustment based on cost of living increase.

5210 **TRAINING**

This line item represents funds allocated to allow the Town Clerk to attend Certified Municipal Clerk training or similar professional development programs.

5215 **SERVICE EXPENSES**

This line item represents funds allocated for the reimbursement of expenses incurred in the conduct of Town duties, including refreshments for Mayor and Council official meetings and Town functions.

5220 **DUES, MEETINGS/CONVENTIONS**

This line item represents funds allocated for the Town Clerk for dues and to attend the Maryland Municipal Clerks Association, Maryland Municipal Association and other meetings, plus per diem, travel, mileage reimbursement in excess of 50 miles when personal vehicle is used, and lodging related to these aforementioned conferences.

5225 **ELECTION EXPENSE**

This line item represents funds allocated for carrying out Town elections, such as stipends for election board members, voting machines and postage for mailings.

ADMINISTRATION

Town Administration
Administration

LINE
ITEM

5300 **SALARIES**

This line item represents funds allocated for the salaries of 2 a part-time receptionist (\$5.49/hour) and a part-time receptionist 30 hours/week.

5305 **COST OF LIVING**

This line item represents a 3% adjustment based on cost of living increase.

5310 **TRAINING**

This line item represents funds allocated to allow the Town Administrator to attend personal development seminars and workshops for skill improvement.

5315 **DUES, MEETINGS/CONVENTIONS**

This line item represents funds allocated for the Town Administrator to attend the Maryland Municipal League, National League of Cities, ICMA, Prince George's County Municipal Association, and other conferences and seminars, plus per diem, travel, mileage reimbursement in excess of 50 miles when personal vehicle is used, and lodging related to these aforementioned conferences.

Town Administration
Treasurer

LINE
ITEM

5400 **SALARY**

This line item represents funds allocated for the salary of the Accounting (\$15.00 hour/40 hours/week). / Town Treasurer Office (\$20.00 hour/10 hours/week).

5404 **COST OF LIVING**

This line item represents a 3% adjustment based on cost of living increase.

5410 **INSURANCE – FIDELITY BOND**

This line item represents funds allocated for the premium for bonding of the Town Treasurer.

5415 **TRAINING**

This line item represents funds allocated to allow the Town Treasurer to attend personal development seminars and workshops for skill improvement.

5420 **DUES, MEETINGS/CONVENTIONS**

This line item represents funds allocated for the Town Treasurer to attend the Financial Managers Association, Maryland Municipal League, Prince George’s County Municipal Association, and other conferences and seminars, plus per diem, travel, mileage reimbursement in excess of 50 miles when personal vehicle is used, and lodging related to these aforementioned conferences.

5425 **DATA AUTO SYSTEMS & SOFTWARE**

This line item represents funds allocated for the purchase of software and services for the Treasurer’s office to comply with GASB 34.

5430 **AUDITING**

This line item represents funds allocated for the cost of the Town’s annual audit.

Town Administration

General Administration

General Administration funds are used for the daily maintenance of the Municipal Building and general costs associated with the operation of the Government.

LINE
ITEM

5500 LOCAL TRAVEL

This line item represents funds allocated for mileage for minor miscellaneous expenses incurred by administrative staff on Town business.

5505 FICA (SOCIAL SECURITY/MEDICARE TAXES)

This line item represents funds allocated to cover the cost of Town employees' Social Security taxes.

5510 INSURANCE – MEDICAL

This line item represents funds allocated to cover the cost of medical coverage for Town employees.

5511 INSURANCE – LIABILITY

This line item represents funds allocated for LGIT insurance coverage; including vehicles, buildings, public officials, etc. Estimated premium for FY2006.

5520 RETIREMENT PLAN

This line item represents funds allocated for the retirement plan for Town employees.

5525 UNEMPLOYMENT COMPENSATION

Funds allocated to pay unemployment compensation.

5512 INSURANCE – WORKMEN'S COMPENSATION

Funds allocated for the payment of insurance to cover Town employees in case of on-the-job injuries.

5535 CONTRACT – TEMPORARY EMPLOYEE

This line item represents funds allocated for the services of leased, temporary agency employees.

LINE
ITEM

5540 **PUBLICATIONS AND SUBSCRIPTIONS**

This line item represents funds allocated for newspapers, magazines, periodicals, and books purchased for the Town for elected officials and staff use.

5545 **LEGAL NOTICES**

This line item represents funds allocated for newspaper announcements of Town contract opportunities and other formal notices.

5550 **PERSONNEL RECRUITMENT ADS**

This line item represents funds allocated to advertise Town employment vacancies.

5555 **COPIER**

This line item represents funds allocated for the copier for the Municipal Building. The cost for the purchase of a new copier includes the cost of printing the newsletter which will now be produced in-house and delivered by Public Works employees.

5560 **POSTAGE**

This line item represents funds allocated for the cost of postage for administrative offices.

5570 **INTERNET ACCESS AND WEB PAGE SERVICE CHARGE**

This line item represents funds allocated for internet access and development and maintenance of a Town web site.

5575 **COMPUTER AND OFFICE SUPPLIES**

This line item represents funds allocated for the purchase of computers, computer upgrades, computer supplies such as disks and software and for general office supplies, stationary and miscellaneous equipment for the administrative offices.

5580 **SERVICE CONTRACTS/REPAIRS TO EQUIPMENT**

This line item represents funds allocated for computer maintenance and repair services, such as network wiring, and maintenance and repair service contracts on office equipment such as the computers, copiers, and fax and postage machines.

5585 **BOARDS AND COMMISSIONS**

This line item represents funds allocated for Town Citizen's Board and Commissions for meeting refreshments and other expenses related to carrying out their duties (\$200 each): Planning Board, Ethics Committee, Historical Committee, Arts and Cultural Committee, Special Events, Senior Programs, Youth Programs, Emergency Preparedness, and SHARE Program.

LINE
ITEM

5590 **EMERGENCY PREPAREDNESS**

This line item represents funds allocated for Emergency Preparedness for Town residents. This includes the purchase of a small emergency generator, water, food stuffs, blankets, training in CPR for committee members or volunteers, etc.

5595 **UTILITIES – MUNICIPAL BUILDING**

This line item represents funds allocated for gas, water and electric services for the Municipal Building.

5596 **TELEPHONE – MUNICIPAL BUILDING**

This line item represents funds allocated for telephone service for the Municipal Building.

5597 **COMMUNITY ROOM UPGRADE/MAINTENANCE**

Funds allocated for reinvesting in the upkeep of the Community Room.

7110 **CDBG Renovations and Construction**

Funds expended for the implementation of the project – project manager, contractor, and construction cost.

7111 **MML Dues**

Dues for MML

7112 **National League of Cities**

Dues for National League of Cities

7113 **Delivery/Courier Service**

Delivery and courier service expense

7114 **Funding Administration**

Costs associated with grants acquisition and grants administration, public relations, and other miscellaneous costs.

POLICE DEPARTMENT

POLICE DEPARTMENT

LINE
ITEM

6000 **OFFICER SALARIES**

This line item represents the salaries for police officers.

6001 **CIVILIAN SALARIES**

This line item represents the salary for the Police Clerk (\$24,990). Composes, types, and edits a variety of correspondence, reports memoranda, and other material requiring judgment as to content, accuracy, and completeness, issue vehicle releases, receives payments for parking tickets, red light citation, building permits, and fingerprints. Completes and maintains Uniform Crime Reports, performs a variety of complex clerical, secretarial and administrative work in keeping official records, completing the payroll for the town, provides administrative support to the police command staff, data processing and bookkeeping, in addition serves as back up staff to the Town Clerk and Town Administrator. Schedules appointments, maintains inventories and orders office supplies and materials.

6002 **COURT**

This line item represents funds allocated for payment to (7) officers; court pay @ 3 hours cost @ \$15.39 x (7) officers x (2) weeks x (12) months = \$7,756.56.

6002 **OVERTIME**

Overtime is any (1) hour over the regular 40 hours per week up to 16 or 24 hours bi-weekly all and any additional hours are comp time. Only 16 hours overtime allowed bi-weekly to **(be paid time and a half)**. 50 hrs bi-weekly x \$30.00 = \$1,500 x 26 pay days = \$25,000.00 a year in over time pay.

6003 **COST OF LIVING**

This line item represents a 3% adjustment based on cost of living increase.

6005 **NEW UNIFORM ISSUE**

This line item represents funds allocated to cover the cost of new uniforms, and repairs and replacement of worn-out uniforms for officers. This allocation is based on uniforms for (4) officers at \$1,250.00 per officer = \$5,000.00.

6006 **POLICE – UNIFORM ALLOWANCE**

This line item represents funds allocated for uniform allowance to officers, which is paid in December and June. The allocation is based on seven (7) officers at \$350 per year per officer = \$2,800.

6010 **DEBT SERVICE – NEW POLICE VEHICLES**

This line item represents funds allocated for the monthly payments on two new police vehicles.

6015 **GASOLINE AND OIL**

This line item represents funds allocated to cover gas and oil for Police Department vehicles, purchased through the County Gas boy system. The allocation is based on 90 gallons per month for each of (9) officers at a rate of \$3.00 per gallon.

LINE
ITEM

6020 **VEHICLE & EQUIPMENT REPAIR**

This line item represents funds allocated for all major auto maintenance and repairs, tire repair, and for all repairs not covered under warranty. 4 older vehicles plus tires @ 3,000 per vehicle total = \$12,000

6030 **DUES, CONFERENCES & MEETINGS**

This line item represents funds allocated for association dues, conference, and meetings such as the Maryland Chiefs of Police, International Chiefs of Police, and other law enforcement organizations.

6035 **RED LIGHT CAMERA PROGRAM**

This line item covers the cost of settlement of Red Light Camera litigation – settled in FY2004.

6040 **COMMUNICATION EQUIPMENT**

This line item represents funds allocated for maintenance of police radios. CAD's/MDT which are in-car computer for criminal and vehicle tag checks and vehicle cameras checking for piggy back program with Maryland Park Police Computers. At a later date thru grants will be applied for during FY 2006.

6050 **TELEPHONES**

This line item represents funds allocated for telephone usage for local and long distance calls and pager services in the Police Department.

LINE
ITEM

6055 **MPTC TRAINING**

This line item represents funds allocated for all Maryland Police and Correctional Training Commission mandatory in-service training and Annual Firearms Training for the year. Training for the year also includes specialty training for areas such as Range Instruction, etc. MPRTC Training Course for each officer = \$5,000.

6060 **FORMS, COPIES & PRINTING**

This line item represents funds allocated for printing of traffic ticket books, etc. for use by the Police Department.

6065 **SUPPLIES & MISCELLANEOUS**

This line item represents funds allocated for photo equipment for police evidence, repairs to equipment, and film for equipment, traffic cones, first aide supplies, fire extinguishers, and ammunition at 200 rounds for 5 officers (4 boxes at \$10 per box x 5 = \$200). Also includes miscellaneous expenses such as equipment changes, software, and unanticipated, mandatory training.

6070 **CRIME PREVENTION**

This line item represents funds allocated for miscellaneous expenses related to crime control and prevention.

6100 **TRAINING/RECRUITMENT EXPENSE**

This line item represents funds allocated through the Livable Communities grant for training and recruitment and hiring costs for the Code Enforcement Officer

PUBLIC WORKS

PUBLIC WORKS DEPARTMENT

ADMINISTRATION

LINE
ITEM

7000 **SALARIES**

This line item represents funds allocated for the salaries of the following members of the Public Works Department.

Supervisor (Contractor)	\$31,200
Crewman I	\$28,080
Crewman II	\$23,800
Crewman II (part-time)	\$18,720

7005 **COST OF LIVING**

This line item represents a 3% adjustment based on cost of living increase.

7010 **UNIFORM CLEANING**

This line item represents funds allocated to cover the lease and regular cleaning of shirts, pants and jackets

7015 **DEBT SERVICE NEW HEAVY DUTY TRUCK**

This line item represents funds allocated to reflect maintenance and routine/minor repair of Town vehicles other than Police vehicles, as well as unanticipated repairs of a substantial nature.

7016 **VEHICLE MAINTENANCE**

This line item represents funds allocated to reflect maintenance and routine/minor repair of Town vehicles other than Police vehicles, as well as unanticipated repairs of a substantial nature.

7020 **SUPPLIES & MISCELLANEOUS**

Covers the cost of general cleaning supplies.

7025 **GASOLINE & OIL**

Gas boy charges for use of County supplies. This line item represents funds allocated for the gas usage by Town vehicles except Police vehicles.

7030 **TRAINING**

This line item represents funds allocated for skills improvement for Public Works employees.

LINE
ITEM

STREET & LIGHTING

7100 **CURB REPLACEMENT**

Funds allocated for the repair and replacement of curbs.

7105 **STREET LIGHTING**

Based on actual PEPCO billing for street lights.

7125 **SUPPLIES, REPAIRS AND MAINTENANCE**

This line item represents funds allocated to reflect maintenance costs of specialized equipment other than automobiles and trucks, such as lawnmowers, weed-eaters, and blowers.

7130 **SNOW REMOVAL**

Funds allocated for additional expense of contractor to assist with snow removal.

7135 **STREET BANNERS**

Funds allocated for banners for the light poles to identify “The Town of Forest Heights.”

7140 **EXTERMINATING**

This line item represents funds allocated for extermination services for the Municipal Building.

7145 **JANITORIAL SUPPLIES**

This line item represents funds allocated for janitorial and cleaning supplies for the Municipal Building.

7150 **DEBT SERVICE STREET REPAIR BOND**

Funds allocated for debt service for the street repair project.

7151 **STREET REPAIR PROJECT**

This line item represents funds allocated for the Forest Heights Street Repair project, contingent upon bond approval.

7170 **Electrical System Upgrade/Repair**

This line item represents funds allocated for the Forest Heights Street Repair project, contingent upon bond approval.

Miscellaneous

HORTICULTURE & PARK MAINTENANCE

7200 **PARKS – EXPENSE**

Equipment and supplies for parks maintenance.

7205 **TREE & BRUSH REMOVAL**

This line item represents funds allocated to provide contracted tree removal services when trees are diagnosed as dead, badly diseased, obstructing traffic, or endangering neighboring residents.

7210 **BEAUTIFICATION/PARKS**

This line item represents funds allocated for shrubbery, flowers, grass seed, mulch, and other materials for the beautification program.

7215 **MISCELLANEOUS – PARKS**

Additional materials, supplies, etc., needed for parks projects.

HEALTH AND SANITATION

7300 **TRASH COLLECTION AND RECYCLING CONTRACT**

Contract for waste removal with Goode Trash Removal, Inc. (\$12,388.75 monthly currently). Bids under consideration for new two-year contract – 2006-2007.

OTHER

This line item represents funds allocated for expenses incidental to health and sanitation, such as printing of flyers to report situations that may impact the health of Town residents.

OTHER EXPENSES

7400 **BANK SERVICE CHARGES**

Service charge for maintenance of Town bank account.

7405 **PAYROLL SERVICE CHARGE - ADP**

Funds allocated for the cost of payroll services.

7500 **MISCELLANEOUS**

Funds allocated for miscellaneous, incidental expenses related to the operations of the Town.

Summary and Analysis

Historical Revenue	\$	1,361,737.00
Projected Revenue	\$	1,386,737.00
Proposed Expenditures	\$	1,256,733.00
Balance (Projected)	\$	130,004.00
Balance (Historical)	\$	105,004.00

Revenue

General Fund Revenues Accounts

4000	Income Taxes	\$	159,300.00
4005	Town Real Estate Taxes	\$	533,000.00
4006	Other Taxes	\$	29,282.00
4100	Federal State and County Shared Revenues	\$	31,000.00
4106 - New	Parking Permits	\$	48,000.00
4200 - New	Revenues for City Services	\$	108,000.00
4205	Disposal of Tires		
4300	Public Services - Cable TV	\$	31,000.00
4400	Fines and Forfeitures	\$	26,250.00
4405	Parking Fines and Vehicle Release	\$	42,950.00
4406	Municipal Infractions	\$	13,000.00
4407	Rental Permits	\$	25,000.00
4500	Interest Income	\$	1,450.00
4600	Municipal Building Rental	\$	8,258.00
4705	Miscellaneous	\$	11,147.00
4710	Accident Reports	\$	100.00
4715	Rebates Waste Disposal	\$	9,000.00
4735	Business License		
4731	Fingerprinting	\$	5,200.00
4732	Grass Cutting\Sanitation Maintenance	\$	4,800.00
4740	Building Permits	\$	2,000.00
4741	Sales of Fixed Assets	\$	5,000.00
4742	Cash Reserve	\$	100,000.00
4750	Highway User Fund	\$	143,000.00
4751	LCI Grant	\$	25,000.00
		\$	1,361,737.00

Fund and Grant Revenue (Reimbursable)

4752	Bond Bill	\$	150,000.00
4753	DHCD Grant	\$	100,000.00
4754	CDBG	\$	100,000.00

Administration Expenditures

EXPENDITURES ACCOUNTS

5200	Town Clerk Salary	\$	30,285.00	\$	30,285.00
5205	Town Clerk Overtime	\$	1,000.00	\$	1,000.00
5210	Town Clerk Training	\$	500.00	\$	500.00
5215	Town Clerk Service Expenses	\$	250.00	\$	250.00
5220	Dues, Meetings, Conventions	\$	500.00	\$	500.00
5225	Election Expense	\$	3,000.00	\$	3,000.00
5226	Energy Assistance Fund	\$	2,500.00	\$	2,500.00
5300	Administrative Assistant Salary	\$	35,000.00	\$	35,000.00
5405	Administrative Assistant Training	\$	500.00	\$	500.00
5400	Treasurer Salary	\$	43,000.00	\$	43,000.00
5405	Treasurer Service Expenses	\$	250.00	\$	250.00
5410	Insurance Fidelity	\$	2,300.00	\$	2,300.00
5415	Treasurer Training	\$	3,600.00	\$	3,600.00
5420	Dues, Meetings, Conventions	\$	250.00	\$	250.00
5430	Auditing	\$	10,000.00	\$	10,000.00
		\$	132,935.00		

General Administration Expendit

5500	Local Travel	\$	-	\$	-
5505	FICA	\$	33,485.00	\$	33,485.00
5510	Insurance - Medical (80% of Costs)	\$	57,600.00	\$	57,600.00
5511	Insurance - Liability	\$	13,500.00	\$	13,500.00
5520	Retirement Plan (1.5% flat or 2% matching 401K)	\$	10,802.00	\$	10,802.00
5525	Unemployment Compensation	\$	1,000.00	\$	1,000.00
5512	Insurance - Workmen's Compensation	\$	6,000.00	\$	6,000.00
5535	Contract - Temporary Employees	\$	1,000.00	\$	1,000.00
5540	Publications and Subscriptions	\$	500.00	\$	500.00
5545	Legal Notices	\$	250.00	\$	250.00
5550	Personnel Recruitment Ads	\$	250.00	\$	250.00
5555	Copier	\$	4,000.00	\$	4,000.00
5560	Postage	\$	1,250.00	\$	1,250.00
5570	Internet Access & Web Page Services	\$	1,500.00	\$	1,500.00
5575	Computer and Office Supplies	\$	3,000.00	\$	3,000.00
5580	Service Contracts	\$	750.00	\$	750.00
5585	Boards and Commissions	\$	500.00	\$	500.00
5590	Life Insurance for Employees	\$	1,200.00	\$	1,200.00
5595	Utilities - Municipal Building	\$	8,000.00	\$	8,000.00
5596	Telephone - Municipal Building	\$	8,000.00	\$	8,000.00
5597	Community Room Upgrade	\$	1,000.00	\$	1,000.00
7111	MML Dues	\$	2,500.00	\$	2,500.00
7112	National League of Cities Dues	\$	750.00	\$	750.00
7113	Delivery Courier Service	\$	250.00	\$	250.00
7114	Funding Administration	\$	40,000.00	\$	40,000.00
7400	Bank Service Charge	\$	250.00	\$	250.00
7405	Payroll Service Charge - ADP	\$	1,700.00	\$	1,700.00
7500					
		\$	199,037.00		

Police Expenditures

6000	Police Chief (Colonel)	\$	43,000.00	\$	43,000.00
6000	Deputy Chief (Major)	\$	41,500.00	\$	41,500.00
6000	Executive Officer (Lieutenant)	\$	39,897.00	\$	39,897.00
6000	Sergeant	\$	36,000.00	\$	36,000.00
6000	Corporal	\$	35,426.00	\$	35,426.00
6000	Private First Class	\$	34,491.00	\$	34,491.00
6000	Private First Class	\$	34,491.00	\$	34,491.00
6000	Private	\$	31,491.00		
6000	Private	\$	31,491.00		
6001	Police Clerk	\$	24,923.00	\$	24,923.00
6002	Overtime	\$	30,000.00	\$	30,000.00
6002	Court Pay	\$	3,000.00	\$	3,000.00
6005	New Uniforms	\$	3,000.00	\$	3,000.00
6006	Uniform Replacement/Repair	\$	1,500.00	\$	1,500.00
6010	Debt Service	\$	13,716.00	\$	13,716.00
6015	Gasoline & Oil	\$	13,000.00	\$	13,000.00
6020	Vehicle and Equipment Repair	\$	12,000.00	\$	12,000.00
6030	Dues, Meetings, Conventions	\$	1,000.00	\$	1,000.00
6035	Red Light Camera	\$	19,688.00	\$	19,688.00
6040	Red Light Monthly Payment	\$	4,500.00	\$	4,500.00
6050	Telephones	\$	500.00	\$	500.00
6055	MPTC Training Courses	\$	3,000.00	\$	3,000.00
6065	Supplies & Miscellaneous	\$	4,000.00	\$	4,000.00
6066	Equipment	\$	6,000.00	\$	6,000.00
6070	Crime Prevention	\$	500.00	\$	500.00
6100					
6101					
6200					
		\$	468,114.00		

Public Works Expenditures

7000	Public Works Supervisor	\$	32,240.00	\$	32,240.00
7000	Crewman 1	\$	23,920.00	\$	23,920.00
7000	Crewman 2	\$	22,925.00	\$	22,925.00
7000	Crewman 3 Part-time (1040 hours)	\$	11,960.00	\$	11,960.00
7000	Crewman 4 Part-time (1040 hours)	\$	9,149.00	\$	9,149.00
7000	Crewman 5 Part-time (1040 hours)	\$	9,149.00	\$	9,149.00
7005	Overtime	\$	5,000.00	\$	5,000.00
7015	Debt Service New Heavy Duty Truck	\$	15,600.00	\$	15,600.00
7016	Vehicle Maintenance	\$	5,500.00	\$	5,500.00
7020	Supplies & Miscellaneous	\$	2,500.00	\$	2,500.00
7025	Gasoline & Oil	\$	8,500.00	\$	8,500.00
7030	Training	\$	500.00	\$	500.00
7105	Street Lighting	\$	26,000.00	\$	26,000.00
7125	Supplies, Repair, & Maintenance	\$	2,500.00	\$	2,500.00
7130 - New	Trash Truck Debt/Lease	\$	36,000.00	\$	36,000.00
7140	Exterminating	\$	400.00	\$	400.00
7145	Janitorial Supplies	\$	2,000.00	\$	2,000.00
7150	Street Repair and Maintenance Program	\$	143,000.00	\$	143,000.00
7200	Parks & Expense	\$	500.00	\$	500.00
7215	Supplies & Equipment	\$	2,000.00	\$	2,000.00
7300	Trash Collection and Recycling	\$	63,504.00	\$	63,504.00
new		\$	422,847.00		

Elected Official Expenditures

5000	Council Salaries	\$	6,000.00	\$	6,000.00
5005	Council Service Expenses	\$	3,000.00	\$	3,000.00
5010	Dues, Meetings, Conventions	\$	9,000.00	\$	9,000.00
5100	Mayor Salary	\$	2,600.00	\$	2,600.00
5105	Employee Appreciation	\$	200.00	\$	200.00
5110	Mayor Service Expenses	\$	1,500.00	\$	1,500.00
5115	Mayor Dues, Meetings, Conventions	\$	1,500.00	\$	1,500.00
5120	Legal Services (Mayor)	\$	7,000.00	\$	7,000.00
5120	Legal Services (Council)	\$	3,000.00	\$	3,000.00
		\$	-	\$	-
		\$	33,800.00		