

**2024 BOROUGH OF TOPTON BUDGET  
(Adopted 12/11/2023)**

Budget by Dept	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
<b>General Fund (01) and Fire Fund (03)</b>					
<b>Real Estate Taxes</b>					
301.100	Real Estate Taxes (7.4 mills) - Current	\$ 476,913.98	\$ 487,041.81	\$ 473,034.52	\$ 563,879.99
301.200	Real Estate Taxes - Prior Year	\$ 25,100.74	\$ -	\$ 5,963.41	\$ 17,439.59
301.300	Real Estate Taxes - Delinquent from Tax Collector	\$ -	\$ 13,556.83	\$ -	\$ -
301.400	Real Estate Taxes - Delinquent from Tax Claim	\$ -	\$ 1,501.20	\$ 4,551.27	\$ -
03.301.700	Community Fire Tax (0.65 mills) - Current Year	\$ 48,438.30	\$ 50,995.04	\$ 45,693.67	\$ 49,530.00
03.301.710	Community Fire Tax - Prior Year	\$ 2,549.38	\$ -	\$ 605.73	\$ -
301.800	Community Ambulance Tax (0.50 mills) - Current Year	\$ 37,258.91	\$ 39,226.95	\$ 35,147.61	\$ 38,100.00
301.810	Community Ambulance Tax - Prior Year	\$ 1,960.99	\$ -	\$ 465.94	\$ -
	<b>TOTAL</b>	\$ 592,222.30	\$ 592,321.83	\$ 565,462.15	\$ 668,949.58
<b>Local Enabling Taxes (ACT 511)</b>					
310.010	Per Capita Tax - Current Year (\$5 per person; other \$10 is BHASD)	\$ 2,000.00	\$ 3,000.00	\$ 4,005.70	\$ 3,000.00
310.020	Per Capita Tax - Prior Years	\$ 800.00	\$ 800.00	\$ 1,376.75	\$ 800.00
310.100	Real Estate/Realty Transfer Tax (0.5 %)	\$ 25,000.00	\$ 25,000.00	\$ 18,308.23	\$ 18,000.00
	Earned Income Tax - Current Year (0.5% for resident earnings to Borough and 0.5% is BHASD; 1% for non-res.)	\$ 272,211.02	\$ 304,790.00	\$ 240,792.84	\$ 327,178.00
310.220	Earned Income Tax - Prior Years	\$ 1,640.00	\$ 1,500.00	\$ 3,768.00	\$ 1,500.00
310.510	Local Services Tax - Current Year (\$47 per resident with earnings; other \$5 is BHASD)	\$ 53,321.95	\$ 52,005.00	\$ 41,528.38	\$ 55,441.00
	<b>TOTAL</b>	\$ 354,972.97	\$ 387,095.00	\$ 309,779.90	\$ 405,919.00
<b>Business Licenses and Permits</b>					
321.620	Business Solicitation Permit				\$ 100.00
321.800	Cable TV Franchise Fee	\$ 21,499.04	\$ 20,695.92	\$ 14,999.98	\$ 20,000.00
	<b>TOTAL</b>	\$ 21,499.04	\$ 20,695.92	\$ 14,999.98	\$ 20,100.00
<b>Non-Business Licenses and Permits</b>					
322.100	Moving Permit for Renters (Change Fee from \$2 to \$5)	\$ 109.00	\$ 100.00	\$ 136.00	\$ 150.00
322.820	Street Occupancy Permit (Changed Fees in Late 2022)	\$ 1,920.00	\$ 2,500.00	\$ 22,760.00	\$ 2,000.00
	<b>TOTAL</b>	\$ 2,029.00	\$ 2,600.00	\$ 22,896.00	\$ 2,150.00
<b>Fines and Forfeits</b>					
331.100	District Justice Fines	\$ 600.00	\$ 400.00	\$ 1,503.07	\$ 2,004.09
331.110	Vehicle Code Violations	\$ -	\$ 600.00	\$ 945.00	\$ 1,160.00
331.120	Ordinance Violations	\$ 438.33	\$ 200.00	\$ 75.00	\$ 100.00
331.130	State Police Fines	\$ 525.53	\$ 500.00	\$ 374.33	\$ 499.11
331.140	Parking Violation Fines	\$ 1,080.00	\$ 100.00	\$ 70.00	\$ 50.00
	<b>TOTAL</b>	\$ 2,643.87	\$ 1,800.00	\$ 2,967.40	\$ 3,813.20

01 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
<u>Interest, Rents and Royalties</u>					
341.000	Interest Earnings	\$ 750.00	\$ 639.46	\$ 23.68	\$ 50.00
342.200	Pavilion Rentals	\$ 1,500.00	\$ 1,600.00	\$ 985.00	\$ 1,000.00
342.400	Rental - Machinery and Equipment/Snow Removal	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 2,250.00	\$ 2,239.46	\$ 1,008.68	\$ 1,050.00
<u>State Capital and Operating Grants</u>					
351.030	Federal TASAP Funds per Reimbursement Agrmt with PennDOT		\$ 1,180,000.00	\$ 1,203,567.07	\$ -
351.140	Coronavirus State & Local Fiscal Recovery Funds (ARPA)	\$ 108,280.30	\$ 160,419.17	\$ -	\$ 83,952.41
354.031	Snow Removal on State Roads (1.8 snow lane miles on SR 1010 Weis St.)	\$ 1,000.00	\$ 1,800.00	\$ -	\$ 1,800.00
354.070	Recreational Grants (includes PA DCNR)	\$ -	\$ 247,000.00	\$ -	\$ 247,000.00
354.150	Recycling Grant	\$ 4,000.00	\$ 4,000.00	\$ 5,110.11	\$ 4,000.00
	<b>TOTAL</b>	\$ 113,280.30	\$ 1,593,219.17	\$ 1,208,677.18	\$ 336,752.41
<u>State Shared Revenue &amp; Entitlements</u>					
355.010	PURTA (Public Utility Realty Tax)	\$ 850.00	\$ 950.00	\$ -	\$ 850.00
355.040	Liquor License Fees	\$ 800.00	\$ 800.00	\$ -	\$ 800.00
355.050	Pension - State Aid (From PA and Used Toward MMO)	\$ 30,451.73	\$ 31,603.09	\$ 32,381.31	\$ 33,793.96
355.070	Firefighter's Relief Fund - State Aid (related to Pass Thru 411.520)	\$ 9,591.82	\$ 11,637.36	\$ 11,602.78	\$ 11,602.78
	<b>TOTAL</b>	\$ 41,693.55	\$ 44,990.45	\$ 43,984.09	\$ 47,046.74
<u>Shared Payments for Contracted Intergovernmental Serv.</u>					
358.400	Return of Prior Yr. Insurance Premium (Employee Health PMHIC)	\$ 64,321.93	\$ 55,000.00	\$ 31,986.00	\$ 36,000.00
	<b>TOTAL</b>	\$ 64,321.93	\$ 55,000.00	\$ 31,986.00	\$ 36,000.00
<u>Departmental Earnings</u>					
361.000	Reimbursement for Professional Services	\$ -	\$ -	\$ 689.80	\$ -
361.310	Planning Commission Fees	\$ 1,000.00	\$ 1,000.00	\$ 1,620.00	\$ 1,000.00
361.330	Zoning Permits	\$ 2,000.00	\$ 2,000.00	\$ 981.40	\$ 800.00
361.340	Zoning Hearing Board Fees	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
361.500	Zoning Maps and Publications	\$ 10.00	\$ 25.00	\$ -	\$ 25.00
	<b>TOTAL</b>	\$ 4,010.00	\$ 4,025.00	\$ 3,291.20	\$ 2,825.00
<u>Public Safety</u>					
362.400	UCC (Uniform Construction Code) Fees (Collected and Paid to PA)	\$ 250.00	\$ 135.00	\$ 162.00	\$ 150.00
362.400	Construction Permits (To Cover Engineer Review and Inspections)	\$ 2,500.00	\$ 4,000.00	\$ 6,061.50	\$ 5,000.00
362.500	Registration Fee Vacant Property	\$ -	\$ -	\$ 100.00	\$ 100.00
	<b>TOTAL</b>	\$ 2,750.00	\$ 4,135.00	\$ 6,323.50	\$ 5,250.00
<u>Parks &amp; Recreation</u>					
387.000	Parks & Recreation Donations	\$ 21,000.00	\$ 20,000.00	\$ 27,710.53	\$ 5,000.00
	<b>TOTAL</b>	\$ 21,000.00	\$ 20,000.00	\$ 27,710.53	\$ 5,000.00

01 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
<u>Miscellaneous Revenues</u>					
378.999	Finance Charges and/or Penalties	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
380.000	Miscellaneous Revenues	\$ 500.00	\$ 500.00	\$ 1,046.81	\$ 500.00
387.100	Hometown Heroes Banners-Reimbursement to Borough		\$ 5,550.00	\$ 11,850.00	\$ 4,000.00
389.000	Health Insurance Premium - Employees (Deductions from Payroll)	\$ 21,063.31	\$ 23,517.09	\$ 15,670.77	\$ 27,162.67
389.010	Life & Health Insurance Premium - Retirees	\$ -	\$ -	\$ -	\$ -
389.100	Insurance Claim Proceeds	\$ -	\$ -	\$ -	\$ -
391.000	Sale of Equipment	\$ 30,000.00	\$ 30,000.00	\$ 31,100.00	\$ -
393.100	G.O. Bond and Note Proceeds	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 51,588.31	\$ 59,592.09	\$ 59,692.58	\$ 31,687.67
<u>Interfund Transfers</u>					
	Fund Surplus/Balance (Part of Bank Account Balance)	\$ 425,354.27	\$ 382,707.92		\$ 160,373.00
	Reimbursement for Toad Creek Phase II - PADEP CEP Grant Funds	\$ 112,700.00	\$ 100,850.00	\$ 100,850.00	\$ 94,000.00
	Transfer from Park Loan Proceeds Account				\$ 306,503.45
	<b>TOTAL</b>	\$ 538,054.27	\$ 483,557.92	\$ 100,850.00	\$ 560,876.45
	<b>TOTAL ASSETS &amp; REVENUES</b>	\$ 1,812,315.53	\$ 3,271,271.85	\$ 2,399,629.19	\$ 2,127,420.05

01 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
<u>Elected Officials</u>					
400.105	Salary - Mayor	\$ 2,500.00	\$ 2,500.00	\$ 1,666.72	\$ 2,500.00
400.106	Salary - Council	\$ 13,125.00	\$ 7,275.00	\$ 4,350.00	\$ 9,225.00
400.192	FICA & Medicare Taxes	\$ 1,195.31	\$ 747.79	\$ 460.29	\$ 896.96
400.252	IT for Mayor and Council - email/licenses	\$ 480.00	\$ 600.00	\$ 636.00	\$ 1,152.00
400.352	Public Officials Liability E&O Insurance	\$ 475.65	\$ 513.70	\$ 560.00	\$ 600.00
400.420	Association Dues (includes PSAB)	\$ 3,000.00	\$ 1,500.00	\$ 320.00	\$ 500.00
400.461	Education-Council	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 2,000.00
	<b>TOTAL</b>	\$ 21,775.96	\$ 14,136.49	\$ 7,993.01	\$ 16,873.96
<u>General Administration</u>					
401.110	Salary - Manager (1/3 through 2021; Allocated by Cost in 2022)	\$ 72,000.00	\$ 77,400.00	\$ 57,760.51	\$ 78,948.00
401.111	Salary - Office Admin. Staff (1/3 through 2021; Allocated by Cost in 2022)	\$ 23,535.20	\$ 43,960.80	\$ 30,595.92	\$ 42,930.58
406.150	Hourly - Part-Time Office Staff for Social Media, Events, Misc.	\$ 2,340.00	\$ -	\$ -	\$ -
401.156	Health Insurance (includes PCORI Fee of approx. \$33)	\$ 23,082.94	\$ 32,745.60	\$ 24,563.17	\$ 40,794.36
401.180	Overtime - Office Admin. Staff	\$ -	\$ 3,856.32	\$ 27.81	\$ 1,000.00
401.192	FICA & Medicare Taxes	\$ 7,308.44	\$ 9,284.10	\$ 6,638.89	\$ 9,323.71
401.194	Unemployment Compensation	\$ 342.32	\$ 369.95	\$ 701.59	\$ 370.32
401.195	Workers Compensation Insurance	\$ 90.00	\$ 51.00	\$ 651.00	\$ 51.00
401.197	Employee Pension MMO	\$ 3,000.00	\$ 7,526.94	\$ 7,526.94	\$ 7,677.48
401.198	Life & Disability Insurance	\$ 1,044.36	\$ 515.29	\$ 388.08	\$ 517.44
402.310	Professional Services - Auditor	\$ 12,500.00	\$ 18,250.00	\$ -	\$ 30,500.00
402.311	Professional Services - Financial Management Account Reconciliation)	\$ 2,000.00	\$ 18,240.00	\$ -	\$ -
404.310	Professional Services - Legal	\$ 19,000.00	\$ 20,000.00	\$ 14,161.71	\$ 20,000.00
404.314	Professional Services - Legal for Union				\$ 15,000.00
406.210	Office Supplies (including minute books and fire-safe cabinets)	\$ 4,000.00	\$ 15,600.00	\$ 2,616.65	\$ 15,600.00
406.215	Postage	\$ 750.00	\$ 100.00	\$ 731.16	\$ 100.00
406.252	Maintenance Agreement, IT, and Document Shredding (Copier, IT, Website, Software, Licenses)	\$ 15,000.00	\$ 27,691.00	\$ 10,471.89	\$ 23,721.80
406.420	Association Dues		\$ 1,500.00	\$ 819.00	\$ 1,500.00
406.750	Capital Equipment	\$ -	\$ -	\$ -	\$ -
406.310	Ordinance Codification - Updates	\$ 3,000.00	\$ 3,000.00	\$ 350.00	\$ 3,000.00
406.320	Communications (Telephone, Internet)	\$ 4,000.00	\$ 4,000.00	\$ 2,272.10	\$ 4,000.00
406.331	Mileage Reimbursement	\$ 1,000.00	\$ 500.00	\$ 426.38	\$ 500.00
406.341	Advertising (legal, employment, etc)	\$ 4,000.00	\$ 3,000.00	\$ 2,011.03	\$ 3,000.00
406.342	Printing	\$ 500.00	\$ -	\$ -	\$ -
406.353	Fidelity Bonds (include \$500,000 coverage) and Cyber Liability Insurance	\$ 3,550.00	\$ 5,785.00	\$ 1,660.00	\$ 7,033.00
406.461	Education (office staff only)	\$ 2,500.00	\$ 2,084.00	\$ 812.18	\$ 1,000.00
406.390	Bank Services, Charges, and Fees	\$ 250.00	\$ 250.00	\$ 102.40	\$ 200.00
408.313	Professional Services - Engineering (includes Park, PW, Studies)	\$ 150,000.00	\$ 100,000.00	\$ 52,084.00	\$ 87,500.00
	<b>TOTAL</b>	\$ 354,793.27	\$ 395,710.01	\$ 217,372.42	\$ 394,267.69

01 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
<b>Tax Collection</b>					
403.160	Tax Collector Compensation/Commission	\$ 12,750.00	\$ 13,250.00	\$ 12,553.96	\$ 13,000.00
403.192	FICA & Medicare Taxes	\$ 975.38	\$ 1,013.63	\$ 960.38	\$ 994.50
403.195	Workers Compensation Insurance	\$ -	\$ -	\$ -	\$ -
403.210	Office Supplies (includes invoice printing by County)	\$ 300.00	\$ 400.00	\$ 320.37	\$ 300.00
403.310	Professional Services - Auditor	\$ 3,300.00	\$ 4,500.00	\$ 6,150.00	\$ 3,000.00
403.353	Fidelity Bond (for four-year bond)	\$ 250.00	\$ 50.00	\$ -	\$ -
	<b>TOTAL</b>	\$ 17,575.38	\$ 19,213.63	\$ 19,984.71	\$ 17,294.50
<b>Municipal Buildings</b>					
409.115	Salary - Custodian	\$ 2,600.00	\$ 2,600.00	\$ 1,327.12	\$ 2,520.00
409.192	FICA & Medicare Taxes	\$ 198.90	\$ 198.90	\$ 101.52	\$ 192.78
409.194	Unemployment Compensation	\$ 75.66	\$ 75.92	\$ 37.82	\$ 73.58
409.195	Workers Compensation Insurance	\$ 175.00	\$ 100.00	\$ 100.00	\$ 100.00
409.226	Cleaning Supplies	\$ 200.00	\$ 100.00	\$ 99.76	\$ 100.00
409.260	Minor Equipment (Vacuum, etc.)	\$ -	\$ -	\$ -	\$ -
409.351	Property Insurance - Borough Hall	\$ 515.00	\$ 747.03	\$ 755.00	\$ 830.50
409.361	Electricity - Borough Hall	\$ 3,000.00	\$ 1,847.24	\$ 1,271.16	\$ 1,694.88
409.362	Propane Gas - Borough Hall	\$ 1,000.00	\$ 1,595.03	\$ 1,746.25	\$ 2,328.33
409.373	Maintenance & Repairs (includes ADA improvements)	\$ 6,000.00	\$ 4,000.00	\$ 1,984.02	\$ 6,000.00
409.450	Security - Borough Hall	\$ 500.00	\$ 600.00	\$ 491.40	\$ 655.20
	<b>TOTAL</b>	\$ 14,264.56	\$ 11,864.11	\$ 7,914.05	\$ 14,495.28
<b>Police Protection Services</b>					
410.329	Berks County Radio - Police	\$ 15,620.29	\$ 17,182.32	\$ 16,619.99	\$ 17,200.00
410.400	Professional Services - Police, CI investigation, etc.	\$ -	\$ 5,000.00	\$ 302.50	\$ 5,000.00
410.450	Professional Services - Police (New Contract in 2023)	\$ 156,600.00	\$ 180,000.00	\$ 137,699.97	\$ 194,000.00
	<b>TOTAL</b>	\$ 172,220.29	\$ 202,182.32	\$ 154,622.46	\$ 216,200.00
<b>Fire and Ambulance Service</b>					
411.195	Workers Compensation Insurance - Shared Fire & Ambulance	\$ 4,500.00	\$ 4,500.00	\$ 2,352.34	\$ 4,500.00
411.329	Berks County Radio - Fire	\$ 4,630.70	\$ 5,093.77	\$ 4,927.06	\$ 5,100.00
411.520	Contribution - Firefighter's Relief (Pass Thru) from 355.070	\$ 9,591.82	\$ 11,637.36	\$ 11,602.78	\$ 11,602.78
03.411.540	Contribution - Fire Tax Fund Expense (refer to 03.301.700 and 710)	\$ 50,987.68	\$ 50,822.01	\$ -	\$ 49,530.00
412.239	Other Fire Expenses (Borough extinguishers insp. and EMS)	\$ 1,000.00	\$ 3,500.00	\$ 1,167.89	\$ 2,000.00
412.329	Berks County Radio - Ambulance	\$ 4,546.46	\$ 5,001.11	\$ 4,837.43	\$ 5,000.00
412.540	Contribution - Ambulance Tax Fund Expense	\$ 39,219.90	\$ 39,093.85	\$ 16,853.96	\$ 38,100.00
	<b>TOTAL</b>	\$ 114,476.55	\$ 119,648.10	\$ 41,741.46	\$ 115,832.78

<u>Community Development</u>					
413.313	Professional Services - Permit & Inspection Fees (includes building, zoning)	\$ 4,000.00	\$ 9,000.00	\$ 6,224.64	\$ 10,000.00
413.480	UCC Remittance	\$ 250.00	\$ 135.00	\$ 157.50	\$ 200.00
414.310	Planning Commission - Borough Solicitor and Engineer Prof. Serv.		\$ 2,560.00	\$ 2,050.00	\$ 2,240.00
414.462	Planning Commission - Education/Training		\$ 1,500.00	\$ 50.00	\$ 125.00
	Planning Commission Supplies (include postage)				\$ 50.00
	Planning Commission - Comprehensive Plan				\$ 5,790.10
414.463	Zoning Hearing Board - Education/Training		\$ 1,500.00	\$ -	\$ 500.00
414.313	Professional Services - Zoning, Code Enforcement, NOV	\$ 3,000.00	\$ 3,000.00	\$ 3,688.75	\$ 5,000.00
414.314	Professional Services - ZHB Legal	\$ 2,500.00	\$ 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	\$ -	\$ 300.00
	<b>TOTAL</b>	\$ 10,250.00	\$ 20,995.00	\$ 12,170.89	\$ 27,205.10

01 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
<u>Health and Human Services</u>					
422.450	Vector Control by Contracted Vendor for Non-Borough Owned Property				\$ 970.00
	<b>TOTAL</b>				\$ 970.00
<u>Recycling</u>					
426.367	Waste Removal for Recycling Event		\$ -	\$ -	\$ 1,000.00
	<b>TOTAL</b>		\$ -	\$ -	\$ 1,000.00

Public Works					
430.112	Salary - Maintenance Crews	\$ 164,208.51	\$ 168,865.84	\$ 124,535.74	\$ 169,368.61
430.180	Overtime - Maintenance Crews	\$ 10,000.00	\$ 12,574.60	\$ 3,895.69	\$ 5,298.14
430.186	Clothing Allowance	\$ 2,000.00	\$ 2,500.00	\$ 1,158.49	\$ 2,500.00
430.192	FICA & Medicare Taxes	\$ 13,326.95	\$ 13,880.19	\$ 9,338.86	\$ 13,362.01
430.194	Unemployment Compensation	\$ 1,259.53	\$ 1,282.01	\$ 819.49	\$ 1,277.27
430.195	Workers Compensation Insurance	\$ 14,000.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00
430.196	Health Insurance	\$ 136,356.85	\$ 98,750.87	\$ 70,387.91	\$ 96,666.06
430.197	Employee Pension MMO	\$ 12,000.00	\$ 13,129.33	\$ 13,129.33	\$ 12,750.67
430.198	Life & Disability Insurance	\$ 1,310.04	\$ 1,945.61	\$ 2,725.08	\$ 1,633.44
430.210	Office Supplies (includes cleaning supplies, water)	\$ 2,000.00	\$ 2,000.00	\$ 103.61	\$ 1,000.00
430.231	Vehicle Fuel (covers water & sewer vehicles through 2022)	\$ 5,000.00	\$ 4,000.00	\$ 3,541.81	\$ 4,000.00
430.232	Diesel Fuel (covers water & sewer vehicles through 2022)	\$ 8,000.00	\$ 10,000.00	\$ 6,948.67	\$ 10,000.00
430.245	Materials and Supplies	\$ 12,500.00	\$ 10,000.00	\$ 5,180.37	\$ 7,500.00
430.300	Maintenance - Pesticide/Herbicide Applications: Property/Streets	\$ 3,600.00	\$ 3,600.00	\$ 2,935.00	\$ 1,000.00
430.250	Street Maintenance Materials (Non-Liquid Fuels)	\$ 75,000.00	\$ 10,000.00	\$ 3,764.88	\$ 53,155.05
430.251	Equipment Maintenance & Repair	\$ 3,124.49	\$ 10,248.15	\$ 4,560.11	\$ 7,500.00
430.260	Small Tools/Minor Equipment Purchase (includes used compressor)	\$ 10,000.00	\$ 20,000.00	\$ 2,306.49	\$ 3,000.00
430.470	CDL, Drug & Alcohol Testing and MVR Annual Review	\$ 329.75	\$ 329.75	\$ 304.57	\$ 400.00
430.320	Communications (includes radios, FCC license, cell phones)	\$ 1,000.00	\$ 2,500.00	\$ 337.23	\$ 2,000.00
430.351	Property Insurance - Maint. Building	\$ 600.00	\$ 600.00	\$ 1,005.00	\$ 1,105.50
430.352	Equipment Insurance (including paver, zipper, backhoe, tractor)	\$ 1,000.00	\$ 3,000.00	\$ 2,568.83	\$ 3,000.00
430.361	Electricity - Maint. Building	\$ 2,000.00	\$ 2,000.00	\$ 1,171.27	\$ 2,000.00
430.362	Propane Gas - Maint. Building	\$ 4,500.00	\$ 4,500.00	\$ 4,720.24	\$ 5,000.00
430.367	Trash Disposal	\$ 2,854.51	\$ 2,712.12	\$ 2,283.65	\$ 3,000.00
430.373	Maintenance & Repairs - Maint. Building	\$ 8,148.24	\$ 2,000.00	\$ 700.00	\$ 2,000.00
430.374	Vehicle Insurance	\$ 3,700.00	\$ 3,200.00	\$ 3,390.50	\$ 3,729.55
430.460	Education	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
430.223	CDL, Drug & Alcohol Testing and MVR Annual Review	\$ -	\$ -	\$ -	\$ -
430.740	Shared Equipment Purchases	\$ 66,024.16	\$ 32,213.12	\$ 17,213.12	\$ 17,213.12
430.750	Equipment Purchase (includes compact tractor and mower)	\$ 196,560.60	\$ 45,000.00	\$ -	\$ 12,500.00
432.000	Snow Removal (Salt)	\$ -	\$ -	\$ -	\$ -
431.000	Street Cleaning	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
433.250	Street Sign Maintenance and Purchase (including School Crossings, etc.)	\$ 2,000.00	\$ 3,000.00	\$ 1,394.30	\$ 3,000.00
433.361	Electricity - Traffic Signal	\$ 325.00	\$ 325.00	\$ 318.73	\$ 325.00
433.370	Traffic Signal Maint. & Repair	\$ 717.27	\$ 1,000.00	\$ 645.00	\$ 1,000.00
434.000	Street Lighting (Electric)	\$ 36,831.09	\$ 38,651.85	\$ 34,444.53	\$ 45,926.04
437.374	Vehicle Maint.	\$ 3,066.13	\$ 3,000.00	\$ 5,129.85	\$ 5,000.00
439.000	Capital Improvements (including PW Bldg Roof)	\$ -	\$ 65,000.00	\$ -	\$ 65,000.00
461.310	Perennial Stream - Engineering, Surveying, Design, Bidding	\$ 32,000.00	\$ 32,000.00	\$ -	\$ 36,000.00
446.420	Stormwater Management/Environ. Dues, Subscriptions, Memberships	\$ 2,000.00	\$ 2,000.00	\$ 650.00	\$ 1,000.00
430.420	Public Works Dues, Subscriptions, Memberships	\$ 1,000.00	\$ 1,000.00	\$ 150.00	\$ 1,000.00
471.401	Debt Service - 2019 Ford F550 Truck Principal Only	\$ 9,374.68	\$ 9,598.04	\$ -	\$ 9,826.10
472.401	Debt Service - 2019 Ford F550 Truck Interest Only	\$ 686.17	\$ 462.81	\$ -	\$ 234.76
	<b>TOTAL</b>	\$ 808,474.21	\$ 649,869.30	\$ 343,258.35	\$ 623,271.31

01 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
<b>Parks &amp; Recreation</b>					
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)	\$ -	\$ 14,280.00	\$ 11,526.00	\$ -
452.200	Park Activities (includes YMCA park program and special events)	\$ 26,000.00	\$ 14,000.00	\$ 11,322.80	\$ 14,000.00
453.310	TCOC Halloween Parade (includes Fleetwood Police contract for event)		\$ 6,100.00	\$ -	\$ 6,100.00
452.192	FICA & Medicare Taxes	\$ 417.69	\$ 1,092.42	\$ 881.74	\$ -
452.194	Unemployment Compensation	\$ 158.89	\$ 416.98	\$ 285.00	\$ -
452.195	Workers Compensation Insurance	\$ 90.00	\$ 45.00	\$ 45.00	\$ -
452.200	Park Pavilion Rental - Deposit Return				\$ 500.00
452.210	Park Pavilion and Bathrooms - Supplies (includes cleaning, paper products)		\$ 1,000.00	\$ 1,034.77	\$ 1,250.00
454.000	Materials & Equipment (includes park sign)	\$ 12,200.92	\$ 10,000.00	\$ 190.62	\$ 10,000.00
454.100	Tree Maintenance and Restoration (including Holiday Tree near sign)	\$ 50,000.00	\$ 20,000.00	\$ 230.00	\$ 20,000.00
454.371	Lawn Maintenance, Pesticide and Herbicide Applications: Park		\$ 2,375.00	\$ 2,015.00	\$ 2,375.00
454.310	Toad Creek and Perennial Stream Maint. of Banks and Buffer Areas		\$ 2,200.00	\$ 1,100.00	\$ 5,000.00
454.350	Insurance - Parks	\$ 1,250.00	\$ 1,000.00	\$ 776.00	\$ 853.60
454.361	Electricity - Parks	\$ 1,352.77	\$ 1,258.92	\$ 1,456.98	\$ 1,942.64
454.600	Capital Improvements to Park (2023 PA DCNR grant, Pave Court, and Deconstruct Pool)	\$ 20,000.00	\$ 247,000.00	\$ -	\$ 417,000.00
454.370	Security Cameras Maintenance and Repairs	\$ 2,000.00	\$ 3,200.00	\$ 365.40	\$ 1,000.00
454.373	Parks Buildings Maint. & Repairs (including bathrooms, electric service)	\$ 5,000.00	\$ 14,000.00	\$ 410.00	\$ 1,000.00
454.520	Contribution - Museum	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
456.530	Contribution - Library	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
456.540	Misc. Contributions (Safety Net Sanctuary)	\$ 2,200.00	\$ 2,000.00	\$ 2,000.00	\$ 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	\$ 1,203,572.06	\$ -
465.317	Hometown Heroes Banners		\$ 5,550.00	\$ 12,875.20	\$ 4,000.00
471.100	Debt Service - Park Project Loan Principal	\$ 105,000.00	\$ 107,000.00	\$ 107,000.00	\$ 109,000.00
472.100	Debt Service - Park Project Loan Interest	\$ 9,859.15	\$ 4,617.20	\$ 4,617.20	\$ 7,312.55
	Apply Remaining Park Loan Proceeds to Park Loan				\$ 20,190.90
	<b>TOTAL</b>	\$ 251,529.42	\$ 1,653,135.52	\$ 1,377,203.77	\$ 639,024.69
<b>Other Expenditures</b>					
471.411	Debt Service - 229 W. Weis (5Yr./100K) Principal Only (final year)	\$ 20,683.11	\$ 21,525.78	\$ 21,496.18	\$ -
472.411	Debt Service - 229 W. Weis (5Yr./100K) Interest Only (final year)	\$ 1,276.78	\$ 434.11	\$ 429.92	\$ -
470.400	Debt Service Lease - Ford Escape	\$ -	\$ -	\$ -	\$ -
480.000	Miscellaneous - 2022 FORWARD	\$ 500.00	\$ 500.00	\$ 229.09	\$ 500.00
486.100	General Liability Insurance	\$ 2,700.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
487.156	Health Insurance - Retirees	\$ -	\$ -	\$ -	\$ -
489.100	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -
491.100	Bank Card Points-Refund of Prior Expenses	\$ -	\$ (350.00)	\$ (149.26)	\$ (350.00)
492.040	Transfer to Pool Account	\$ 1,714.00	\$ -	\$ -	\$ 750.00
492.060	Transfer to Water Fund (from ARPA funds)	\$ 20,000.00	\$ 58,893.26	\$ 32,743.62	\$ 60,054.74
492.080	Transfer to Sewer Fund (from ARPA funds)	\$ -	\$ 101,514.22	\$ 101,525.91	\$ -
	<b>TOTAL</b>	\$ 46,873.89	\$ 184,517.37	\$ 158,275.46	\$ 62,954.74
<b>TOTAL EXPENDITURES</b>		\$ 1,812,233.53	\$ 3,271,271.84	\$ 2,340,536.58	\$ 2,127,420.05
<b>TOTAL ASSETS &amp; REVENUES</b>		\$ 1,812,315.53	\$ 3,271,271.85	\$ 2,399,629.19	\$ 2,127,420.05
<b>DIFFERENCE</b>		\$ 0.00	\$ 0.00	\$ 59,092.61	\$ 0.00



Water Fund 06 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
<b>Revenues</b>					
341.000	Interest Earnings	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
378.110	Residential Rents	\$ 245,546.04	\$ 271,428.46	\$ 205,682.26	\$ 274,243.01
378.120	Commercial Rents	\$ 33,515.08	\$ 45,020.77	\$ 31,721.53	\$ 63,443.06
378.130	Industrial Rents	\$ 18,690.37	\$ 20,678.53	\$ 9,527.48	\$ 19,054.96
378.150	Connection Fees	\$ -	\$ -	\$ -	\$ -
378.999	Finance Charges/Penalties	\$ 3,250.00	\$ 5,000.00	\$ 6,802.65	\$ 5,000.00
379.010	Water Meter/Certification Fees	\$ 100.00	\$ 300.00	\$ 250.00	\$ 250.00
380.000	Miscellaneous Revenues	\$ -	\$ -	\$ (2,441.50)	\$ -
361.000	Reimbursement for Services and Equipment	\$ -	\$ -	\$ -	\$ -
392.010	Transfer from General Fund (from ARPA funding)	\$ 20,000.00	\$ 58,893.26	\$ 32,743.62	\$ 60,054.74
	Fund Surplus/Balance (Part of Bank Account Balance)	\$ 40,298.26	\$ 70,000.00		\$ 100,000.00
	<b>TOTAL</b>	\$ 361,499.75	\$ 471,421.02	\$ 284,286.04	\$ 522,145.77
<b>Expenditures</b>					
<b>Administration</b>					
401.110	Salary - Manager (1/3 through 2021; Allocated by Cost in 2022)	\$ 6,400.00	\$ 6,880.00	\$ 5,134.30	\$ 7,017.60
401.111	Salary - Office Admin. Staff (1/3 through 2021; Allocated by Cost in 2022)	\$ 11,767.60	\$ 21,980.40	\$ 9,393.89	\$ 21,465.29
401.156	Health Insurance	\$ 27,978.01	\$ 2,906.28	\$ 2,180.76	\$ 3,623.23
401.192	FICA & Medicare Taxes	\$ 1,389.82	\$ 2,207.82	\$ 1,100.54	\$ 2,178.94
401.194	Unemployment Compensation	\$ 295.90	\$ 305.20	\$ 93.97	\$ 304.94
401.195	Workers Compensation Insurance	\$ 90.00	\$ 45.00	\$ 45.00	\$ 45.00
401.197	Employee Pension MMO	\$ 4,500.00	\$ 1,324.79	\$ 1,324.79	\$ 1,450.66
401.198	Life & Disability Insurance	\$ 236.41	\$ 64.57	\$ 91.44	\$ 121.92
406.210	Office Supplies (includes envelopes with postage for invoices)	\$ 1,500.00	\$ 1,500.00	\$ 2,293.42	\$ 1,500.00
406.215	Postage	\$ -	\$ 200.00	\$ 12.87	\$ 25.00
406.252	Maint. Agreement/IT (Software and Assistance from RIO and Billing Software)		\$ 3,360.00	\$ 8,850.75	\$ 23,103.00
406.420	Association Dues, Licenses, Permits, Fees	\$ 4,500.00	\$ 4,500.00	\$ 3,902.50	\$ 4,500.00
406.460	Education	\$ 2,000.00	\$ 2,000.00	\$ 294.16	\$ 1,000.00
408.313	Professional Services - Engineering (not including new well initial tasks)	\$ 15,000.00	\$ 3,000.00	\$ 2,470.00	\$ 4,000.00
408.313	Professional Services - Engineering New Well				\$ 130,000.00
419.317	PA One Call System		\$ 25.00	\$ 21.05	\$ 25.00
486.100	General Liability/E&O Insurance	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00
480.000	Miscellaneous Expenses: 2023 FORWARD		\$ 50.00	\$ 189.71	\$ 200.00
489.000	Miscellaneous Expenses	\$ 50.00	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 81,107.74	\$ 55,749.06	\$ 42,799.15	\$ 205,960.57

06 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
Water Department					
448.115	Salaries - WTP Operator and PW	\$ 52,732.96	\$ 67,646.80	\$ 47,226.25	\$ 64,227.70
448.156	Health Insurance	\$ 21,110.86	\$ 38,042.23	\$ 30,184.75	\$ 41,453.72
448.180	Overtime - WTP Operator and PW	\$ 13,000.00	\$ 20,737.11	\$ 15,222.19	\$ 20,702.18
448.186	Clothing Allowance	\$ 750.00	\$ 750.00	\$ 325.92	\$ 750.00
448.192	FICA & Medicare Taxes	\$ 5,028.57	\$ 6,761.37	\$ 4,523.84	\$ 6,497.14
448.194	Workers Compensation Insurance	\$ 2,300.00	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00
448.195	Unemployment Compensation	\$ 324.44	\$ 346.87	\$ 427.08	\$ 344.45
448.197	Employee Pension MMO	\$ 7,500.00	\$ 6,452.03	\$ 6,452.03	\$ 6,199.88
448.198	Life & Disability Insurance	\$ 3,345.17	\$ 1,565.72	\$ 1,179.75	\$ 1,573.00
428.221	Weed Control-Chemicals				\$ 2,000.00
448.222	Chemicals (for drinking water treatment)	\$ 15,000.00	\$ 15,000.00	\$ 14,875.75	\$ 20,000.00
448.231	Vehicle Fuel (for regular and diesel fuel from PW)		\$ 1,000.00	\$ -	\$ 500.00
448.245	Materials & Supplies (includes lab supplies)	\$ 12,000.00	\$ 11,390.93	\$ 8,345.73	\$ 11,127.64
448.250	Equipment Repair and Maintenance (includes Hach and West service agrmts)	\$ 20,000.00	\$ 5,000.00	\$ 25,586.28	\$ 25,433.53
448.251	Media - Filters	\$ 15,000.00	\$ 17,000.00	\$ -	\$ 20,000.00
448.260	Minor Equipment Purchases	\$ 10,000.00	\$ 5,000.00	\$ 4,479.14	\$ 5,000.00
448.316	Professional Services - Water Analysis	\$ 5,000.00	\$ 4,000.00	\$ 5,569.45	\$ 7,425.93
448.320	Communications and 120WATER Project's Mailings, etc.	\$ 1,500.00	\$ 1,778.68	\$ 1,285.12	\$ 3,000.00
448.351	Property and Equipment Insurance	\$ 650.00	\$ 1,067.01	\$ 1,104.83	\$ 1,215.31
448.361	Electricity	\$ 15,000.00	\$ 13,986.29	\$ 10,132.96	\$ 13,510.61
448.362	Propane Gas	\$ 2,000.00	\$ 1,451.25	\$ 1,747.35	\$ 2,329.80
448.373	Plant Maint.-System, Hydrants, and Springs (includes generator, valve head, valves)	\$ 15,000.00	\$ 50,255.20	\$ -	\$ 2,000.00
448.374	Vehicle Maintenance	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
448.455	Alarm System	\$ 2,000.00	\$ 2,253.95	\$ 1,777.26	\$ 2,369.68
448.720	Capital Improvements (includes purchase of meters)	\$ 20,000.00	\$ 20,000.00	\$ 3,336.04	\$ 20,000.00
448.721	Water Main Replacement	\$ 40,000.00	\$ 105,020.39	\$ 32,743.62	\$ 21,500.92
448.750	Equipment Purchase		\$ 14,766.13	\$ -	\$ 12,500.00
486.374	Vehicle Insurance	\$ 650.00	\$ 500.00	\$ 567.00	\$ 623.70
<b>TOTAL</b>		\$ 280,392.01	\$ 415,671.96	\$ 220,492.34	\$ 316,185.20
<b>TOTAL ASSETS &amp; REVENUES</b>		\$ 361,499.75	\$ 471,421.02	\$ 284,286.04	\$ 522,145.77
<b>TOTAL EXPENDITURES</b>		\$ 361,499.75	\$ 471,421.02	\$ 263,291.49	\$ 522,145.77
<b>DIFFERENCE</b>			(\$0.00)	(\$20,994.55)	\$0.00

<b>Sewer Fund</b>		<b>2022 Budgeted</b>	<b>2023 Budgeted</b>	<b>Year to Date</b>	<b>2024 Budgeted</b>
<b>08</b>		<b>Amount</b>	<b>Amount</b>	<b>Amount (as of</b>	<b>Amount</b>
<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>			<b>09/30/2023)</b>	
<b>Revenues</b>					
341.000	Interest Earnings	\$ 50.00	\$ 30.00	\$ -	\$ 30.00
364.110	Residential Rents	\$ 433,887.57	\$ 518,788.66	\$ 364,201.87	\$ 485,602.49
364.120	Commercial Rents	\$ 65,980.23	\$ 82,993.16	\$ 62,346.92	\$ 124,693.84
364.130	Industrial Rents	\$ 15,865.60	\$ 17,778.72	\$ 10,931.32	\$ 21,862.64
364.140	Bulk Sales (Lutheran Home)	\$ 132,864.81	\$ 125,140.78	\$ 84,028.95	\$ 112,038.60
364.150	Connection Fees	\$ 1,000.00	\$ -	\$ -	\$ -
364.999	Finance Charges & Penalties	\$ 7,595.69	\$ 4,484.96	\$ 12,034.66	\$ 5,000.00
380.000	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
383.170	Fixed Cost Payment (Lutheran Home)	\$ 43,531.00	\$ 43,531.00	\$ 43,531.00	\$ 43,531.00
392.010	Transfer from General Fund - Coronavirus State & Local Fiscal Recovery Funds	\$ -	\$ 101,525.91	\$ 101,525.91	\$ -
392.080	Transfer from Sewer Improvement Fund	\$ -	\$ -	\$ -	\$ -
	LSA Grant for Washington Street Pump Station				\$ 189,225.00
	Fund Surplus/Balance (Part of Bank Account Balance)	\$ 136,357.89	\$ -	\$ -	\$ 1,000.00
	<b>TOTAL</b>	\$ 837,132.79	\$ 894,273.19	\$ 678,600.63	\$ 982,983.57
<b>Expenditures</b>					
<b>Administration</b>					
401.110	Salary - Manager (1/3 through 2021; Allocated by Cost in 2022)	\$ 1,600.00	\$ 1,720.00	\$ 1,283.53	\$ 1,754.40
401.111	Salary - Office Admin. Staff (1/3 through 2021; Allocated by Cost in 2022)	\$ 11,767.60	\$ 21,980.40	\$ 9,393.09	\$ 21,465.29
401.156	Health Insurance	\$ 1,500.00	\$ 726.57	\$ 545.13	\$ 905.81
401.192	FICA & Medicare Taxes	\$ 1,022.62	\$ 1,813.08	\$ 813.89	\$ 1,776.31
401.194	Unemployment Compensation	\$ 293.02	\$ 301.59	\$ 76.90	\$ 301.25
401.195	Workers Compensation Insurance	\$ 90.00	\$ 45.00	\$ 45.00	\$ 45.00
401.197	Employee Pension MMO	\$ 4,000.00	\$ 948.11	\$ 948.11	\$ 1,066.44
401.198	Life & Disability Insurance	\$ 41.07	\$ 46.91	\$ 74.86	\$ 99.81
406.210	Office Supplies (includes envelopes with postage for invoices)	\$ 1,500.00	\$ 2,000.00	\$ 2,315.73	\$ 2,500.00
406.215	Postage	\$ -	\$ 25.00	\$ -	\$ 10.00
406.252	Maint. Agreement/IT (Software and Assistance from RIO and Billing Software)		\$ 3,360.00	\$ 2,775.00	\$ 21,213.00
406.420	Association Dues, Licenses, Permits, Fees	\$ 1,000.00	\$ 1,000.00	\$ 2,079.50	\$ 2,500.00
406.460	Education	\$ 2,000.00	\$ 1,000.00	\$ 270.00	\$ 2,000.00
408.313	Professional Services - Engineering	\$ 15,000.00	\$ 22,000.00	\$ 29,783.00	\$ 15,000.00
409.351	Property and Equipment Insurance	\$ 4,000.00	\$ 5,441.07	\$ 5,586.34	\$ 6,144.97
486.100	General Liability Insurance/E&O	\$ 5,500.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00
480.000	Miscellaneous Expenses: 2023 FORWARD	\$ -	\$ 100.00	\$ -	\$ 100.00
489.100	Miscellaneous Expenses	\$ 100.00	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 49,414.31	\$ 67,907.73	\$ 61,390.08	\$ 82,282.29

<b>Infrastructure</b>					
430.361	Electricity (Pump Houses)	\$ 2,000.00	\$ 1,959.64	\$ 1,660.20	\$ 2,000.00
430.373	Maintenance & Repairs (Pump Houses)	\$ 10,000.00	\$ 5,000.00	\$ 1,063.13	\$ 5,000.00
430.455	Alarm System (Pump Houses)	\$ 1,500.00	\$ 1,278.56	\$ 1,129.90	\$ 1,300.00
430.610	Capital Improvements (includes Washington Street Pump Station and Contact Tank)	\$ 125,000.00	\$ 150,000.00	\$ -	\$ 196,225.00
430.750	Minor Machinery/Equipment Capital. Purchase		\$ -	\$ -	\$ -
471.100	Debt Service - Sewer Rehabilitation Loan Principal Only	\$ 248,000.00	\$ 251,000.00	\$ 251,000.00	\$ 254,000.00
472.100	Debt Service - Sewer Rehabilitation Loan Interest Only	\$ 12,161.80	\$ 9,192.75	\$ 5,343.10	\$ 6,188.00
	<b>TOTAL</b>	\$ 386,500.00	\$ 409,238.20	\$ 260,196.33	\$ 458,525.00

08 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
<b>Sewer Department</b>					
429.115	Salaries - Operators and PW	\$ 60,132.24	\$ 89,236.16	\$ 66,821.12	\$ 90,876.72
429.156	Health Insurance	\$ 49,940.53	\$ 53,876.99	\$ 48,982.79	\$ 67,269.70
429.180	Overtime - Operators and PW	\$ 11,183.72	\$ 3,980.34	\$ 9,216.93	\$ 12,535.02
429.186	Clothing Allowance	\$ 500.00	\$ 1,000.00	\$ 655.30	\$ 1,000.00
429.192	FICA & Medicare Taxes	\$ 5,455.67	\$ 7,131.06	\$ 5,548.16	\$ 7,911.00
429.194	Unemployment Compensation	\$ 327.79	\$ 450.25	\$ 463.43	\$ 457.39
429.195	Workers Compensation Insurance	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00
429.197	Employee Pension Contribution-MMO	\$ 7,800.00	\$ 6,804.80	\$ 6,804.80	\$ 7,549.06
429.198	Life & Disability Insurance	\$ 328.53	\$ 533.24	\$ 435.79	\$ 581.05
429.215	Postage	\$ -	\$ 50.00	\$ 6.31	\$ 25.00
428.221	Weed Control - Chemicals				\$ 2,000.00
429.222	Chemicals	\$ 80,000.00	\$ 100,000.00	\$ 36,737.19	\$ 90,656.98
429.231	Vehicle Fuel (for unleaded fuel used at plant and diesel and unleaded at PW)	\$ 1,000.00	\$ 1,000.00	\$ 1,892.84	\$ 2,000.00
429.245	Materials & Supplies (includes lab supplies)	\$ 9,000.00	\$ 9,076.24	\$ 7,273.78	\$ 9,000.00
429.250	Equipment Maint./Repair	\$ 10,000.00	\$ 10,000.00	\$ 11,953.21	\$ 12,000.00
429.260	Minor Equipment Purchase	\$ 1,000.00	\$ 2,000.00	\$ 3,774.89	\$ 2,000.00
429.316	Professional Services - Sludge Analysis	\$ 25,000.00	\$ 13,645.07	\$ 9,007.83	\$ 12,010.44
429.320	Communications	\$ 1,500.00	\$ 1,267.87	\$ 852.18	\$ 1,136.24
429.333	Sludge Hauling	\$ 65,000.00	\$ 43,185.73	\$ 24,005.79	\$ 32,007.72
429.355	Vehicle Insurance	\$ 900.00	\$ 1,500.00	\$ 1,232.50	\$ 1,355.75
429.361	Electricity	\$ 35,000.00	\$ 45,331.12	\$ 35,061.67	\$ 46,748.89
429.362	Propane Gas	\$ 2,000.00	\$ 1,798.39	\$ 1,260.72	\$ 1,680.96
429.367	Trash Disposal	\$ 750.00	\$ 1,860.00	\$ 900.45	\$ 1,200.60
429.373	Plant Maintenance	\$ 15,000.00	\$ 15,000.00	\$ 4,425.96	\$ 20,000.00
429.374	Vehicle Maintenance	\$ 1,000.00	\$ 5,000.00	\$ 876.45	\$ 16,773.76
429.450	Cleaning of Reed Beds - including Escrow Deposit	\$ 15,000.00	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 401,218.48	\$ 417,127.26	\$ 281,590.09	\$ 442,176.29
	<b>TOTAL ASSETS &amp; REVENUES</b>	\$ 837,132.79	\$ 894,273.19	\$ 678,600.63	\$ 982,983.57
	<b>TOTAL EXPENDITURES</b>	\$ 837,132.79	\$ 894,273.19	\$ 603,176.50	\$ 982,983.57
	<b>DIFFERENCE</b>		<b>(\$0.00)</b>	<b>(\$75,424.13)</b>	<b>(\$0.00)</b>

<u>Liquid Fuels</u> 35 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
	<b>Beginning Bank Account Balance</b>	\$ 235,517.22	\$ 274,089.82		\$ 284,788.51
341.000	Interest Earnings	\$ 150.00	\$ 150.00	\$ -	\$ 150.00
354.020	State Turnback Funds	\$ 4,280.00	\$ 4,280.00	\$ 4,280.00	\$ 4,280.00
354.030	State Liquid Fuels Grant	\$ 60,349.20	\$ 60,949.99	\$ 62,207.03	\$ 61,177.42
380.000	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	\$ 64,779.20	\$ 65,379.99	\$ 66,487.03	\$ 65,607.42
	<b>Total Assets &amp; Revenues</b>	\$ 300,296.42	\$ 339,469.81	\$ 66,487.03	\$ 350,395.93
<u>Expenditures</u>	DESCRIPTION				
430.740	Major Equipment (20% of Shared Paver)	\$ 12,069.84	\$ -	\$ -	\$ -
431.000	Street Cleaning	\$ -	\$ -	\$ -	\$ -
432.000	Snow & Ice Removal	\$ 15,000.00	\$ 20,000.00	\$ 4,937.28	\$ 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	\$ -	\$ 75,000.00
439.000	Street & Road Projects	\$ -	\$ -	\$ -	\$ -
471.100	Debt Service - Principal	\$ -	\$ -	\$ -	\$ -
472.000	Debt Service - Interest	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 277,069.84	\$ 320,000.00	\$ 4,937.28	\$ 95,000.00

POOL 09 ACCOUNT CODE	DESCRIPTION	2022 Budgeted Amount	2023 Budgeted Amount	Year to Date Amount (as of 09/30/2023)	2024 Budgeted Amount
<b>Revenues</b>					
341.000	Interest Earnings	\$ 1.00	\$ -	\$ -	\$ -
	Fund Surplus/Balance (Part of Bank Account Balance)	\$ 50.00			
	<b>Total Assets &amp; Revenues</b>	\$ 51.00	\$ -	\$ -	\$ -
<b>Expenditures</b>					
	<b>DESCRIPTION</b>				
452.110	Swim Team Contribution	\$ 1,500.00	\$ -	\$ -	\$ -
452.351	Property Insurance	\$ 265.00	\$ 700.00	\$ 749.00	\$ 750.00
452.352	Liability Insurance	\$ -	\$ -	\$ -	\$ -
452.372	Maintenance & Repairs - Pool	\$ -	\$ -	\$ -	\$ -
452.374	Maintenance & Repairs - Pool Bldg.	\$ -	\$ 500.00	\$ -	\$ -
489.100	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 1,765.00	\$ 1,200.00	\$ 749.00	\$ 750.00
	<b>Total Expenditures</b>	\$ 1,765.00	\$ 1,200.00	\$ 749.00	\$ 750.00
	<b>Total Assets &amp; Revenues</b>	\$ 51.00	\$ -	\$ -	\$ -
	<b>Difference</b>	\$ (1,714.00)	\$ (1,200.00)	\$ (749.00)	\$ (750.00)