

TULLYTOWN BOROUGH
2016
BUDGET

12/1/2015

GENERAL FUND
2016
BUDGET

General Fund Revenues					
Account #	Description	2014 Actual	2015 Approved	2015 Year to Date 9/30/2015	2016 Proposed Budget
Taxes					
301.00	R E taxes Current	199,752	200,000	192,270	200,000
301.10	Fire Tax Current	53,267	51,000	51,272	51,000
301.20	Street Light Tax Current	53,267	51,000	51,272	51,000
302.00	R E taxes Prior	6,398	5,000	2,840	5,000
310.30	Mercantile Current	322,975	325,000	314,550	325,000
310.36	Business Privilege	62,626	27,000	27,525	80,000
310.50	Occupational priv	30,806	1,800	1,200	27,000
310.70	Mechanical devices	1,470		-	1,800
	Total	730,561	705,800	748,640	740,800
License & Permits					
320.01	Business/Lic Permits	6,475	6,000	9,085	10,000
320.02	Building Permits	28,573	31,000	9,790	20,000
320.03	Cable TV Franchise	52,968	53,000	41,463	53,000
320.05	Occupancy Permits	4,545	4,900	3,480	4,900
320.70	Other A&O Inspection	4,326	4,500	1,360	2,500
320.80	Other Recycling Center	497	500	113	500
320.81	License & permits other	5,906	4,600	1,295	4,000
	Total	103,290	104,500	66,587	94,900
Fines & Forefeits					
330.332	Motor Vehicle fines	41,856	50,000	34,058	50,000
	Total	41,856	50,000	34,058	50,000
Interest Rent & Royalties					
341.02	Other Interest Income	13,670	6,500	5,331	6,500
341.04	Gain on sale	(83,380)	-	-	
341.05	Investment Fees	(67,913)	(71,500)	-	(70,000)
341.06	Increase fmv	82,776	-	-	
341.07	Interest Investments	563,272	920,000	-	565,000
	Total	508,426	855,000	5,331	601,600
State Aid					
355.00	All other State Aid	1,706	1,500	1,397	1,500
355.01	Public Utility Realty Tax	877	1,000	-	900
355.04	Alcoholic Bev License	200	200	-	200
355.05	Pension system aid	81,326	81,000	-	75,000
355.06	Grant BC City Park		250,000	-	250,000
355.07	DCNR Grant City Park		-	100,000	287,000
	Total	84,109	333,700	101,397	614,600
Charges for Services					
362.00	Police Reimbursement	17,419	15,000	15,400	18,000
362.01	Crossing Guard Reimb	11,255	11,550	5,956	11,600
362.05	Zoning Officer Reimb.	1,250			
364.60	Landfill Host Fees	3,823,254	3,937,224	3,252,897	3,420,000
367.12	Park Fees	1,140	1,000	1,020	1,000
	Total	3,854,319	3,964,774	3,275,273	3,450,600
	Grand Total	5,322,561	6,013,774	4,231,286	5,452,400
Total Revenue				5,452,400	
Total Expenses				8,036,646	
Deficit to be funded from investment reserve accounts				(2,584,246)	

Summary of General Fund Expenditures					
	Budget		2015	2016	
Department	2015		9/30/15	Proposed Budget	
Elected Officials	20,500		20,449	23,150	
Coordinator	54,953		63,207	86,258	
Audit/Bookkeeping	71,577		46,717	72,622	
Tax Collection	40,081		41,893	49,846	
Solicitor Legal Services	100,000		86,575	100,000	
Secretary/Clerk	110,174		89,985	131,355	
General Gov. Admin	137,859		34,725	155,063	
IT Networking Services	45,000		36,268	38,000	
Engineering Services	117,000		49,192	120,000	
Building & Plant	81,762		78,945	67,400	
Police Department	1,713,076		1,048,776	1,703,455	
Fire Services	7,693		5,342	7,473	
Ambulance Services	10,000		5,000	5,000	
Tullytown Fire Company	111,000		118,628	120,000	
Protective Inspections	43,286		17,999	31,286	
Planning & Zoning	3,000		3,470	4,500	
Human Services	19,500		6,100	16,500	
Health and Welfare	16,400		12,253	15,400	
Public Works	531,375		392,589	539,838	
PW snow and Ice Removal	30,000		38,634	40,000	
PW Traffic Signal & Signs	7,500		5,429	7,500	
PW Street Lights	87,000		65,869	87,000	
Recreation	45,500		40,470	46,000	
Parks	322,500		1,033	547,000	
Community Development	3,822,000		-	3,786,000	
Insurance	61,500		70,219	75,000	
Fire Tax Remittance	48,750		49,573	50,000	
Interfund Transfers	1,138,000		1,094,100	111,000	
Totals	8,796,986		3,523,440	8,036,646	
				Total Revenue	5,452,400
				Total Expenses	8,036,646
				Deficit to be funded from invest	(2,584,246)

**Tullytown Borough
2016 BUDGET**

		2014	2015 Approved	YearTo Date	2016
		ACTUAL	Budget	9/30/2015	Proposed Budget
	Income				
	300.00 • Taxes				
	301.00 • Real Estate Taxes - Current	199,751.88	200,000	192,270	200,000
	301.10 • Fire tax - Current	53,267.16	51,000	51,272	51,000
	301.20 • Street light tax - Current	53,267.16	51,000	51,272	51,000
	302.00 • Real Estate Taxes - Prior	6,398.17	5,000	2,840	5,000
	310.30 • Merchantile Tax - Current	322,975.03	325,000	314,550	325,000
	310.36 • Business Priviledge Tax	62,625.50	45,000	107,712	80,000
	310.50 • Occupational Priviledge Tax	30,805.69	27,000	27,525	27,000
	310.70 • Mechanical Devices Tax	1,470.00	1,800	1,200	1,800
	Total 300.00 • Taxes	730,560.59	705,800	748,640	740,800
	320.00 • Licenses & Permits				
	320.01 • Business Licenses & Permits	6,475.00	6,000	9,085	10,000
	320.02 • Building Permits	28,572.54	31,000	9,790	20,000
	320.03 • Cable TV Franchise	52,968.25	53,000	41,463	53,000
	320.05 • Occupancy Permits	4,545.00	4,900	3,480	4,900
	320.70 • Other A&O Inspection	4,326.33	4,500	1,360	2,500
	320.80 • Other Recycling Center	496.90	500	113	500
	320.81 • Licenses & permits - Other	5,906.47	4,600	1,295	4,000
	Total 320.00 • Licenses & Permits	103,290.49	104,500	66,587	94,900
	330 • Fines & Forefeits				
	330.332 • Motor Vehicle Fines	41,856.00	50,000	34,058	50,000
	Total 330 • Fines & Forefeits	41,856.00	50,000	34,058	50,000
	340.00 • Interest Rent & Royalties				
	341.02 • Other Interest Income	13,669.71	6,500	5,331	6,500
	341.04 • Gain on Sales	(83,379.51)			
	341.05 • Investment Fees	(67,912.72)	(71,500)	-	(70,000)
	341.06 • Increase (Decrease) in Value	82,775.96		-	
	341.07 • Interest - Investment	563,272.30	920,000	-	565,000
	Total 340.00 • Interest Rent & Royalties	508,425.74	855,000	5,331	501,500
	355.000 • State Aid				
	355.00 • All Other State Aid	1,705.98	1,500	1,397	1,500
	355.01 Public Utility Realty Tax	877.05	900		900
	355.04 Alocoholic Beverage License	200.00	200		200
	355.06 Grant BC City Park		250,000	-	250,000
	355.07 DCNR Grant/City Park		-	100,000	287,000
	355.05 Pension System Aid	81,326.28	81,000		75,000
	Total 355.000 • State Aid	84,109.31	333,600	101,397	614,600
	360.000 • Charges for Services				
	362.00 • Police Reimbursement	17,419.14	15,000	15,400	18,000
	362.01 • Crossing Guard Reimbursement	11,255.38	11,550	5,956	11,600
	362.05 • Zoning Officer Reimbursement	1,250.00		-	-
	364.60 • Landfill Host Fees	3,823,254.28	3,937,224	3,252,897	3,420,000
	367.12 • Park fees	1,140.00	1,000	1,020	1,000
	Total 360.000 • Charges for Services	3,854,318.80	3,964,774	3,275,273	3,450,600

**Tullytown Borough
2016 BUDGET**

	2014	2015 Approved	YearTo Date	2016
Total Income	5,322,560.93	6,013,674	4,231,286	5,452,400
Gross Profit	5,322,560.93	6,013,674	4,231,286	5,452,400
Expense				
400.000 · General Government				
400.105 · Salary of Elected Officials	13,749.96	13,750	10,312	13,750
400.110 · Salaries of Officials- Mayor	2,499.96	2,500	1,875	2,500
400.210 · Office Supplies	5,405.85	2,500	7,343	5,000
400.420 · Dues, Subscriptions, membership	1,313.25	1,000	918	1,400
400.460 · Continuing Education	40.00	750		500
Total 400.000 · General Government	23,009.02	20,500	20,449	23,150
401.00 · Borough Coordinator				
401.110 · Salary of Appointed Official	29,767.85	50,000	58,031	78,000
401.192 · F.I.C.A.	2,274.47	3,577	4,439	5,967
401.194 · Unemployment Insurance	412.36	401	412	401
401.195 · Workmen's Comp Insurance	142.02	200	104	115
401.420 · Dues & Subscriptions, Membership	18.99	200	-	200
401.324 · Wireless Telephone	373.25	375	220	375
401.460 · Continuing Education	75.00	200	-	1,200
Total 401.00 · Borough Coordinator	33,063.94	54,953	63,207	86,258
402.00 · Auditing & Bookkeeping Services				
402.110 · Salary of Treasurer	41,023.75	40,965	30,921	42,089
402.192 · F.I.C.A.	3,140.84	3,134	2,366	3,220
402.194 · Unemployment Insurance	401.44	401	416	401
402.195 · Workmen's Comp Insurance	222.09	275	143	160
402.420 Dues, Subscription Membership	-	100	-	100
402.311 · Accounting & Audit Services	21,435.00	25,000	12,475	25,000
402.353 · Surety & Fidelity	902.00	902	152	902
402.420- Dues, Subscriptions & Membership	-	-	244	250
402.460 · Continuing education	515.77	800	-	500
Total 402.00 · Auditing & Bookkeeping Services	67,640.89	71,577	46,717	72,622
403.000 · Tax Collection				
403.110 · Salary Elected Tax Collector	25,455.62	30,000	24,769	30,000
403.111 · Salary - Special Tax Collector	10,135.13	5,000	14,208	15,000
403.161 · F.I.C.A.	1,947.30	2,295	1,895	2,295
403.162 · Unemployment Insurance	401.42	401	401	401
403.325 · Postage	600.00	500	200	200
403.342 · Printing	996.88	1,500	284	1,500
403.353 · Insurance	369.00	125	-	300
403.354 · Workmen's Comp Insurance	209.44	260	135	150
Total 403.000 · Tax Collection	40,114.79	40,081	41,893	49,846
404.000 · Solicitor/ Legal Services				
404.314 · Contracted Legal Services	90,918.00	85,000	79,410	85,000
404.317 · Special Legal Services	11,645.65	15,000	7,165	15,000
Total 404.000 · Solicitor/ Legal Services	102,563.65	100,000	86,575	100,000

**Tullytown Borough
2016 BUDGET**

		2014	2015 Approved	YearTo Date	2016
	405.000 · Secretary/ Clerk				
	405.110 · Salary Council Secretary	62,339.86	58,724	43,949	60,367
	405.112 · Salary Borough Clerk	18,191.86	20,483	14,890	21,044
	405.179 Longevity	3,236.38	3,330	-	3,420
	405.192 · F.I.C.A.	6,408.19	6,059	4,500	6,321
	405.193 · Unemployment Insurance	686.39	803	727	803
	405.195 · Workmen's Comp Insurance	355.04	500	260	300
	405.196 · Health Insurance	19,805.07	17,500	24,264	36,200
	405.198 · Life & Disability Insurance	1,222.16	1,450	1,145	1,575
	405.199- Eye Care	-	125	-	125
	405.353 · Surety & Fidelity	500.00	500	250	500
	405.420 · Dues,Subscriptions,memberships	135.00	200	-	200
	405.460 Continuing Education	-	500	-	500
	Total 405.000 · Secretary/ Clerk	112,879.95	110,174	89,985	131,355
	406.000 · Other General Government Admin				
	406.197 Pension Contribution	87,085.00	91,259	-	105,863
	406.210 · Office Supplies	1,220.59	5,000	288	5,000
	406.300 · General Expense	2,161.94	2,000	530	2,000
	406.310 · Professional Services	6,988.42	6,500	8,716	9,000
	406.339 Bank Charges	626.53	200	144	200
	406.321 · Telephone	15,245.51	15,000	10,676	15,000
	406.325 · Postage	1,941.80	2,000	1,426	2,000
	406.341 · Advertising	11,561.51	10,000	5,976	10,000
	406.342 · Printing	1,303.14	900	711	1,000
	406.750 Furniture & Fixtures	199.84	5,000	6,258	5,000
	Total 406.000 · Other General Government Admin	128,334.28	137,859	34,725	155,063
	407.000 · IT Data Processing Services				
	407.252 · Computer	18,857.46	27,000	20,000	20,000
	407.310 · Professional Services	15,973.00	18,000	16,268	18,000
	Total 407.000 · IT Data Processing Services	34,830.46	45,000	36,268	38,000
	408.000 · Engineering Services				
	408.313 · Engineering Services	95,282.86	110,000	43,997	100,000
	408.450 · Contracted Services	6,900.00	7,000	5,196	20,000
	Total 408.000 · Engineering Services	102,182.86	117,000	49,192	120,000
	409.000 · Building & Plant				
	409.115 · Salaries & Wages	19,308.78	18,500	14,722	19,344
	409.179 Longevity	517.12	550	-	557
	409.192 · FICA	1,516.87	1,411	1,128	1,523
	409.194 · Unemployment Compensation	401.42	401	401	401
	409.195 · Workmen's Comp Insurance	1,934.70	2,400	1,250	1,375
	409.226 · Minor tools and equipment	9.86	1,000	-	1,000
	409.229 · Cleaning supplies	2,021.79	2,000	1,645	2,200
	409.236 · Building supplies	9,856.70	10,000	10,072	10,000
	409.361 · Electricity	14,577.81	14,500	13,885	15,000
	409.366 · Water	7,856.71	6,000	5,779	6,000
	409.370 · Capital Improvements	73,193.00	-	5,500	5,000

**Tullytown Borough
2016 BUDGET**

		2014	2015 Approved	YearTo Date	2016
	409.373 · Repair & Maintenance - Building	10,534.55	5,000	5,154	5,000
	409.375 · Renovations Temporary/Boro Hall	68,793.71	20,000	19,409	-
	Total 409.000 · Building & Plant	210,523.02	81,762	78,945	67,400
	410.000 · Police Department				
	410.110 · Salary - Chief	93,434.24	94,853	71,456	97,698
	410.111 · Salary - Sargent	95,495.80	159,176	120,413	162,240
	410.112 · Salary- Patrolman	296,945.89	230,000	172,607	233,688
	410.113 · Salary Clerical Staff	45,531.91	49,192	37,025	50,544
	410.115 · Salary - Part Time Police	274,179.31	279,028	205,834	275,612
	410.117 · Salary Crossing Guards	32,892.78	33,307	16,485	22,073
	410.118 · Overtime - Chief	533.83	10,000	2,001	2,000
	410.119 · Overtime - Sargent	13,779.00	20,000	24,451	32,740
	410.120 · Overtime - Patrolmen	36,116.93	40,000	22,988	30,785
	410.121 · Overtime - Part Time Police	10,826.35	10,000	6,733	9,015
	410.158 · Life & Disability Insurance	18,916.65	4,300	3,456	4,600
	410.171 · Educational Reimbursement	74.87	5,000	-	5,000
	410.177- Sick Leave	-	12,500	-	-
	410.179-Longevity Police	11,724.06	10,708	-	13,289
	410.186 · Uniform Allowance	4,697.78	6,000	-	6,000
	410.187 · Uniforms P/T & Crossing guards	10,260.78	10,000	10,848	10,000
	410.190 · Life Insurance	431.16	431	-	431
	410.192 · FICA	70,652.40	81,891	52,019	80,200
	410.193 · Unemployment Insurance	9,480.05	7,941	8,668	7,436
	410.195 · Workmen's Comp Insurance	71,758.56	116,890	60,880	70,000
	410.196 · Health Insurance	113,411.14	126,000	102,325	152,800
	410.197-Pension Contribution	231,123.00	205,359	-	265,104
	410.210 · Office Supplies	3,872.53	4,600	3,431	4,600
	410.216 · Computer & electronic equipment	10,624.75	14,000	9,077	14,000
	410.231 · Gas Oil & Lubricants	41,266.53	44,400	25,408	44,400
	410.242 · Police Supplies	6,958.27	15,000	8,471	15,000
	410.252 · Repairs - Computer/Copier	5,992.59	8,000	6,042	8,000
	410.300 · General expense	22,814.27	21,000	13,675	18,000
	410.324 · Cell Phone	1,797.14	2,500	1,282	2,500
	410.327 · Radio Maintenance	600.00	1,000	576	1,000
	410.342 · Printing	576.00	1,000	969	1,000
	410.374 · Vehicle Maintenance	15,995.16	16,000	12,637	16,000
	410.381- Rental of Facilities	-	2,000	-	1,800
	410.420 · Dues Subscriptions Memberships	1,140.00	1,000	850	2,400
	410.460 · Conferences & Training	2,889.14	5,000	3,264	5,000
	410.740 · Capital Purchases	41,757.80	65,000	44,906	38,500
	Total 410.000 · Police Department	1,598,550.67	1,713,076	1,048,776	1,703,455
	411.000 · Fire Services				
	411.110 · Salary - Fire Marshall	6,363.72	6,364	4,548	6,364
	411.192 · FICA	486.88	487	348	487
	411.194 · Unemployment Insurance	291.93	292	209	292
	411.195 · Worker's Compensation	44.76	50	26	30
	411.374 · Vehicle Maintenance	89.95	500	212	300
	Total 411.000 · Fire Services	7,277.24	7,693	5,342	7,473

**Tullytown Borough
2016 BUDGET**

		2014	2015 Approved	YearTo Date	2016
	412.000 · Ambulance Services				
	412.520 · Contribution to Ambulance Co.	20,000.00	10,000	5,000	5,000
	Total 412.000 · Ambulance Services	20,000.00	10,000	5,000	5,000
	413.000 · Protective Inspection				
	413.110 · Salary - Inspector	8,882.50	10,000	6,200	10,000
	413.192 · FICA	679.60	765	474	765
	413.193 · Unemployment Insurance	407.38	401	284	401
	413.195 · Workmen's Comp Insurance	96.58	120	62	120
	413.450 · Contracted Services	35,790.58	32,000	10,978	20,000
	Total 413.000 · Protective Inspection	45,856.64	43,286	17,999	31,286
	414.000 · Planning & Zoning				
	414.310 · Professional Services	2,741.50	3,000	3,470	4,500
	Total 414.000 · Planning & Zoning	2,741.50	3,000	3,470	4,500
	415.000 · Tullytown Fire Co.				
	415.196 · Worker's Comp Tullytown Fire Co.	-	-	7,628	9,000
	415.520 · Contribution to Fire Co.	120,000.00	111,000	111,000	111,000
	Total 415.000 · Tullytown Fire Company	120,000.00	111,000	118,628	120,000
	423.000 · Human Services				
	423.530 · Contributions to Governments	8,500.00	9,500	1,500	8,500
	423.540 · Contributions to Non Governments	9,550.00	10,000	4,600	8,000
	Total 423.000 · Human Services	18,050.00	19,500	6,100	16,500
	425.000 · Health & Welfare				
	425.441 · Mosquito Control	2,400.00	2,400	2,400	2,400
	425.442 · Pest Control	15,082.00	14,000	9,853	13,000
	Total 425.000 · Health & Welfare	17,482.00	16,400	12,253	15,400
	430.000 · Public Works Streets & Highways				
	430.112 · Salary - Full Time	254,894.01	255,840	192,214	262,392
	430.118 · Overtime	32,744.00	20,000	33,003	23,338
	430.158 · Life & Disability Insurance	4,730.11	4,006	3,428	4,696
	430.192 · Longevity	10,313.63	11,080	-	11,353
	430.192 · FICA	22,067.34	20,842	17,229	22,727
	430.193 · Unemployment Insurance	2,007.12	2,007	2,076	2,007
	430.195 · Workmen's Comp Insurance	20,061.81	36,875	19,206	21,125
	430.196 · Health Insurance	94,725.99	100,000	81,043	121,100
	430.199 · Eye Care	(21.62)	625	203	625
	430.231 · Gas Oil & Lubricants	16,263.54	16,650	9,235	13,000
	430.239 · Uniforms	7,956.09	8,000	4,600	4,000
	430.245 · Public Works Supplies	55,578.33	20,000	5,430	11,000
	430.251 · Vehicle Maintenance	14,221.77	15,000	12,359	22,000
	430.260 · Minor tools & equipment	2,767.24	3,000	2,434	4,000
	430.324 · Wireless Telephone	1,275.78	1,250	956	1,275
	430.361 · Electricity	13,290.73	15,000	9,044	15,000
	430.361 · Conference & Training	-	1,200	130	200
	430.740 · Vehicle Purchase	-	-	-	-

**Tullytown Borough
2016 BUDGET**

		2014	2015 Approved	YearTo Date	2016
	Total 430.000 · Public Works Streets & Highways	552,875.87	531,375	392,589	539,838
	432.000 · Public Works Snow & Ice Removal				
	432.249 · Snow & Ice Removal Supplies	44,817.15	30,000	38,634	40,000
	Total 432.000 · Public Works Snow & Ice Removal	44,817.15	30,000	38,634	40,000
	433.000 · Traffic Signal & Signs				
	433.361 · Electricity	3,905.63	4,500	2,431	4,000
	433.374 · Equipment Maintenance & Repair	2,496.57	3,000	2,998	3,500
	Total 433.000 · Traffic Signal & Signs	6,402.20	7,500	5,429	7,500
	434.000 · Street Lights				
	434.374 · Street Lights	86,288.74	87,000	65,869	87,000
	Total 434.000 · Street Lights	86,288.74	87,000	65,869	87,000
	451.000 · Recreation				
	451.241 · Recreation Supplies	3,134.78	3,500	2,970	4,000
	451.247 · Events	39,155.20	42,000	37,501	42,000
	Total 451.000 · Recreation	42,289.98	45,500	40,470	46,000
	454.000 · Parks				
	454.720 · Improvements - Non Building	7,869.21	10,000	1,033	10,000
	454.724 · DNCR Grant				287,000
	454.725 · BC Grant City Park-New		312,500	-	250,000
	Total	7,869.21	322,500	1,033	547,000
	462.000 · Community Development & Housing				
	462.510 · Property Improvement Allocation	3,769,000.00	3,822,000	-	3,786,000
	Total 462.000 · Community Development & Housing	3,769,000.00	3,822,000	-	3,786,000
	486.000 · Insurance				
	486.352 · Property & Casualty Insurance	59,397.00	61,500	70,219	75,000
	Total 486.000 · Insurance	59,397.00	61,500	70,219	75,000
	492.000 · Interfund Transfers				
	492.001 · Fire tax remittance	53,377.94	48,750	49,573	50,000
	492.02- Capital Improvements	-	1,150,000	1,094,100	125,000
	492.003- Liquid Fuel Transfer (Payroll Reimb)	(26,794.34)	(12,000)	-	(14,000)
	Total 492.000 · Interfund Transfers	26,583.60	1,186,750	1,143,673	161,000
	Total Expense	7,160,630.66	8,796,986	3,523,441	8,036,646
	Net Income	(1,838,069.73)	(2,783,312)	707,845	(2,584,246)

CAPITAL IMPROVEMENTS
2016
BUDGET

CAPITAL IMPROVEMENT FUND					
		REVENUES			
			2015 Budget	Year To Date	2016 Budget
	Account #	Account Title		9/30/15	
	392-001	Transfer From G F Reserves	1,150,000	1,094,100	125,000
	341-02	Interest Earnings	15	10	
		TOTAL	1,150,015	1,094,110	125,000
		Capital Improvement Fund			
	492.730	Transfer To G F Reserves	0	0	0
	409.373	Building	1,150,000	0	125,000
		TOTAL	1,150,000	0	125,000
		Currently there is \$3663 in Capital Reserve Account			

LIQUID FUELS
2016
BUDGET

LIQUID FUEL FUND					
		REVENUES			
			2015 Budget	Year To Date	2016 Budget
	Account #	Account Title		9/30/2015	
	341.02	Interest Earnings	700	662	700
	355.02	Liquid Fuels Remittance	43,740	45,190	45,190
		TOTAL	44,440	45,852	45,890
		LIQUID FUEL FUND			
	xxx	Intercompany Transfer	12000	0	14,000
	435	Small Tools	20,000	2,015	4,000
	436.	Storm Sewers & Drains	36,000	11,960	49,000
		TOTAL	56,000	13,975	53,000
		Currently there is \$253,264.in Liquid Fuels Account			