

## 2023 BOROUGH OF TOPTON BUDGET

Budget by Dept	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<b>General Fund (01) and Fire Fund (03)</b>				
<u>Real Estate Taxes</u>				
301.100	Real Estate Taxes (6.4 mills) - Current	\$ 476,913.40	\$ 476,913.98	\$ 487,041.81
301.200	Real Estate Taxes - Prior Year	\$ 25,100.70	\$ 25,100.74	\$ -
301.300	Real Estate Taxes - Delinquent from Tax Collector	\$ -	\$ -	\$ 13,556.83
301.400	Real Estate Taxes - Delinquent from Tax Claim	\$ -	\$ -	\$ 1,501.20
03.301.700	Community Fire Tax (0.65 mills) - Current Year	\$ 51,418.26	\$ 48,438.30	\$ 50,995.04
03.301.710	Community Fire Tax - Prior Year	\$ -	\$ 2,549.38	\$ -
301.800	Community Ambulance Tax (0.50 mills) - Current Year	\$ 38,789.22	\$ 37,258.91	\$ 39,226.95
301.810	Community Ambulance Tax - Prior Year	\$ -	\$ 1,960.99	\$ -
	<b>TOTAL</b>	\$ 592,221.58	\$ 592,222.30	\$ 592,321.83
<u>Local Enabling Taxes (ACT 511)</u>				
310.010	Per Capita Tax - Current Year (\$5 per person; other \$10 is BHASD)	\$ 5,536.53	\$ 2,000.00	\$ 3,000.00
310.020	Per Capita Tax - Prior Years	\$ 1,347.59	\$ 800.00	\$ 800.00
310.100	Real Estate/Realty Transfer Tax (0.5 %)	\$ 17,389.72	\$ 25,000.00	\$ 25,000.00
310.210	Earned Income Tax - Current Year (0.5% for resident earnings to Borough and 0.5% is BHASD; 1% for non-res.)	\$ 234,025.55	\$ 272,211.02	\$ 304,790.00
310.220	Earned Income Tax - Prior Years	\$ -	\$ 1,640.00	\$ 1,500.00
310.510	Local Services Tax - Current Year (\$47 per resident with earnings; other \$5 is BHASD)	\$ 52,087.84	\$ 53,321.95	\$ 52,005.00
	<b>TOTAL</b>	\$ 310,387.23	\$ 354,972.97	\$ 387,095.00
<u>Business Licenses and Permits</u>				
321.800	Cable TV Franchise Fee	\$ 21,798.36	\$ 21,499.04	\$ 20,695.92
	<b>TOTAL</b>	\$ 21,798.36	\$ 21,499.04	\$ 20,695.92
<u>Non-Business Licenses and Permits</u>				
322.100	Moving Permit for Renters (Change Fee from \$2 to \$5)	\$ 77.00	\$ 109.00	\$ 100.00
322.820	Street Occupancy Permit (Changed Fees in Late 2022)	\$ 2,240.00	\$ 1,920.00	\$ 2,500.00
	<b>TOTAL</b>	\$ 2,317.00	\$ 2,029.00	\$ 2,600.00

<u>Fines and Forfeits</u>				
331.100	District Justice Fines	\$ 1,093.87	\$ 600.00	\$ 400.00
331.110	Vehicle Code Violations	\$ 593.33	\$ -	\$ 600.00
331.120	Ordinance Violations	\$ 125.00	\$ 438.33	\$ 200.00
331.130	State Police Fines	\$ 500.00	\$ 525.53	\$ 500.00
331.140	Parking Violation Fines	\$ 50.00	\$ 1,080.00	\$ 100.00
	<b>TOTAL</b>	\$ 2,362.20	\$ 2,643.87	\$ 1,800.00

01 ACCOUNT CODE	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<u>Interest, Rents and Royalties</u>				
341.000	Interest Earnings	\$ 8,026.41	\$ 750.00	\$ 639.46
342.200	Pavilion Rentals	\$ 1,500.00	\$ 1,500.00	\$ 1,600.00
342.400	Rental - Machinery and Equipment/Snow Removal	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 9,526.41	\$ 2,250.00	\$ 2,239.46
<u>State Capital and Operating Grants</u>				
351.030	Federal TASAP Funds per Reimbursement Agrmt with PennDOT			\$ 1,180,000.00
351.140	Coronavirus State & Local Fiscal Recovery Funds (ARPA)	\$ -	\$ 108,280.30	\$ 160,419.17
354.031	Snow Removal on State Roads (1.8 snow lane miles on SR 1010 Weis St.)	\$ -	\$ 1,000.00	\$ 1,800.00
354.070	Recreational Grants (includes PA DCNR)	\$ 275,000.00	\$ -	\$ 247,000.00
354.150	Recycling Grant	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
	<b>TOTAL</b>	\$ 279,000.00	\$ 113,280.30	\$ 1,593,219.17
<u>State Shared Revenue &amp; Entitlements</u>				
355.010	PURTA (Public Utility Realty Tax)	\$ 750.00	\$ 850.00	\$ 950.00
355.040	Liquor License Fees	\$ 800.00	\$ 800.00	\$ 800.00
355.050	Pension - State Aid (From PA and Used Toward MMO)	\$ 31,544.38	\$ 30,451.73	\$ 31,603.09
355.070	Firefighter's Relief Fund - State Aid (related to Pass Thru 411.520)	\$ 10,732.57	\$ 9,591.82	\$ 11,637.36
	<b>TOTAL</b>	\$ 43,826.95	\$ 41,693.55	\$ 44,990.45
<u>Shared Payments for Contracted Intergovernmental Serv.</u>				
358.400	Return of Prior Yr. Insurance Premium (Employee Health PMHIC)	\$ 26,870.00	\$ 64,321.93	\$ 55,000.00
	<b>TOTAL</b>	\$ 26,870.00	\$ 64,321.93	\$ 55,000.00
<u>Departmental Earnings</u>				
361.000	Reimbursement for Professional Services	\$ -	\$ -	\$ -
361.310	Planning Commission Fees	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
361.330	Zoning Permits	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
361.340	Zoning Hearing Board Fees	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
361.500	Zoning Maps and Publications	\$ 50.00	\$ 10.00	\$ 25.00
	<b>TOTAL</b>	\$ 4,050.00	\$ 4,010.00	\$ 4,025.00

<u>Public Safety</u>				
362.400	UCC(Uniform Construction Code) Fees (Collected and Paid to PA)	\$ 250.00	\$ 250.00	\$ 135.00
362.400	Construction Permits (To Cover Engineer Review and Inspections)	\$ 2,200.00	\$ 2,500.00	\$ 4,000.00
362.410	Building Permits	\$ -	\$ -	\$ -
362.420	Electrical Permits	\$ -	\$ -	\$ -
362.430	Plumbing Permits	\$ -	\$ -	\$ -
362.440	Mechanical Permits	\$ -	\$ -	\$ -
362.500	Registration Fee Vacant Property			\$ -
	<b>TOTAL</b>	\$ 2,450.00	\$ 2,750.00	\$ 4,135.00
<u>Parks &amp; Recreation</u>				
387.000	Parks & Recreation Donations	\$ -	\$ 21,000.00	\$ 20,000.00
	<b>TOTAL</b>	\$ -	\$ 21,000.00	\$ 20,000.00

01 ACCOUNT CODE	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<u>Miscellaneous Revenues</u>				
378.999	Finance Charges and/or Penalties	\$ -	\$ 25.00	\$ 25.00
380.000	Miscellaneous Revenues	\$ 1,500.00	\$ 500.00	\$ 500.00
387.100	Hometown Heroes Banners-Reimbursement to Borough			\$ 5,550.00
389.000	Health Insurance Premium - Employees (Deductions from Payroll)	\$ 5,487.83	\$ 21,063.31	\$ 23,517.09
389.010	Life & Health Insurance Premium - Retirees	\$ -	\$ -	\$ -
389.100	Insurance Claim Proceeds			\$ -
391.000	Sale of Equipment	\$ -	\$ 30,000.00	\$ 30,000.00
393.100	G.O. Bond and Note Proceeds	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 6,987.83	\$ 51,588.31	\$ 59,592.09
<u>Interfund Transfers</u>				
	Fund Surplus/Balance (Part of Bank Account Balance)	\$ -	\$ 425,354.27	\$ 382,707.92
	Reimbursement for Toad Creek Phase II - Grant Funds	\$ -	\$ 112,700.00	\$ 100,850.00
392.060	Transfer from Water Fund	\$ -	\$ -	\$ -
392.080	Transfer from Sewer Fund	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ 538,054.27	\$ 483,557.92
	<b>TOTAL ASSETS &amp; REVENUES</b>	\$ 1,301,797.56	\$ 1,812,315.53	\$ 3,271,271.85

01 ACCOUNT CODE	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<u>Elected Officials</u>				
400.105	Salary - Mayor	\$ 900.00	\$ 2,500.00	\$ 2,500.00
400.106	Salary - Council	\$ 6,300.00	\$ 13,125.00	\$ 7,275.00
400.192	FICA & Medicare Taxes	\$ 550.80	\$ 1,195.31	\$ 747.79
400.252	IT for Mayor and Council - email/licenses	\$ -	\$ 480.00	\$ 600.00
400.352	Public Officials Liability E&O Insurance	\$ 453.00	\$ 475.65	\$ 513.70
400.420	Association Dues (includes PSAB)	\$ 4,000.00	\$ 3,000.00	\$ 1,500.00
400.461	Education-Council	\$ 500.00	\$ 1,000.00	\$ 1,000.00
	<b>TOTAL</b>	\$ 12,703.80	\$ 21,775.96	\$ 14,136.49
<u>General Administration</u>				
401.110	Salary - Manager (1/3 through 2021; Allocated by Cost in 2022)	\$ 26,346.15	\$ 72,000.00	\$ 77,400.00
401.111	Salary - Office Admin. Staff (1/3 through 2021; Allocated by Cost in 2022)	\$ 28,333.33	\$ 23,535.20	\$ 43,960.80
406.150	Hourly - Part-Time Office Staff for Social Media, Events, Misc.	\$ -	\$ 2,340.00	\$ -
401.156	Health Insurance (includes PCORI Fee)	\$ 21,389.91	\$ 23,082.94	\$ 32,745.60
401.180	Overtime - Office Admin. Staff	\$ -	\$ -	\$ 3,856.32
401.192	FICA & Medicare Taxes	\$ 4,182.98	\$ 7,308.44	\$ 9,284.10
401.194	Unemployment Compensation	\$ 317.81	\$ 342.32	\$ 369.95
401.195	Workers Compensation Insurance	\$ 86.66	\$ 90.00	\$ 51.00
401.197	Employee Pension MMO	\$ 2,228.91	\$ 3,000.00	\$ 7,526.94
401.198	Life & Disability Insurance	\$ 945.48	\$ 1,044.36	\$ 515.29
402.310	Professional Services - Auditor	\$ 15,000.00	\$ 12,500.00	\$ 18,250.00
402.311	Professional Services - Financial Management Account Reconciliation)	\$ 2,000.00	\$ 2,000.00	\$ 18,240.00
404.310	Professional Services - Legal	\$ 17,000.00	\$ 19,000.00	\$ 20,000.00
406.210	Office Supplies (including minute books and fire-safe cabinets)	\$ 5,294.82	\$ 4,000.00	\$ 15,600.00
406.215	Postage	\$ 4,000.00	\$ 750.00	\$ 100.00
406.252	Maintenance Agreement, IT, and Document Shredding (Copier, IT, Website, Software, Licenses, Mapping with Leo Scott)	\$ 18,239.69	\$ 15,000.00	\$ 27,691.00
406.420	Association Dues	\$ -	\$ -	\$ 1,500.00
406.750	Capital Equipment	\$ -	\$ -	\$ -
406.310	Ordinance Codification - Updates	\$ 1,000.00	\$ 3,000.00	\$ 3,000.00
406.320	Communications (Telephone, Internet)	\$ 5,219.33	\$ 4,000.00	\$ 4,000.00
406.331	Mileage Reimbursement	\$ -	\$ 1,000.00	\$ 500.00
406.341	Advertising	\$ 3,792.84	\$ 4,000.00	\$ 3,000.00
406.342	Printing	\$ 500.00	\$ 500.00	\$ -
406.353	Fidelity Bonds (include.\$500,000 coverage) and Cyber Liability Insurance	\$ 3,193.00	\$ 3,550.00	\$ 5,785.00
406.350	Vehicle Insurance	\$ 498.00	\$ -	\$ -
406.461	Education	\$ 3,687.71	\$ 2,500.00	\$ 2,084.00
406.390	Bank Services, Charges, and Fees	\$ -	\$ 250.00	\$ 250.00
408.313	Professional Services - Engineering (includes Park, TASA, PW, Studies)	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00
	<b>TOTAL</b>	\$ 263,256.63	\$ 354,793.27	\$ 395,710.01

01 ACCOUNT CODE	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<u>Tax Collection</u>				
403.160	Tax Collector Compensation/Commission	\$ 12,750.00	\$ 12,750.00	\$ 13,250.00
403.192	FICA & Medicare Taxes	\$ 975.38	\$ 975.38	\$ 1,013.63
403.195	Workers Compensation Insurance	\$ 865.60	\$ -	\$ -
403.210	Office Supplies (includes invoice printing by County)	\$ 287.21	\$ 300.00	\$ 400.00
403.310	Professional Services - Auditor	\$ -	\$ 3,300.00	\$ 4,500.00
403.353	Fidelity Bond (for four-year bond)	\$ 250.00	\$ 250.00	\$ 50.00
	<b>TOTAL</b>	\$ 15,128.19	\$ 17,575.38	\$ 19,213.63
<u>Municipal Buildings</u>				
409.115	Salary - Custodian	\$ 2,000.00	\$ 2,600.00	\$ 2,600.00
409.192	FICA & Medicare Taxes	\$ 153.00	\$ 198.90	\$ 198.90
409.194	Unemployment Compensation	\$ 58.20	\$ 75.66	\$ 75.92
409.195	Workers Compensation Insurance	\$ 173.12	\$ 175.00	\$ 100.00
409.226	Cleaning Supplies	\$ 185.19	\$ 200.00	\$ 100.00
409.260	Minor Equipment (Vacuum, etc.)	\$ -	\$ -	\$ -
409.351	Property Insurance - Borough Hall	\$ 508.00	\$ 515.00	\$ 747.03
409.361	Electricity - Borough Hall	\$ 2,128.51	\$ 3,000.00	\$ 1,847.24
409.362	Propane Gas - Borough Hall	\$ 1,154.91	\$ 1,000.00	\$ 1,595.03
409.373	Maintenance & Repairs (includes ADA improvements)	\$ 3,227.11	\$ 6,000.00	\$ 4,000.00
409.450	Security - Borough Hall	\$ -	\$ 500.00	\$ 600.00
	<b>TOTAL</b>	\$ 9,588.03	\$ 14,264.56	\$ 11,864.11
<u>Police Protection Services</u>				
410.329	Berks County Radio - Police	\$ 15,620.29	\$ 15,620.29	\$ 17,182.32
410.400	Professional Services - Police, CI investigation, etc.			\$ 5,000.00
410.450	Professional Services - Police (New Contract in 2023)	\$ 156,600.00	\$ 156,600.00	\$ 180,000.00
	<b>TOTAL</b>	\$ 172,220.29	\$ 172,220.29	\$ 202,182.32
<u>Fire and Ambulance Service</u>				
411.195	Workers Compensation Insurance - Shared Fire & Ambulance	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
411.329	Berks County Radio - Fire	\$ 4,630.70	\$ 4,630.70	\$ 5,093.77
411.520	Contribution - Firefighter's Relief (Pass Thru) from 355.070	\$ 11,000.00	\$ 9,591.82	\$ 11,637.36
03.411.540	Contribution - Fire Tax Fund Expense (refer to 03.301.700 and 710)	\$ 51,418.26	\$ 50,987.68	\$ 50,822.01
412.239	Other Fire Expenses (Borough extinguishers insp. and EMS)	\$ 1,300.00	\$ 1,000.00	\$ 3,500.00
412.329	Berks County Radio - Ambulance	\$ 4,546.46	\$ 4,546.46	\$ 5,001.11
412.540	Contribution - Ambulance Tax Fund Expense	\$ 38,789.22	\$ 39,219.90	\$ 39,093.85
	<b>TOTAL</b>	\$ 116,184.64	\$ 114,476.55	\$ 119,648.10

<u>Community Development</u>				
413.313	Permit & Inspection Fees (includes building, zoning)	\$	6,000.00	\$ 4,000.00 \$ 9,000.00
413.480	UCC Remittance	\$	250.00	\$ 250.00 \$ 135.00
414.310	Planning Commission - Borough Solicitor and Engineer Prof. Serv.			\$ 2,560.00
414.462	Planning Commission - Education/Training			\$ 1,500.00
414.463	Zoning Hearing Board - Education/Training			\$ 1,500.00
414.313	Professional Services - Zoning, Code Enforcement, NOV	\$	1,000.00	\$ 3,000.00 \$ 3,000.00
414.314	Professional Services - ZHB Legal	\$	1,000.00	\$ 2,500.00 \$ 2,500.00
414.317	Professional Services - Stenographer Fees	\$	500.00	\$ 500.00 \$ 500.00
414.341	Advertising - Zoning Hearing Board Meetings			\$ 300.00
	<b>TOTAL</b>	\$	8,750.00	\$ 10,250.00 \$ 20,995.00

01 ACCOUNT CODE	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<u>Recycling</u>				
426.367	Waste Removal for Recycling Event			\$ -
	<b>TOTAL</b>			\$ -
<u>Public Works</u>				
430.112	Salary - Maintenance Crews	\$ 156,500.00	\$ 164,208.51	\$ 168,865.84
430.180	Overtime - Maintenance Crews	\$ 3,382.00	\$ 10,000.00	\$ 12,574.60
430.186	Clothing Allowance	\$ 1,534.85	\$ 2,000.00	\$ 2,500.00
430.192	FICA & Medicare Taxes	\$ 12,230.97	\$ 13,326.95	\$ 13,880.19
430.194	Unemployment Compensation	\$ 950.93	\$ 1,259.53	\$ 1,282.01
430.195	Workers Compensation Insurance	\$ 13,567.32	\$ 14,000.00	\$ 11,500.00
430.196	Health Insurance	\$ 118,861.49	\$ 136,356.85	\$ 98,750.87
430.197	Employee Pension MMO	\$ 10,704.14	\$ 12,000.00	\$ 13,129.33
430.198	Life & Disability Insurance	\$ 2,505.79	\$ 1,310.04	\$ 1,945.61
430.210	Office Supplies (includes cleaning supplies, water)			\$ 2,000.00
430.231	Vehicle Fuel (covers water & sewer vehicles through 2022)	\$ 1,803.48	\$ 5,000.00	\$ 4,000.00
430.232	Diesel Fuel (covers water & sewer vehicles through 2022)	\$ 3,843.21	\$ 8,000.00	\$ 10,000.00
430.245	Materials and Supplies	\$ 9,868.59	\$ 12,500.00	\$ 10,000.00
430.300	Maintenance - Pesticide/Herbicide Applications: Property/Streets			\$ 3,600.00
430.250	Street Maintenance Materials (Non-Liquid Fuels)	\$ 10,000.00	\$ 75,000.00	\$ 10,000.00
430.251	Equipment Maintenance & Repair	\$ -	\$ 3,124.49	\$ 10,248.15
430.260	Small Tools/Minor Equipment Purchase (includes snow thrower, compressor)	\$ 5,000.00	\$ 10,000.00	\$ 20,000.00
430.470	CDL, Drug & Alcohol Testing and MVR Annual Review			\$ 329.75
430.320	Communications (includes radios, FCC license, cell phones)	\$ 1,551.97	\$ 1,000.00	\$ 2,500.00
430.351	Property Insurance - Maint. Building	\$ 327.00	\$ 600.00	\$ 600.00
430.352	Equipment Insurance (including paver, zipper, backhoe, tractor)	\$ 1,207.00	\$ 1,000.00	\$ 3,000.00
430.361	Electricity - Maint. Building	\$ 1,627.29	\$ 2,000.00	\$ 2,000.00
430.362	Propane Gas - Maint. Building	\$ 3,531.97	\$ 4,500.00	\$ 4,500.00
430.367	Trash Disposal	\$ 2,943.68	\$ 2,854.51	\$ 2,712.12
430.373	Maintenance & Repairs - Maint. Building	\$ 24,128.64	\$ 8,148.24	\$ 2,000.00
430.374	Vehicle Insurance	\$ 3,272.00	\$ 3,700.00	\$ 3,200.00
430.460	Education			\$ 1,000.00
430.223	CDL, Drug & Alcohol Testing and MVR Annual Review	\$ 500.00	\$ 1,000.00	\$ -
430.740	Shared Equipment Purchases	\$ -	\$ 66,024.16	\$ 32,213.12
430.750	Equipment Purchase (includes compact tractor and mower)	\$ 5,000.00	\$ 196,560.60	\$ 45,000.00
432.000	Snow Removal (Salt)	\$ -	\$ -	\$ -
431.000	Street Cleaning			\$ 500.00
433.250	Street Sign Maintenance and Purchase (including School)	\$ 2,012.00	\$ 2,000.00	\$ 3,000.00
433.361	Electricity - Traffic Signal	\$ 316.23	\$ 325.00	\$ 325.00
433.370	Traffic Signal Maint. & Repair	\$ 945.13	\$ 717.27	\$ 1,000.00



434.000	Street Lighting (Electric)	\$ 33,679.61	\$ 36,831.09	\$ 38,651.85
437.374	Vehicle Maint.	\$ 9,913.16	\$ 3,066.13	\$ 3,000.00
439.000	Capital Improvements (including PW Bldg Roof)	\$ -	\$ -	\$ 65,000.00
461.310	Perennial Stream - Engineering, Surveying, Design, Bidding			\$ 32,000.00
446.420	Stormwater Management/Environ. Dues, Subscriptions, Memberships			\$ 2,000.00
430.420	Public Works Dues, Subscriptions, Memberships			\$ 1,000.00
471.401	Debt Service - 2019 Ford F550 Truck Principal Only	\$ 10,060.85	\$ 9,374.68	\$ 9,598.04
472.401	Debt Service - 2019 Ford F550 Truck Interest Only		\$ 686.17	\$ 462.81
	<b>TOTAL</b>	<b>\$ 451,769.31</b>	<b>\$ 808,474.21</b>	<b>\$ 649,869.30</b>

01 ACCOUNT CODE	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<u>Parks &amp; Recreation</u>				
451.100	Salary - Special Events Coordinator (7 hours per week)		\$ 5,460.00	\$ -
452.100	Salary - Seasonal Parks Maint. (30 hours per week; Apr-Oct)	\$ 10,000.00	\$ -	\$ 14,280.00
452.200	Park Activities (includes YMCA park program and special events)	\$ 26,000.00	\$ 26,000.00	\$ 14,000.00
453.310	TCOC Halloween Parade (includes Fleetwood Police contract for event)			\$ 6,100.00
452.192	FICA & Medicare Taxes	\$ 765.00	\$ 417.69	\$ 1,092.42
452.194	Unemployment Compensation	\$ 291.00	\$ 158.89	\$ 416.98
452.195	Workers Compensation Insurance	\$ 86.56	\$ 90.00	\$ 45.00
452.210	Park Pavilion and Bathrooms - Supplies (includes cleaning, paper products)			\$ 1,000.00
454.000	Materials & Equipment (includes park sign)	\$ 6,853.51	\$ 12,200.92	\$ 10,000.00
454.100	Tree Maintenance and Restoration (including Holiday Tree near sign)	\$ 18,651.17	\$ 50,000.00	\$ 20,000.00
454.371	Lawn Maintenance, Pesticide and Herbicide Applications: Park			\$ 2,375.00
454.310	Toad Creek and Perennial Stream Maint. of Banks and Buffer Areas			\$ 2,200.00
454.350	Insurance - Parks	\$ 609.00	\$ 1,250.00	\$ 1,000.00
454.361	Electricity - Parks	\$ 1,653.97	\$ 1,352.77	\$ 1,258.92
454.600	Capital Improvements to Park (2023 PA DCNR grant)	\$ -	\$ 20,000.00	\$ 247,000.00
454.370	Security Cameras Maintenance and Repairs	\$ -	\$ 2,000.00	\$ 3,200.00
454.373	Parks Buildings Maint. & Repairs (including bathrooms, electric service)	\$ -	\$ 5,000.00	\$ 14,000.00
454.520	Contribution - Museum	\$ 500.00	\$ 500.00	\$ 500.00
456.530	Contribution - Library	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
456.540	Misc. Contributions (Safety Net Sanctuary)	\$ 2,500.00	\$ 2,200.00	\$ 2,000.00
419.540	Other Public Safety - Contribution to Crime Alert Berks County	\$ -	\$ 500.00	\$ 500.00
439.610	TASAP Project - Federal Funding (from 351.030)			\$ 1,180,000.00
465.317	Hometown Heroes Banners			\$ 5,550.00
471.100	Debt Service - Park Project Loan Principal	\$ 101,750.00	\$ 105,000.00	\$ 107,000.00
472.100	Debt Service - Park Project Loan Interest	\$ 14,895.83	\$ 9,859.15	\$ 4,617.20
	<b>TOTAL</b>	\$ 199,556.04	\$ 251,529.42	\$ 1,653,135.52

<u>Other Expenditures</u>				
471.411	Debt Service - 229 W. Weis (5Yr./100K) Principal Only (final year)	\$ 43,919.78	\$ 20,683.11	\$ 21,525.78
472.411	Debt Service - 229 W. Weis (5Yr./100K) Interest Only (final year)		\$ 1,276.78	\$ 434.11
470.400	Debt Service Lease - Ford Escape	\$ 5,060.10	\$ -	
480.000	Miscellaneous - 2022 FORWARD		\$ 500.00	\$ 500.00
486.100	General Liability Insurance	\$ 2,612.83	\$ 2,700.00	\$ 2,000.00
487.156	Health Insurance - Retirees	\$ -	\$ -	\$ -
489.100	Miscellaneous Expenses	\$ 1,047.92	\$ -	\$ -
491.100	Bank Card Points-Refund of Prior Expenses		\$ -	\$ (350.00)
492.040	Transfer to Pool Account	\$ -	\$ 1,796.00	\$ -
492.060	Transfer to Water Fund (from ARPA funds)	\$ -	\$ 20,000.00	\$ 58,893.26
492.080	Transfer to Sewer Fund (from ARPA funds)	\$ -	\$ -	\$ 101,514.22
	<b>TOTAL</b>	\$ 52,640.63	\$ 46,955.89	\$ 184,517.37
<b>TOTAL EXPENDITURES</b>		\$ 1,301,797.56	\$ 1,812,315.53	\$ 3,271,271.84
<b>TOTAL ASSETS &amp; REVENUES</b>		\$ 1,301,797.56	\$ 1,812,315.53	\$ 3,271,271.85
<b>DIFFERENCE</b>		\$ (0.00)	\$ (0.00)	\$ 0.00

		2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<b>Water Fund</b>				
<b>06</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>			
<u>Revenues</u>				
341.000	Interest Earnings	\$ 1,254.40	\$ 100.00	\$ 100.00
378.110	Residential Rents	\$ 235,134.05	\$ 245,546.04	\$ 271,428.46
378.120	Commercial Rents	\$ 36,893.93	\$ 33,515.08	\$ 45,020.77
378.130	Industrial Rents	\$ 16,713.37	\$ 18,690.37	\$ 20,678.53
378.150	Connection Fees	\$ 186.67	\$ -	\$ -
378.999	Finance Charges/Penalties	\$ 3,010.99	\$ 3,250.00	\$ 5,000.00
379.010	Water Meter/Certification Fees	\$ 100.00	\$ 100.00	\$ 300.00
380.000	Miscellaneous Revenues	\$ 80.47	\$ -	\$ -
361.000	Reimbursement for Services and Equipment			\$ -
392.010	Transfer from General Fund (from ARPA funding)	\$ -	\$ 20,000.00	\$ 58,893.26
	Fund Surplus/Balance (Part of Bank Account Balance)	\$ 102,970.88	\$ 40,298.26	\$ 70,000.00
	<b>TOTAL</b>	\$ 396,344.76	\$ 361,499.75	\$ 471,421.02
<b>Expenditures</b>	<b>DESCRIPTION</b>			
<u>Administration</u>				
401.110	Salary - Manager (1/3 through 2021; Allocated by Cost in 2022)	\$ 26,346.15	\$ 6,400.00	\$ 6,880.00
401.111	Salary - Office Admin. Staff (1/3 through 2021; Allocated by Cost in 2022)	\$ 28,333.33	\$ 11,767.60	\$ 21,980.40
401.156	Health Insurance	\$ 21,389.91	\$ 27,978.01	\$ 2,906.28
401.192	FICA & Medicare Taxes	\$ 4,182.98	\$ 1,389.82	\$ 2,207.82
401.194	Unemployment Compensation	\$ 317.81	\$ 295.90	\$ 305.20
401.195	Workers Compensation Insurance	\$ 86.67	\$ 90.00	\$ 45.00
401.197	Employee Pension MMO	\$ 2,228.91	\$ 4,500.00	\$ 1,324.79
401.198	Life & Disability Insurance		\$ 236.41	\$ 64.57
406.210	Office Supplies (includes envelopes with postage for invoices)	\$ 100.00	\$ 1,500.00	\$ 1,500.00
406.215	Postage	\$ 500.00	\$ -	\$ 200.00
406.252	Maint. Agreement/IT (Software and Assistance from RIO and SafeChoice)			\$ 3,360.00
406.420	Association Dues, Licenses, Permits, Fees	\$ 4,250.00	\$ 4,500.00	\$ 4,500.00
406.460	Education	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00
408.313	Professional Services - Engineering (not including new well initial tasks)	\$ 15,000.00	\$ 15,000.00	\$ 3,000.00
419.317	PA One Call System			\$ 25.00
486.100	General Liability/E&O Insurance	\$ 5,225.67	\$ 5,400.00	\$ 5,400.00
480.000	Miscellaneous Expenses: 2023 FORWARD			\$ 50.00
489.000	Miscellaneous Expenses	\$ 50.00	\$ 50.00	\$ -
492.010	Transfer to General Fund	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 109,511.44	\$ 81,107.74	\$ 55,749.06

06 ACCOUNT CODE	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<u>Water Department</u>				
448.115	Salaries - WTP Operator and PW	\$ 54,000.00	\$ 52,732.96	\$ 67,646.80
448.156	Health Insurance	\$ 21,465.19	\$ 21,110.86	\$ 38,042.23
448.180	Overtime - WTP Operator and PW	\$ 14,000.00	\$ 13,000.00	\$ 20,737.11
448.186	Clothing Allowance	\$ 500.00	\$ 750.00	\$ 750.00
448.192	FICA & Medicare Taxes	\$ 5,202.00	\$ 5,028.57	\$ 6,761.37
448.194	Workers Compensation Insurance	\$ 2,208.53	\$ 2,300.00	\$ 3,400.00
448.195	Unemployment Compensation	\$ 325.80	\$ 324.44	\$ 346.87
448.197	Employee Pension MMO	\$ 4,201.41	\$ 7,500.00	\$ 6,452.03
448.198	Life & Disability Insurance	\$ 2,124.17	\$ 3,345.17	\$ 1,565.72
448.222	Chemicals	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00
448.231	Vehicle Fuel (for regular and diesel fuel from PW)			\$ 1,000.00
448.245	Materials & Supplies (includes lab supplies)	\$ 22,500.00	\$ 12,000.00	\$ 11,390.93
448.250	Equipment Repair and Maintenance	\$ 34,000.00	\$ 20,000.00	\$ 5,000.00
448.251	Media - Filters	\$ 10,000.00	\$ 15,000.00	\$ 17,000.00
448.260	Minor Equipment Purchases	\$ 11,000.00	\$ 10,000.00	\$ 5,000.00
448.316	Professional Services - Water Analysis	\$ 6,130.14	\$ 5,000.00	\$ 4,000.00
448.320	Communications	\$ 1,153.44	\$ 1,500.00	\$ 1,778.68
448.351	Property Insurance	\$ 603.00	\$ 650.00	\$ 1,067.01
448.361	Electricity	\$ 11,131.49	\$ 15,000.00	\$ 13,986.29
448.362	Propane Gas	\$ 1,207.28	\$ 2,000.00	\$ 1,451.25
448.373	Plant Maint.-System, Hydrants, and Springs (includes generator, valve head, valves)	\$ 30,000.00	\$ 15,000.00	\$ 50,255.20
448.374	Vehicle Maintenance	\$ 500.00	\$ 500.00	\$ 500.00
448.455	Alarm System	\$ 2,247.60	\$ 2,000.00	\$ 2,253.95
448.720	Capital Improvements (includes meters)	\$ 33,788.27	\$ 20,000.00	\$ 20,000.00
448.721	Water Main Replacement	\$ 8,000.00	\$ 40,000.00	\$ 105,020.39
448.750	Equipment Purchase			\$ 14,766.13
486.374	Vehicle Insurance	\$ 545.00	\$ 650.00	\$ 500.00
<b>TOTAL</b>		\$ 286,833.32	\$ 280,392.01	\$ 415,671.96
<b>TOTAL ASSETS &amp; REVENUES</b>		\$ 396,344.76	\$ 361,499.75	\$ 471,421.02
<b>TOTAL EXPENDITURES</b>		\$ 396,344.76	\$ 361,499.75	\$ 471,421.02
<b>DIFFERENCE</b>		\$ (0.00)	\$ (0.00)	\$ (0.00)

<b>Sewer Fund</b>		<b>2021 Budgeted Amount</b>	<b>2022 Budgeted Amount</b>	<b>2023 Budgeted Amount</b>
<b>08</b>				
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>			
<b>Revenues</b>				
341.000	Interest Earnings	\$ 728.79	\$ 50.00	\$ 30.00
364.110	Residential Rents	\$ 413,760.47	\$ 433,887.57	\$ 518,788.66
364.120	Commercial Rents	\$ 73,461.83	\$ 65,980.23	\$ 82,993.16
364.130	Industrial Rents	\$ 12,176.53	\$ 15,865.60	\$ 17,778.72
364.140	Bulk Sales (Lutheran Home)	\$ 234,722.31	\$ 132,864.81	\$ 125,140.78
364.150	Connection Fees	\$ 5,000.00	\$ 1,000.00	\$ -
364.999	Finance Charges & Penalties	\$ 5,304.92	\$ 7,595.69	\$ 4,484.96
380.000	Miscellaneous Revenues	\$ 50.00	\$ -	\$ -
383.170	Fixed Cost Payment (Lutheran Home)	\$ 43,531.00	\$ 43,531.00	\$ 43,531.00
392.010	Transfer from General Fund - Coronavirus State & Local Fiscal Recovery Funds			\$ 101,525.91
392.080	Transfer from Sewer Improvement Fund	\$ -	\$ -	\$ -
	Fund Surplus/Balance (Part of Bank Account Balance)	\$ 31,439.79	\$ 136,357.89	\$ -
	<b>TOTAL</b>	\$ 820,175.63	\$ 837,132.79	\$ 894,273.19
<b>Expenditures</b>				
<b>Administration</b>				
401.110	Salary - Manager (1/3 through 2021; Allocated by Cost in 2022)	\$ 26,346.15	\$ 1,600.00	\$ 1,720.00
401.111	Salary - Office Admin. Staff (1/3 through 2021; Allocated by Cost in 2022)	\$ 28,333.33	\$ 11,767.60	\$ 21,980.40
401.156	Health Insurance	\$ 21,389.91	\$ 1,500.00	\$ 726.57
401.192	FICA & Medicare Taxes	\$ 4,182.98	\$ 1,022.62	\$ 1,813.08
401.194	Unemployment Compensation	\$ 317.81	\$ 293.02	\$ 301.59
401.195	Workers Compensation Insurance	\$ 86.67	\$ 90.00	\$ 45.00
401.197	Employee Pension MMO	\$ 2,228.91	\$ 4,000.00	\$ 948.11
401.198	Life & Disability Insurance		\$ 41.07	\$ 46.91
406.210	Office Supplies (includes envelopes with postage for invoices)	\$ -	\$ 1,500.00	\$ 2,000.00
406.215	Postage	\$ -	\$ -	\$ 25.00
406.252	Maint. Agreement/IT (Software and Assistance from RIO and SafeChoice)			\$ 3,360.00
406.420	Association Dues, Licenses, Permits, Fees	\$ -	\$ 1,000.00	\$ 1,000.00
406.460	Education	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00
408.313	Professional Services - Engineering	\$ 35,000.00	\$ 15,000.00	\$ 22,000.00
409.351	Property Insurance	\$ 3,658.00	\$ 4,000.00	\$ 5,441.07
486.100	General Liability Insurance/E&O	\$ 5,225.67	\$ 5,500.00	\$ 5,400.00
480.000	Miscellaneous Expenses: 2023 FORWARD			\$ 100.00
489.100	Miscellaneous Expenses	\$ 500.00	\$ 100.00	\$ -
	<b>TOTAL</b>	\$ 129,269.44	\$ 49,414.31	\$ 67,907.73

Infrastructure				
430.361	Electricity (Pump Houses)	\$ 2,000.00	\$ 2,000.00	\$ 1,959.64
430.373	Maintenance & Repairs (Pump Houses)	\$ 11,250.00	\$ 10,000.00	\$ 5,000.00
430.455	Alarm System (Pump Houses)	\$ 900.00	\$ 1,500.00	\$ 1,278.56
430.610	Capital Improvements (includes Washington Street Pump Station)	\$ -	\$ 125,000.00	\$ 150,000.00
430.750	Purchase - Vehicle (Minor Machinery/Equipment Cap. Purchase)			\$ -
471.100	Debt Service - Sewer Rehabilitation Loan Principal Only	\$ 269,692.20	\$ 248,000.00	\$ 251,000.00
472.100	Debt Service - Sewer Rehabilitation Loan Interest Only		\$ 12,161.80	\$ 9,192.75
	<b>TOTAL</b>	\$ 283,842.20	\$ 386,500.00	\$ 409,238.20

08 ACCOUNT CODE	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<u>Sewer Department</u>				
429.115	Salaries - Operators and PW	\$ 61,358.78	\$ 60,132.24	\$ 89,236.16
429.156	Health Insurance	\$ 49,899.66	\$ 49,940.53	\$ 53,876.99
429.180	Overtime - Operators and PW	\$ 10,782.66	\$ 11,183.72	\$ 3,980.34
429.186	Clothing Allowance	\$ 500.00	\$ 500.00	\$ 1,000.00
429.192	FICA & Medicare Taxes	\$ 5,518.82	\$ 5,455.67	\$ 7,131.06
429.194	Unemployment Compensation	\$ 328.28	\$ 327.79	\$ 450.25
429.195	Workers Compensation Insurance	\$ 3,333.47	\$ 3,400.00	\$ 3,400.00
429.197	Employee Pension Contribution-MMO	\$ 6,668.73	\$ 7,800.00	\$ 6,804.80
429.198	Life & Disability Insurance	\$ 369.60	\$ 328.53	\$ 533.24
429.215	Postage	\$ 1,000.00	\$ -	\$ 50.00
429.222	Chemicals	\$ 80,000.00	\$ 80,000.00	\$ 100,000.00
429.231	Vehicle Fuel (for unleaded fuel used at plant and diesel and unleaded at PW)	\$ 500.00	\$ 1,000.00	\$ 1,000.00
429.245	Materials & Supplies (includes lab supplies)	\$ 8,000.00	\$ 9,000.00	\$ 9,076.24
429.250	Equipment Maint./Repair	\$ 20,000.00	\$ 10,000.00	\$ 10,000.00
429.260	Minor Equipment Purchase	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00
429.316	Professional Services - Sludge Analysis	\$ 12,000.00	\$ 25,000.00	\$ 13,645.07
429.320	Communications	\$ 2,200.00	\$ 1,500.00	\$ 1,267.87
429.333	Sludge Hauling	\$ 38,000.00	\$ 65,000.00	\$ 43,185.73
429.355	Vehicle Insurance	\$ 744.00	\$ 900.00	\$ 1,500.00
429.361	Electricity	\$ 33,000.00	\$ 35,000.00	\$ 45,331.12
429.362	Propane Gas	\$ 1,500.00	\$ 2,000.00	\$ 1,798.39
429.367	Trash Disposal	\$ 1,360.00	\$ 750.00	\$ 1,860.00
429.373	Plant Maintenance	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
429.374	Vehicle Maintenance	\$ 3,000.00	\$ 1,000.00	\$ 5,000.00
429.450	Cleaning of Reed Beds - including Escrow Deposit	\$ 50,000.00	\$ 15,000.00	\$ -
492.010	Transfer to General Fund	\$ -	\$ -	\$ -
<b>TOTAL</b>		\$ 407,063.99	\$ 401,218.48	\$ 417,127.26
<b>TOTAL ASSETS &amp; REVENUES</b>		\$ 820,175.63	\$ 837,132.79	\$ 894,273.19
<b>TOTAL EXPENDITURES</b>		\$ 820,175.63	\$ 837,132.79	\$ 894,273.19
<b>DIFFERENCE</b>		\$ (0.00)	\$ (0.00)	\$ 0.00



<u>Liquid Fuels</u> 35 ACCOUNT CODE	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
	<b>Beginning Bank Account Balance</b>	\$ 175,000.00	\$ 235,517.22	\$ 274,089.82
341.000	Interest Earnings	\$ 477.00	\$ 150.00	\$ 150.00
354.020	State Turnback Funds	\$ 4,280.00	\$ 4,280.00	\$ 4,280.00
354.030	State Liquid Fuels Grant	\$ 59,476.50	\$ 60,349.20	\$ 60,949.99
380.000	Miscellaneous Revenue	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	\$ 64,233.50	\$ 64,779.20	\$ 65,379.99
	<b>Total Assets &amp; Revenues</b>	\$ 239,233.50	\$ 300,296.42	\$ 339,469.81
<u>Expenditures</u>	DESCRIPTION			
430.740	Major Equipment (20% of Shared Paver)	\$ -	\$ 12,069.84	\$ -
431.000	Street Cleaning	\$ -	\$ -	\$ -
432.000	Snow & Ice Removal	\$ 4,243.85	\$ 15,000.00	\$ 20,000.00
433.000	Street Signs, Markings & Signals	\$ -	\$ -	\$ -
434.000	Street Lighting	\$ -	\$ -	\$ -
436.000	Storm Sewers and Drains	\$ -	\$ -	\$ -
437.000	Repair - Tools & Machinery	\$ -	\$ -	\$ -
438.000	Streets, Roads, & Alleys - Repair	\$ -	\$ 250,000.00	\$ 300,000.00
439.000	Street & Road Projects	\$ -	\$ -	\$ -
471.100	Debt Service - Principal	\$ -	\$ -	\$ -
472.000	Debt Service - Interest	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 4,243.85	\$ 277,069.84	\$ 320,000.00

POOL 09 ACCOUNT CODE	DESCRIPTION	2021 Budgeted Amount	2022 Budgeted Amount	2023 Budgeted Amount
<b>Revenues</b>				
341.000	Interest Earnings	\$ 32.20	\$ 1.00	\$ -
367.110	Ticket Sales - Seasonal	\$ 40,000.00	\$ -	\$ -
367.120	Ticket Sales - Daily	\$ 36,000.00	\$ -	\$ -
367.130	Pool Side Café Sales	\$ 15,000.00	\$ -	\$ -
367.140	Swim Lessons/Rentals	\$ 2,225.00	\$ -	\$ -
380.000	Miscellaneous Revenues	\$ 150.00	\$ -	\$ -
387.000	Contributions - Swim Team/Grant/Donations	\$ 500.00	\$ -	\$ -
	Fund Surplus/Balance (Part of Bank Account Balance)	\$ 6,170.68	\$ 50.00	\$ -
	<b>Total Assets &amp; Revenues</b>	\$ 100,077.88	\$ 51.00	\$ -

<b>Expenditures</b>	<b>DESCRIPTION</b>			
452.110	Swim Team Contribution	\$ 1,100.00	\$ 1,500.00	
TBD	Contribution to Municipal Pool in the Area	\$ -	\$ -	\$ -
452.115	Salaries - Topton Memorial Pool	\$ 33,000.00	\$ -	\$ -
452.116	Salaries - Pool Side Café	\$ 9,000.00	\$ -	\$ -
452.186	Clothing Allowance - Uniforms/Staff Equipment	\$ 2,500.00	\$ -	\$ -
452.192	FICA & Medicare Taxes	\$ 3,213.00	\$ -	\$ -
452.194	Unemployment Compensation	\$ 1,222.20	\$ -	\$ -
452.195	Workers Compensation Insurance	\$ 3,462.40	\$ -	\$ -
452.210	Office & Cleaning Supplies (includes payment service, pass system, etc.)	\$ 1,500.00	\$ -	\$ -
452.222	Chemicals	\$ 6,500.00	\$ -	\$ -
452.229	Pool Side Café Supplies	\$ 1,200.00	\$ -	\$ -
452.313	Professional Services - Engineering			\$ -
452.316	Professional Services - Water Analysis	\$ 1,400.00	\$ -	\$ -
452.341	Advertising	\$ 500.00	\$ -	\$ -
452.351	Property Insurance	\$ 497.00	\$ 265.00	\$ 700.00
452.352	Liability Insurance	\$ 2,612.83	\$ -	\$ -
452.372	Maintenance & Repairs - Pool	\$ 7,000.00	\$ -	\$ -
452.374	Maintenance & Repairs - Pool Bldg.	\$ 1,000.00	\$ -	\$ 500.00
452.454	Music/Entertainment Vendors	\$ 3,000.00	\$ -	\$ -
452.457	Permits, Licenses, Professional Reporting	\$ 117.00	\$ 82.00	\$ -
452.460	Education: ServSafe and Lifeguard Certs./Re-certs.	\$ 7,610.00	\$ -	\$ -
452.470	Drug & Alcohol Testing	\$ 2,000.00	\$ -	\$ -
452.750	Equipment Purchases (includes café appliances)	\$ 3,000.00	\$ -	\$ -
489.100	Miscellaneous Expenses	\$ 493.45	\$ -	\$ -
	<b>TOTAL</b>	\$ 100,077.88	\$ 1,847.00	\$ 1,200.00
	<b>Total Expenditures</b>	\$ 100,077.88	\$ 1,847.00	\$ 1,200.00
	<b>Total Assets &amp; Revenues</b>	\$ 100,077.88	\$ 51.00	\$ -
	<b>Difference</b>	\$ (0.00)	\$ (1,796.00)	\$ (1,200.00)