

2019 Budget Proposal



Approved by Council
December 17th, 2018



GENERAL FUND BUDGET SUMMARY

	2018	2019
	BUDGET	BUDGET
REVENUES		
REAL ESTATE TAX	1,170,000	1,170,000
LOCAL ENABLING TAX	1,540,000	1,210,000
LICENSES AND PERMITS	93,300	103,300
FINES/FEES	37,500	36,000
INTEREST EARNINGS	500	200
INTERGOVERNMENTAL REVENUES	182,500	192,500
FEDERAL PAYMENTS IN LIEU OF TAXES	20,118	20,840
TAX COLLECTION ADMINISTRATIVE COSTS	50,000	45,000
SPECIAL POLICE SERVICES	16,500	26,500
PROTECTIVE INSPECTION FEES	500	5,000
RENTS	15,000	15,000
MISCELLANEOUS REVENUE		109,000
PROCEEDS GENERAL FIXED ASSETS	5,000	5,000
INTERFUND OPERATING TRANSFERS	350,000	355,000
TOTAL REVENUES	3,480,918	3,293,340
BEGINNING CASH BALANCE	0	285,000
TOTAL FUNDS AVAILABLE	3,480,918	3,578,340
EXPENDITURES		
LEGISLATIVE	32,200	35,000
ADMINISTRATIVE	248,059	153,500
TAX COLLECTION	88,500	96,200
LAW	40,000	36,000
EMPLOYEE BENEFITS	576,990	485,149
POLICE SERVICES	1,209,392	1,233,880
FIRE	282,910	344,483
CODE ENFORCEMENT	50,901	75,500
PUBLIC SERVICE	6,200	27,200
MAINTENANCE	12,000	22,000
PUBLIC WORKS	334,518	372,590
PARKS AND PLAYGROUNDS	14,000	30,000
LIBRARY	57,400	53,300
DEBT INTEREST	200	500
INTERGOVERNMENTAL EXPENSE	24,021	45,737
INTERFUND OPERATING TRANSFERS	270,627	282,301
TOTAL EXPENDITURES	3,247,918	3,293,340

2019 GENERAL FUND BUDGET

ACCOUNT TITLE	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
REAL ESTATE TAXES				
CURRENT YEAR	942,768	985,321	1,050,000	1,050,000
DELINQUENT	116,828	120,128	120,000	120,000
TOTAL RE TAXES	1,059,596	1,105,449	1,170,000	1,170,000
LOCAL ENABLING TAXES				
RE TRANSFER TAX	44,854	73,300	50,000	70,000
EIT-RESIDENT	1,136,588	1,267,986	1,050,000	1,050,000
EIT-NONRESIDENT	482,145	600,016	350,000	0
LOCAL SERVICE TAX	94,564	93,331	90,000	90,000
TOTAL LET	1,758,151	2,034,633	1,540,000	1,210,000
BUSINESS LICENSE & PERMITS				
LIQUOR LICENSE	2,000	2,100	1,800	1,800
AMUSEMENTS	825	975	1,500	1,500
CABLE TV FRANCHISE	57,045	55,673	55,000	60,000
RENTAL LICENSE	11,410	13,913	15,000	15,000
OTHER LICENSE & PERMITS	29,759	44,237	20,000	25,000
TOTAL LIC & PERMITS	101,039	116,898	93,300	103,300
FINES/FEES				
POLICE FINES/FEES	33,516	34,963	35,000	35,000
PARKING VIOLATIONS	75	225	1,500	1,000
TOTAL FINES/FEES	33,591	35,188	36,500	36,000
INTEREST EARNINGS				
INTEREST TEMP DEPOSITS	49	1,676	200	200
TOTAL INTEREST	49	1,676	200	200
INTERGOVERNMENTAL REVENUES				
PUBLIC UTILITIES	10,417	9,230	7,500	7,500
PENSION STATE AID	188,087	188,118	175,000	185,000
TOTAL INTERGOV REVENUES	198,504	197,348	182,500	192,500
FED PAYMENTS IN LIEU				
HOUSING AUTHORITY	20,515	21,838	20,118	20,840
TOTAL FED PAYMENTS IN LIEU	20,515	21,838	20,118	20,840
TAX COLLECTION ADMIN COSTS				
RL EST OFFICE FROM COUNTY	13,744	24,686	25,000	22,500
RL EST OFFICE FROM SCHOOL	26,482	23,904	25,000	22,500
TOTAL TAX ADMIN COST	40,226	48,590	50,000	45,000
POLICE SERVICES				
COPIES	1,950	1,740	1,500	1,500
TASK FORCE/ASSIGNED DUTY	9,242	25,027	15,000	25,000
TOTAL POLICE SERVICES	11,192	26,767	16,500	26,500
PROTECTIVE INSPECTION FEES				
BUILDING / ZONING PERMITS	0	4,588	500	5,000
TOTAL PROTECTIVE INSPECTION FEES	0	4,588	500	5,000

ACCOUNT TITLE	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
RENTS				
REGIONAL LOCKUP RENT	15,000	13,750	15,000	15,000
TOTAL RENTS	15,000	13,750	15,000	15,000
MISCELLANEOUS REVENUE				
CONTRIBUTIONS, DONATIONS	71,000	35,000	35,000	35,000
MISCELLANEOUS REVENUE	90,625	66,343	50,000	60,000
VOLUNTEER FD GRANT	0	14,000	15,000	14,000
TOTAL MISC. REVENUE	161,625	115,343	100,000	109,000
PROCEEDS GENERAL FIXED ASSETS				
SALE OF LAND	0	0	2,500	5,000
TOTAL FIXED ASSETS	0	0	2,500	5,000
INTERFUND OPERATING TRANSFER				
TRANS FROM SEWER	225,000	100,000	200,000	275,000
TRANS FROM GASOLINE ACCOUNT	0	0	5,000	5,000
TRANS FROM FIRE ESCROW	0	0	0	0
TRANS FROM CDBG	55,250	98,564	75,000	75,000
TRANS FROM REVOLV LN	0	0	0	0
TOTAL TRANSFERS	280,250	198,564	280,000	355,000
Total Revenues	3,679,738	3,920,632	3,507,118	3,293,340
Carry Forward	156,840	213,555	0	285,000
Total Funds Available	3,836,578	4,134,187	3,507,118	3,578,340

ACCOUNT TITLE	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
LEGIS (GOVERNING) BODY				
MAYOR SALARY	5,400	5,400	5,400	5,400
COUNCIL SALARIES	18,000	18,250	18,000	18,000
TREASURER SALARY	3,550	3,600	3,600	3,600
TRAVEL EXPENSE	3,386	10,651	4,000	4,000
TECHNOLOGY	3,415	1,826	4,000	4,000
TOTAL LEGIS BODY	33,751	39,727	35,000	35,000
ADMINISTRATION				
MANAGER SALARY	57,345	60,000	60,000	70,000
CITY CLERK SALARY	121,762	0	0	0
SUPPLIES	8,952	13,007	9,000	10,000
ACCOUNTING & AUDIT	41,350	39,500	39,500	17,500
ADVERTISING & PRINT	4,725	2,330	6,000	4,000
INSURANCE & BONDING	19,500	28,598	15,000	15,000
DUES, MEMBERSHIPS	5,987	7,185	5,000	8,000
TECHNOLOGY / SOFTWARE	9,082	9,254	4,000	8,000
CONTRACTED SERVICES	16,248	10,077	15,000	15,000
HUMAN RELATION	200	420	750	1,000
SPED	5,280	8,083	5,000	5,000
TOTAL ADMIN	290,431	178,454	159,250	153,500
TAX COLLECTION				
REAL ESTATE TAX COLLECTOR	31,072	31,156	32,900	32,900
ASST. TAX COL SALARY	23,612	23,786	24,000	25,000
SUPPLIES-REAL EST OF	4,490	5,313	4,500	4,500
POSTAGE, MAILING - RL EST	4,001	4,054	4,000	5,000
TECHNOLOGY / SOFTWARE	1,777	1,683	1,500	1,800
ADVERT, PRINTING - RL EST	868	0	1,000	1,000
EIT, LST COLLECTION FEES	29,645	33,251	30,000	26,000
TOTAL TAX COLLECTION	95,465	99,243	97,900	96,200
LAW				
SOLICITOR RETAINER	22,917	24,999	25,000	25,000
LEGAL EXPENSE	21,348	9,203	9,000	9,000
CODIFICATION OF ORDINANCES	0	0	4,200	2,000
TOTAL LAW	44,265	34,202	38,200	36,000
PERSONNEL ADM (EMPLOY BEN)				
WORKERS COMP	28,187	40,000	40,000	33,000
RETIREE HEALTH BENEF	95,011	95,450	80,000	48,000
EMPLOYEE HEALTH BEN	58,695	57,314	100,000	65,000
FIRE PENSION	124,586	114,227	105,984	240
POLICE PENSION	167,694	15,227	11,500	113,797
NONUNIFORM PENSION	90,141	83,652	82,288	104,112
SOCIAL SECURITY (FICA)	72,896	77,083	75,000	75,000
SICK LEAVE / VAC BUY-OUT	4,930	2,564	15,691	15,000
OTHER BENEFITS/ INCENTIVE	5,322	750	20,000	15,000
LIFE INSURANCE	0	9,402	10,000	10,000
UNEMPLOYMENT COMP	3,520	5,002	6,000	6,000
TOTAL PERSONNEL ADM	650,982	500,671	546,463	485,149

ACCOUNT TITLE	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
POLICE CHIEF	66,895	69,474	68,290	69,655
CAPTAIN	54,709	58,535	56,077	60,640
SEARGANT (up to 3)	134,419	66,806	137,779	163,835
PATROL (up to 9)	347,955	447,954	356,570	368,000
PT OFFICERS	32,050	24,954	20,000	22,500
PR & COMPLIANCE OFFICER	0	0	0	38,000
ADMINISTRATIVE ASSISTANT (+ PT)	30,781	39,979	41,000	43,000
WORKERS COMP	11,842	23,958	25,000	26,500
HEALTHCARE	116,303	104,168	105,000	95,000
LIFE INSURANCE	9,582	12,206	12,000	12,300
FICA/MEDICARE	15,531	10,702	14,000	10,800
UNEMPLOYMENT	1,770	1,403	3,000	3,000
TRAINING	8,125	16,931	15,000	15,000
SICK TIME BUY-OUT	97	6,805	4,000	5,000
HOLIDAY PAY	400	14,032	18,200	13,200
COURT / HEARING PAY	18,027	19,509	18,000	22,500
OVERTIME	31,227	60,792	25,000	25,000
UNIFORM ALLOWANCE	13,970	17,052	15,000	10,000
AMMO/GUNS	3,655	3,728	5,000	4,000
MISC. EQUIPMENT	2,163	2,290	2,000	2,000
MISC. REPAIRS	1,145	312	1,000	1,000
SUPPLIES	2,807	2,253	3,000	3,000
MISC EXPENSES	5,108	6,774	5,000	3,000
FUEL	14,291	16,340	14,000	15,000
VEHICLE REPAIRS	14,311	15,764	4,000	12,500
LEGAL	5,778	11,276	3,000	6,000
LOCK UP FEES	27,500	24,750	25,000	24,750
TELEPHONE	3,389	2,200	3,500	3,000
POSTAGE	0	0	500	500
RADIO / MAINTENANCE	413	518	1,000	500
SOFTWARE	2,106	1,404	2,500	1,500
TECHNOLOGY	7,387	6,831	7,500	7,500
PRINTING / ADVERTISING	3,298	2,289	2,000	2,000
LIABILITY INSURANCE	10,000	0	12,000	12,000
VEHICLE INSURANCE	10,479	4,321	10,500	10,500
REGIONAL LONGIEVITY (Healthcare)	75,969	78,332	60,000	58,200
CAPITAL FUNDING	1,689	63,431	65,000	63,000
TOTAL POLICE	1,085,171	1,238,073	1,160,416	1,233,880

ACCOUNT TITLE	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
FIRE				
FIRE CHIEF	46,423	30,025	46,950	52,083
HOLIDAY PAY	2,068	7,896	6,000	6,000
OIC PAY	3,507	6,231	6,000	6,000
OVERTIME (FIRE CALLS)	4,093	1,534	3,000	3,000
TRAINING	19,629	2,817	5,000	5,000
UNIFORMS	1,975	1,386	2,500	2,500
PART-TIME FIREFIGHTERS	177,068	200,045	155,000	185,000
SUPPLIES	2,014	3,031	4,000	3,000
VEHICLE FUEL	3,198	2,330	4,000	3,000
VEHICLE REPAIR & MAINT	27,801	5,325	6,000	5,000
PURCHASE MINOR EQUIP	1,106	1,884	4,000	3,000
HYDRANT RENTAL	55,046	55,550	55,900	55,900
VOLUNTEER GRANT TRANSFER	0	14,000	15,000	15,000
TOTAL FIRE	343,928	332,054	313,350	344,483
CODE ENFORCEMENT				
HEALTH & CODE OFFICER (+ 1 PT)	41,405	44,343	43,002	65,000
SUPPLIES / MAPS	247	1,662	3,000	3,000
FUEL	951	862	1,000	1,000
VEHICLE MAINTENANCE	1,809	301	1,500	1,500
TECHNOLOGY / SOFTWARE	4,074	13,069	6,000	5,000
TOTAL CODE ENFORCEMENT	48,486	60,237	54,502	75,500
PUBLIC SERVICES				
SOLICIT ZONING HRNG BRD	4,355	4,355	4,200	4,200
SUPPLIES	15,230	23,146	20,000	15,000
RODENT CONTROL	0	0	4,000	4,000
LOT MAINTENANCE	0	0	5,000	4,000
TOTAL PUBLIC SERVICES	19,585	27,501	33,200	27,200
MAINTENANCE				
BLDG & GROUNDS MAINTEN	25,400	25,284	20,000	22,000
TOTAL MAINTENANCE	25,400	25,284	20,000	22,000

ACCOUNT TITLE	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
PUBLIC WORKS				
PUBLIC WORKS DIRECTOR	48,286	54,933	52,506	54,081
HVY EQUIP OPER WAGES	32,767	50,996	49,691	50,939
TRUCK DRIVER WAGES - 2	97,143	95,789	95,368	91,270
OVERTIME	6,292	6,512	10,000	10,000
PART-TIME LABORERS (up to 3 seasonal)	49,630	34,381	50,000	40,000
SUPPLIES	16,760	26,908	10,000	12,000
GAS, OIL, GREASE	6,753	8,291	10,000	10,000
VEHICLE MAINTENANCE	23,516	22,012	12,000	12,000
HIGHWAY SIGNS & SUPPLIES	0	0	8,000	3,000
ELECTRONICS RECYCLING	0	6,240	12,000	22,000
EQUIPMENT PURCHASE & REPAIR	0	0	5,000	5,000
ELECTRICITY	47,517	12,890	30,000	27,000
GAS	8,562	7,892	8,500	8,800
SEWER	957	784	1,000	1,000
WATER	3,668	3,747	3,500	3,500
TELEPHONE	12,251	10,372	9,000	10,000
BLDG MAINTENANCE & REPAIR	20,816	19,634	15,000	10,000
TRAFFIC SIGNAL MAINTENANCE	1,081	8,130	1,000	2,000
TOTAL PUBLIC WORKS	375,999	369,511	382,565	372,590
PARKS & PLAYGROUNDS				
EVENTS	16,962	14,330	5,000	5,000
IMPROVEMENT / REPAIR	4,685	4,428	5,000	5,000
CONTRIB TO JOINT RECREA	21,179	25,479	20,000	20,000
TOTAL PARKS & PLAYGROUNDS	42,826	44,237	30,000	30,000
LIBRARY				
ELECTRICITY	3,615	3,478	3,000	3,800
GAS	1,296	1,867	2,000	2,200
SEWER	225	222	400	300
WATER	279	324	500	500
MAINTENANCE & REPAIRS	661	5,333	1,500	1,500
JANITORIAL	205	5,689	8,000	7,000
CONTRACTED SERVICES	43,638	49,457	40,000	38,000
TOTAL LIBRARY	49,919	66,370	55,400	53,300
DEBT INTEREST				
TAX ANTIC INTEREST	0	216	500	500
TOTAL DEBT INTEREST	0	216	500	500
INTERGOVERNMENTAL EXPENSES				
COUNCIL OF GOVTS	3,838	2,260	3,294	5,850
MERCER CO REGL PLAN	4,389	5,324	5,325	5,325
ANIMAL SHELTER	3,957	12,044	18,000	24,200
SHUTTLE SERVICE	4,863	5,107	4,863	5,362
IT SERVICES	3,300	2,200	4,500	5,000
TOTAL INTERGOV EXPENSES	20,347	26,935	35,982	45,737

ACCOUNT TITLE	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
INTERFUND OPERATING TRANSFER				
CAPITAL RESERVE FUND	150,000	600,000	399,000	134,401
FUND BALANCE RESERVE	0	0	100,000	147,900
TOTAL INTERFUND TRANSFERS	150,000	600,000	499,000	282,301
TOTAL EXPENDITURES	3,276,555	3,642,715	3,461,728	3,293,340
CARRYOVER			45,390	285,000
Actual Operational Expenses	3,126,555	3,042,715	2,962,728	3,011,039

2019 SEWER FUND BUDGET

ACCOUNT TITLE	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
COLLECTIONS				
SEWER USER FEES	1,047,327	1,316,027	1,100,000	1,100,000
DELINQ COLLECTIONS	72,687	65,660	100,000	100,000
TOTAL COLLECTIONS	1,120,014	1,381,687	1,200,000	1,200,000
TOTAL REVENUES	1,120,014	1,381,687	1,200,000	1,200,000
BEGINNING CASH BALANCE	53,380	80,004	96,200	235,000
TOTAL FUNDS AVAILABLE	1,173,394	1,461,691	1,296,200	1,435,000
EXPENDITURES				
SUPERINTENDENT SALARY	51,956	52,083	50,170	51,675
ORERATORS' WAGES (2)	89,369	83,508	91,884	94,380
OVERTIME	3,223	3,332	5,000	5,000
ADMINISTRATIVE ASST.	51,349	58,395	55,660	58,500
EMPLOYEE BENEFITS	51,844	64,125	65,000	65,000
PERFORMANCE INCENTIVE/BUYOUT	0	0	6,000	10,000
SUPPLIES	9,147	9,425	12,000	15,000
CHEMICALS	7,431	8,809	12,000	12,000
SLUDGE REMOVAL	56,009	79,090	76,000	80,000
MAINTENANCE & REPAIR	53,147	66,966	50,000	75,000
LABORATORY TESTING	19,493	7,584	18,000	19,000
DEP / EPA FEES	10,650	650	10,000	10,000
AUDITING	7,500	7,947	7,900	9,000
ENGINEERING SERVICE	22,421	10,210	25,000	30,000
TELEPHONE / INTERNET	4,096	7,793	6,000	8,000
INSURANCE	20,713	16,053	20,000	20,000
WORKERS COMPENSATION	12,803	20,980	15,000	15,000
ELECTRICITY	127,587	107,670	120,000	120,000
GAS	1,672	2,161	2,500	2,500
SEWER	685	530	800	800
WATER	2,100	2,136	3,000	3,000
EQUIPMENT PURCHASE	3,191	3,809	5,000	10,000
SWR BILLING EXPENSE	48,510	64,513	45,000	50,000
CONTRACTED SERV - EQUIP	2,800	4,222	7,850	7,850
PAYMENTS TO WHEATLAND	4,688	3,125	12,000	12,000
PENNVEST DEBT	206,648	206,648	206,650	56,034
SWR LINE MAINT, RPR	5,551	77,684	30,000	35,859
TRANSFER TO GEN FUND	150,000	100,000	200,000	271,000
TRANSFER TO SEWER CAPITAL FUND	30,000	100,000	137,786	288,402
TOTAL EXPENDITURES	1,054,583	1,169,448	1,296,200	1,435,000

2019 CAPITAL RESERVE BUDGET

ACCOUNT TITLE	2018	2018 YTD	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES							
CKNG ACCT INTEREST	0	0	0	0	0	0	0
LOAN PAYMENTS	0	0	0	0	0	0	0
BEGINNING CASH BALANCE	33,966	33,966	357,900	302,301	297,301	292,301	287,301
INTERFUND TRANSFER IN	399,000	399,000	134,401	135,000	135,000	135,000	135,000
TOTAL REVENUES	432,966	432,966	492,301	437,301	432,301	427,301	422,301
EXPENDITURES							
FIRE TRUCK REPLACEMENT	75,000	0	75,000	50,000	50,000	50,000	50,000
PUBL WORKS STREET IMPROVEMENTS	75,000	0	75,000	50,000	50,000	50,000	50,000
PUBL WORKS TRUCK/PLOWS	0	7,400	25,000	25,000	25,000	25,000	25,000
POLICE VEHICLES	0	20,286	0	0	0	0	0
BUILDING REPAIRS, MAINT	15,000	47,380	15,000	15,000	15,000	15,000	15,000
TOTAL EXPENITURES	165,000	75,066	190,000	140,000	140,000	140,000	140,000

2019 LIQUID FUELS BUDGET

ACCOUNT TITLE	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
REVENUES				
INTEREST EARNINGS				
CHECKING ACCOUNT INTEREST	10	10	10	0
STATE CAPITAL & OPER GRANTS				
HIGHWAY AID GRANT	165,000	227,214	205,000	202,983
TOTAL REVENUES	165,010	227,224	205,000	202,983
BEGINNING CASH BALANCE	90,000	4,921	129,339	85,000
TOTAL FUNDS AVAILABLE	255,010	232,145	334,339	287,983
EXPENITURES				
HIGHWAY MAINTENANCE				
STREET CLEANING				
SNOW & ICE REMOVAL	50,000	43,708	40,000	60,000
STREET LIGHTING	70,000	46,024	50,000	70,000
MAINT / REPR OF STREETS	135,010	13,074	115,010	130,000
TOTAL HIGHWAY MAINTENANCE	255,010	102,806	205,010	260,000
CARRYOVER TO 2020				27,983
TOTAL EXPENDITURES	255,010	102,806	205,010	287,983

2019 ECONOMIC DEVELOPMENT BUDGET

ACCOUNT TITLE	2017 ACTUAL	2018 BUDGET	2019 BUDGET
REVENUES			
CHECKING ACCOUNT INTEREST	0	0	0
LOAN PAYMENTS	140,000	100,000	100,000
TOTAL REVENUES	140,000	100,000	100,000
EXPENDITURES			
ED / CD CONSULTANT	45,000	45,000	45,000
LEGAL	10,000	5,000	5,000
LOT MAINTENANCE	15,000	10,000	10,000
MARKETING	15,000	5,000	5,000
ENVIRON / SITE DEVELOPMENT	15,000	17,500	17,500
APPRAISALS	15,000	5,000	5,000
CONFERENCES, TRAVEL	5,000	5,000	5,000
SUPPLIES	12,500	7,500	7,500
TRANSFER TO GEN FUND	7,500	0	0
TOTAL EXPENDITURES	140,000	100,000	100,000

2019 SEWER CAPITAL FUND BUDGET

ACCOUNT TITLE	2018 BUDGET	2019 BUDGET	2020 BUDGET	2022 BUDGET	2023 BUDGET	2023 BUDGET
REVENUES						
CKNG ACCT INTEREST	0	0	0	0	0	0
LOAN PAYMENTS	0	0	0	0	0	0
BEGINNING CASH BALANCE	87,696	100,000	263,402	363,402	463,402	563,402
INTERFUND TRANSFER IN	137,786	288,402	150,000	150,000	150,000	150,000
TOTAL REVENUES	225,482	388,402	413,402	513,402	613,402	713,402
EXPENITURES						
LOAN FOR MAP	0	0	0	0	0	0
SEWER/PLANT IMPROVEMENT	10,000	125,000	50,000	50,000	50,000	50,000
BUILDING	0	0	0	0	0	0
MACHINERY	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0
TOTAL EXPENDITURES	10,000	125,000	50,000	50,000	50,000	50,000