

CHARLESTOWN TOWNSHIP BUDGET 2009



Adopted: Dec. 1, 2008

Millage .75 mils	
Beginning Assessment:	\$ 607,429,260
Estimated Ending Assessment:	\$ 620,000,000
Actual Ending Assessment:	624,396,420

GENERAL FUND 01

General Fund Revenue & Carryover

Acct #	Category	General Fund Budget 2009	General Fund Budget 2008	Actual 2008 to 11/19/08	Actual 2007	Actual 2006	Actual 2005
Total Carryover from Previous Year		325,000	415,500	284,019	689,795	618,893	370,823
301 Real Property Taxes							
301.10	Real Estate Taxes - Current Year's Levy	442,000	450,000	441,164	411,164	418,410	379,874
301.20	Real Estate Taxes - Prior Year's Levy	22,500	17,500	40,699	24,905	22,607	13,831
301.30	Real Estate Taxes - Delinquent	10,000	5,000	9,921	11,164	3,335	5,880
Total Real Property Taxes		474,500	472,500	491,784	447,233	444,352	399,585
310 Local Tax Enabling Act (Act 511) Taxes							
310.01	Per Capita Taxes - Current Year's Levy	15,000	25,000	14,415	13,488	21,945	26,604
310.02	Per Capita Taxes - Prior Year's Levy	500	8,000	594	-	665	910
310.10	Real Estate Transfer Tax	300,000	350,000	339,380	413,646	618,188	529,158
310.51	Local Services Tax	21,000	18,000	22,491	17,945	15,283	10,186
Local Tax Enabling Act (Act 511) Taxes		336,500	401,000	376,880	445,079	656,081	566,858
321 Business Licenses and Permits							
321.60	Contractors' Registration	8,000	8,000	8,150	8,925	11,352	8,027
321.61	Transient Retailers	20	20	20			10
321.80	Cable Television Franchises	55,000	75,000	53,191	67,226	36,738	30,363
321.91	Sign Permits	200	200	150	300	100	100
Total: Business Licenses & Permits		63,220	83,220	61,511	76,451	48,190	38,500
322 Non-Business Licenses and Permits							
322.20	Demolition Permits	1,000	500	3,210	50	2,200	17,325
322.50	Street Opening Permits	200	200	300	370	190	610
322.84	Grading (E & S) Permits	6,400	6,000	6,800	7,200	13,750	15,000
322.85	Hazardous Materials & Fire Alarm Registr. Fees	1,500	1,700	1,350	1,300	1,600	2,050
Total: Non-Business Licenses & Fees		9,100	8,400	11,660	8,920	17,740	34,985

General Fund Revenue & Carryover - continued

Acct #	Category	General Fund Budget 2009	General Fund Budget 2008	Actual 2008 to 11/19/08	Actual 2007	Actual 2006	Actual 2005
331	Fines						
331.10	Court - District Magistrate	800	800	1,166	650	794	838
331.11	Vehicle Code Violations	4,000	4,000	1,983	4,892	4,558	4,040
	Total: Fines & Forfeits	4,800	4,800	3,149	5,542	5,352	4,878
341	Interest Earnings						
341.10	Interest on Investments	7,500	21,500	8,138	30,784	38,212	18,030
	Total: Interest on Investments	7,500	21,500	8,138	30,784	38,212	18,030
342	Rents and Royalties						
342.20	Rent - Brightside Farm	14,400	12,000	11,400	14,507	21,600	15,850
	Total Rents & Royalties	14,400	12,000	11,400	14,507	21,600	15,850
354	State Capital and Operating Grants						
354.03	PEMA relief		-	465	-	15,488	5,051
354.15	Act 101 Recycling Grant	55,000	10,000	55,869	28,165	9,502	11,782
354.16	DCED Regional Planning Grant	-	-	7,631	-	-	-
	Total: State Capital and Operating Grants	55,000	10,000	63,965	28,165	24,990	16,833
355	State Shared Revenue and Entitlements						
355.01	Public Utility Tax	2,600	3,200	2,621	3,205	3,254	1,963
355.04	Liquor Licenses	400	400	400	400	400	400
355.05	General Municipal Pension Sys State Aid	6,400	6,400	6,373	6,413	3,089	2,927
355.08	PA One Call Aid	300	250	293	247	255	274
355.99	Firefighters' Insurance Fund	65,000	61,000	64,905	61,038	58,594	55,823
	Total: State Shared Revenue and Entitlements	74,700	71,250	74,592	71,303	65,592	61,387
357	Local Govt Units Capital & Operating Grants						
357.15	County Hazardous Waste Grant	500	500	458	252	709	410
357.16	County Regional Planning Grant	-	-	3,270			
	Total: Local Govt Units Capital & Operating Grant:	500	500	3,728	252	709	410

General Fund Revenue & Carryover - continued

Acct #	Category	General Fund Budget 2009	General Fund Budget 2008	Actual 2008 to 11/19/08	Actual 2007	Actual 2006	Actual 2005
361 Charges for Services (Departmental Earnings)							
361.31	Subdivision & Land Development Fees	1,500	1,500	800	1,850	3,510	6,160
361.33	Conditional Use/Zoning Applic. Fees	2,000	2,000	1,000	2,000	12,000	8,500
361.50	Sale of Maps & Publications	500	1,000	525	1,141	1,162	2,356
	Total: Charges for Services	4,000	4,500	2,325	4,991	16,672	17,016
362 Public Safety							
362.41	Building Permit Fees	100,000	150,000	79,599	135,239	231,002	228,242
362.45	Use & Occupancy Fees	2,000	2,000	2,450	3,825	5,102	4,627
362.47	State Permit Fees (L & I)	360	500	332	incl. 362.41	incl. 362.41	incl. 362.41
	Total: Public Safety	102,360	152,500	82,381	139,064	236,104	232,869
367 Culture - Recreation							
367.20	Brightside Farm Garden Plots	600	500	625	615	475	600
	Total Culture & Recreation	600	500	625	615	475	600
380 Miscellaneous Revenues							
380.31	Subdivision & L.D. Escrows	40,000	50,000	39,224	47,849	77,963	92,316
380.32	Zoning Hearing Board Escrows	2,000	2,000	(658)	2,614	14,267	3,788
380.33	Conditional Use Applic. Escrows	2,000	2,000	-	(733)	8,000	7,678
	Total: Miscellaneous Revenues	44,000	54,000	38,566	49,730	100,230	103,782
TOTAL: GENERAL FUND REVENUE & CARRYOVER		1,516,180	1,712,170	1,514,723	2,012,431	2,295,192	1,882,406

GENERAL FUND 01

General Fund Expenditures

Acct #	Category	General Fund Budget 2009	General Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
400-409	General Government						
400	Legislative Body						
400.01	Supervisors - Salary	3,000	3,500	2,423	4,539	4,450	3,500
400.02	Supervisors - Expenses	2,500	2,500	2,585	2,185	1,857	1,270
400.31	Convention & Dues	2,000	1,000	3,179	1,120	2,130	1,510
	Total: Legislative Body	7,500	7,000	8,187	7,844	8,437	6,280
402	Financial Administration						
402.30	Auditor	6,000	6,500	5,978	5,943	5,991	4,994
402.32	Treasurer's Bond	1,250	1,800	1,225	1,750	1,750	1,575
402.52	Bank fees		100		55	50	39
	Total: Financial Administration	7,250	8,400	7,203	7,748	7,791	6,608
403	Tax Collection						
403.10	Tax Collector Commission	8,200	7,500	8,294	6,430	7,870	12,040
	Total: Tax Collection	8,200	7,500	8,294	6,430	7,870	12,040
404	Solicitor/Legal Services						
404.11	Township Solicitor	100,000	100,000	112,712	154,167	149,130	114,186
404.115	Codification of Ordinances	18,000					
404.12	Zoning Hearing Board Solicitor	7,500	20,000	5,255	incl. 404.11	incl. 404.11	incl. 404.11
404.15	Court Reporter	2,000	4,000	1,397	4,929	6,935	4,722
	Total: Solicitor/Legal Fees	127,500	124,000	119,364	159,096	156,065	118,908

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2009	General Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
405	General Administration						
405.10	Administrative Salaries	95,000	90,000	74,733	85,140	81,160	76,429
405.30	Office Supplies/File Storage	6,000	7,000	5,626	6,747	5,953	7,024
405.31	Advertising	7,500	10,000	11,405	11,363	12,923	8,032
405.32	Furniture & Equipment	6,500	7,500	8,019	9,376	12,271	10,202
405.34	Postage	5,000	6,000	4,224	5,374	6,094	4,017
405.35	Printing	7,000	7,500	5,623	9,207	7,535	6,597
405.37	Telephone	2,000	2,000	2,049	2,008	2,201	1,930
405.39	Equipment Maint & Repair	500	500	-	-	-	-
405.40	Custodian	1,200	1,200	1,001	1,092	1,174	1,065
405.50	Donations	4,051	4,051	4,051	4,051	10,000	-
	Total: General Administration	134,751	135,751	116,731	134,358	139,311	115,296
407	IT - Networking Services - Data Processing						
407	IT - Networking Services -Website	12,000	2,000	2,782	1,830	1,911	1,303
	Total: IT-Networking Services-Data Processing	12,000	2,000	2,782	1,830	1,911	1,303
408	Engineering Services						
408.10	Engineering (Incl. Rt 29 Improvements)	18,000	18,000	17,639	23,657	36,920	13,654
408.36	Municipal Separate Storm Sewer System	15,000	15,000	9,486	9,265	12,765	12,850
408.37	Municipal Septic System Programs	1,200	1,200	1,100	1,150	1,117	-
	Total: Engineering Services	34,200	34,200	28,225	34,072	50,802	26,504
409	General Government Buildings & Plant						
409.10	Township Office Rental + Electric	13,000	13,000	11,164	11,730	11,700	10,561
409.15	Jenkins Property Maintenance	-	2,000	8,472	7,525	7,969	8,059
409.18	Woolen Mill Property maintenance	-	2,500	2,586	7,437	11,425	1,994
409.19	Longwood School Property maintenance	-	500	-	2,900	391	-
	Total: General Government Buildings & Plant	13,000	18,000	22,222	29,592	31,485	20,614

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2009	General Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
410-419	Public Safety (Protections to Persons and Property)						
411	Fire						
411.10	Fire Marshal - Salary	8,600	8,400	7,167	8,400	8,400	8,400
411.15	Fire Marshal - Expenses	300	500	248	391	327	873
411.31	Fire Hydrants	20,000	18,000	19,038	18,407	18,237	16,513
411.32	Fire Protection	88,000	85,000	85,348	82,586	82,591	76,648
411.33	Firefighters' Insurance Fund	65,000	61,000	64,905	61,038	58,594	55,823
	Total: Fire	181,900	172,900	176,706	170,822	168,149	158,257
413	UCC & Building Code Enforcement						
413.30	Zoning Officer	6,500	6,500	6,508	8,495	6,568	6,254
413.31	Building Permit Inspection & Review	125,000	125,000	136,614	165,018	179,917	163,336
413.32	L & I Fees	360	-	332			
	Total: UCC & Building Code Enforcement	131,860	131,500	143,454	173,513	186,485	169,590
414	Planning & Zoning						
414.10	Planning Consultant	50,000	50,000	62,423	91,456	66,715	42,529
414.15	Plan. Comm. Solicitor	5,000	5,000	5,257	3,682	4,455	6,444
414.16	Plan. Comm - Regional Planning	12,000	10,000	1,254	7,722	10,693	10,516
414.20	Plan. Comm - Operations Expenses	1,000	1,000	1,003	-	-	858
	Total: Planning & Zoning	68,000	66,000	69,937	102,860	81,863	60,347
415	Emergency Management & Communications						
415.50	Emergency Services	2,000	2,000	1,733	1,777	2,615	2,634
415.51	Move EOC	-	5,000		-	2,884	
	Total: Emergency Management	2,000	7,000	1,733	1,777	5,499	2,634

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2009	General Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
419 Other Public Safety							
419.20	Halloween Patrol	300	300		300	-	300
419.50	PA One Call	500	500	489	580	663	752
Total: Other Public Safety		800	800	489	880	663	1,052
420-425 Health & Human Services							
422	Animal Control	2,500	2,500	2,417	2,265	1,862	1,432
Total: Animal Control		2,500	2,500	2,417	2,265	1,862	1,432
426-429 Public Works - Sanitation							
427	Waste Collection & Disposal	1,000	1,000	671	1,380	-	1,008
Total: Public Works: Sanitation		1,000	1,000	671	1,380	-	1,008
430-439 Public Works - Highways, Roads and Streets							
430 General Services - Administration							
430.101	Public Works Superintendent Salary	20,000	18,000	15,166	17,180	16,240	16,374
430.102	Public Works Superintendent Expenses	2,500	2,000	1,778	2,477	3,955	3,206
430.11	Road Assistant - Salary & Expenses	1000	2,500	incl above	incl above	incl. above	incl. above
430.20	Road Maintenance: Contracted Labor & Equip.	50,000	90,000	30,962	90,030	192,343	88,340
430.21	Road Maintenance: Materials	10,000	10,000	4,027	13,549	22,985	11,713
430.22	Road Maintenance: Tree Removal	10,000	10,000	9,174	1,174	7,995	3,971
430.23	Road Maintenance: Mowing	2,000	2,000	2,701	-	1,107	1,661
430.235	Road Maintenance: Striping	5,000	5,000		-	9,477	264
430.25	Road Maintenance: Culvert & Inlet Repair	25,000	25,000	17,078	30,931	13,280	12,238
Total: General Services-Administration		125,500	164,500	80,886	155,341	267,382	137,767

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2009	General Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
431 Cleaning of Streets and Gutters							
431	Road Maintenance:Leaf, Sweeping,Culverts	20,000	35,000	46,732	40,567	71,860	44,568
Total: Cleaning of Streets and Gutters		20,000	35,000	46,732	40,567	71,860	44,568
432 Winter Maintenance - Snow Removal							
432	Snow Removal	80,000	75,000	25,926	124,425	52,137	65,274
Total: Winter Maintenance - Snow Removal		80,000	75,000	25,926	124,425	52,137	65,274
433 Traffic Control Devices							
433.01	Traffic Lights Maint & Repair	10,000	7,000	16,593	5,778	13,555	5,155
433.02	Traffic Lights Electricity	3,000	3,000	2,416	2,943	2,881	2,682
433.03	Road Signs	2,500	2,500	1,813	994	5,906	4,815
Total: Traffic Control Devices		15,500	12,500	20,822	9,715	22,342	12,652
434 Street Lighting							
434.02	Street Lights		-		-	200	577
Total: Street Lighting		-	-	-	-	200	577
435 Traffic Calming and Studies							
435	Traffic Studies	4,000	5,000	1,480	3,096	-	-
Total: Traffic Studies		4,000	5,000	1,480	3,096	-	-
436-437 Machinery & Equipment							
436	Purchase of Machinery & Equipment	1000	1,000	401	-	850	15,939
437	Maint. & Operating of Twp Owned Vehicle & Eq.	5000	4,000	5,219	4,365	7,111	3,557
Total: Machinery & Equipment		6,000	5,000	5,620	4,365	7,961	19,496

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2009	General Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
439 Road Construction							
439	Road Construction	117,500	83,000	72,186	131,812	91,629	51,453
Total: Road Construction		117,500	83,000	72,186	131,812	91,629	51,453
450-459 Culture-Recreation							
454 Parks							
454	Parks & Recreation Board	500	500		564	-	-
454.01	Parks Assistant Labor & Expenses	5,000	5,000	9,083	6,450	3,683	3,316
454.03	Parks & Rec Signage	1,000	2,500		-	8,586	-
454.05	Parks & Rec Consultant	2,000	2,500	1,552	17,260	792	1,674
454.10	Maintenance - Charlestown Park	-	25,000	32,102	51,139	39,377	19,039
454.20	Maintenance - Brightside Farm	-	10,000	9,228	13,952	17,394	11,954
454.30	Maintenance - Cemetery	-	2,500	29	-	-	-
454.40	Maintenance - Nature Trails and Open Space	-	2,000	50	1,055	395	1,315
Total: Parks		8,500	50,000	52,044	90,420	70,227	37,298
459 Historical Commission							
459.10	Historical Comm - Operations	7,500	10,000	145	2,102	160	340
459.101	Historical Comm - Donation to HRSC	2,500	-	-	-	-	-
459.20	Historical Comm - HARB Consult.	1,500	7,500	260	4,332	17,741	16,763
459.40	Historical Comm - Signage	7,500	10,000	4,150	-	-	-
Total: Historical Commission		19,000	27,500	4,555	6,434	17,901	17,103

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2009	General Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
460-469	Community Development						
461	Conservation of Natural Resources						
461.01	Open Space Director Salary	-	53,000	44,167	42,703	41,250	-
461.02	Open Space Director Expenses	-	1,400	1,646	1,700	3,571	-
461.10	Open Space Comm.: Community Outreach	-	4,750	(118)	3,586	2,990	-
461.20	Open Space Community Events	-	2,600	-	272	incl. 461.10	-
461.30	Open Space Operating Expenses	-	2,000	1,921	1,009	9,489	5,289
461.50	Open Space Consultants-non-project specific	-	10,000	173	8,890	59,490	-
	Total: Conservation of Natural Resources	-	73,750	47,789	58,160	116,790	5,289
480.00	Miscellaneous Expenses						
480.31	Subdivision & L.D. Expenses	40,000	50,000	66,851	72,760	105,542	123,520
480.32	Hearing Expenses	4,000	4,000	716	1,991	5,689	3,285
	Total: Miscellaneous Expenses	44,000	54,000	67,567	74,751	111,231	126,805
481-484	Employer Paid Benefits and Withholding Items						
481	Payroll Taxes	13,500	13,000	11,663	12,791	12,067	9,175
483.30	Non-Uniform Pension Contribution	15,420	13,500	13,424	13,234	17,415	8,328
	Total: Employer Paid Benefits and Withholding	28,920	26,500	25,087	26,025	29,482	17,503
486-488	Insurance, Casualty and Surety						
486	Insurance	25,000	25,000	23,210	24,908	29,161	27,858
486.75	Insurance Appraisals		-		1,150		
	Total: Insurance, Casualty and Surety	25,000	25,000	23,210	26,058	29,161	27,858
TOTAL: GENERAL FUND EXPENDITURES		1,226,381	1,355,301	1,182,319	1,585,636	1,736,496	1,265,516
GENERAL FUND BALANCE - CARRYOVER TO 201		\$ 289,799	\$ 359,369	\$ 332,404	\$ 426,795	\$ 558,696	\$ 616,890

STATE FUND 35 (LIQUID FUEL TAX)

State Fund Revenue

Acct #	Category	State Fund Budget 2009	State Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
120.35	Carryover from Previous Year	78,000	108,450	108,238	104,477	44,837	56,738
341.35	Dividends	2,000	2,500	2,958	7,230	5,080	2,434
355.02	Liquid Fuel Tax	112,500	111,800	112,123	101,047	97,560	90,515
Total Revenue & Carryover: State Fund		192,500	222,750	223,319	212,754	147,477	149,687

State Fund Expenditures

Acct #	Category	State Fund Budget 2009	State Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
432	Snow Removal	60,000	65,000	37,140	25,000	-	45,832
439	Road Construction	82,500	107,750	108,830	80,000	43,000	59,018
Total Expenditures: State Fund		142,500	172,750	145,970	105,000	43,000	104,850
STATE FUND BALANCE - CARRYOVER TO 2010		\$ 50,000	\$ 50,000	\$ 77,349	\$ 107,754	\$ 104,477	\$ 44,837

OPEN SPACE FUND 18

Open Space Fund Revenue & Carryover

Acct #	Category	O.S .Fund Budget 2009	O.S. Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
120.18	Total: Carryover from Previous Year	1,800,000	890,000	898,700	1,066,224	895,404	61,869
	New Bond Issue	4,000,000					
310	Local Tax Enabling Act (Act 511) Taxes						
310.21	Earned Income Taxes	1,800,000	1,000,000	1,099,033	1,069,856	1,065,752	1,024,144
	Total: Local Enabling Taxes	1,800,000	1,000,000	1,099,033	1,069,856	1,065,752	1,024,144
341	Interest Earnings						
341.106	Dividends	50,000	50,000	23,693	60,067	56,200	17,306
	Total: Interest on Investments:	50,000	50,000	23,693	60,067	56,200	17,306
354	State Capital and Operating Grants						
354.07	State Grants - Conservation	-	538,000	372,000	5,000	-	
	Total: State Capital & Operating Grants	-	538,000	372,000	5,000	-	-
357	Local Govt Units Capital & Operating Grants						
357.07	County Grants - Conservation	105,000	810,000	449,400	-	-	113,844
	Total: Local Govt Capital & Operating Grants	105,000	810,000	449,400	-	-	113,844
391	Sale of Fixed Assets						
391.10	Sale of General Fixed Assets (Jenkins)	750,000	900,000	-	-	-	
	Total: Sale of Fixed Assets	750,000	900,000	-	-	-	-
	Net Transfers			14,000	3,612,081		
	Total Revenue & Carryover: Open Space Fund	8,505,000	4,188,000	2,856,826	5,813,228	2,017,356	1,217,163

Open Space Fund Expenditures

Acct #	Category	O.S .Fund Budget 2009	O.S. Fund Budget 2008	Actual 2008 to 11/30/08	Actual 2007	Actual 2006	Actual 2005
403	Tax Collection						
403.30	Tax Collector Expenses - EIT	37,500	20,000	17,167	18,375	18,760	17,662
	Total: Tax Collection	37,500	20,000	17,167	18,375	18,760	17,662
454	Parks						
454.10	Maintenance - Charlestown Park	25,000	-	-	-	-	-
454.15	Improvements - Charlestown Park	-	25,000	114,453	135,056	-	6,789
454.20	Maintenance - Brightside Farm	10,000	-	-	-	-	-
454.25	Improvements - Brightside Farm incl. Trail	35,000	20,000	5,710	-	-	6,750
454.40	Maintenance - Nature Trails and Open Space	1,000	-	-	-	-	-
454.45	Improvements - Nature trails and Open space	2,500	5,000	-	1,100	-	-
454.70	Maintenance - Jenkins Park	8,000	-	-	-	-	-
	Total: Parks	81,500	50,000	120,163	136,156	-	13,539
459	Historical						
459.30	Maintenance - Cemetery	2,500	-	-	-	-	-
459.50	Maintenance - Longwood School	500	-	-	-	-	-
459.55	Improvements - Longwood School	-	2,500	-	-	1,835	16,180
459.60	Maintenance - Woolen Mill	2,500	-	-	-	-	-
459.65	Improvements - Woolen Mill	25,000	30,000	11,182	71,400	159,217	30,812
	Total: Historical	30,500	32,500	11,182	71,400	161,052	46,992
461	Conservation of Natural Resources						
461.01	Open Space Director Salary	55,000	-	-	-	-	-
461.02	Open Space Director Expenses	1,625	-	-	-	-	-
461.10	Open Space Comm.: Community Outreach	4,400	-	-	-	-	-
461.20	Open Space Community Events	1,300	-	-	-	-	-
461.30	Open Space Operating Expenses	1,000	-	-	-	-	-
461.40	Endowment Contributions - Monitoring	50,000	17,500	10,000	-	-	-
461.50	Open Space Consultants - Project Specific	18,000	35,000	68,547	75,065	-	-
461.60	Title Insurance	20,000	-	-	-	-	-
461.70	Easement Purchases	4,000,000	2,500,000	-	3,805,000	-	-
461.71	Land Appraisals, Plans & Surveys	80,000	90,000	54,474	86,741	46,774	38,463

