City of Duquesne — 2027 Budget Development — Fund Summary

All figures link live to the fund tabs. Nothing on this sheet is typed.

REVENUES	2024 Actual	2025 Actual	2026 Adopted
General Fund	4,811,770	4,440,247	4,590,900
Water Fund	1,163,418	1,339,700	1,507,000
Debt Service Fund	295,021	244,440	228,130
Fire Protection Fund	94,845	81,367	78,500
Liquid Fuels Fund	186,153	191,686	165,000
Capital Projects Fund	166,943	13,854	505,000
VCET Grant Fund	374,190	170,878	-
Camera Grant Fund (COVID-SFR Law Enforcement)	15,000	5,737	-
Local Police Enforcement Grant Fund	-	73,305	-
Total — all funds	**7,107,339**	**6,561,215**	**7,074,530**

EXPENDITURES			
General Fund	4,136,076	4,420,595	4,590,900
Water Fund	1,327,928	1,684,565	1,507,000
Debt Service Fund	220,108	225,248	228,130
Fire Protection Fund	46,889	7,187	43,800
Liquid Fuels Fund	224,882	296,372	165,000
Capital Projects Fund	27,201	61,600	505,000
VCET Grant Fund	228,378	124,742	-
Camera Grant Fund (COVID-SFR Law Enforcement)	291,723	7,885	-
Local Police Enforcement Grant Fund	-	113,694	-
Total — all funds	**6,503,185**	**6,941,888**	**7,039,830**

SURPLUS / (DEFICIT)			
General Fund	675,694	19,653	-
Water Fund	(164,510)	(344,865)	-
Debt Service Fund	74,913	19,192	-
Fire Protection Fund	47,956	74,180	34,700
Liquid Fuels Fund	(38,729)	(104,685)	-
Capital Projects Fund	139,742	(47,746)	-
VCET Grant Fund	145,811	46,136	-
Camera Grant Fund (COVID-SFR Law Enforcement)	(276,723)	(2,148)	-
Local Police Enforcement Grant Fund	-	(40,389)	-
Total — all funds	**604,153**	**(380,673)**	**34,700**

Note: Surplus/(deficit) is budgetary revenues less budgetary expenditures including interfund transfers. It is not a GAAP result and excluc

2026 Projected and 2027 Request read zero until the blue cells on the fund tabs are filled. 2027 personnel and pension lines are loaded f

2026 Act @8/31	2026 Act @9/30	2026 Projected	2027 Request	$ Chg vs 2026	% Chg vs 2026
3,162,168	3,796,417	-	4,894,450	303,550	6.6%
659,193	975,597	-	1,516,550	9,550	0.6%
152,998	154,621	-	-		
76,499	77,311	-	-		
175,211	177,277	-	-		
8,468	8,468	-	-		
-	-	-	-		
-	-	-	-		
73,949	73,949	-	-		
4,308,486	**5,263,640**	**-**	**6,411,000**	**313,100**	**4.4%**
2,921,392	3,143,437	-	4,892,585	301,685	6.6%
779,142	872,291	-	1,368,100	(138,900)	(9.2%)
-	-	-	-		
5,990	7,030	-	-		
171,084	184,722	-	-		
62,300	62,300	-	-		
-	-	-	-		
48,359	300,276	-	-		
94,061	104,518	-	-		
4,082,329	**4,674,574**	**-**	**6,260,685**	**162,785**	**2.3%**
240,776	652,981	-	1,865	1,865	
(119,949)	103,306	-	148,450	148,450	
152,998	154,621	-	-		
70,509	70,281	-	-		
4,127	(7,446)	-	-		
(53,832)	(53,832)	-	-		
-	-	-	-		
(48,359)	(300,276)	-	-		
(20,113)	(30,569)	-	-		
226,157	**589,066**	**-**	**150,315**	**150,315**	

des fund balance appropriations. Actuals @ 9/30 are from Financial Statements - 2026-09 (final 10/16/2026); the 8/31 figures are kept fo
rom the Salary and Fringe Benefits file.

ır comparison.

GL Code	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Act @ 9/30	2027 Budget	Notes	$ Chg 27v26 Bud	% Chg 27v26 Bud
CITY OF DUQUESNE — GENERAL FUND — 2027 BUDGET											
REVENUES											
	301 - REAL ESTATE TAXES										
001-0301-301-010	Current Year Real Estate Taxes	1,089,244	1,203,404	1,327,907	1,315,410	**1,350,000**	1,314,282	1,465,000		115,000	8.5%
001-0301-301-020	Prior Year Real Estate Taxes	(11,834)	(5,474)	7,710		**5,000**	-				
001-0301-301-030	Delinquent Real Estate Taxes	136,760	234,623	185,855	174,664	**175,000**	189,409	195,000		20,000	11.4%
001-0301-301-050	Liened Taxes Real Estate	73,339	66,828	72,996	42,081	**50,000**	149,201	90,000		40,000	80.0%
	Total — REAL ESTATE TAXES	**1,287,509**	**1,499,382**	**1,594,467**	**1,532,156**	**1,580,000**	**1,652,893**	**1,750,000**		**175,000**	**11.1%**
	310 - LOCAL ENABLING (ACT 511) TAXES										
001-0310-310-010	Real Estate Transfer Tax	21,314	10,555	23,704	34,241	**20,000**	20,654	25,000		5,000	25.0%
001-0310-310-021	Earned Income Tax	626,389	661,510	1,040,017	361,264	**650,000**	305,284	650,000		-	-
001-0310-310-023	Delinquent EIT	27,613	33,288	3,777	9,042	**5,000**	2,329	5,000		-	-
001-0310-310-030	Mercantile Tax	26,201	35,266	42,670	73,277	**25,000**	47,772	50,000		25,000	100.0%
001-0310-310-050	Emergency Municipal Services Tax	48,066	67,474	76,369	70,059	**70,000**	51,162	70,000		-	-
	Total — LOCAL ENABLING (ACT 511) TAXES	**749,583**	**808,092**	**1,186,537**	**547,884**	**770,000**	**427,200**	**800,000**		**30,000**	**3.9%**
	320 - LICENSES & PERMITS										
001-0320-321-020	Garbage Permits		-	75	225	**-**	-	250		250	
001-0320-321-070	Amusement License	1,000	17,250	8,500	9,250	**12,500**	8,950	10,000		(2,500)	(20.0%)
001-0320-321-080	Cable TV Franchise	45,144	51,542	43,458	38,925	**40,000**	24,127	35,000		(5,000)	(12.5%)
001-0320-321-090	Miscellaneous Permits & Licenses	845	1,280	2,193	1,315	**2,000**	905	2,000		-	-
001-0320-322-020	Demolition Permits	-	-			**-**	-	-		-	
001-0320-322-030	Building Permits	7,079	40,021	8,663	21,580	**15,000**	2,347	10,000		(5,000)	(33.3%)
001-0320-322-040	LL-Tenant registration fee				6,400	**-**	-	10,000		10,000	
001-0320-322-048	Occupancy Permits	11,500	11,450	15,325	16,800	**25,000**	16,525	25,000		-	-
001-0320-322-049	Commercial Occupancy Permits	1,100	1,350	750	1,200	**2,000**	1,200	2,000		-	-
001-0320-322-050	Street Openings	2,280	8,003	6,725	6,537	**7,500**	2,668	5,000		(2,500)	(33.3%)
	Total — LICENSES & PERMITS	**68,949**	**130,895**	**85,689**	**102,232**	**104,000**	**56,721**	**99,250**		**(4,750)**	**(4.6%)**
	330 - FINES & FORFEITS										
001-0330-331-010	Court Fines	17,919	24,440	18,724	20,758	**20,000**	25,726	35,000		15,000	75.0%
001-0330-331-011	Vehicle Code Violations	10	2,677	3,500	1,980	**2,500**	1,120	2,500		-	-
001-0330-331-012	Ordinance & Statute Violations	1,011	972			**-**	-	-		-	
	Total — FINES & FORFEITS	**18,940**	**28,089**	**22,224**	**22,737**	**22,500**	**26,846**	**37,500**		**15,000**	**66.7%**
	340 - INTEREST, RENTS & ROYALTIES										
001-0340-341-010	Investment Interest	3	41,399	104,104	70,633	**50,000**	42,396	40,000		(10,000)	(20.0%)
001-0340-342-010	Gls, McKee, Etc Rents	1,440	2,880	2,880	2,880	**2,400**	2,160	2,400		-	-
	Total — INTEREST, RENTS & ROYALTIES	**1,443**	**44,279**	**106,984**	**73,513**	**52,400**	**44,556**	**42,400**		**(10,000)**	**(19.1%)**
	350 - INTERGOVERNMENTAL REVENUES										
001-0350-351-021	Drug Task Force Reimbursement		-	675	747	**1,500**	-	1,500		-	-
001-0350-352-020	Drug Task Force reimbursement	-				**-**	-	-		-	

001-0350-354-030	Grants	293,384	189,216	29,098	12,500	**85,000**	63,896	225,000		140,000	164.7%
001-0350-355-010	Public Utility Realty Tax	-	3,062	2,374	767	**-**	-	1,000		1,000	
001-0350-355-040	State Liquor License	750	750		550	**-**	550	550		550	
001-0350-355-050	State Pension Aid	212,399	221,460	239,079	299,955	**300,000**	242,084	240,000		(60,000)	(20.0%)
001-0350-355-055	Post Retirement Reimbursement	1,775	750	750	750	**-**	750	750		750	
001-0350-355-070	Fire Relief Funding	21,117	21,164		23,438	**20,000**	23,097	25,000		5,000	25.0%
001-0350-355-090	Act 13 Impact Fee	1,151	-	864		**-**	1,315	1,500		1,500	
001-0350-357-010	Regional Asset District Allocation	457,072	720,064	696,383	758,283	**725,000**	577,344	725,000		-	-
001-0350-358-040	Reimbursement from School Dist. Treas.	-	-		93,827	**48,500**	45,334	40,000		(8,500)	(17.5%)
001-0350-359-011	Orchard Park Pilot	-	28,931	19,984	19,783	**12,500**	9,156	12,500		-	-
	Total — INTERGOVERNMENTAL REVENUES	**987,648**	**1,185,395**	**989,207**	**1,210,601**	**1,192,500**	**963,525**	**1,272,800**		**80,300**	**6.7%**
	360 - CHARGES FOR SERVICES										
001-0360-361-030	Zoning Hearing Board Fees		-	1,300	3,000	**2,000**	-	2,000		-	-
001-0360-361-065	Tax Search Fees	7,275	8,200	14,838	17,450	**12,500**	11,738	12,500		-	-
001-0360-362-041	Building Permits		-	(75)		**-**	-	-		-	
001-0360-362-045	Occupancy Permits	-	-	(75)		**-**	-	-		-	
001-0360-362-073	Copies of Accident Reports	2,260	1,405	2,165	1,975	**2,500**	1,910	2,500		-	-
001-0360-364-030	Municipal Service Fees	387,399	599,545	741,765	806,167	**705,000**	598,319	705,000	Need to confirm	-	-
	Total — CHARGES FOR SERVICES	**396,934**	**609,150**	**759,918**	**828,592**	**722,000**	**611,966**	**722,000**		**-**	**-**
	380 - MISCELLANEOUS REVENUES										
001-0380-380-010	Miscellaneous Revenue Receipts	250	23,861	35	61,116	**-**	10,011	20,000		20,000	
001-0380-389-010	Misc. Non - Revenues	813	18,195	(10,927)	372	**-**	508	500		500	
	Total — MISCELLANEOUS REVENUES	**1,063**	**42,055**	**(10,892)**	**61,488**	**-**	**10,519**	**20,500**		**20,500**	
	390 - OTHER FINANCING SOURCES										
001-0390-391-010	Sale of Property, Supplies, & Equipment	4,500	-	2,000	1,850	**2,500**	-	5,000		2,500	100.0%
001-0390-392-060	Transfer from Water Fund	-	-			**125,000**	-	125,000		-	-
001-0390-395-010	Refunds of Prior Year's Expenditures	197,695	19,870	75,636	59,194	**20,000**	2,191	20,000		-	-
	Total — OTHER FINANCING SOURCES	**202,195**	**19,870**	**77,636**	**61,044**	**147,500**	**2,191**	**150,000**		**2,500**	**1.7%**
	TOTAL REVENUES — GENERAL FUND	**3,714,262**	**4,367,207**	**4,811,770**	**4,440,247**	**4,590,900**	**3,796,417**	**4,894,450**		**308,550**	**6.7%**
EXPENDITURES											
	400 - MAYOR & COUNCIL										
001-0400-400-105	Salary - Mayor	9,231	12,600	12,508	13,085	**12,600**	8,931	12,600		-	-
001-0400-400-192	Employer FICA	706	964	957	1,001	**1,000**	632	1,000		-	-
001-0400-400-211	Office Stationery & Forms	-	-		24	**1,000**	-	1,000		-	-
001-0400-400-310	Professional Services	-	3,955	718	31,000	**17,000**	-				
001-0400-400-321	Telephone Expense	-	1,914	1,868	1,971	**2,500**	1,108	2,500		-	-
001-0400-400-341	Advertising expense	-	629		66	**-**	123				
001-0400-400-420	Dues, Subscriptions, & Memberships	10,434	841		429	**-**	85				
001-0400-400-421	COG Membership Dues	2,080	14,000	14,400	15,589	**17,500**	10,770	17,500		-	-
001-0400-400-460	Meetings & Conferences	611	187	5,473	9,625	**5,500**	956	7,500		2,000	36.4%

001-0400-400-489	Miscellaneous	403	-	1,950	1,952	**2,500**	121	1,000		(1,500)	(60.0%)
001-0400-400-540	Contributions to non-Govt organizations		-	500	713	**500**	36	750		250	50.0%
	Total — 400 - MAYOR & COUNCIL	**23,465**	**35,089**	**38,373**	**75,455**	**60,100**	**22,761**	**43,850**		**750**	**1.2%**
	401 - CITY MANAGER / ADMINISTRATION										
001-0400-401-110	City Manager Salary	32,656	43,608	35,860	48,689	**47,500**	35,569	47,500		-	-
001-0400-401-114	Administrative Assistant	29,908	11,985	29,729	42,698	**42,500**	31,997	42,500		-	-
001-0400-401-115	Secretary - Part Time	-	-	1,728		**-**	-				
001-0400-401-192	Employer FICA	4,786	4,209	5,018	6,991	**7,000**	5,941	7,000		-	-
001-0400-401-194	Unemployment Compensation	-				**-**	5,420	7,000		7,000	
001-0400-401-195	Workers' Compensation Insurance	-	28			**-**	-				
001-0400-401-196	Employee Health Insurance	19,678	12,555	20,299	12,618	**32,500**	8,666	25,000		(7,500)	(23.1%)
001-0400-401-197	401 Comp for Manager		138			**-**	-				
001-0400-401-198	Dental & Vision Insurance	1,224	412	689	851	**-**	-	1,000		1,000	
001-0400-401-199	Life Insurance	551	390	2,709	842	**-**	-	1,000		1,000	
001-0400-401-210	Office Supplies	1,991	1,739	4,043	6,281	**4,000**	4,035	5,000		1,000	25.0%
001-0400-401-212	Forms	-	2,329	1,474	150	**2,000**	-	1,000		(1,000)	(50.0%)
001-0400-401-215	Postage	1,137	-	26		**1,250**	-	2,500		1,250	100.0%
001-0400-401-238	Clothing/uniforms	338			274	**3,500**	-	3,500		-	-
001-0400-401-260	Small Items	-				**-**	153	500		500	
001-0400-401-310	Professional Services	5,339	-	22,454	9,639	**10,000**	25,136	25,000	Harris Financial Software	15,000	150.0%
001-0400-401-312	Economic Development Services	11,914	28,096	13,233	19,651	**15,000**	40,271	20,000		5,000	33.3%
001-0400-401-321	Telephone Expense	4,272	504	943	744	**1,000**	450	1,000		-	-
001-0400-401-325	Telephone/Internet Expense	8,652	1,234	769	1,077	**-**	131	1,000		1,000	
001-0400-401-331	Travel Expense	252	152			**-**	-				
001-0400-401-341	Advertising Expense	1,231	729	897		**-**	-				
001-0400-401-342	Printing Expense	-	175			**-**	-				
001-0400-401-390	Bank Fees/Finance Charges	2,940	27	531	239	**-**	-				
001-0400-401-420	Dues/Membership Fees	471	-	600	2,915	**1,500**	511	1,500		-	-
001-0400-401-450	Contracted Services	961	29,030	12,920		**5,000**	434	1,000		(4,000)	(80.0%)
001-0400-401-460	Meetings/Conferences/Training	34	400		567	**2,500**	400	2,500		-	-
	Total — 401 - CITY MANAGER / ADMINISTRATION	**128,335**	**137,742**	**153,920**	**154,224**	**175,250**	**159,115**	**195,500**		**20,250**	**11.6%**
	402 - FINANCE / CONTROLLER										
001-0400-402-105	City Controller Salary	-	-	4,059		**2,400**	-	-		(2,400)	(100.0%)
001-0400-402-192	Employer FICA expense	-	-	311		**-**	-				
001-0400-402-311	Professional Auditing Fees	-	10,688			**17,500**	-	17,500		-	-
001-0400-402-390	Bank fees/finance charges	1,099	2,215	4,409	3,727	**1,000**	2,513	2,500		1,500	150.0%
	Total — 402 - FINANCE / CONTROLLER	**1,099**	**12,903**	**8,779**	**3,727**	**20,900**	**2,513**	**20,000**		**(900)**	**(4.3%)**
	403 - TREASURER / TAX COLLECTION										
001-0400-403-105	Tax Collector & Treasurer Salary	2,500	3,250	3,568	3,375	**1,625**	2,375	3,500		1,875	115.4%
001-0400-403-113	Salaries & Wages of Clerical Personnel	54,731	94,174	91,907	99,364	**110,460**	59,018	110,460		-	-
001-0400-403-187	Longevity	-	490			**450**	-	450		-	-

001-0400-403-192	FICA Share Employer	4,381	7,495	7,279	7,859	**10,000**	4,612	10,000		-	-
001-0400-403-195	Workers' Compensation Insurance	-	12			**-**	-				
001-0400-403-196	Employee Health Insurance	18,546	11,360	10,726	10,025	**15,000**	13,396	15,000		-	-
001-0400-403-197	Non-uniform Pension MMO	-	48			**-**	-				
001-0400-403-198	Dental & Vision Insurance	1,224	692	377	441	**1,500**	-				
001-0400-403-199	Life Insurance	592	759	555	436	**1,000**	-				
001-0400-403-210	Office Supplies	1,093	1,152	988	2,897	**2,000**	1,110	2,000		-	-
001-0400-403-212	Tax Office Property Forms	4,463	1,245	3,999	6,862	**-**	1,534	1,500		1,500	
001-0400-403-215	Postage	3,344	6,022	11,501	6,418	**5,000**	5,182	7,500		2,500	50.0%
001-0400-403-238	Clothing/uniforms	338	-	1,000	36	**1,000**	-	1,000		-	-
001-0400-403-260	Small Items of Equipment	-	6	2,185		**1,500**	-	1,000		(500)	(33.3%)
001-0400-403-270	Computer hardware/software	-	-	1,000	1,142	**-**	-				
001-0400-403-331	Travel Expense	-	-	2		**-**	4				
001-0400-403-353	Surety & Fidelity Bonds	1,872	-			**-**	3,673	3,000		3,000	
001-0400-403-384	Equipment/Machinery Rental/Leasing	-	2,644	2,181	2,236	**2,000**	1,677	2,000		-	-
001-0400-403-420	Dues/Membership Fees	-	-	500	449	**-**	(224)				
001-0400-403-430	Refunds of Prior Years Tax Revenue	-	896	3,493	21,295	**5,000**	1,446	5,000		-	-
001-0400-403-450	Contracted Services	160	3,960	2,050	10	**2,500**	2,421	2,500		-	-
001-0400-403-456	Commisssion on Wage Taxes Collected				5,571	**-**	4,115	5,500		5,500	
001-0400-403-460	Meetings/Conferences/Training	-	705		80	**500**	-				
001-0400-403-489	Miscellaneous Expense	1,587	-		497	**500**	8,243		What does this cover?		
	Total — 403 - TREASURER / TAX COLLECTION	**94,831**	**134,911**	**143,312**	**168,993**	**160,035**	**108,581**	**170,410**		**13,875**	**8.7%**
	404 - LEGAL / SOLICITOR										
001-0400-404-310	Solicitor Retainer	6,750	13,875	9,000	9,000	**9,000**	6,750	9,000		-	-
001-0400-404-314	Other Legal Services	23,936	11,402	3,795	40,268	**30,000**	17,475	25,000		(5,000)	(16.7%)
001-0400-404-317	Professional Services for Codification	-	3,999	3,999	13,997	**5,000**	4,345	1,500		(3,500)	(70.0%)
001-0400-404-341	Legal Advertising	-	378	2,080	2,405	**5,000**	163	1,000		(4,000)	(80.0%)
	Total — 404 - LEGAL / SOLICITOR	**30,686**	**29,654**	**18,874**	**65,669**	**49,000**	**28,733**	**36,500**		**(12,500)**	**(25.5%)**
	405 - CITY CLERK / WATER BILLING										
001-0400-405-210	Office Supplies	-	114		35	-	-	1,500		1,500	
001-0400-405-341	Advertising Expense	-				-	160	500		500	
	Total — 405 - CITY CLERK / WATER BILLING	**-**	**114**	**-**	**35**	**-**	**160**	**2,000**		**2,000**	
	406 - OTHER GENERAL GOVERNMENT										
001-0400-406-460	Education Expense				1,066	-	-				
	Total — 406 - OTHER GENERAL GOVERNMENT	**-**	**-**	**-**	**1,066**	**-**	**-**	**-**		**-**	
	407 - INFORMATION TECHNOLOGY										
001-0400-407-270	Computer Hardware/Software	50	533		3,824	**1,000**	9,658	5,000		4,000	400.0%
001-0400-407-310	Performing Computer and Network Services	-	568	460	12,220	**15,000**	1,530	5,000		(10,000)	(66.7%)
001-0400-407-317	Licenses/fees/permits		17,661	9,554	9,481	**12,500**	5,902	7,500		(5,000)	(40.0%)
001-0400-407-325	Internet Service	392	5,201	315	323	**-**	-				
001-0400-407-451	Contracted Services	-	5,905	7,008		**-**	11,299	7,500	IT Contract (DEP Tech)	7,500	

001-0400-407-453	Web Design/Maintenance	-	120	60	662	-	-				
001-0400-407-751	General Software	-	-	1,600		-	-				
	Total — 407 - INFORMATION TECHNOLOGY	**442**	**29,989**	**18,997**	**26,511**	**28,500**	**28,389**	**25,000**		**(3,500)**	**(12.3%)**
	408 - ENGINEERING										
001-0400-408-310	Professional Engineering Fees	36,359	10,799	33,186	28,806	**45,000**	9,706	45,000		-	-
001-0400-408-313	Other Engineering Services	-	13,593		1,200	-	-				
	Total — 408 - ENGINEERING	**36,359**	**24,392**	**33,186**	**30,006**	**45,000**	**9,706**	**45,000**		**-**	**-**
	409 - BUILDINGS										
001-0400-409-113	Custodian Wages	244	-			-	-				
001-0400-409-192	Employer FICA	19	-			-	-				
001-0400-409-195	Workers' Compensation insurance		-		2,277	-	-				
001-0400-409-196	Health Insurance	-	-			-	-				
001-0400-409-198	Dental & Vision Insurance	-	-			-	-				
001-0400-409-199	Life Insurance	-	-			-	-				
001-0400-409-213	Copy Mach. & Fax Mach. Supplies & Exp.	4,148	455	5,892	9,673	**6,500**	9,156	10,000		3,500	53.8%
001-0400-409-226	Cleaning Supplies for Building	-	1,368	4,956	1,019	**1,500**	1,015	1,500		-	-
001-0400-409-238	Clothing/uniforms	-	-	1,793	747	**1,500**	-	1,500		-	-
001-0400-409-241	General Maintenance Supplies	2,782	4,602	3,831	3,462	**5,000**	8,766	7,500		2,500	50.0%
001-0400-409-260	Small Tools & Minor Equipment	-	7,224	448		**1,000**	68	1,000		-	-
001-0400-409-321	Telephone expense	7,155	9,963	815	1,257	-	1,272	1,000		1,000	
001-0400-409-361	Electricity	245	774	291		-	-				
001-0400-409-362	Gas Service for City Hall, Doney & Highland	-	6,165	5,100	6,573	**8,000**	3,946	5,000		(3,000)	(37.5%)
001-0400-409-364	Sewage charges		199	352	506	-	250	500		500	
001-0400-409-366	Water Utility	1,224	1,061	929	1,442	**1,500**	176	1,000		(500)	(33.3%)
001-0400-409-373	Building Repairs/Maintenance	10,645	-	8,766	26,949	**5,000**	7	5,000		-	-
001-0400-409-374	Elevator Repair/Maintenance	262	2,403	1,185		**15,000**	-	30,000		15,000	100.0%
001-0400-409-384	Copy Machine Lease	7,137	12,657	13,051	6,803	**5,000**	3,460	5,000		-	-
001-0400-409-421	Licenses/permits/fees		274		438	-	1,058	1,000		1,000	
001-0400-409-450	Contracted Services	17,688	23,141	31,791	26,495	**25,000**	24,540	25,000	Cleaning Company	-	-
	Total — 409 - BUILDINGS	**51,550**	**70,286**	**79,199**	**87,642**	**75,000**	**53,715**	**95,000**		**20,000**	**26.7%**
	410 - POLICE										
001-0410-410-110	Police Chief Salary	2,550	58,379	72,296	93,918	**93,000**	68,172	93,000		-	-
001-0410-410-112	Assistant Chief Salary	-	-	31,546	59,185	**87,500**	64,922	87,500		-	-
001-0410-410-114	Regular Patrolmen Salaries	341,071	481,052	507,580	732,753	**1,000,000**	495,427	1,000,000		-	-
001-0410-410-121	Acting Supervisor Pay	177,103	141,297	121,911	60,201	**50,000**	131,379	130,000		80,000	160.0%
001-0410-410-172	Police Holiday Pay	-	22,471	16,590	73,770	**25,000**	919	25,000		-	-
001-0410-410-179	Longevity Pay Police	-	99,646	1,950	2,625	**2,700**	-	3,500		800	29.6%
001-0410-410-180	Police Overtime	116,745	102,867	133,709	131,548	**100,000**	69,096	100,000		-	-
001-0410-410-181	Court & Hearing Appearances	33,415	39,263	34,039	38,968	**45,000**	26,626	45,000		-	-
001-0410-410-182	Police Shift Differential	-			126	-	328	500		500	
001-0410-410-186	Clothing & Uniform Allowance	13,524	9,478	16,174	14,524	**15,000**	7,555	15,000		-	-

001-0410-410-187	Extra Detail		11,977	8,396	2,356	**5,000**	(6,465)	5,000		-	-
001-0410-410-189	Retirement Sick Leave Benefit	-			13,227	**-**	-				
001-0410-410-192	FICA Medicare Share	10,689	15,060	13,957	16,893	**20,000**	14,783	20,000		-	-
001-0410-410-193	Legal Defense Fund	311	978	956	1,086	**1,000**	434	1,000		-	-
001-0410-410-195	Workers' Compensation	-	6,692			**-**	-				
001-0410-410-196	Employee Health Insurance - Police	88,646	131,879	164,072	135,155	**175,000**	102,706	175,000		-	-
001-0410-410-197	Police Pension MMO	-	231,119	237,361	152,286	**187,000**	-	187,000		-	-
001-0410-410-198	Dental & Vision Insurance	7,570	6,693	6,649	7,490	**15,000**	-	15,000		-	-
001-0410-410-199	Life Insurance	4,423	3,731	12,171	7,950	**15,000**	-	15,000		-	-
001-0410-410-210	Office Supplies	2,113	2,351	13,973	9,963	**3,500**	5,169	5,000		1,500	42.9%
001-0410-410-212	Forms	315	1,366	218	871	**500**	-	500		-	-
001-0410-410-229	Food for Prisoners	-	-	840	556	**750**	-	500		(250)	(33.3%)
001-0410-410-231	Gasoline for Police Vehicles	18,112	29,787	27,221	19,919	**20,000**	15,008	20,000		-	-
001-0410-410-236	Building supplies		-	595		**1,000**	-	1,000		-	-
001-0410-410-238	Police Uniform (Cleaning & Maintenance)	-	6,027	5,633		**5,000**	300	5,000		-	-
001-0410-410-241	General Government Supplies	-	3,260	4,723	173	**5,000**	2,331	5,000		-	-
001-0410-410-242	Public safety supplies	4,166	7,519	5,816	18,373	**10,000**	4,020	10,000		-	-
001-0410-410-251	Vehicle Parts	728	17,889	6,525	2,516	**6,500**	2,553	6,500		-	-
001-0410-410-260	Small Tools & Minor Equipment	2,342	70,413	8,900	926	**10,000**	6,423	7,500		(2,500)	(25.0%)
001-0410-410-270	Computer hardware/software		143	5,767	1,605	**1,500**	-	1,500		-	-
001-0410-410-314	Other Legal Services	261	1,697	4,154		**2,500**	-	2,500		-	-
001-0410-410-315	Medical/Psychological Testing	3,330	2,345	682	1,070	**1,500**	190	1,500		-	-
001-0410-410-317	McKeesport Housing/Constable	1,925	650		2,250	**1,500**	2,800	3,000		1,500	100.0%
001-0410-410-321	Telephone	8,512	5,928	3,717	8,557	**5,000**	12,096	10,000		5,000	100.0%
001-0410-410-324	Cellular Phone	-	-	3,059		**-**	-				
001-0410-410-325	Computer services	8,211	10,350	27,586	20,128	**20,000**	10,876	20,000		-	-
001-0410-410-327	Radio Equipment Maintenance	-	-	2,790	36	**-**	4,834	2,500		2,500	
001-0410-410-331	Travel Expense	273	2,176	2,595	1,936	**2,500**	1,653	2,500		-	-
001-0410-410-342	Printing	-	732		576	**750**	-				
001-0410-410-361	Electricity	344	-	779		**-**	689	1,000		1,000	
001-0410-410-374	Repair & Maintenance	12,385	377	14,369	7,978	**15,000**	3,360	12,500		(2,500)	(16.7%)
001-0410-410-390	Bank/Finance Charges	1,488	3	30	5	**-**	-				
001-0410-410-420	Dues/Memberships	820	467	2,117	1,995	**1,500**	5,044	5,000		3,500	233.3%
001-0410-410-450	Contract Services	5,922	3,622	13,761	10,055	**15,000**	6,329	12,500		(2,500)	(16.7%)
001-0410-410-451	Repair/maiintenance vehicles/equipment		11,612	12,030	19,431	**10,000**	23,032	20,000		10,000	100.0%
001-0410-410-460	Educational Expenses	350	824	1,650	1,131	**1,500**	-	1,500		-	-
001-0410-410-489	Miscellaneious		-	117		**-**	-				
001-0410-410-540	Contributions to Non-Governmental Organizations	-				**-**	15				
001-0410-410-610	Capital Improvements		-	4,934	12,250	**10,000**	-				
001-0410-410-740	Purchase of Police Vehicles	-	9,727	37,702	40,635	**60,000**	110,336	75,000		15,000	25.0%
001-0410-410-750	Purchase of major equipment		-	3,002		**-**	-				

	Total — 410 - POLICE	**867,645**	**1,551,845**	**1,594,640**	**1,726,996**	**2,046,700**	**1,192,942**	**2,149,500**		**113,550**	**5.5%**
	411 - FIRE										
001-0410-411-195	Workers' Compensation	-			5,645	-	-				
001-0410-411-197	Pension Contribution	-	-	20,759		-	-				
001-0410-411-231	Gasoline for Fire Vehicles	-	849		325	-	-				
001-0410-411-238	Uniform Allowance & Volunteer Shifts	-				-	2,260				
001-0410-411-251	Tires for Fire Vehicles		-	540		-	-				
001-0410-411-321	Cellular Phone	-				-	120				
001-0410-411-328	Radio Equipment Maintenance				523	-	-				
001-0410-411-373	Building Repairs/Maintenance	-	-	19,040	237	-	5,838				
001-0410-411-374	Repairs to Fire Vehicles	-			5,470	-	-				
001-0410-411-451	Vehicle repairs/maintenance	-				-	625				
001-0410-411-530	Fire Relief Funding	-	21,164	21,431	23,438	**20,000**	-	25,000		5,000	25.0%
	Total — 411 - FIRE	**-**	**22,013**	**61,770**	**35,638**	**20,000**	**8,842**	**25,000**		**5,000**	**25.0%**
	413 - CODE ENFORCEMENT										
001-0410-413-113	Wages - Bldg Inspector	2,000	300		43,000	**54,075**	39,122	54,075		-	-
001-0410-413-192	Employer FICA	147	23		3,336	**2,500**	2,983	3,500		1,000	40.0%
001-0410-413-195	Workers' Compensation	-				-	-				
001-0410-413-196	Health Insurance	-			11,889	**10,000**	12,949	15,000		5,000	50.0%
001-0410-413-197	Non-uniform Pension MMO	-				-	-				
001-0410-413-198	Dental & Vision Insurance				700	**1,000**	-				
001-0410-413-199	Bldg. Insp. Life Insurance				1,819	**1,000**	-				
001-0410-413-210	Bldg. Insp. Office Supplies	-			1,246	**2,000**	137	500		(1,500)	(75.0%)
001-0410-413-211	Bldg. Insp. Stationery				316	**1,000**	-				
001-0410-413-215	Bldg. Insp. Postage	-				**1,500**	-				
001-0410-413-341	Bldg. Insp. Advertising	-				-	-				
001-0410-413-342	Printing Expense					-	261				
001-0410-413-420	Permits/fees/licenses				3,500	**500**	2,629	3,000		2,500	500.0%
001-0410-413-450	Building Inspector Service	12,109	40,461	18,921	26,277	**20,000**	2,027	10,000		(10,000)	(50.0%)
001-0410-413-451	Vehicle repairs/maintenance				84	**1,000**	-	1,000		-	-
001-0410-413-460	Conferences/training/meetings				725	**1,000**	-				
001-0410-413-610	Emergency Demolition	-	3,500	3,250	560	-	26,106	30,000	Dumpsters for Demo	30,000	
001-0410-413-750	Capital purchase				1,350	-	-				
	Total — 413 - CODE ENFORCEMENT	**14,256**	**44,284**	**22,171**	**94,802**	**95,575**	**86,214**	**117,075**		**27,000**	**28.3%**
	414 - ZONING HEARING BOARD										
001-0410-414-314	Solicitor - Zoning Board		150	1,438	1,700	**1,500**	1,370	2,500		1,000	66.7%
	Total — 414 - ZONING HEARING BOARD	**-**	**150**	**1,438**	**1,700**	**1,500**	**1,370**	**2,500**		**1,000**	**66.7%**
	415 - EMERGENCY MANAGEMENT										
001-0410-415-321	Telephone Charges	388	421	467	493	-	356	500		500	
	Total — 415 - EMERGENCY MANAGEMENT	**388**	**421**	**467**	**493**	**-**	**356**	**500**		**500**	
	427 - SANITATION										

001-0430-427-367	Garbage Collection Contract	307,861	496,017	615,825	706,856	**705,000**	473,521	705,000		-	-
	Total — 427 - SANITATION	**307,861**	**496,017**	**615,825**	**706,856**	**705,000**	**473,521**	**705,000**		**-**	**-**
	430 - PUBLIC WORKS										
001-0430-430-110	Salary/Wages	18,270	28,690	29,697	34,524	**30,000**	25,080		Do Not Fill Position		
001-0430-430-113	Wages Of Drivers & Laborers	148,665	231,876	239,364	280,551	**312,000**	197,693	312,000		-	-
001-0430-430-115	Temporary Laborers		9,700	15,700	17,588	**21,500**	15,048	25,000		3,500	16.3%
001-0430-430-179	Longevity	-	650			**-**	-				
001-0430-430-180	Public Works Overtime	8,772	8,737	10,293	24,125	**22,500**	18,047	22,500		-	-
001-0430-430-186	Boot Allowance	-	115		1,300	**2,500**	-				
001-0430-430-192	Employer FICA Expense	13,442	21,489	22,664	27,312	**30,000**	18,792	30,000		-	-
001-0430-430-195	Workers' Compensation Insurance	-	1,836			**-**	-				
001-0430-430-196	Employee Health Insurance - Public Works	45,054	68,656	69,867	60,003	**85,000**	48,014	90,000		5,000	5.9%
001-0430-430-197	Non-uniform Pension MMO	-	345			**-**	-				
001-0430-430-198	Dental & Vision Insurance - Public Works Dept	3,786	2,829	2,770	3,150	**5,000**	-				
001-0430-430-199	Life Insurance	1,046	1,073	2,861	1,871	**3,500**	-				
001-0430-430-210	Office Supplies	-	55		93	**1,000**	654	1,500		500	50.0%
001-0430-430-226	Cleaning Supplies for Garage	-	2,477	643	538	**1,000**	-				
001-0430-430-231	Gasoline for Vehicles - Public Works	11,093	16,803	18,904	22,319	**20,000**	15,306	22,500		2,500	12.5%
001-0430-430-238	Clothing/Uniforms	338	2,871	4,252	2,800	**5,000**	4,176	6,500		1,500	30.0%
001-0430-430-241	General Supplies - Public Works		1,925	2,226	1,910	**2,500**	899	2,500		-	-
001-0430-430-245	Highway & Road Materials	3,168	6,172	9,384	12,951	**10,000**	9,849	10,000		-	-
001-0430-430-246	General Supplies	-	7,231	2,414	448	**2,500**	603	2,000		(500)	(20.0%)
001-0430-430-249	Street Signs/Markings	-	3,597	8,497	993	**5,000**	2,859	5,000		-	-
001-0430-430-251	Vehicle Parts	-	11,623	13,235	8,299	**8,500**	5,832	8,500		-	-
001-0430-430-260	Small Tools/Minor Equipment	5,841	8,594	2,840	12,503	**5,000**	4,283	6,500		1,500	30.0%
001-0430-430-321	Telephone Expense	49	274	267	1,379	**500**	3,380	4,500		4,000	800.0%
001-0430-430-325	Internet Services	1,575	1,419	2,233	2,080	**2,000**	-				
001-0430-430-331	Travel Expense	-	306	1,036	130	**500**	17	500		-	-
001-0430-430-341	Advertising	-	479	288		**-**	77				
001-0430-430-361	Electricity Service	634	966	9,180	16,399	**10,000**	18,928	20,000		10,000	100.0%
001-0430-430-362	Gas Service for Garage	7,609	1,468	1,391	2,021	**2,500**	1,196	3,000		500	20.0%
001-0430-430-366	Water Utility	1,362	4,121	2,642	2,828	**2,500**	266	1,000		(1,500)	(60.0%)
001-0430-430-373	Repairs To Buildings	225	-	1,646	9,010	**1,500**	-	1,500		-	-
001-0430-430-374	Machinery/Equipment Repair/Maintenance	10,240	-	10,700	34,393	**5,000**	32,668	20,000		15,000	300.0%
001-0430-430-420	Permits/fees/licenses		-	246		**-**	1,264	1,500		1,500	
001-0430-430-450	Contracted services	-	10,931	5,525	7,654	**5,000**	12,433	15,000	Dumpsters for Cleanup and Trees	10,000	200.0%
001-0430-430-451	Mechanic Maintenance/repairs vehicles/equipment	2,256	4,960	8,152	19,130	**20,000**	24,674	25,000		5,000	25.0%
001-0430-430-460	Meetings/Conferences/Training	-	-	390	1,524	**2,500**	1,343	2,500		-	-
001-0430-430-489	Miscellaneous Expense	-	1,399	34	32	**500**	49	500		-	-
001-0430-430-750	Purchase of Equipment	13,303	-	208,002	10,231	**55,000**	143,214	100,000		45,000	81.8%
	Total — 430 - PUBLIC WORKS	**296,727**	**463,668**	**707,343**	**620,088**	**680,000**	**606,643**	**739,500**		**103,500**	**15.2%**

	432 - WINTER MAINTENANCE										
001-0430-432-245	Salt & Cinder Supplies	-				-	12,253	15,000		15,000	
001-0430-432-610	Street/Road Paving	-	-	4,500		-	40,000	30,000		30,000	
	Total — 432 - WINTER MAINTENANCE	**-**	**-**	**4,500**	**-**	**-**	**52,253**	**45,000**		**45,000**	
	433 - TRAFFIC SIGNALS / SIGNS										
001-0430-433-374	Repairs & Maintanence	-	-	5,950		-	-				
	Total — 433 - TRAFFIC SIGNALS / SIGNS	**-**	**-**	**5,950**	**-**	**-**	-	-		-	
	452 - RECREATION										
001-0450-452-115	Playground Attendants				9,552	**5,000**	-				
001-0450-452-192	Employer FICA		-	69	710	**250**	-				
001-0450-452-247	Supplies for Summer Program		500			**19,750**	-				
001-0450-452-450	Sanitation for Polish Hill	-	-			-	3,500	3,500	Community Day Toilets	3,500	
	Total — 452 - RECREATION	**-**	**500**	**69**	**10,262**	**25,000**	**3,500**	**3,500**		**3,500**	**14.0%**
	454 - PARKS										
001-0450-454-247	General Supplies - Parks	332	1,216	1,316	816	-	138	500		500	
001-0450-454-361	Electricity	1,008	411	855	646	**1,250**	206	1,250		-	-
001-0450-454-371	Polish Hill Repairs					-	33,427	30,000		30,000	
	Total — 454 - PARKS	**1,340**	**1,626**	**2,171**	**1,462**	**1,250**	**33,772**	**31,750**		**30,500**	**2440.0%**
	481 - EMPLOYEE BENEFITS										
001-0480-481-196	Health Insurance	2,535	3,910	4,684	7,232	**7,290**	2,301				
	Total — 481 - EMPLOYEE BENEFITS	**2,535**	**3,910**	**4,684**	**7,232**	**7,290**	**2,301**	**-**		**-**	
	486 - INSURANCE & PENSION										
001-0480-486-197	Non-Uniform MMO	-	149,881	149,881	134,978	**178,800**	-	150,000		(28,800)	(16.1%)
001-0480-486-352	General Liability, Fire, & Vehicle Insurance	104,090	155,587	157,609	214,404	**80,000**	107,310	125,000		45,000	56.3%
001-0480-486-354	Workers Compensation Insurance		115,888	176,114	247,895	**135,000**	158,839	165,000		30,000	22.2%
	Total — 486 - INSURANCE & PENSION	**104,090**	**421,356**	**483,604**	**597,277**	**393,800**	**266,149**	**440,000**		**46,200**	**11.7%**
	487 - RETIREE & OTHER BENEFITS										
001-0480-487-196	Retirees Hospital & Life Insurance		2,579	2,646	1,200	-	1,900				
001-0480-487-199	Sick & Accident Disability		2,350	1,066		**1,000**	-				
	Total — 487 - RETIREE & OTHER BENEFITS	**-**	**4,929**	**3,711**	**1,200**	**1,000**	**1,900**	**-**		**-**	
	491 - REFUNDS / PRIOR YEAR										
001-0490-491-090	Prior Year Expense		-	32,372	2,312	-	-				
001-0490-491-430	Refund of Prior Year Taxes	-	4,707	100,721	951	-	-				
	Total — 491 - REFUNDS / PRIOR YEAR	**-**	**4,707**	**133,093**	**3,262**	**-**	-	-		-	
	TOTAL EXPENDITURES — GENERAL FUND	**1,961,607**	**3,490,507**	**4,136,076**	**4,420,595**	**4,590,900**	**3,143,437**	**4,892,585**		**415,725**	**9.1%**
	EXCESS OF REVENUES OVER / (UNDER) EXPENDITURES	**1,752,655**	**876,699**	**675,694**	**19,653**	**-**	**652,981**	**1,865**		**1,865**	

GL Code	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Act @ 9/30	2027 Budget	Notes	$ Chg 27v26 Bud	% Chg 27v26 Bud
CITY OF DUQUESNE — WATER FUND — 2027 BUDGET											
REVENUES											
	340 - INTEREST, RENTS & ROYALTIES										
006-0340-341-010	Interest	-	17	29	14	-	40	50		50	
006-0340-342-053	T- Mobile Lease	16,875	20,625	22,583	25,313	**25,500**	18,984	25,500		-	-
	Total — INTEREST, RENTS & ROYALTIES	**16,875**	**20,642**	**22,612**	**25,326**	**25,500**	19,025	**25,550**		**50**	**0.2%**
	350 - INTERGOVERNMENTAL REVENUES										
006-0350-354-080	Water System Grant	-	-			-	-	-		-	
	Total — INTERGOVERNMENTAL REVENUES	**-**	**-**	**-**	**-**	**-**	-	**-**		**-**	
	370 - WATER CHARGES										
006-0370-378-010	Metered Sales to Customers	707,276	914,835	1,075,680	1,279,689	**1,450,000**	913,363	1,450,000		-	-
006-0370-378-090	Other Water Revenues	14,450	17,650	31,750	29,225	**20,000**	36,300	30,000	What does this cover?	10,000	50.0%
006-0370-379-010	Other charges for services	7,187	15,112	35,415	4,410	**10,000**	6,109	10,000	What does this cover?	-	-
	Total — WATER CHARGES	**728,913**	**947,598**	**1,142,845**	**1,313,324**	**1,480,000**	955,772	**1,490,000**		**10,000**	**0.7%**
	380 - MISCELLANEOUS REVENUES										
006-0380-389-010	Misc non-revenues		-	451	1,050	**1,500**	800	1,000		(500)	(33.3%)
	Total — MISCELLANEOUS REVENUES	**-**	**-**	**451**	**1,050**	**1,500**	800	**1,000**		**(500)**	**(33.3%)**
	390 - OTHER FINANCING SOURCES										
006-0390-395-010	Refunds of Prior Year's expenditures	-	-	(2,490)		-	-	1,000		1,000	
	Total — OTHER FINANCING SOURCES	**-**	**-**	**(2,490)**	**-**	**-**	-			**1,000**	
	TOTAL REVENUES — WATER FUND	**745,788**	**968,240**	**1,163,418**	**1,339,700**	**1,507,000**	975,597	- 1,516,550		**10,550**	**0.7%**
EXPENDITURES											
	400 - MAYOR & COUNCIL										
006-0400-400-460	Meetings/conferences		-	120		-	-				
	Total — 400 - MAYOR & COUNCIL	**-**	**-**	**120**	**-**	**-**	-	**-**		**-**	
	401 - CITY MANAGER / ADMINISTRATION										
006-0400-401-110	City Manager Salary	21,771	19,192	25,468	31,104	**23,400**	18,974	23,400		-	-
006-0400-401-114	Administrative Assistant	9,969	4,049	9,750	13,883	**14,200**	10,270	14,200		-	-
006-0400-401-115	Part-time clerk	-	-	1,152		-	-				
006-0400-401-192	Employer FICA Expense	2,428	1,759	2,694	3,442	**3,000**	2,235	4,000		1,000	33.3%
006-0400-401-195	Workers' Compensation ins	-	6			-	-				
006-0400-401-196	Health insurance expense	-	620	12,104	8,036	**15,000**	6,619	15,000		-	-
006-0400-401-197	Non-uniform Pension MMO					-	-				
006-0400-401-198	(new account - no history)					-	-				
006-0400-401-199	(new account - no history)					-	-				
006-0400-401-210	Office supplies	-	521	734	140	-	193	500		500	
006-0400-401-310	Professional services	5,129	14,140	17,836	14,578	**15,000**	20,136	25,000	What does this cover?	10,000	66.7%
006-0400-401-321	Telephone Expense	-	182	499	47	**1,500**	-				

006-0400-401-450	Contracted services		11,456	2,483		-	-			
006-0400-401-460	Training, conferences, meetings	-	-	605	133	-	-			
	Total — 401 - CITY MANAGER / ADMINISTRATION	**39,297**	**51,926**	**73,326**	**71,363**	**72,100**	58,427	**82,100**	**11,500**	**16.0%**
	402 - FINANCE / CONTROLLER									
006-0400-402-311	Auditing Fees	-	3,563			-	-			
006-0400-402-390	Bank fees/finance charges	-	667	4,277	70	-	-			
	Total — 402 - FINANCE / CONTROLLER	**-**	**4,230**	**4,277**	**70**	**-**	-	-	**-**	
	403 - TREASURER / TAX COLLECTION									
006-0400-403-113	Wages of Full-time Clerical staff	24,789	38,888	38,356	47,668	**32,500**	28,385	35,000	2,500	7.7%
006-0400-403-187	Longevity	-	-			-	-			
006-0400-403-192	FICA expense	1,896	2,975	2,934	3,647	**3,500**	2,244	4,000	500	14.3%
006-0400-403-195	Workers' Compensation ins	-	8			-	-			
006-0400-403-196	Health insurance	-	4,512	4,523	8,540	**7,500**	15,584	18,500	11,000	146.7%
006-0400-403-197	Non-uniform Pension MMO	-	-			-	-			
006-0400-403-198	(new account - no history)					-	-			
006-0400-403-199	(new account - no history)					-	-			
	Total — 403 - TREASURER / TAX COLLECTION	**26,685**	**46,383**	**45,813**	**59,855**	**43,500**	46,213	**57,500**	**14,000**	**32.2%**
	405 - CITY CLERK / WATER BILLING									
006-0400-405-113	Clerk & Computer Operator	33,075	46,391	48,022	48,144	**47,500**	36,084	47,500	-	-
006-0400-405-192	Employer FICA Expense	2,441	3,549	3,394	3,683	**3,000**	2,749	4,000	1,000	33.3%
006-0400-405-195	Workers' Compensation ins	-	10			-	-			
006-0400-405-196	Health insurance expense	8,582	12,065	22,420	12,368	**20,000**	2,521	15,000	(5,000)	(25.0%)
006-0400-405-197	Non-uniform Pension MMO	-	69			-	-			
006-0400-405-198	Dental & Vision	612	504	599	560	**750**	-			
006-0400-405-199	Life insurance	425	470	773	572	**1,000**	1,511	1,500	500	50.0%
006-0400-405-210	Office Supplies	398	414	2,353	496	**2,500**	100	500	(2,000)	(80.0%)
006-0400-405-212	Forms	461	5,379	10,344	3,536	**7,500**	1,814	5,000	(2,500)	(33.3%)
006-0400-405-215	Postage For Bills	10,372	6,786	14,450	18,578	**15,000**	10,372	15,000	-	-
006-0400-405-270	Computer Hardware/Software	2,965	(237)		333	-	-			
006-0400-405-321	Telephone Expense	5,245	3,694	80	328	-	460	1,000	What does this cover?	1,000	
006-0400-405-331	Travel Expense	51	-		121	**500**	-			
006-0400-405-384	Rental of equipment	461	504		149	-	96			
006-0400-405-390	Bank Service Charges		4,257	2,385	9,118	**5,000**	5,776			
006-0400-405-421	Licenses/permits/fees		-	320		-	-			
	Total — 405 - CITY CLERK / WATER BILLING	**65,090**	**83,854**	**105,139**	**97,986**	**102,750**	61,483	**89,500**	**(7,000)**	**(6.8%)**
	407 - INFORMATION TECHNOLOGY									
006-0400-407-310	Computer Expenses	1,878	-	8,442	8,948	**7,500**	-	10,000	2,500	33.3%
006-0400-407-325	Internet services	368	9,593			-	-			
	Total — 407 - INFORMATION TECHNOLOGY	**2,246**	**9,593**	**8,442**	**8,948**	**7,500**	-	**10,000**	**2,500**	**33.3%**
	408 - ENGINEERING									
006-0400-408-310	Engineering Fees	-	24,052	68,067	36,396	**50,000**	76,676	75,000	25,000	50.0%

	Total — 408 - ENGINEERING	**-**	**24,052**	**68,067**	**36,396**	**50,000**	76,676	**75,000**		**25,000**	**50.0%**
	409 - BUILDINGS										
006-0400-409-113	Wages of Full-time staff	105	-			-	-				
006-0400-409-192	FICA expense	8	-			-	-				
006-0400-409-195	Workers' Compensation ins	-	-			-	-				
006-0400-409-196	Health insurance	-	(160)			-	52				
006-0400-409-213	Copy Machine & Fax supplies	-	228	2,946	7,633	**5,000**	4,708	5,500		500	10.0%
006-0400-409-226	Cleaning Supplies for Plant		593	2,454	390	**1,000**	77	1,000		-	-
006-0400-409-241	General maintenance supplies	-	1,325	1,395	2,641	**2,500**	336	1,000		(1,500)	(60.0%)
006-0400-409-242	First Aid Supplies		62	638	660	**1,000**	-	1,000		-	-
006-0400-409-331	Travel expense					-	40				
006-0400-409-361	Electricity expense	8	116	479	531	**500**	420	500		-	-
006-0400-409-362	Gas	1,756	2,800	2,676	3,686	**4,500**	5,256	7,500		3,000	66.7%
006-0400-409-364	Sewage charges		28	87		-	7				
006-0400-409-366	Water	-	561	464	585	**500**	88	500		-	-
006-0400-409-373	Building repairs/maintenance	415	2,393	10,163	2,085	**5,000**	3	5,000		-	-
006-0400-409-384	Lease/rentals of machinery/equipment	2,597	5,166	5,566	3,401	**7,500**	1,730	5,000		(2,500)	(33.3%)
006-0400-409-450	Contracted services	7,123	10,396	21,736	9,300	**7,500**	8,052	10,000		2,500	33.3%
	Total — 409 - BUILDINGS	**12,011**	**23,506**	**48,603**	**30,913**	**35,000**	20,769	**37,000**		**2,000**	**5.7%**
	448 - WATER SYSTEM										
006-0440-448-110	Supervisor Salary	18,270	27,739	34,454	34,524	**32,500**	26,266	-	Do Not Fill Position	(32,500)	(100.0%)
006-0440-448-113	Wages of Water Dept. Empl.	70,693	107,290	144,894	127,972	**165,000**	76,117	165,000		-	-
006-0440-448-179	Longevity	-	650			-	-				
006-0440-448-180	Overtime	5,160	13,746	14,817	7,931	**7,500**	9,903	10,000		2,500	33.3%
006-0440-448-186	Boot Allowance	150	-		65	-	-				
006-0440-448-192	Employer FICA	7,201	11,335	14,448	13,210	**20,000**	8,573	15,000		(5,000)	(25.0%)
006-0440-448-195	Workmens Compensation Insurance	-	918			-	-				
006-0440-448-196	Employee Health Insurance - Water	22,619	34,927	47,843	40,469	**50,000**	29,061	50,000		-	-
006-0440-448-197	Employer Contribution to Pension Fund	-	207			-	-				
006-0440-448-198	Dental & Vision Insurance - Water Dept	1,224	1,449	1,455	1,960	**3,500**	-				
006-0440-448-199	Life Insurance	551	1,118	1,815	1,247	**3,500**	-				
006-0440-448-210	Office Supplies	850	210			-	42				
006-0440-448-221	Chemicals	3,236	11,119	13,247	8,042	**10,000**	5,408	10,000		-	-
006-0440-448-231	Gasoline for Vehicles	6,336	5,411	5,681	4,941	**5,000**	2,871	5,000		-	-
006-0440-448-238	Clothing/uniforms	338	1,100	1,430	335	**3,000**	-	1,500		(1,500)	(50.0%)
006-0440-448-241	General Supplies - Water	-	1,470	772	380	**1,000**	22	1,000		-	-
006-0440-448-246	Pipes and Line Replacement Materials	630	9,511	13,855	16,686	**15,000**	8,395	15,000		-	-
006-0440-448-251	Vehicle Parts	-	2,578	1,345	607	**2,500**	49	2,500		-	-
006-0440-448-260	Small Tools/Miner Equipment	5,726	2,219	7,196	5,507	**5,000**	1,362	5,000		-	-
006-0440-448-321	Telephone Expense	1,729	5,020	1,912	1,947	**1,500**	2,597	4,000		2,500	166.7%
006-0440-448-322	PA One Calls	393	136	1,348	469	**1,000**	-	1,000		-	-

006-0440-448-331	Travel Expense		270	971	106	**500**	-	500		-	-
006-0440-448-341	Advertising		-			**-**	170	500		500	
006-0440-448-361	Electricity for Reservior	20,120	27,437	28,497	24,019	**30,000**	10,217	30,000		-	-
006-0440-448-362	Gas/Fuel Utility	1,335	2,130	659	494	**2,000**	315	2,000		-	-
006-0440-448-366	MAWC Metered Payment	-	410,038	356,069	654,997	**600,000**	334,391	600,000		-	-
006-0440-448-367	Water utility	12,835	285,346	102,540	29,112	**15,000**	-				
006-0440-448-374	Repairs and Maintenance	1,950	-	815	552	**1,500**	27,474	30,000		28,500	1900.0%
006-0440-448-420	Fees & Licenses	7,500	10,862	10,837	11,787	**12,500**	10,065	15,000		2,500	20.0%
006-0440-448-450	Contracted Services	287,509	(889)	60,926	181,097	**25,000**	24,750	25,000	What does this cover?	-	-
006-0440-448-451	Contracted maintenance/repairs services	-	2,940	1,260	201,805	**2,500**	26,514	25,000	What does this cover?	22,500	900.0%
006-0440-448-460	Meetings/Training/Conferences	-	710	340	125	**2,500**	-				
006-0440-448-489	Miscellaneous Expense	-	-		895	**1,500**	3,284	2,500		1,000	66.7%
006-0440-448-490	Purchase of Water (Interconnect)	332,005	37,681			**-**	-				
006-0440-448-611	Water system construction		-			**27,150**	-				
006-0440-448-740	Capital Purchase	-	70,714	104,629	7,367	**25,000**	-				
	Total — 448 - WATER SYSTEM	**808,360**	**1,085,391**	**974,057**	**1,378,648**	**1,071,150**	**607,846**	**1,015,500**		**21,000**	**2.0%**
	491 - REFUNDS / PRIOR YEAR										
006-0490-491-430	Refund for Prior Year Revenue	1,820	468	84	385	**-**	878	1,500		1,500	
	Total — 491 - REFUNDS / PRIOR YEAR	**1,820**	**468**	**84**	**385**	**-**	**878**	**1,500**		**1,500**	
	492 - INTERFUND TRANSFERS										
006-0490-492-001	Transfer To General Fund	-	-			**125,000**	-				
	Total — 492 - INTERFUND TRANSFERS	**-**	**-**	**-**	**-**	**125,000**	-	**-**		**-**	
	TOTAL EXPENDITURES — WATER FUND	**955,509**	**1,329,404**	**1,327,928**	**1,684,565**	**1,507,000**	**872,291**	**1,368,100**		**70,500**	**4.7%**
	EXCESS OF REVENUES OVER / (UNDER) EXPENDITURES	**(209,721)**	**(361,164)**	**(164,510)**	**(344,865)**	**-**	**103,306**	**148,450**		**148,450**	