

**Lower Heidelberg Township
General Revenue**

			2026
Acc #	Sub#	Description	BUDGET
301	100	RE Taxes Current	3,100,000.00
301	200	RE Taxes Prior Year	5,000.00
301	400	RE Taxes - Tax Claim Bureau Payments	25,000.00
301	600	RE Taxes - Interim	3,500.00
		TOTAL	\$ 3,133,500.00
310	051	LST Tax-Current	60,000.00
310	052	LST Tax Prior Year	100.00
310	080	PA Game Commission Tax	550.00
310	210	Earned Income Tax-Current	1,836,000.00
310	220	Earned Income Tax-Prior Year	
310	020	Earned Income Tax-Other	
310	230	Earned Income Tax-Delinquent	
310	100	Recorder of Deeds Transfer Tax	300,000.00
310	010	Per Capita Taxes-Current	30,000.00
310	011	Per Capita Taxes-Delinquent	500.00
310	310	Mercantile Tax	135,000.00
		TOTAL	\$ 2,362,150.00
320	000	All Other Licenses & Permits	
320	001	Mobile Home Permits	\$ 450.00
		TOTAL	\$ 450.00
321	610	Solicitation Permits	150.00
321	800	Cable TV Franchise Fee	136,000.00
		TOTAL	\$ 136,150.00
331	100	On police tab	
331	120	Inactive	
331	130	On police tab	
331	140	On police tab	
331	150	On police tab	
331	314	Legal Fees-Collections	2500.00
331			
		TOTAL	\$ 2,500.00
341	000	Interest on All Accounts	\$ 200,000.00
341	010	Interest Gen Fund Checking	
341	020	Inactive	
341	030	Interest on Payroll Checking	
341	040	Interest on Police Savings	
341	050	Interest on FNB Public Funds	
341	060	PLGIT GF Interest	
341	070	GO Bond PLGIT Interest	
341	080	Interest on Trash Fund Savings	
341	090	Interest on past Due Accounts	
		TOTAL	\$ 200,000.00
342	200	Kraft Collected Permit Fees - INACTIVE	
342	201	Rent of Buildings	\$ 27,000.00
342	300	Rent of Land	\$ 2,500.00
342	530	Cell Tower Lease Income	\$ 36,500.00
		TOTAL	\$ 66,000.00
355	010	Public Utility Tax (PURTA)	4300.00
355	040	Liquor Licenses/Govt Revenue	1,000.00
355	050	Municipal Pension System State Aid	\$ 190,000.00
355	070	Fire Relief Fund Revenues	\$ 50,000.00
		TOTAL	\$ 245,300.00
356	100	State Payment in Lieu of Taxes (Blue Marsh)	\$ 1,400.00
		TOTAL	\$ 1,400.00
357	300	904 Recycling Equipment Grant	6,000.00
357	400	902 Recycling Equipment Grant	
357	500	LSA Grant	\$ 680,000.00
357	600	Benecon Safety Grant	\$ 1,500.00
		TOTAL	\$ 687,500.00
358	317	EMC Reimbursement from SHT and Wernersville	\$ 15,600.00
		TOTAL	\$ 15,600.00
361	300	Sketch Plan Zoning Fees	1,000.00
361	310	Prem & Final Sub Div & Land Fee	5,000.00
361	320	Fees for Engineering Review	70,000.00
361	330	Zoning & Sub & Land Permits	5,000.00
361	340	Zoning Hearing Fees	10,000.00

**Lower Heidelberg Township
General Revenue**

			2026
Acc #	Sub#	Description	BUDGET
361	350	Other Zoning & Sub Dev Fees	
361	352	Storm Water Land Dev Fee	500.00
361	360	Sign Permits (Other Zoning Fees)	
361	500	Sale of Maps & Publications	
361	700	Reproduction of Records	50.00
361	740	Postage	
361	750	Collections Legal Fees	
361	311	Notary Services	
		TOTAL	\$ 91,550.00
362	100	On police tab	
362	110	On police tab	
362	130	On police tab	
362	400	Site Inspection Reimbursed	
362	410	Building Permits	150,000.00
362	413	Rental Unit Fees	400.00
362	420	Electrical Permit	
362	430	Plumbing Permits	
362	440	On police tab	
362	450	Inactive	
		TOTAL	\$ 150,400.00
363	362	UGI Street Cut Fees	
363	510	Contracted Snow Removal PennDOT	26,000.00
363	520	Inactive	
363	600	Contracted Srvs Mowing PennDOT	7,000.00
		TOTAL	\$ 33,000.00
364	300	Trash & Recycling Payments	1,230,000.00
364	310	Trash/Recycle-Certifications	5,000.00
364	391	Credit Card Fees Revenue	2,000.00
364	500	Sale of Recyclable Material	500.00
364	800	Mowing & Snow Removal for Developers	
		TOTAL	\$ 1,237,500.00
367	130	Concession Sales	100.00
367	140	Community Room Rental	250.00
367	150	Christmas Party (kids) Donations	
367	200	Developer Fee in Lieu of Recreation Space	5,000.00
		TOTAL	\$ 5,350.00
387	341	Newsletter Ad Revenue	2,000.00
387	010	Donations From Private Sector	500.00
		TOTAL	\$ 2,500.00
390	100	Sewer Administration Fee Revenue	200,000.00
391	100	Sale of Veh, Equip, Land	5,000.00
391	200	Reimb of Insurance Claim	
		TOTAL	\$ 205,000.00
392	080	Interfund Transfer from Sewer	62,500.00
392	100	Interfund Transfer from CI Fund	
392	350	Interfund Transfer from LF	
		Bank Transfer from Trash Account to GF Account (loan)	\$ 80,000.00
392	400	Inactive	
		TOTAL	\$ 142,500.00
393	100	GO Bond Berks IDA Loan (grossed up for expenses)	
		TOTAL	
395	002	Insurance Refunds, Prior year expenditures	20,000.00
		TOTAL	\$ 162,500.00
		GRAND TOTAL	\$ 8,880,850.00

**Lower Heidelberg Township
General Expenditures**

			2026
Acc #	Sub#	Description	BUDGET
400	105	Salaries & Wages-Elected	7,500.00
400	352	Public Officials Liability Ins	13,200.00
400	460	Conferences/Seminars, Cont Edu	5,000.00
		TOTAL	\$ 25,700.00
401	110	Manager Wages	161,000.00
401	179	Manager Longevity Pay	300.00
401	196	Inactive	
401	231	Manager Vehicle Fuel	5000.00
401	331	Manager's Expense Account	1000.00
401	350	Bonding of Manager (#405.350)	
401	460	Seminars, Training & Cont Edu	6500.00
		TOTAL	\$ 173,800.00
402	105	Elected Auditor Wages	
402	311	Auditing-Professional Services	21,000.00
		TOTAL	\$ 21,000.00
403	105	Tax Collector Commission-Elec	20,000.00
403	116	EIT Commission	31,000.00
403	117	LST Commission	1,350.00
403	118	Per Capita Commission	1,500.00
403	119	Business Tax Commission	4,000.00
403	210	Supplies/Tax Collection	2,000.00
403	215	Postage/Tax Collection	
403	216	Dues & Memberships/Tax Coll	
403	311	Tax Collector Audit Fees	
403	342	Printing of Tax Duplicates	
403	350	Inactive	
		TOTAL	\$ 59,850.00
404	310	Legal Service	65,000.00
404	314	Suit Legal Fees	
		TOTAL	\$ 65,000.00
405	110	Treasurer Wages	71,600.00
405	112	Office Clerical Wages	65,650.00
405	179	Clerical/Treas Longevity	600.00
405	350	Bonds for Treasurer, Admin, Manager, Tax Collector	5,400.00
405			
		TOTAL	\$ 143,250.00
406	210	Gen Admin Office Supplies	5,000.00
406	211	Office Equip Main	3,500.00
406	213	Computer/Copier Supplies	500.00
406	215	Postage	6,000.00
406	229	General Gov Services-Food	10,000.00
406	260	Small Tools & Minor Equipment	100.00
406	270	Computer Maint	16,000.00
406	310	Professional Services	30,000.00
406	311	Inactive	
406	317	Tax Assessment Filing Fees	
406	318	Conf., Seminars & Education	6,000.00
406	319	Inactive	
406	321	Telephone/Internet	9,500.00
406	341	Advertising & Printing	20,000.00
406	370	Admin Repair & Maint Services	5,000.00
406	390	Bank Service Charges/Fees	1,500.00
406	391	Credit Card Fees Expense	2,000.00
406	420	Dues, Subs & Memberships	5,000.00
406			
406			
		TOTAL	\$ 120,100.00
407	317	Website Services	\$ 15,000.00
407	750	Computer Purchases	\$ 9,000.00
		TOTAL	\$ 24,000.00
408	313	Engineering & Architect Srvcs	75,000.00
408			
408			
		TOTAL	\$ 75,000.00
409	210	Office Supplies	5,000.00
409	224	Medical Supplies	500.00
409	230	Heating Fuel at Big Spring	6,000.00
409	236	Supplies/Bldgs & Plant	10,000.00

Lower Heidelberg Township
General Expenditures

			2026
Acc #	Sub#	Description	BUDGET
409	260	Inactive	
409	319	Inactive	
409	321	Inactive	
409	325	Inactive	
409	352	Inactive	
409	360	Public Utilities-Electric	35,000.00
409	362	Heating Fuel (Nat Gas/Propane)	13,000.00
409	364	Sewer & Water	500.00
409	367	Inactive	
409	371	Repairs & Maint Land	10,500.00
409	373	Repairs & Maint Services	50,000.00
409	710	Capital Purchases	
409	720	Office Furnishings	15,000.00
409	721	Big Spring furniture purchase for rental unit	
409	722	Big Spring maintenance & repair to house & rental	20,000.00
TOTAL			\$ 145,500.00
410		Police Expenses have a separate sheet	
410			
410			
410			
TOTAL			\$ -
411	317	Western Berks FD Donation	520,000.00
411	329	Fire Comm/Dispatch	13,700.00
411	354	Workers Comp Ins. For Fire Dept. inactive	
411	363	Fire Hydrant Expense	25,000.00
411	540	Volunteer Fire Dept. Relief Grant	46,000.00
411	541	Fire Dept. Equipment	
TOTAL			\$ 604,700.00
412	540	Ambulance Contribution	123,050.00
412			
412			
TOTAL			\$ 123,050.00
413	310	Code Enforcement	200,000.00
413	317	UCC Dues Berks County	1000.00
413	319	Inactive	
413			
TOTAL			\$ 201,000.00
414	310	Zoning Officer Services	
414	313	Engineering Services	45,000.00
414	314	Zoning Variance Legal Fees	30,000.00
414	341	Inactive	
414	420	Inactive	
414	460	Officials Training/Education	
TOTAL			\$ 75,000.00
415	112	EMC Wages	28,000.00
415	240	EMC Operating Expenses	2,750.00
415	329	EMC Comm/Dispatch	14,500.00
TOTAL			\$ 45,250.00
419	317	Crossing Guards	13,000.00
419	318	PA One Call	500.00
419			
TOTAL			\$ 13,500.00
422	243	Animal Control	\$ 2,500.00
TOTAL			\$ 2,500.00
427	180	Equipment Purchase with Recycling Grant	
427	342	Organic Waste Site Fee (SHTP)	23,000.00
427	368	BCSWA Annual Donation	500.00
427	450	Trash & Recycling Costs	962,700.00
TOTAL			\$ 986,200.00
430	110	PW Regular Wages	372,300.00
430	111	PW OT Wages	6,000.00
430	172	Inactive	
430	176	Inactive	
430	177	Inactive	
430	178	Inactive	
430	179	PW Longevity Pay	3,800.00

**Lower Heidelberg Township
General Expenditures**

Acc #	Sub#	Description	2026
			BUDGET
430	231	PW Vehicle Fuel	10,000.00
430	232	PW Diesel Fuel	5,000.00
430	238	PW Uniform/Boots Allowance	4,200.00
430	240	PW Operating Supplies	15,000.00
430	242	PW Safety Supplies	4,000.00
430	246	Street Signs, Parts & Paint	14,000.00
430	250	PW Vehicle Maintenance	15,000.00
430	260	PW Small Tools & Supplies	4,000.00
430	270	PW Computer Maintenance	3,000.00
430	324	PW Wireless Phones	
430	327	PW Radio Equip. Maintenance/Installation	3,000.00
430	373	PW Building Maintenance & Repair	
430	420	PW Dues & Subscriptions	200.00
430	439	PW Highways, Streets & Bridges	10,000.00
430	440	PW Uniform Laundry Services	3,000.00
430	460	PW Conf/Cont Edu	5,000.00
430	470	PW Drug Test CDL Random	300.00
430	740	PW Capital Purchase-Major Inactive	
		TOTAL	\$ 477,800.00
432	120	Snow/Ice Removal Employee Labor	5,000.00
432	240	Inactive	
		TOTAL	\$ 5,000.00
433	250	Inactive (LF)	
433	361	Inactive (LF)	
		TOTAL	\$ -
434	360	Streetlight Electric	123,480.00
		TOTAL	\$ 123,480.00
436	250	Storm Drains Repairs/Maintenance	10,000.00
		TOTAL	\$ 10,000.00
437	120	Inactive	
437	250	Repairs of Tools & Machinery - Supplies	500.00
437	370	Repairs of Tools & Machinery - Service	
		TOTAL	\$ 500.00
438	250	Maint. & Repair of Roads - Supplies	25,000.00
438	310	Maint. & Repair of Roads - Professional	
438	380	Maint. & Repair of Roads - Rental Equipment	500.00
438	450	Maint. & Repair of Roads - Contracted	
		TOTAL	\$ 25,500.00
446	253	SW Management MS-4 Program	22,000.00
446	313	SW Mgmt/Flood Professional Services (Land Studies)	5,000.00
446	370	SW Damage Services	
		TOTAL	\$ 27,000.00
448	366	Water System - Big Spring These costs are now in the Water Fund Budget page	
		TOTAL	\$ -
451	250	Inactive	
		TOTAL	\$ -
452	245	Community Event Contractors	1,500.00
452	249	Community Event Supplies & Materials	2,000.00
452	250	National Night Out	
452	261	Dog Park Maint/Repairs	500.00
		TOTAL	\$ 4,000.00
456	540	Library Contributions	\$ 9,500.00
		TOTAL	\$ 9,500.00
471	000	Debt Principal	345,000.00
		TOTAL	\$ 345,000.00
472	000	Debt Interest	237,825.00
472	010	Serial GO Bond Arbitrage Payment	
		TOTAL	\$ 237,825.00
475	000	Fiscal Agent Fee (Berks/DA Loan Fee)	
		TOTAL	\$ -
481	192	Social Security Employer Paid	126,000.00
481	193	Medicare Employer Paid	29,400.00
481	194	Unemployment Comp Insurance	12,000.00
		TOTAL	\$ 167,400.00
482	410	Judgements	

Lower Heidelberg Township
General Expenditures

			2026
Acc #	Sub#	Description	BUDGET
TOTAL			\$ -
483	100	Police Pension Release	\$ 341,000.00
483	300	Retirement/Pension Non-Uniform	72,000.00
TOTAL			\$ 413,000.00
484	000	Workers Comp Insurance	75,000.00
TOTAL			\$ 75,000.00
486	100	Liability	49,000.00
486	200	Propert/Casualty	15,100.00
486	300	Auto	52,500.00
486	400	Public Officials Liability	
486	500	Law Enforcement Liability, Radios, Firearms	19,300.00
486	600	Fidelity & Surety	
486	700	Employment Practices Liability (in Public Officials)	0.00
486	800	Crime	100.00
486	900	Cyber Liability	5,500.00
TOTAL			\$ 141,500.00
487	001	Group Term Life/STD/LTD	15,000.00
487	002	Employer Paid HRA	39,650.00
487	003	Employee Health Insurance	884,000.00
487	004	PCOR Fee	200.00
487	000	Health Insurance Benefit-Other	
487	179	Reimbursable Medical Expenses	
TOTAL			\$ 938,850.00
492	080	Interfund Transfer to Sewer	
492	100	Interfund Transfer to CI	1,295,745.00
492	200	Interfund Transfer to Water Fund	
492	300	Interfund Transfer to Escrow Funds	
492	350	Interfund Transfer to LF	
492	400	Bank Transfer from GF to Trash Bank Account (loan)	80,000.00
TOTAL			\$ 1,375,745.00
GF Revenue Total			\$ 8,880,850.00
Police Revenue			\$ 100,350.00
Total Revenue			\$ 8,981,200.00
GF Expense Total			\$ 7,281,500.00
Police Expenses			\$ 1,699,700.00
Total Expenses			\$ 8,981,200.00
Revenue less Expenses			\$ -

Loan from GF for loan to trash begins in 2026

Lower Heidelberg Township Police

Account #	Sub #	Description	2026 BUDGET
Revenue			
331	100	District Justice Fines	4,000.00
331	130	State Police Fines	2,000.00
331	140	Parking Tickets	500.00
331	150	Clerk of Courts	1,000.00
331	314	Legal Fees-Collections	
341	040	Police Savings Interest	
362	100	Special Police Services (Blue Marsh; SRO)	89,250.00
362	110	Reports - Accidents, Fingerprinting	1,000.00
362	120	Bus Patrol America	1,500.00
362	130	Alarm Registration	100.00
362	440	Police Donations and Grants	1,000.00
		TOTAL	\$ 100,350.00
Expenses			
410	110	Police Chief Pay	140,000.00
410	111	Police Chief Longevity Pay	1,900.00
410	112	Police Officers Pay RT	1,111,100.00
410	117	Police Secretary Pay	54,600.00
410	119	Police Secretary Longevity Pay	0.00
410	174	Inactive	
410	177	Inactive	
410	178	Heart & Lung Leave Pay	
410	179	Police Officers Longevity Pay	11,100.00
410	180	Police Officers Pay OT	50,000.00
410	200	Office Supplies	5,000.00
410	210	Office Equipment/Public Safety	5,000.00
410	212	Inactive	
410	215	Inactive	
410	231	Police Vehicle Fuel	33,000.00
410	236	Police Building Supplies	500.00
410	237	Guns & Ammunition	25,000.00
410	238	Uniforms	20,000.00
410	240	General Operating Supplies	12,000.00
410	250	Vehicle Maintenance Supplies	30,000.00
410	260	Inactive	
410	270	Computer Maintenance/Software	15,000.00
410	271	Police Data Storage (Axon)	25,000.00
410	310	Computer/Copier Supplies	3,000.00
410	311	Police Contract Arbitration Fees	1,000.00
410	313	Police Professional Consultants	5,000.00
410	314	Police Legal Fees	1,000.00
410	315	Inactive	
410	317	K-9 Training	3,000.00
410	318	K-9 Expenses	10,000.00
410	319	Inactive	
410	324	Phones	12,000.00
410	326	Inactive	
410	329	Berks County Communication & Mobile	57,000.00
410	351	Inactive	
410	352	Inactive	
410	370	Vehicle Repair & Maintenance Service	23,000.00
410	420	Dues, Subscriptions & Memberships	2,000.00
410	450	BCERT	3,500.00
410	452	Contracted Networking Services	15,000.00
410	460	Training & Conferences	10,000.00
410	720	Police Office Furnishings	15,000.00
410	740	Police Vehicle Purchases Inactive	
410	750	Capital Purchases-Minor Inactive	
		TOTAL	\$ 1,699,700.00
		Police Revenue Less Expenses	\$ (1,599,350.00)

Lower Heidelberg Township Sewer Fund

Account #	Sub #	Description	2026 BUDGET
Revenue			
331	314	Legal Fees Collected	
341	000	Interest All Accounts	125,000.00
341	010	FNB Interest	
341	020	Sewer Checking Interest	
341	030	Sewer Savings Interest	
341	040	PLGIT Sewer Savings	
362	440	SEO Fees/Sewage Permits	1,000.00
362	460	SEO Soil Testing Fees	1,000.00
362	470	On-lot Management Fees	1,200.00
364	100	Sewer Payments from Residents	1,550,000.00
364	140	Return Check Fee	100.00
364	150	Settlement Certification Fees	5,000.00
364	160	Penalty Fees	4,000.00
364	170	Sewer Permit Fees	500.00
364	330	Sewer Transportation Fees	5,000.00
364	391	Credit Card Fees Revenue	
364	900	Developer Reimbursement of Costs	6,000.00
392	010	Interfund Transfer from GF	
		TOTAL	\$ 1,698,800.00
Expenses			
429	210	Office Supplies & Postage	3,400.00
429	250	Sewer Administration Fees	202,200.00
429	270	Computer Hardware & Software	18,000.00
429	300	SEO Treatment Professional Services	
429	310	Professional Services	28,000.00
429	311	Inactive	
429	313	Engineering Fees	70,000.00
429	314	Legal Fees	2,000.00
429	317	Inactive	
429	340	Inactive	
429	360	Public Utilities, Water, Electric	6,500.00
429	364	Annual Sewer Certification Dues	100.00
429	365	Strong Waste Charges	35,000.00
429	366	Meter Readings	1,600.00
429	370	Repair & Maintenance of Equip. & Machinery	418,200.00
429	371	Sewage Collection/Treatment City of Reading	17,500.00
429	372	Sewage Collection/Treatment Heidelberg Township	3,000.00
429	373	Sewage Collection/Treatment Spring Township	120,000.00
429	374	Sewage Collection/Treatment Robesonia-Wernersville	320,000.00
429	375	Sewage Collection/Treatment Borough of Sinking Spring	363,000.00
429	376	Sewage Collection/Treatment Wernersville MA	26,000.00
429	390	Bank & CC Merchant Fees	1,800.00
429	750	Capital Equipment Purchases Inactive	
492	010	Interfund Transfer to GF	62,500.00
492	020	Interfund Transfer to CI	\$ -
		TOTAL	\$ 1,698,800.00
		Sewer Revenue Less Expenses	\$ -

Sewer repayment for loan from GF begins 2026

Done Add to 2026 budget - AMS Sewer Pump Program \$5,100

Capital Improvements Fund

Account #	Sub #	Description	2026 BUDGET
392	010	Interfund Transfers	1,295,745.00
341	000	Interest	6,000.00
TOTAL			\$ 1,301,745.00
Expenses			
430	740	Capital Improvements PW	\$ 680,000.00
430	750	Capital Road Equipment Purchase	255,000.00
410	750	Capital Expenditures Police	150,000.00
429	750	Sewer Capital Improvements	
492	010	Interfund Transfers	
451	750	Big Spring Capital Improvements	\$ 216,745.00
TOTAL			\$ 1,301,745.00
Cap Imp Revenue Less Expenses			\$ -

Liquid Fuels Fund

Account #	Sub #	Description	2026 BUDGET
Revenue			
355	020	Liquid Fuels Fund Taxes	210,000.00
341	000	Interest	5,000.00
		TOTAL	\$ 215,000.00
Expenses			
430	260	Small Tools & Minor Equipment	-
430	740	Major Equipment Purchases	-
431	000	Street Sweeping	6,500.00
432	000	Winter Maintenance, Snow Removal	50,000.00
433	000	Traffic Control Devices	2,000.00
434	000	Street Lighting	625.00
437	250	Repair of Tools & Machinery - Supplies	15,000.00
437	370	Repair of Tools & Machinery - Services	25,000.00
438	250	Repair Roads - Supplies	25,000.00
438	380	Equipment Rental	5,000.00
438	450	Repair Roads - Contractors	48,375.00
471	350	Lease Rental Pymt - Principal	31,000.00
472	350	Lease Rental Pymt - Interest	6,500.00
		TOTAL	\$ 215,000.00
		LF Revenue Less Expenses	\$ -

Lower Heidelberg Township Water Fund

Account #	Sub #	Description	2026 BUDGET
Revenue			
331	314	Legal Fees Collected	
341	000	Interest All Accounts	10,000.00
341	010		
341	020	Water Checking Interest	750,000.00
341	030	Water Savings Interest	
341	040	PLGIT Water Savings	
362	440		
362	460		
362	470		
378	100	Water Payments from Residents	
378	140	Return Check Fee	
378	150	Settlement Certification Fees	
378	160	Penalty Fees	
378	330	Water Transportation Fees	
392	010	Interfund Transfer from GF	
393	100	Loan from Berks IDA	
TOTAL			\$ 760,000.00
Expenses			
404	310	Legal Services for Loans	
448	210	Office Supplies	
448	215	Postage	
448	250	Water Administration Fees to WBWA	70,000.00
448	270	Computer Hardware & Software	
448	300	Treatment Professional Services	5,000.00
448	310	Professional Services	40,000.00
448	311	Auditing Services	
448	313	Engineering Fees	200,000.00
448	314	Legal Fees	5,000.00
448	317	PA One Call	
448	340	Advertising & Printing	
448	360	Public Utilities, Water, Electric	
448	364	Annual Water Certification Dues	
448	365		
448	366	Meter Readings	
448	367	Well Expenses	440,000.00
448	370	Repair & Maintenance of Equip. & Machinery	
448	371		
448	372		
448	373		
448	374		
448	375		
448	376		
448	390	Bank & CC Merchant Fees	
448	750	Capital Equipment Purchases	
448	366	Big Spring Water System	
471	000	Debt Principal	
472	000	Debt Interest	
475	000	Fiscal Agent Fees for Loans	
492	010	Interfund Transfer to GF	
TOTAL			\$ 760,000.00
Water Revenue Less Expenses			\$ -