



Bristol Township  
2024 Budget  
December 21, 2023

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Francis X. Phillips, Finance Officer



# Bristol Township

2501 Bath Road · Bristol, PA 19007 · (215)-785-0500 · Fax (215)-785-3246

To: Rande J. Elton, Township Manager  
From: Francis X. Phillips, CPA, Finance Officer  
Subject: Budget Notes for Proposed 2024 Township Budget  
Date: November 3, 2023

## Budget Notes

This document is being prepared as context for the 2024 budget for Bristol Township and to explain the global parameters and methods used in preparing this budget.

## Income

Nothing can be done until sources of income are identified and estimated. It is critical to understand the available resources that the Township possesses and can bring to bear on serving the Township's residents. The main sources of revenue are property taxes, spread over five different funds to subsidize programs ranging from police and fire protection to summer camp to debt incurred to finance vital Township infrastructure. Other main sources are employment and business taxes, cable franchise fees, state re-imbursements for road construction and pensions, fees for services, licenses and safety inspections, local grants to fund vital infrastructure and federal grants that are directed toward the underprivileged citizens served by the township.

Because of the inherent difficulty in forecasting, made even more so with political reactions to the events of the past several years now complicated by a pernicious rate of inflation, the Township budgets income using a conservative outlook, generally not increasing expectations until a clear trend is identified. That trend is if actual results exceed expected results on a multi-year time scale. Because of recent events these trends are not manifesting as expected. The inflation in the housing market and the rise in the prime borrowing rate over the past several years has distorted the pattern of steady growth and has made circumstances look rosier than can be sustained in the long term. Over the last year, the Townships cash balances have been subject to receive a much higher rate than the late twenty-teens and early twenty-twenties. This too is an artifact of the higher than normal inflation that affects the economy at large.

Past results are no guarantee of future outcomes so even when expectations are increased, they are within an already established range of results. This situation seems to be a feature of the economy through at least 2024.

The Township historically has used forecasts from our duly deputized tax collectors tempered by actual results and trends observed on the ground here. The amounts subject to these forecasts were

derived from averages and observation of trends as to whether the most recent years exceeded that average by significant margins. Also, in recent years, the received tended to be more optimistic than realistic.

Quite often expert forecasting is not available for some of our sources such as ordinance mandated fees. But since the number of businesses and homes remains relatively constant these can be estimated based on historical collections adjusted for any council mandated increases in those fees. Generally, these items are budgeted on a four-year rolling average with care taken to evaluate years that substantially fall outside what might be considered normal variation from the average. A variation of this thinking is used to estimate state re-imbursement with the heaviest weight being on the last payment received.

In instances where a state or federal agency decrees, we are to receive an amount certain, such as in the Township Liquid Fuels Fund or Community Development, we use that as the budgeted number.

It must also be kept in mind that some funds received by the Township are restricted as to their use and generally segregated into specific funds or related account groupings intended to account for their specific purpose. Only those funds received in the General Fund can be used for any and all legal pursuits of the Township.

### Expenditures

Township expenditures are budgeted based on several factors; contractual obligations, historical usage and trends and new factors that exacerbate or mitigate that usage.

Seventy-three percent (73%) of Township's general fund costs are related to personnel and are contractually binding. Wages are determined based on contracted rates and other benefits, such as health insurance, are costed using the contractually agreed upon limits. The rates for these benefits are then provided by the Township's hired benefit consultants based on those agreements. The respective increases in wages are contractually set and health insurance rates are increased from between one (1) and nine(9) percent. Also, it must be stated that expenditures for specific personnel are allocated over several funds as their efforts warrant.

The Township engages in competitive bidding in order to attempt to get the best prices for goods and services and is also a member of the Co-Stars consortium in order to employ economies of scale in conjunction with other municipalities for the purchase of commodities of common usage in those municipalities.

For the most part most costs are determined on a four-year rolling average adjusted by an inflation factor derived from the US Department of Commerce's consumer price index with special attention paid to the trend of the expenditures and anomalies that diverge significantly from the mean. Items stipulated by contract or decreed by state or federal agencies, most notably the Township's police pension obligation are used as budgeted amounts.

## Capital Expenditures

Capital expenditure requests are based primarily on the expertise of the department heads responsible for administering each of the Township's main functions: Police, Building and Planning, Public Works, Fire Safety, Refuse Collection, Information Technology, Parks and Recreation and Sewer/Wastewater Treatment.

The Township Manager considers each request in light of urgency and the availability from the source of funds requested. It is then determined whether adequate sources and reserves are available to grant the request. In addition, the Township will seek alternate sources of funding in the form of grants or debt financing when appropriate and available.

## Summary

The annual fiscal budget is a complex document with multiple sources and uses of funds used to allocate scarce resources for the benefit of the residents of Bristol Township. The preparation has also been complicated by the uncertainty of reactions to flare-ups of what is now an endemic disease, an unprecedented (in the last 40 years) rate of inflation which look to still be ongoing at least through the much of 2024 and a windfall of Federal funding that can be used for certain Township needs but has many strings attached.

All assumptions in the preparation of this document are considered reasonable estimates of the conditions that the Township faces. Income is budgeted with a conservative outlook only recognizing increases when they manifest themselves over several years. Expenditures are looked at realistically as the Township is bound by many contracts that make estimating costs more ascertainable. Still, there is some subjectivity in how some expenditures are forecast. The management uses its best judgement as to how these are determined based on past performance and current and predicted economic conditions.

All that being said presented is the 2024 fiscal budget for your review.

If you require further information do not hesitate to contact me @ 267-812-2891 or via e-mail [fphillips@bristoltownship.org](mailto:fphillips@bristoltownship.org).

Thank you for your attention to this matter.



# BRISTOL TOWNSHIP

## Office of the Township Manager

2501 Bath Road · Bristol, PA 19007 · (215) 785-0500 · Fax (215) 785-2131

### MEMORANDUM

To: Township Council

From: Randee J. Elton, Township Manager

CC: Francis X. Phillis, Finance Officer  
Randall C. Flager, Township Solicitor

Date: November 6, 2023  
*Revised November 10, 2023*

The Proposed 2024 Bristol Township Budget is respectfully submitted to Bristol Township Council and the citizens of Bristol Township. Bristol Township is in solid fiscal condition due to disciplined fiscal management, conservative budgeting, and non-recurring pandemic recovery aid. After years of fiscal instability, Bristol Township has established a pattern of operating surpluses, which has enabled the Township to build a formidable fund balance position in all key governmental funds. All budget goals and objectives continue to support Township Council's directives:

- Deliver services to our residents smarter and more efficiently;
- Create jobs;
- Encourage investment in Bristol Township;
- Live within our existing revenue streams;
- Use "one-time" monies generated for one-time capital projects;
- Develop and grow our tax base;
- Avoid tax increases;
- Reduce crime;
- Reduce traffic congestion and improve traffic safety;
- Make investments in infrastructure to help grow and diversify our tax base;
- Increase services in priority areas when needed and when sustainable funding is available.

#### *Real Estate Taxes*

Bristol Township residents pay real estate taxes to three different local government authorities: Bristol Township, Bristol Township School District, and Bucks County. Real estate taxes are

calculated through millage. One mill equals 0.1% of the assessed value of a property and its improvements.

**Bristol Township is not raising real estate taxes for 2024.** Bristol Township has not raised real estate taxes since 2010. A common misconception, Bristol Township collects the least from what residents pay in real estate taxes. Bristol Township School District has not raised real estate taxes for five (5) years, after prior years of increases, currently levying 220.14 mills. In 2021, Bucks County increased taxes by 1 mill, currently levying 25.45 mills. In 2024, residents will pay a combined real estate tax rate of 269.57 mills.

2024 Budget objectives continue the focus on the core services Bristol Township Council and Staff provide to our community – Police, Wastewater Treatment, Refuse and Recycling Collection, Public Works, Fire and Emergency Services, Parks and Recreation, Building and Planning and Community Development. While the operating costs have increased due to personnel costs and contractual obligations, the General Fund has only seen a slight increase. This can be attributed to a significant number of retirements and working at lower staffing needs.

This year the Bristol Township Police Department held its own Police Test with 95 applications submitted. Out of the 87 applicants that took the written test, 79 applicants passed. A physical fitness test was given for those applicants that passed the written test. 74 applicants passed this test. Oral examinations will now be scheduled for police officer to be hired in 2024. We also project promotion of 2 to 3 new detectives to replenish retired detectives and attrition. The written promotional test was held this year and oral examinations will be scheduled shortly. A sergeant's promotional test will be held in the beginning of 2024.

The Public Works Department hired two additional operators this year and plan on hiring two seasonal staff as laborers by the end of the year. The Parks and Recreation Department will also be evaluated for additional staffing as we will finalize the outfitting of the former Inspire Building for the new Parks and Recreation Building and finalized our Comprehensive Parks, Recreation, Open Space, Trails and Greenway Plan. In 2024, the first implementation of the plan is for all 29 parks with play structures to receive new edging, soft fall and ADA accessibility. Our Public Works Department staff installed a donated play structure at the Main Avenue Park and will continue to save Township citizens money by installing the upgraded safety soft fall at our parks and continue stormwater infrastructure improvements and upgrades.

The Department of Fire Rescue, Office of Emergency Management, and the Office of the Fire Marshal hired an eighth firefighter in 2023. This Department is our daytime career department working Mondays through Fridays from 6:00 am to 4:30 pm. With the additional hire, we are now able to adequately staff Engine 225 daily. Our staff are trained in all fire/rescue emergencies, medical emergencies and life/safety fire inspections.

In March 2021, the American Rescue Plan Act (ARPA) was signed into law and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds, which together make up the Coronavirus State and Local Fiscal Recovery Funds ("SLFRF") program or otherwise

known as ARPA. This program is intended to provide support to State, Territorial, Local, and Tribal Governments in responding to the economic and public health impacts of COVID-19 and reduce adverse impacts on the communities, residents, and businesses. Bristol Township is considered an entitlement community and was awarded \$15.8 million. In July of 2021 the Township Council approved the allocations of this funding.

In 2024 each of the five (5) fire companies will receive an additional \$83,585 (totaling \$417,927) and each of the rescue squads will receive an additional \$92,745 (totaling \$185,490) in addition to their allocated taxes based on 2 mils for the fire companies and .55 mils for the rescue squads. This is the last year for these allocations.

Since the ARPA monies received, \$3.7 million has been utilized on sanitary sewer improvements, such as televising sanitary sewer and ultimately leading to pipe replacements and lining, sanitary sewer pump station and other wastewater treatment plant upgrades. An additional \$1 million has been utilized on televising and lining storm sewer pipes. Funding continues in 2024 for both of these much-needed infrastructure improvements.

In \$2.4 million was awarded in revenue replacement from the ARPA funds. \$1.2 million was used in 2023 and the remaining \$1.2 million will be used in 2024.

Bristol Township is fortunate to have many dedicated, hardworking, and talented individuals on staff. In addition to the positive benefits of strict adherence to these principles has been a consistency of leadership and recognition of sound business modeling from the Township Council. As has been the practice for many years, the administration will continue to evaluate all department operations and capital projects to ensure they do not place an undue burden on Township finances. While the Township has been able to complete several important projects over the past several years without a strain on tax rates, our community is still in need.

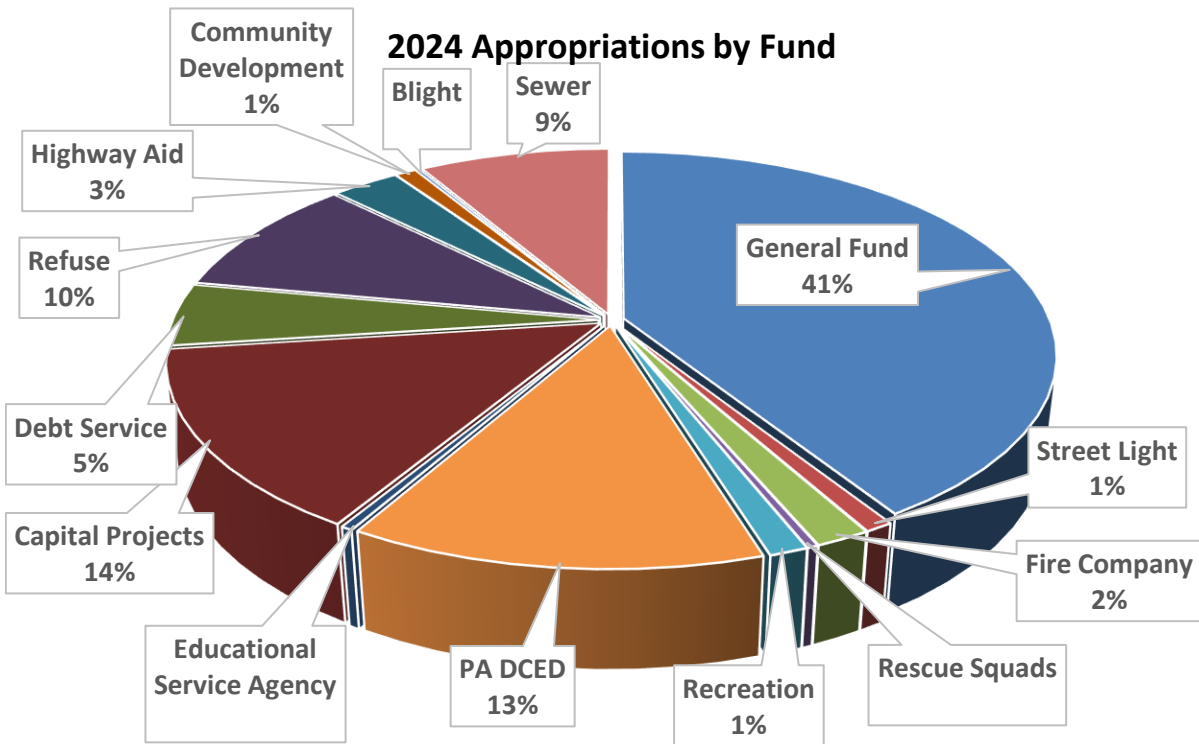
**Summary**

The proposed 2024 Budget for all funds is \$68.3 million, which includes \$28 million for operations, \$9.8 million for capital acquisitions and infrastructure improvements.

The following charts show the proposed 2024 appropriations by Fund:

	Proposed	Adopted		
	2024	2023	Change	
General Fund	\$ 28,020,900.00	\$ 27,209,700.00	\$ 811,200.00	Pages 1-10
Street Light	\$ 613,800.00	\$ 614,500.00	\$ (700.00)	Page 11
Fire Company	\$ 1,191,000.00	\$ 1,112,400.00	\$ 78,600.00	Page 12
Rescue Squads	\$ 236,100.00	\$ 232,400.00	\$ 3,700.00	Page 12
Recreation	\$ 840,400.00	\$ 762,555.00	\$ 77,845.00	Pages 13-14
PA DCED	\$ 8,919,500.00	\$ 8,418,260.00	\$ 501,240.00	Page 15

Educational Service Agency	\$ 255,100.00	\$ 256,300.00	\$ (1,200.00)	Page 15
Capital Projects	\$ 9,789,300.00	\$ 7,427,600.00	\$ 2,361,700.00	Page 16
Debt Service	\$ 3,396,100.00	\$ 3,465,400.00	\$ (69,300.00)	Page 17
Refuse	\$ 6,505,900.00	\$ 5,994,200.00	\$ 511,700.00	Page 18
Highway Aid	\$ 2,030,800.00	\$ 1,775,000.00	\$ 255,800.00	Page 19
Community Development	\$ 630,600.00	\$ 641,900.00	\$ (11,300.00)	Page 19
Blight	\$ 137,000.00	\$ 137,000.00	\$ -	Page 20
Sewer	\$ 5,785,100.00	\$ 8,887,100.00	\$ (3,102,000.00)	Pages 20-21
<b>Total</b>	<b>\$ 68,351,600.00</b>	<b>\$ 66,934,315.00</b>	<b>\$ 1,417,285.00</b>	



The General Fund acts as the primary operating fund and is supported by taxes, fees, and other revenues that may be used for any lawful purpose. This is the principal fund of the Township and includes all operations not required by law or policy to be recorded in other funds. The General Fund is the largest Operating Fund in the Township budget at \$28 Million. Appropriations include funding for police protection, career fire rescue, planning, zoning, and code enforcement, administration and finance, legal and engineering services, information technology, tax collection costs, public works services, facility and fleet maintenance, insurance, and employee benefits.



The Street Light Fund accounts for financial activity related to streetlight operation and maintenance services. The Township contracts with a third-party for the maintenance and repair of the streetlights.

The Fire Company Fund directs the real estate Fire Protection Fund millage and state public safety aid to support fire service. Fire service is delivered to the Township by a joint effort of the Bristol Township paid staff through the Department of Fire Rescue, Office of Emergency Management, and the Office of the Fire Marshal and the Township's five (5) Volunteer Fire Companies; Croydon, Edgely, Levittown #2, Newportville, Third District. The millage and state aid funds the Volunteer Fire Companies only.

The Rescue Squad Fund directs the real estate Rescue Squad Fund millage to support Emergency Medical Services delivered to the Township by both Bucks County Rescue Squad and Levittown-Fairless Hills Rescue Squad.

The Parks and Recreation Fund captures activity related to the maintenance and improvement of parks and recreation assets, management of youth, adult, and senior recreational programming and annual calendar Township events and concerts. The Township maintains over 29 designated park areas, featuring 27 playgrounds, a spray park, amphitheater, pavilions, a synthetic turf field, numerous athletic fields, basketball courts, and walking paths for Township residents and visitors from nearby communities.

The PA DCED Fund accounts for grant funding awarded to the Township by the Commonwealth of Pennsylvania. Some of these grant funds are administered through the Pennsylvania Department of Community and Economic Development (DCED).

The Educational Service Agency Fund accounts for wages and benefits for the Bristol Township School District Crossing Guards. In accordance with First Class Township Laws, the Township and the School District split these costs.

The Capital Projects Fund accounts for the accumulation of resources for investments in capital assets. Historically, the fund has been primarily supported by bond proceeds and grants.

The Debt Service Fund is used to fund the principal and interest payments for outstanding debt. Debt payments are primarily funded by the real estate debt redemption millage and transfers from the General Fund.

The Refuse Fund accounts for financial activity related to trash and recycling services. The Township contracts with a third-party to provide trash, recycling, and bulk trash disposal service. A competitive bid was sought out this year, with Waste Management awarded as the low bidder with a five (5) year contract totaling \$34.5 million.

The Highway Aid Fund consists of revenue from the Commonwealth of Pennsylvania's tax on gasoline. This tax revenue is allocated to municipalities based upon roadway mileage and

population. Expenditures are legally restricted to highway purposes in accordance with PennDOT regulations.

The Community Development Fund is Federal funding from U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG) program. Bristol Township is an entitlement community under HUD. An entitlement community is defined as a municipality with a population of 50,000 persons or more to be eligible to receive an annual allocation of CDBG funds directly from HUD.

The Blight Fund accounts for monies used for the successful Blight Program.

The Sewer Fund accounts for sewer related activity. The Township is served by three separate sewer systems. The southwest portion of the Township is served by a Township collection system and a wastewater treatment plant located in Croydon on the Delaware River. The Township maintains 60 miles of sewer lines and 18 pumping stations. Portions of the flow in the Township are conveyed to the Lower Bucks County Joint Municipal Authority (LBCJMA) WWTP, Bristol Borough WWTP (now owned by BCWSA), and the Bucks County Water & Sewer Authority (BCWSA) system for treatment by the City of Philadelphia's NE WWTP. There are existing sewer service agreements with both LBCJMA and BCWSA.

### **Township Services**

The proposed budget continues funding emergency services, maintenance of public roads and rights-of-way, recreation services and programs, park maintenance, refuse and recycling collections, and community development. Appropriations also include debt payments on outstanding bonds, funding for infrastructure improvements, and capital equipment purchases. There are no proposed reductions in Township services. Appropriations in the proposed 2024 Budget will continue the high level of service expected by Township citizens and business owners. There is a continued emphasis on the expansion of increasing staffing in administration, police, public works, and recreation and infrastructure improvements to Township-owned facilities.

### **Police Department**

In 2023 the Bristol Township Police Department hired six (6) new police officers to replace six (6) retired or officers leaving. The fifty-seven (57) personnel sworn complement includes one (1) Chief of Police, two (2) Lieutenants, and fifty-four (54) Sworn Police Officers. The Patrol Division is the largest sub-unit within the police department which is staffed with forty-two (42) police officers and six (6) sergeants. In addition to the patrol division, the police department currently staffs police officers in various support functions including the Criminal Investigations Bureau (Detectives), Narcotics & Vice Enforcement Unit, K-9, Traffic Safety Enforcement Unit (Commercial Vehicle Enforcement), SWAT, Firearms, Traffic Safety and Police Administration & Professional Standards. Civilian Support Personnel are assigned to Police Records, Property & Evidence, Animal Control, and Community Service Officer. The Department is accredited by the Pennsylvania Association of Chiefs of Police. It is one of only 149 departments in the Commonwealth to receive this designation. Accreditation requires the Department to maintain standardized policies, procedures, and training to enhance professionalism and reduce potential liabilities to the Township.

The Patrol Division of the Bristol Township Police Department is the primary division in any police department. They respond to 911 calls for service, both emergency and non-emergency via Bucks County Radio and conduct traffic stops and various investigative stops throughout their shifts. This division is supervised by one (1) Lieutenant and six (6) Sergeants. The forty-two (42) Patrol Officers are supplemented with two (2) K9s.

The Detective Division of the Bristol Township Police Department is a support division to patrol. It consists of 3 Detectives. They are overseen by one (1) Lieutenant. They investigate major incidents and crimes by applying specialized training to support patrol's initial response to a 911 call. This can be anything from assaults, fraud, sex crimes, crimes against children, and homicide to name a few.

The Narcotics Division of the Bristol Township Police Department is another support division. It consists of two (2) officers and is overseen by one (1) Lieutenant. They conduct narcotics investigations based on information supplied by the patrol division, tips, and working with other state, federal, or local law enforcement agencies to enforce crime within the township.

The Administrative Division of the Bristol Township Police Department establishes policies and procedures, accreditation, internal investigations, training management, court scheduling, community outreach programs, and addresses quality of life complaints. This division is overseen by one (1) Lieutenant. This division also oversees our twenty (20) part-time Crossing Guards.

### **Department of Fire Rescue/Fire Marshal/Emergency Management**

The Department of Fire Rescue also consists of the Office of the Fire Marshal and the Office of Emergency Management. The department is led by the Chief who also serves as the Fire Marshal and Emergency Management Director with a staff of eight (8) full time certified Firefighter/Fire Inspector/EMTs, and a full-time administrative assistant who is also a certified Fire Inspector/EMT and Assistant Emergency Management Coordinator. Personnel within this department are also certified to respond to hazardous materials incidents, vehicle extrications, water rescues, high angle/rope rescues, and a wide range of emergency management functions.

The Dept of Fire Rescue is the township's paid fire department and is on duty Monday through Friday 6am – 4:30pm to supplement our volunteer fire companies. Each day four (4) Firefighter/Fire Inspector/EMTs are assigned to Engine 225. Engine 225 and the Chief respond to all fire and rescue calls in the township. In addition to being a fully equipped pumper, Engine 225 is also equipped to respond to vehicle accidents & extrications, rope/high angle rescues, swift water rescues, and medical emergencies. The Firefighters/Fire Inspectors/EMTs not assigned to Engine 225 each day assist the volunteer fire companies by responding to their assigned fire station for fire and rescue calls. The Dept. of Fire Rescue also operates a small boat that can be utilized for flood evacuations and water rescues.

The Office of the Fire Marshal is responsible for conducting annual fire safety inspections in every commercial, industrial, and school building throughout the township. In addition to the inspection program, the Fire Marshal reviews all non-residential construction plans, as it pertains to the installation of fire detection and suppression systems and life safety issues. The Fire Marshal is also

responsible for investigating the origin and cause of significant or suspicious fires. When the Fire Marshal determines the cause of a fire to be arson, he will work with Bristol Township Police Detectives as they conduct the criminal investigation. The Fire Marshal will also work with the Bucks County District Attorney's Office in the prosecution of arson suspects.

The Office of Emergency Management is responsible for the township's preparedness, response, and recovery from disasters. One of the primary methods of preparing is to maintain an Emergency Operations Plan. The Emergency Operations Plan includes a vulnerability assessment as well as various resources that may be needed during a disaster. To support the Emergency Operations Plan, the Office of Emergency Management maintains an Emergency Operations Center within the municipal complex. The Emergency Operations Center is equipped with numerous two-way radio consoles, computer/internet accessibility, a weather station, radio and TV monitoring capabilities. The radio consoles give us the capability of communicating with every fire department, police department, emergency medical services, and Sheriffs in Bucks County, the U.S. Coast Guard, and several emergency services agencies in the neighboring counties. The Emergency Operations Center is supported by an emergency generator should this area experience a power outage. During disaster emergencies the Emergency Management Director will coordinate the operation of our local resources such as our fire companies, rescue squads, police department, and public works. The Emergency Management Director is also responsible for coordinating with outside agencies such as the American Red Cross, Bucks County Emergency Management, Pennsylvania Emergency Management Agency, Federal Emergency Management Agency, US. Coast Guard, and the Pennsylvania National Guard.

### **Public Works Department**

Bristol Township's Public Works Department is made up of nineteen (19) full-time employees, one (1) part-time employee and supplemented with 3-4 seasonal employees during the peak months between April and October. The Director of Public Works is responsible for day-to-day operations that are carried out by an administrative assistant, the department leader, two mechanics, equipment operators, a traffic safety crew, a mason crew and competent laborers who maintain the township open spaces and parks.

The department is responsible for maintaining 173 miles of township roads, storm sewer management and installation, all green belts abutting township roads, thirty-two (32) parks throughout the township, snow plowing and all the Townships facilities management. Due to the department's expertise, many of these services do not have to be contracted from outside sources. Several stormwater projects occurred in 2023, including stormwater pipe repairs and repairing and installation of inlets. All these projects have alleviated and even eliminated long standing flooding concerns throughout the Township. The Public Works department also lends a hand to the Townships Parks and Recreation Department helping during events in the park and assisting with field maintenance.

### **Parks and Recreation Department**

The Bristol Township Parks and Recreation Department is responsible for the management of Township Park and open space areas, recreation programming, and assisting with community

outreach and civic participation. The Parks and Recreation Department is staffed with three full-time employees and seasonal, part-time employees. Full-time employee positions include the Director of Parks and Recreation, Program Coordinator, and Administrative Assistant. The Director of Parks and Recreation is responsible for overseeing the budget, personnel, facilities, and operations of the Parks and Recreation Department. The Program Coordinator oversees the development, promotion, and implementation of recreation programs and events and the scheduling of facilities. The Administrative Assistant performs routine and complex secretarial and administrative assistance duties and oversees and administers day-to-day activities and functions of the Parks and Recreation Department office.

Seasonal and part-time employee positions include Municipal Park staff, Summer Camp staff, and seasonal maintenance employees. Municipal Park staff maintain watch over public property in the park, assist with opening and closing permitted park areas, manages field lighting, and performs janitorial services as required. Summer Camp staff members plan, lead, and implement camp programs, provide recreational opportunities and enjoyable experiences for camp participants, and supervise campers to ensure their safety, development, growth, skill achievement, and general well-being. Seasonal maintenance employees perform ground maintenance tasks such as mowing, trimming, landscape bed maintenance, trash removal, vegetation removal, and other maintenance tasks as assigned.

The Township oversees thirty-two (32) designated recreation open space areas. Designated areas feature passive recreation spaces, playgrounds, athletic fields, basketball courts, walking paths, a large aquatic play feature, pavilions and amphitheater, special event spaces, and a fishing area. Recreation programming includes special events, youth and adult programs, and athletic programs as well as Township sponsored events including our Egg Hunt, Outdoor Movie Nights, National Night Out, Fall Festival, Holiday Parade, and Holiday Tree Lighting. In addition to Township sponsored events, the Parks and Recreation Department partners with various organizations to increase recreation opportunities across the Township. Partnered recreation opportunities the Bucks County Senior Games, Senior Center walking club and dance classes, the Bristol Riverside Theater's Outdoor Summer Concert Series, Touch a Truck, Veteran Support and Outreach Event, and Car Shows.

The Parks and Recreation Department oversees athletic field and facility rentals. Athletic fields are rented at hourly and seasonal rates. Township athletic fields are rented to youth and adult athletic organizations, local military for physical training and physical fitness tests, and for private parties or tournaments. Bristol Township facilities accommodate tackle football, flag football, soccer, lacrosse, baseball, softball, basketball, and field hockey.

Additionally, the Bristol Township Parks and Recreation Summer Camp Program is an annual seven-week, full day (plus before and after care services) summer camp program for children ages 5-14. Summer Camp accommodates 120 campers and takes place at the Bristol Township Municipal Park. The program features athletics, arts and crafts, special event activities, and weekly swim and field trips.

### **Building and Planning Department**

The Building and Planning has seven (7) full time employees: an office manager who actively oversees the processing of permit applications and the construction inspection process and is assisted by one (1) full time clerk; two (2) full time certified code enforcement inspectors who handle property maintenance complaints and nuisance complaints, an administrative assistant who manages the land development and zoning hearing board application processing and assists with the permits and inspections processing, a Building and Planning Supervisor who works with the code inspectors to manage the code enforcement process, the blight program, and sewer lateral certification process for resale of properties connected to Bristol Township sewer and a Director who sets policy, manages all processes and directs personnel. The Township contracts with Keystone Municipal Services and United Inspection Agency for our Building Code Official and our Electrical Inspector who both review permit plans and conduct inspections.

Permits are required for residential and commercial construction as well residential and commercial use and occupancy. The Building and Planning Department processes and reviews these applications prior to issuance of the permits. Construction inspections with our strategic partners Keystone Municipal Services and United Inspections Agency for all. Through our permits review process our licensed professionals make sure the proposed work is in compliance with the state law and local ordinances and confirm this through the inspection process.

The Building and Planning Department performs housing inspections for all residential rental units (apartments and houses) to make sure the homes are safe and sanitary before families move in. For apartment buildings, the department works in tandem with the Fire Marshal's Office whose inspections focus on the common / shared areas of the buildings. Township inspection personnel are certified by the International Code Council. In addition, the Department performs property maintenance inspections to enforce the property maintenance and nuisance ordinance standards. This process includes onsite inspections, issuing notices of violations to property owners who are in violation and prosecuting the enforcement in our local Bucks County District Courts. Abandoned houses, which can severely damage a neighborhood's strength and character are officially "blighted" by Council in cooperation with the Bucks County Redevelopment Authority.

The subdivision and land development review and approval process for new construction and most additions is a formal process required to meet the Township Zoning Ordinance, Subdivision and Land Development Ordinance, Stormwater Ordinance and Pennsylvania Municipalities Planning Code. The Township's appointed Engineer, Gilmore & Associates, Inc., and Solicitor, Flager & Associates, PC, provide the required consulting throughout this process. We work hand in hand with the finance office and manager's office to make this all work. The same is true for the variance process with the Zoning Hearing Board.

## **Community Development Department**

Bristol Township is an entitlement community under the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG) program. An entitlement community is defined as a municipality with a population of 50,000 persons or more to be eligible to receive an annual allocation of CDBG funds directly from HUD.

The Community Development Department is staffed with the Director of Community Development. The duties of the Director are to administer the CDBG program which involves the corporate duties of the routine submission of data, documents, and information to HUD. Other duties are the daily operations and administration of the CDBG funds for the successful use of these federal funds. The Director has responsibility for the CDBG program compliance, training, tracking, and monitoring.

The CDBG program requires that any proposed activity meet one of the following three national objectives to participate in the CDBG program; a benefit to low to moderate income households or persons; aid in the prevention of the elimination of slum or blight; meet an urgent need. The Township's most effective use of the CDBG funds has been to benefit households or persons of low to moderate income.

The Community Development Department is staffed with the Director of Community Development. The duties of the Director are to administer the CDBG program which involves the corporate duties of the routine submission of data, documents, and information to HUD. Other duties are the daily operations and administration of the CDBG funds for the successful use of these federal funds. The Director has responsibility for the CDBG program compliance, training, tracking, and monitoring.

The CDBG Emergency Repair Program (ERP) is designed to assist income qualified homeowners to complete emergency repairs to their residential property to promote safe and healthy living conditions. The ERP primarily addresses leaking roofs, broken house heaters, non-working sewer systems, some limited plumbing/electrical repairs that create a dangerous living condition.

Several Township Parks have been purchased and/or constructed and upgraded with CDBG funding. The parks are located in census tracts with low to moderate incomes and are eligible service areas for CDBG funding. CDBG funds are also appropriated to assist Family Services Association, a nonprofit organization that runs the Bucks County Homeless Shelter located in Bristol Township.

## **Finance Department**

The function of the Finance Department is to budget yearly receipts and expenditures; bill and collect for services mandated by council; record and pay for various goods and services for Township activities; monitor controls to ensure policy for handling financial information is followed; record, reconcile and report financial information for use by decision makers and prepare reports for various monitoring agencies.

The Finance Department has six (6) full-time and one (1) part-time employee. These include the Finance Officer, a Senior and Junior Staff Accountant, Tax Collector, Clerk and Refuse Inspector, Receptionist, and Accounts Receivable Clerk.

The Finance Officer's responsibilities include overall operation of the department, budget preparation, reconciliation of accounts, preparation of township Financials, prepare state mandated reports and monitor controls. The Senior Staff Accountant's responsibilities include accounts receivable and preparation of the asset side of the financial statements, management of escrows; and prepare payroll and entries. The Junior Staff Accountant's responsibilities include accounts payable and preparation of the liability side of the financial statements. The Tax Collector's responsibilities include billing, recording, and collecting township real estate taxes, issuing tax certifications, answering real estate tax related questions and supervision of the front office personnel. The Clerk and Refuse Inspector performs general office duties and is the liaison with the Township contracted refuse collector and residents. The receptionist's responsibilities include greeting and directing residents, contractors, businesses to proper departments, general office duties and receiving payments and the part-time account receivables clerk invoices account receivable, record daily front office activity and general office duties. Various staff assist with invoices sewer accounts, enters purchase orders for sewer operations; prepares sewer certifications for impending sales and record payments.

#### **Administration – Office of the Township Manager**

The Office of the Township Manager includes the Township Manager, Confidential Executive Assistant/Human Resources Coordinator and Information Technology Director.

The Office of the Township Manager implements ordinances and policies passed by Township Council, supervises the administration of all departments, facilitates all aspects of human resources, including contract negotiations with unionized employees, prepares and submits the annual budget and capital improvement program, has oversight of insurance policies, social media platforms, audio-video operations and technology, traffic signal and streetlight management, grant management and corresponds with elected and appointed officials. Additionally, the Township Manager currently oversees the wastewater treatment operations and trash and recycling contract.

#### **Wastewater Treatment – Sewer Department**

The Croydon Wastewater Treatment Plant (WWTP) is located on River Road in the Croydon section of the Township. The Township contracts with Inframark to operate and maintain approximately 65 miles of sewer main and interceptor sewers ranging in size from 8-inches to 36-inches, nineteen (19) pumping stations, twelve (12) of which convey flow to the WWTP, along with consulting from Gilmore Associates, Inc. for sewer engineering. Most of the wastewater that enters the Township's collection system is treated at the WWTP. However, some of the wastewater is conveyed from various Bristol Township owned pumping stations to other area sewer authorities for treatment (Lower Bucks County Joint Municipal Authority, Township of Falls Authority and Bucks County Waste and Sewer Authority).

Bristol Township was issued a connection ban on the portion of the collection system tributary to the WWTP in early 2007 and entered into a Connection Management Agreement that remains in effect until a significant reduction in flow occurs or modifications are implemented to meet National Pollutants Discharge Elimination System (NPDES) permit compliance. In connection with an enforcement action that commenced in or around 2008, in January 2011 the Consent Decree



involving Environmental Protection Agency (EPA), Department of Environmental Protection (DEP), and the Township was entered as an order of the United States District Court for the Eastern District of Pennsylvania. The main focus was the elimination of hydraulic overloads.

The mandated WWTP expansion project will be completed by the end of this year. Along with the required upgrade to the WWTP, significant sanitary sewer improvements have occurred over the last few years. Most notably is the current work on the inflow and infiltration (I/I) of the sanitary sewer pipes and manholes. Inflow is stormwater that enters the sewer system through rain leaders, basement sump pumps or foundation drains illegally connected to the sewer. Infiltration occurs when groundwater seeps into sewer pipes through cracks, leaky pipe joints and/or deteriorated manholes. With the expansion of the WWTP and I/I work, the Township expects to be relieved of the Consent Decree and Connection Management Plan early 2024.

Many capital projects remain underway throughout the end of 2023. The Community Center (also known as the “Blue Building” on Shumacher Drive is currently under renovation for many upgrades. Once completed, there will be a ceremony renaming and dedication of the building to the “Martha Miller Resource Center” and will open once again to provide services in the area for low to moderate income residents. As stated earlier, the former “Inspire” building next to the expanded Municipal Park on Bath Road is currently under renovation for a Parks and Recreation Department Building. Once this building is completed, the Department will move their offices into the building, have designated areas for our successful summer camp program and will be able to begin expanding services and programming for the growing department and residents. Additionally, the Township will also be able to rent out the building for parties.

The 2024 budget proposes a significant number of capital purchases and construction. The IT Department will continue to implement stronger security protection. Several departments will add to their fleet for replacement vehicles and utility needs. Park Maintenance is the priority currently, as outlines in the Township’s Comprehensive Recreation, Open Space Greenways and Trail Plan (CROSTP). Twenty-nine (29) parks will receive upgraded soft fall, edging and ADA accessibility to all the play structures in the Township. Concurrently, we will evaluate all our parks and begin to lay out a ten (10) year plan from the CROSTP. Another project budgeted for 2024 is Shade Sail structures installed at both the knee wall areas adjacent to the spray park and over the play structure at the Municipal Park.

The public works building has funds budgeted for repainting of the building and insulation upgrades. A new Senior Center will be constructed adjacent to the existing Senior Center on Bristol Oxford Valley Road. Once that construction is completed and the seniors have successfully moved in, the former Senior Center will be renovated for the career Fire Department of Fire Rescue, Office of Emergency Management, and the Office of the Fire Marshal.

Additionally, funding from several grants allows for stormwater and traffic signal upgrades. The Township continues to work through Randall Avenue bridge repairs and solutions, along with applying for grant funding for reconstruction. We will continue our road paving and ADA ramp installation programs in 2024.

A summary of the budget will be presented at Council's November 9th meeting and approval will be requested to advertise, after which it will be available for public inspection. The final budget is scheduled for presentation and adoption at the Council's December 21, 2023, meeting.

I would like to thank Bristol Township Council for their continued support and for the privilege of being able to serve this great Bristol Township community. The preparation of this budget is the culmination of a collaborative process, with significant work and recognition to Fran Phillips for his assistance throughout the year and detailed work on this budget. I appreciate the dedicated commitment of the entire Township team of employees and consultants for their daily efforts in providing outstanding services to the citizens of Bristol Township.

Account #	Sub #	Description	2020	2021	2022	UNADJUSTED	2023	2024
			Actual	Actual	Actual	2023 YTD THRU 9/30/23	Adopted Budget	Proposed Budget
<b>GENERAL FUND</b>								
REVENUES								
01406	30110	REAL ESTATE TAX CURRENT	7,294,534.00	7,323,814.00	7,490,371.00	7,286,060.00	7,368,900.00	7,526,000.00
01406	30115	REAL ESTATE TAX REFUNDS	(434.00)	(21,810.00)	(52,477.00)	(25,154.00)	(20,000.00)	(25,000.00)
01406	30130	REAL ESTATE TAX DELINQUENT	234,555.00	256,943.00	208,296.00	136,545.00	228,000.00	200,000.00
01406	30160	REAL ESTATE TAX INTERIM	14,761.00	21,774.00	39,188.00	105,638.00	23,000.00	35,000.00
01403	35820	BUCKS COUNTY TAX COLLECTION	85,388.00	86,952.00	88,886.00	90,256.00	89,500.00	90,800.00
01403	36165	TAX CERTIFICATES	352,820.00	368,992.00	323,700.00	287,725.00	340,000.00	325,000.00
			<u>7,981,624.00</u>	<u>8,036,665.00</u>	<u>8,097,964.00</u>	<u>7,881,070.00</u>	<u>8,029,400.00</u>	<u>8,151,800.00</u>
01406	31000	PER CAPITA TAX	94,849.00	101,212.00	114,149.00	78,320.00	105,000.00	100,000.00
01406	31010	REAL ESTATE TRANSFER TAX	1,735,994.00	2,419,288.00	2,147,650.00	1,202,665.00	1,735,000.00	1,800,000.00
01406	31031	MERCANTILE TAX	473,493.00	492,249.00	513,736.00	465,784.00	525,000.00	500,000.00
01406	31050	LOCAL SERVICES TAX	835,801.00	866,771.00	923,437.00	467,016.00	860,000.00	880,000.00
01406	31060	AMUSEMENT TAX	4,243.00	13,532.00	14,080.00	4,265.00	10,000.00	10,000.00
			<u>3,144,380.00</u>	<u>3,893,052.00</u>	<u>3,713,052.00</u>	<u>2,218,050.00</u>	<u>3,235,000.00</u>	<u>3,290,000.00</u>
01406	31020	EARNED INCOME TAX	6,935,346.00	7,648,932.00	8,483,556.00	4,845,319.00	7,200,000.00	7,600,000.00
01406	31080	NON-RESIDENTIAL UNIT TAX	7,905.00	33,905.00	41,487.00	663.00	25,000.00	20,000.00
01406	34101	INTEREST EARNINGS	44,168.00	30,889.00	250,074.00	740,259.00	275,000.00	823,000.00
01406	35101	FEDERAL GRANT	-	-	-	1,204,000.00	1,204,000.00	1,204,000.00
01406	34110	BID FORMS	-	-	-	250.00	-	-
01406	35501	PUBLIC UTILITY REALTY	25,188.00	25,769.00	26,724.00	-	25,000.00	25,000.00
01406	35504	ALCOHOLIC BEVERAGE	17,650.00	16,850.00	400.00	-	17,000.00	17,000.00
01406	35505	STATE PENSION CONTRIBUTION	718,880.00	681,214.00	741,105.00	885,839.00	741,000.00	885,000.00
01406	35506	STATE AD HOC PENSION RE-IMB.	388.00	300.00	-	300.00	300.00	300.00
01406	35910	PAYMENT IN LIEU OF TAX	68,391.00	76,140.00	64,277.00	94,931.00	66,000.00	76,000.00
01406	36100	ADMINISTRATIVE FEES	43,610.00	50,800.00	57,778.00	44,547.00	43,000.00	52,000.00
01406	36113	RECREATION TICKET SALES COMMISSION	4,427.00	-	2,383.00	1,953.00	1,800.00	1,800.00
01406	36120	INSURANCE RECOVERIES	116,588.00	116,241.00	81,663.00	57,782.00	50,000.00	75,000.00
01406	36140	GASOLINE GENERAL RECOVERY	17,566.00	21,033.00	49,148.00	31,758.00	49,000.00	49,000.00
01406	36150	WORKERS COMP RECOVERY	8,802.00	-	22,788.00	-	20,000.00	20,000.00
01406	36170	RETIREE & COBRA INSURANCE REIMBUSE	24,954.00	28,390.00	26,121.00	9,744.00	25,000.00	25,000.00
01406	38904	GENERAL RECOVERIES	51,196.00	82,272.00	64,345.00	41,370.00	50,000.00	60,000.00
			<u>1,149,713.00</u>	<u>1,163,803.00</u>	<u>1,428,293.00</u>	<u>3,113,396.00</u>	<u>2,592,100.00</u>	<u>3,333,100.00</u>

Account #	Sub #	Description	2020	2021	2022	UNADJUSTED	2023	2024
			Actual	Actual	Actual	2023 YTD THRU 9/30/23	Adopted Budget	Proposed Budget
<b>GENERAL FUND- REVENUES- CONTINUED</b>								
01410	35101	BULLET PROOF VEST GRANT	2,244.00	1,682.00	8,915.00	-	-	2,500.00
01410	33110	COURT FINES	158,838.00	197,528.00	242,974.00	157,622.00	175,000.00	205,000.00
01410	33112	STATE POLICE FINES	23,884.00	20,902.00	20,686.00	9,235.00	21,000.00	21,000.00
01410	33113	POLICE PARKING FINES	2,100.00	1,525.00	1,085.00	765.00	1,500.00	1,500.00
01410	36209	COUNTY BOOKING FEES	67,361.00	63,044.00	65,986.00	48,295.00	65,000.00	65,000.00
01410	36211	ACCIDENT REPORTS	13,350.00	20,070.00	14,120.00	11,480.00	14,000.00	15,000.00
01410	36212	POLICE RE-IMB & CONTRIBUTION	7,029.00	8,843.00	3,881.00	9,346.00	11,000.00	8,000.00
01410	36213	POLICE SERVICES	15,482.00	2,575.00	8,904.00	8,255.00	14,000.00	9,500.00
01411	38905	FIRE EMERGENCY DISPATCH	218.00	450.00	225.00	920.00	200.00	500.00
01413	32166	FIRE INSPECTION FEES	207,866.00	230,007.00	201,035.00	158,602.00	210,000.00	205,000.00
			<u>223,566.00</u>	<u>546,626.00</u>	<u>567,811.00</u>	<u>404,520.00</u>	<u>511,700.00</u>	<u>530,500.00</u>
01413	31070	MECHANICAL DEVICES TAX	70,422.00	63,921.00	70,140.00	72,760.00	63,000.00	70,000.00
01413	32110	CONTRACTOR REGISTRATION	39,125.00	41,125.00	42,750.00	29,875.00	41,000.00	41,000.00
01413	32134	TOWING LICENSE	1,000.00	11,000.00	6,000.00	1,000.00	5,000.00	5,000.00
01413	32162	SIGN PERMITS	129,720.00	134,733.00	121,296.00	39,290.00	130,000.00	122,000.00
01413	32163	INDIRECT BURGULAR ALARM	45,840.00	52,645.00	44,540.00	35,160.00	48,000.00	45,000.00
01413	32164	HOUSE INSPECTIONS	94,950.00	102,266.00	80,765.00	60,940.00	98,000.00	90,000.00
01413	32170	RENTAL PERMITS	381,047.00	422,552.00	460,062.00	108,279.00	391,000.00	391,000.00
01413	32171	MISCELLANEOUS PERMITS	215,681.00	133,070.00	271,158.00	117,364.00	225,000.00	200,000.00
01413	32172	ADULT ENTERTAINMENT PERMIT FEE	3,000.00	4,000.00	3,000.00	-	3,000.00	3,000.00
01413	32180	CATV FRANCHISE FEE	1,021,954.00	993,268.00	1,034,486.00	448,414.00	960,000.00	876,000.00
01413	32201	PLUMBING PERMITS	221,565.00	382,735.00	270,720.00	181,454.00	240,000.00	250,000.00
01413	32202	BUILDING PERMITS	628,907.00	1,120,279.00	710,993.00	208,685.00	650,000.00	650,000.00
01413	32203	ELECTRICAL PERMITS	215,244.00	216,538.00	236,108.00	112,573.00	220,000.00	205,000.00
01413	32204	UCC \$1 FEES	1,432.00	1,517.00	1,274.00	797.00	1,500.00	1,500.00
01413	36130	ZONING-LAND DEVELOPMENT	56,738.00	66,563.00	53,632.00	38,885.00	50,000.00	50,000.00
			<u>3,126,625.00</u>	<u>3,746,212.00</u>	<u>3,406,924.00</u>	<u>1,455,476.00</u>	<u>3,125,500.00</u>	<u>2,999,500.00</u>
01492	39201	TRANSFER FROM RESERVE	-	-	-	-	2,100,000.00	2,000,000.00
01492	39202	TRANSFER FROM STREET LIGHT	25,000.00	25,000.00	25,000.00	18,750.00	25,000.00	25,000.00
01492	39225	TRANSFER FROM REFUSE	450,000.00	450,000.00	400,000.00	262,500.00	350,000.00	50,000.00
01492	39250	TRANSFER FROM BLIGHT	-	6,000.00	6,000.00	3,000.00	6,000.00	6,000.00
01492	39275	TRANSFER FROM SEWER	35,000.00	35,000.00	35,000.00	26,250.00	35,000.00	35,000.00
			<u>510,000.00</u>	<u>516,000.00</u>	<u>466,000.00</u>	<u>310,500.00</u>	<u>2,516,000.00</u>	<u>2,116,000.00</u>
		<b>Total Revenue</b>	<u>23,071,254.00</u>	<u>25,551,290.00</u>	<u>26,163,600.00</u>	<u>20,228,331.00</u>	<u>27,209,700.00</u>	<u>28,020,900.00</u>

Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
GENERAL FUND-CONTINUED								
EXPENDITURES								
COUNCIL								
01400	4105	SALARY 7 MEMBERS	24,500.00	24,500.00	24,500.00	18,375.00	24,500.00	24,500.00
01400	4116	OTHER PERSONNEL SERVICES	3,000.00	3,000.00	2,750.00	2,250.00	3,000.00	3,000.00
01400	4192	FICA	2,085.00	2,104.00	2,085.00	1,578.00	2,100.00	2,100.00
01400	4198	LIFE & DISABILITY	481.00	481.00	401.00	301.00	600.00	600.00
01400	4210	GENERAL EXPENDITURES	578.00	174.00	187.00	88.00	600.00	600.00
			<u>30,644.00</u>	<u>30,259.00</u>	<u>29,923.00</u>	<u>22,592.00</u>	<u>30,800.00</u>	<u>30,800.00</u>
TOWNSHIP MANAGER								
01401	4110	SALARIES	245,567.00	222,483.00	171,572.00	97,436.00	243,300.00	257,900.00
01401	4192	FICA	18,805.00	18,053.00	13,519.00	7,339.00	18,600.00	19,700.00
01401	4195	WORKER'S COMPENSATION	353.00	216.00	288.00	149.00	400.00	400.00
01401	4196	HEALTH INSURANCE	42,960.00	54,145.00	45,158.00	26,725.00	43,300.00	45,800.00
01401	4198	LIFE & DISABILITY	2,805.00	2,833.00	2,718.00	2,747.00	3,300.00	3,500.00
01401	4210	OFFICE EXPENSE	16,175.00	19,068.00	24,045.00	22,806.00	20,000.00	23,000.00
01401	4331	TRAVEL EXPENSE	1,500.00	1,800.00	2,057.00	1,350.00	4,000.00	4,000.00
01401	4342	PRINTING	495.00	-	110.00	-	200.00	200.00
01401	4420	DUES & SUBSCRIPTIONS	5,182.00	2,952.00	6,431.00	7,884.00	6,000.00	6,000.00
01401	4450	GENERAL CONTRACTED SERVICES	114,577.00	103,000.00	97,466.00	113,620.00	125,000.00	141,300.00
01401	4460	TRAINING SEMINARS	-	-	474.00	4,362.00	1,500.00	3,000.00
			<u>448,419.00</u>	<u>424,550.00</u>	<u>363,838.00</u>	<u>284,418.00</u>	<u>465,600.00</u>	<u>504,800.00</u>

Account #	Sub #	Description	2020	2021	2022	UNADJUSTED	2023	2024
			Actual	Actual	Actual	2023 YTD THRU 9/30/23	Adopted Budget	Proposed Budget
GENERAL FUND- EXPENDITURES- CONTINUED								
FINANCE								
01402	4110	FINANCE OFFICER SALARY	47,268.00	47,106.00	54,212.00	55,212.00	71,100.00	74,700.00
01402	4112	ASSIST FINANCE OFFICER ET AL	67,006.00	67,456.00	71,768.00	57,077.00	76,100.00	79,200.00
01402	4115	SALARY- CLERKS	84,196.00	82,641.00	74,918.00	67,814.00	93,700.00	96,200.00
01402	4179	LONGEVITY	295.00	180.00	180.00	-	100.00	100.00
01402	4179	CASH IN LIEU OF BENEFITS	-	-	-	2,631.00	-	2,800.00
01402	4192	FICA	15,205.00	14,274.00	15,612.00	14,133.00	18,400.00	19,600.00
01402	4195	WORKER'S COMPENSATION	198.00	125.00	287.00	278.00	300.00	300.00
01402	4196	HEALTH INSURANCE	65,705.00	60,769.00	71,283.00	36,434.00	86,600.00	56,000.00
01402	4197	STATE PENSION CONTRIBUTION	156,913.00	142,187.00	195,822.00	158,258.00	191,500.00	213,900.00
01402	4198	LIFE & DISABILITY	1,620.00	1,556.00	1,877.00	1,421.00	2,200.00	2,200.00
01402	4210	OFFICE SUPPLIES	325.00	757.00	512.00	183.00	700.00	500.00
01402	4215	POSTAGE	19,206.00	19,451.00	23,408.00	14,365.00	22,000.00	20,000.00
01402	4311	ACCOUNTING & LEGAL	21,000.00	25,500.00	26,000.00	-	28,300.00	28,300.00
01402	4319	BANK CHARGES	6,641.00	(377.00)	-	-	-	-
01402	4321	TELEPHONE EXPENSE	45,168.00	53,472.00	41,019.00	24,991.00	35,000.00	55,000.00
01402	4341	ADVERTISING EXPENSE	9,752.00	25,007.00	24,761.00	11,878.00	19,700.00	19,700.00
01402	4342	PRINTING	1,042.00	1,334.00	1,317.00	2,228.00	1,400.00	1,400.00
01402	4450	CONTRACTED SERVICES	40,712.00	18,971.00	22,260.00	15,278.00	22,800.00	24,000.00
01402	4460	TRAINING SEMINARS	-	113.00	-	2,644.00	-	-
			<u>582,252.00</u>	<u>560,522.00</u>	<u>625,236.00</u>	<u>464,825.00</u>	<u>669,900.00</u>	<u>693,900.00</u>
TAX COLLECTOR'S OFFICE								
01403	4110	SALARY	56,651.00	59,231.00	60,273.00	46,535.00	63,400.00	64,700.00
01403	4115	ASSISTANT TAX COLLECTOR		3,000.00	3,000.00	2,250.00	3,000.00	3,000.00
01403	4192	FICA	4,470.00	4,761.00	4,611.00	3,560.00	5,200.00	5,200.00
01403	4195	WORKER'S COMPENSATION	85.00	70.00	90.00	70.00	100.00	100.00
01403	4196	HEALTH INSURANCE	11,019.00	9,551.00	9,819.00	7,710.00	12,400.00	13,200.00
01403	4198	LIFE & DISABILITY	259.00	282.00	259.00	194.00	500.00	600.00
01403	4215	OFFICE POSTAGE	7,955.00	9,068.00	9,794.00	10,766.00	9,500.00	10,800.00
01403	4342	PRINTING	1,714.00	1,619.00	4,468.00	258.00	2,600.00	2,600.00
01403	4450	CONTRACTED SERVICES	<u>3,543.00</u>	<u>3,606.00</u>	<u>3,839.00</u>	<u>100.00</u>	<u>4,100.00</u>	<u>4,100.00</u>
			<u>85,696.00</u>	<u>91,188.00</u>	<u>96,153.00</u>	<u>71,443.00</u>	<u>100,800.00</u>	<u>104,300.00</u>
LEGAL SERVICES								
01404	4312	TOWNSHIP LEGAL CONTRACTED SERVICES	80,007.00	16,845.00	17,193.00	7,699.00	26,000.00	25,000.00
01404	4314	TOWNSHIP SOLICITOR LEGAL	<u>195,781.00</u>	<u>76,917.00</u>	<u>68,611.00</u>	<u>47,193.00</u>	<u>175,000.00</u>	<u>125,000.00</u>
			<u>275,788.00</u>	<u>93,762.00</u>	<u>85,804.00</u>	<u>54,892.00</u>	<u>201,000.00</u>	<u>150,000.00</u>

Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
GENERAL FUND- EXPENDITURES- CONTINUED								
INFORMATION TECHNOLOGY								
01407	4110	IT SALARY	-	-	41,872.00	89,700.00	119,600.00	124,400.00
01407	4196	HEALTH INSURANCE				-	-	33,900.00
01407	4192	IT FICA	-	-	2,838.00	6,862.00	9,200.00	10,100.00
01407	4195	IT WORKERS COMP	-	-	63.00	135.00	200.00	200.00
01407	4220	IT OPERATING EXPENSES	1,879.00	16,030.00	5,061.00	38,801.00	4,000.00	6,600.00
01407	4250	IT REPAIR & MAINTENANCE	6,386.00	-	2,598.00	3,614.00	5,600.00	6,000.00
01407	4420	IT DUES & SUBSCRIPTIONS	38,447.00	66,033.00	55,073.00	4,914.00	55,100.00	122,400.00
01407	4450	IT CONTRACTED SERVICES	310,463.00	292,560.00	351,166.00	207,483.00	215,300.00	222,700.00
01407	4460	IT TRAINING & CONFERENCES	-	-	-	1,495.00	2,800.00	3,000.00
			<u>357,175.00</u>	<u>374,623.00</u>	<u>458,671.00</u>	<u>353,004.00</u>	<u>411,800.00</u>	<u>529,300.00</u>
GENERAL BUILDING MAINTENANCE AND UTILITIES								
01409	4220	OPERATING & CLEANING SUPPLIES	21,909.00	31,168.00	31,940.00	23,531.00	33,000.00	37,700.00
01409	4361	UTILITES	59,600.00	52,153.00	68,343.00	48,539.00	79,000.00	79,000.00
01409	4363	FIRE HYDRANT MAINTENANCE	248,121.00	222,944.00	238,187.00	191,628.00	276,400.00	307,000.00
01409	4374	REPAIRS & MAINTENANCE	11,378.00	9,596.00	11,275.00	6,834.00	15,000.00	11,000.00
01409	4450	CONTRACTED SERVICES	31,069.00	66,070.00	68,506.00	53,879.00	55,000.00	65,000.00
			<u>372,077.00</u>	<u>381,931.00</u>	<u>418,251.00</u>	<u>324,411.00</u>	<u>458,400.00</u>	<u>499,700.00</u>

Account #	Sub #	Description	UNADJUSTED					
			2020 Actual	2021 Actual	2022 Actual	2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
GENERAL FUND-EXPENDITURES-CONTINUED								
POLICE								
01410	4110	POLICE CHIEF & LIEUTENANTS SALARY	287,707.00	289,243.00	349,074.00	359,023.00	615,900.00	476,400.00
01410	4113	SERGEANTS SALARY	927,015.00	1,038,740.00	1,280,259.00	592,533.00	792,300.00	793,800.00
01410	4114	SWORN POLICE SALARY	4,594,903.00	4,601,918.00	4,776,435.00	3,776,650.00	5,275,000.00	5,569,700.00
01410	4115	CIVILIAN SUPPORT STAFF SALARY	320,433.00	334,780.00	414,787.00	292,661.00	436,600.00	404,700.00
01410	4174	EDUCATION INCENTIVE	14,150.00	18,500.00	21,499.00	-	18,500.00	18,500.00
01410	4179	LONGEVITY	690.00	690.00	720.00	-	700.00	800.00
01410	4181	SWORN POLICE OVERTIME	791,706.00	909,220.00	1,083,992.00	818,359.00	954,200.00	732,000.00
01410	4184	SICK PAY BUY BACK	53,166.00	57,677.00	68,224.00	62,284.00	90,800.00	87,300.00
01410	4185	CASH IN LIEU OF MEDICAL INS.	26,378.00	25,686.00	44,094.00	17,167.00	32,200.00	28,000.00
01410	4191	NON UNIFORM CLOTHING	3,300.00	2,785.00	4,324.00	3,484.00	4,000.00	3,700.00
01410	4192	FICA	136,570.00	138,936.00	143,562.00	119,902.00	174,200.00	170,500.00
01410	4195	WORKERS COMP.	304,405.00	236,341.00	359,934.00	291,762.00	396,300.00	377,800.00
01410	4196	HEALTH INSURANCE	1,546,660.00	1,303,316.00	1,359,781.00	974,926.00	1,559,000.00	1,623,200.00
01410	4197	PENSION	2,223,846.00	1,889,951.00	1,197,260.00	1,748,573.00	2,623,200.00	2,017,800.00
01410	4198	LIFE & DISABILITY	77,305.00	77,147.00	83,308.00	60,372.00	91,400.00	98,400.00
01410	4199	RETIREEES HEALTH INSURANCE	1,482,470.00	1,552,097.00	1,536,634.00	1,224,703.00	1,760,000.00	1,881,600.00
01410	4210	OFFICE SUPPLIES	3,257.00	3,585.00	21,522.00	6,922.00	5,500.00	6,500.00
01410	4220	OPERATING SUPPLIES	11,829.00	27,662.00	44,381.00	15,919.00	21,000.00	28,000.00
01410	4228	K-9 ACO EQUIPMENT	10,152.00	14,166.00	9,754.00	8,706.00	11,000.00	12,000.00
01410	4231	FUEL EXPENSE	96,802.00	167,912.00	209,398.00	154,133.00	237,000.00	237,000.00
01410	4240	UNIFORMS	27,483.00	25,839.00	59,129.00	86,704.00	43,700.00	47,000.00
01410	4242	SAFETY EQUIPMENT	14,319.00	67,894.00	51,775.00	40,482.00	35,800.00	39,200.00
01410	4251	VEHICLES & MAINTENANCE	14,759.00	750.00	27,330.00	17,645.00	15,000.00	17,300.00
01410	4260	SMALL TOOLS & EQUIPMENT	-	-	2,313.00	122.00	2,000.00	2,000.00
01410	4314	LEGAL	278,905.00	485,896.00	470,916.00	348,762.00	200,000.00	200,000.00
01410	4342	PRINTING	1,756.00	3,396.00	1,805.00	1,745.00	2,600.00	2,600.00
01410	4370	REPAIR & MAINTENANCE	50,353.00	49,834.00	59,930.00	28,335.00	56,300.00	54,200.00
01410	4420	DUES & SUBSCRIPTIONS	6,017.00	10,939.00	28,794.00	42,925.00	11,100.00	102,000.00
01410	4450	CONTRACTED SERVICES	78,723.00	135,135.00	173,571.00	65,160.00	122,000.00	129,800.00
01410	4460	TRAINING SEMINARS	16,532.00	18,741.00	45,468.00	16,266.00	28,000.00	35,000.00
01410	4900	BOND PAYMENTS	906,000.00	841,800.00	713,523.00	714,159.00	714,200.00	714,200.00
			<u>14,307,591.00</u>	<u>14,330,576.00</u>	<u>14,643,496.00</u>	<u>11,890,384.00</u>	<u>16,329,500.00</u>	<u>15,911,000.00</u>



Account #	Sub #	Description	2020	2021	2022	UNADJUSTED	2023	2024
			Actual	Actual	Actual	2023 YTD THRU 9/30/23	Adopted Budget	Proposed Budget
GENERAL FUND-EXPENDITURES-CONTINUED								
FIRE MARSHAL'S OFFICE								
01411	4110	FIRE MARSHAL'S SALARY	110,799.00	115,240.00	119,900.00	93,503.00	129,500.00	167,400.00
01411	4112	ADMINISTRATIVE ASSISTANT SALARY	47,412.00	53,014.00	58,468.00	55,009.00	65,100.00	78,000.00
01411	4115	FIRE INSPECTORS SALARY	326,184.00	377,792.00	491,590.00	419,589.00	552,600.00	626,500.00
01411	4179	LONGEVITY	610.00	610.00	675.00	-	800.00	900.00
01411	4180	OVERTIME	2,395.00	3,290.00	5,613.00	4,563.00	15,000.00	10,000.00
01411	4185	CASH IN LIEU OF HEALTH INSURANCE	27,617.00	29,411.00	40,784.00	1,096.00	19,700.00	28,100.00
01411	4191	UNIFORMS	2,376.00	3,130.00	3,253.00	3,237.00	3,200.00	5,000.00
01411	4192	FICA	39,399.00	44,252.00	54,853.00	43,893.00	59,900.00	69,000.00
01411	4195	WORKER'S COMPENSATION	1,605.00	1,152.00	2,459.00	1,950.00	2,300.00	2,700.00
01411	4196	HEALTH INSURANCE	66,088.00	55,208.00	75,818.00	69,761.00	111,500.00	118,200.00
01411	4198	LIFE & DISABILITY	3,394.00	3,596.00	3,753.00	2,935.00	4,200.00	4,800.00
01411	4220	OPERATING EXPENSE	3,741.00	3,598.00	3,686.00	3,282.00	4,000.00	5,000.00
01411	4250	REPAIR & MAINTENANCE	14,900.00	9,900.00	10,751.00	9,116.00	14,000.00	10,000.00
01411	4460	TRAINING SEMINARS	2,081.00	343.00	3,055.00	1,365.00	3,000.00	3,000.00
			<u>648,601.00</u>	<u>700,536.00</u>	<u>874,658.00</u>	<u>709,299.00</u>	<u>984,800.00</u>	<u>1,128,600.00</u>
EMERGENCY MANAGEMENT OPERATIONS								
01415	4220	OPERATING SUPPLIES	2,410.00	3,939.00	4,570.00	2,303.00	5,000.00	5,000.00
BUILDING AND PLANNING								
01413	4110	DIRECTOR'S SALARY	42,745.00	82,157.00	83,000.00	75,000.00	100,000.00	104,000.00
01413	4112	SUPPORT STAFF	140,408.00	145,600.00	157,147.00	118,111.00	157,500.00	161,900.00
01413	4115	INSPECTORS SALARY	181,573.00	175,748.00	165,800.00	150,228.00	200,300.00	206,400.00
01413	4179	LONGEVITY	180.00	295.00	-	-	-	600.00
01413	4185	CASH IN LIEU OF HEALTH INSURANCE	2,540.00	-	-	-	-	-
01413	4191	UNIFORMS	-	377.00	811.00	298.00	500.00	500.00
01413	4192	FICA	28,092.00	29,377.00	31,036.00	26,120.00	35,000.00	36,200.00
01413	4195	WORKER'S COMPENSATION	735.00	329.00	957.00	830.00	1,100.00	1,200.00
01413	4196	HEALTH INSURANCE	101,082.00	113,515.00	144,554.00	127,272.00	193,500.00	206,900.00
01413	4198	LIFE & DISABILITY	2,629.00	2,716.00	2,377.00	2,586.00	2,700.00	2,900.00
01413	4220	OPERATING EXPENSE	2,248.00	2,747.00	2,811.00	2,532.00	2,500.00	2,900.00
01413	4250	REPAIR & MAINTENANCE	6,851.00	447.00	9,362.00	-	2,500.00	2,500.00
01413	4331	TRAVEL EXPENSE	-	-	-	-	500.00	200.00
01413	4420	DUES & SUBSCRIPTIONS	861.00	851.00	-	-	1,000.00	500.00
01413	4450	CONTRACTED SERVICES	229,385.00	260,517.00	248,648.00	179,682.00	260,000.00	269,500.00
01413	4460	TRAINING SEMINARS	1,149.00	-	1,102.00	-	4,000.00	2,000.00
			<u>740,478.00</u>	<u>814,676.00</u>	<u>847,605.00</u>	<u>682,659.00</u>	<u>961,100.00</u>	<u>998,200.00</u>

Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
GENERAL FUND-EXPENDITURES- CONTINUED								
ZONING HEARING BOARD								
01414	4314	ZHB ACCOUNTING & LEGAL	36,537.00	40,813.00	32,410.00	15,343.00	41,500.00	41,500.00
01414	4450	ZHB CONTRACTED SERVICES	1,065.00	2,620.00	-	3,304.00	4,000.00	4,000.00
			<u>37,602.00</u>	<u>43,433.00</u>	<u>32,410.00</u>	<u>18,647.00</u>	<u>45,500.00</u>	<u>45,500.00</u>
PUBLIC WORKS- ADMINISTRATION								
01430	4110	DIRECTOR'S SALARY	83,200.00	98,689.00	90,000.00	82,500.00	110,000.00	114,400.00
01430	4115	SUPPORT STAFF SALARY	54,881.00	57,013.00	67,405.00	53,241.00	71,400.00	71,400.00
01430	4179	LONGEVITY	180.00	180.00	180.00	-	200.00	200.00
01430	4185	CASH IN LIEU OF BENEFITS	7,212.00	7,179.00	7,566.00	-	7,400.00	8,000.00
01430	4191	UNIFORMS	23,722.00	23,669.00	23,801.00	15,808.00	25,000.00	15,000.00
01430	4192	FICA	11,157.00	12,518.00	12,634.00	10,384.00	14,500.00	14,800.00
01430	4195	WORKER'S COMPENSATION	5,018.00	5,094.00	5,954.00	5,434.00	6,500.00	6,700.00
01430	4196	HEALTH INSURANCE	11,027.00	19,233.00	22,071.00	17,416.00	27,900.00	29,700.00
01430	4198	LIFE & DISABILITY	1,275.00	1,237.00	1,337.00	1,131.00	1,500.00	1,700.00
01430	4220	OPERATING SUPPLIES	193.00	260.00	241.00	178.00	700.00	300.00
01430	4242	SAFETY EQUIPMENT	1,968.00	2,133.00	2,069.00	590.00	3,000.00	3,000.00
			<u>199,833.00</u>	<u>227,205.00</u>	<u>233,258.00</u>	<u>186,682.00</u>	<u>268,100.00</u>	<u>265,200.00</u>
PUBLIC WORKS-HIGHWAY								
01439	4115	SALARIES	543,564.00	569,849.00	718,668.00	612,884.00	867,600.00	1,000,600.00
01439	4179	LONGEVITY	1,510.00	1,395.00	1,250.00	-	1,500.00	1,500.00
01439	4180	OVERTIME	6,367.00	39,843.00	41,625.00	20,686.00	38,500.00	25,000.00
01439	4185	CASH IN LIEU OF HEALTH INSURANCE	2,511.00	-	-	2,412.00	-	2,900.00
01439	4192	FICA	41,998.00	45,915.00	57,747.00	48,269.00	69,400.00	78,800.00
01439	4195	WORKER'S COMPENSATION	30,689.00	27,709.00	49,843.00	40,454.00	51,800.00	61,700.00
01439	4196	HEALTH INSURANCE	148,934.00	179,329.00	210,151.00	158,401.00	241,400.00	276,200.00
01439	4198	LIFE & DISABILITY	2,824.00	2,524.00	2,846.00	2,055.00	3,100.00	3,800.00
01439	4220	OPERATING SUPPLIES	1,326.00	2,534.00	1,768.00	2,948.00	2,000.00	2,700.00
01439	4245	REPAIR & MAINTENANCE	13,556.00	34,429.00	20,245.00	18,410.00	30,000.00	30,000.00
01439	4248	DRAINAGE	34,134.00	40,966.00	78,385.00	27,505.00	60,000.00	70,000.00
01439	4249	STORM CLEAN UP	7,408.00	7,227.00	7,186.00	2,515.00	5,000.00	5,000.00
01439	4384	RENT/LEASE FEES	200.00	3,043.00	3,822.00	6,477.00	4,000.00	6,000.00
			<u>835,021.00</u>	<u>954,763.00</u>	<u>1,193,536.00</u>	<u>943,016.00</u>	<u>1,374,300.00</u>	<u>1,564,200.00</u>

Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
GENERAL FUND-EXPENDITURES- CONTINUED								
PUBLIC WORKS-TRAFFIC SAFETY								
01433	4115	SALARIES (2)	110,748.00	114,079.00	137,760.00	109,074.00	140,700.00	140,700.00
01433	4179	LONGEVITY	360.00	360.00	330.00	-	400.00	400.00
01433	4180	OVERTIME	1,528.00	6,553.00	9,138.00	5,325.00	7,300.00	6,900.00
01433	4192	FICA	8,617.00	9,256.00	11,263.00	8,751.00	11,400.00	11,300.00
01433	4195	WORKER'S COMPENSATION	6,679.00	5,556.00	9,555.00	7,425.00	8,600.00	9,600.00
01433	4196	HEALTH INSURANCE	33,805.00	31,874.00	28,771.00	36,891.00	46,500.00	49,700.00
01433	4198	LIFE & DISABILITY	518.00	547.00	410.00	388.00	500.00	500.00
01433	4220	SIGNS & PAINT	19,531.00	25,350.00	33,762.00	15,406.00	30,000.00	27,200.00
01433	4250	REPAIR & MAINTENANCE	72,254.00	71,998.00	30,565.00	56,332.00	75,000.00	75,000.00
01433	4361	TRAFFIC SIGNAL UTILITIES	6,494.00	7,130.00	7,970.00	4,030.00	7,200.00	7,200.00
			<u>260,534.00</u>	<u>272,703.00</u>	<u>269,524.00</u>	<u>243,622.00</u>	<u>327,600.00</u>	<u>328,500.00</u>
PUBLIC WORKS- MECHANICAL MAINTENANCE								
01437	4115	MECHANIC'S SALARY (2)	126,179.00	124,391.00	149,914.00	120,012.00	160,100.00	160,100.00
01437	4179	LONGEVITY	360.00	360.00	360.00		200.00	400.00
01437	4180	OVERTIME	1,567.00	7,895.00	6,976.00	1,295.00	6,900.00	6,400.00
01437	4192	FICA	9,782.00	10,543.00	12,011.00	9,266.00	12,800.00	12,700.00
01437	4195	WORKER'S COMPENSATION	7,597.00	6,342.00	10,205.00	7,873.00	9,700.00	10,000.00
01437	4196	HEALTH INSURANCE	38,976.00	36,551.00	35,955.00	31,177.00	46,500.00	49,700.00
01437	4198	LIFE & DISABILITY	517.00	547.00	517.00	388.00	500.00	500.00
01437	4220	OPERATING EXPENSE	1,073.00	729.00	546.00	670.00	1,500.00	1,000.00
01437	4231	FUEL EXPENSE	22,753.00	38,507.00	64,761.00	33,263.00	68,000.00	55,000.00
01437	4242	SAFETY EQUIPMENT	-	360.00	25.00	150.00	400.00	400.00
01437	4251	REPAIR & MAINTENANCE	53,680.00	72,713.00	90,635.00	60,501.00	85,000.00	95,000.00
			<u>262,484.00</u>	<u>298,938.00</u>	<u>371,905.00</u>	<u>264,595.00</u>	<u>391,600.00</u>	<u>391,200.00</u>

Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
<b>GENERAL FUND-EXPENDITURES- CONTINUED</b>								
<b>MISCELLANEOUS EXPENDITURES</b>								
01408	4313	GENERAL ENGINEERING/ARCHITECT	60,838.00	79,640.00	100,035.00	39,810.00	89,000.00	85,000.00
01433	4313	TRAFFIC ENGINEER	21,747.00	23,744.00	8,122.00	5,699.00	18,000.00	18,000.00
01489	4540	CIVIC CONTRIBUTIONS	5,000.00	5,000.00	15,000.00	10,000.00	10,000.00	10,000.00
01491	4550	GENERAL CONTINGENCIES	115,906.00	29,132.00	5,108.00	-	1,297,100.00	1,945,500.00
			<u>203,491.00</u>	<u>137,516.00</u>	<u>128,265.00</u>	<u>55,509.00</u>	<u>1,414,100.00</u>	<u>2,058,500.00</u>
<b>TOWNSHIP INSURANCE</b>								
01486	4353	INSURANCE	<u>387,136.00</u>	<u>373,205.00</u>	<u>423,274.00</u>	<u>328,135.00</u>	<u>417,000.00</u>	<u>435,000.00</u>
<b>EMPLOYEE BENEFITS</b>								
01481	4195	WORKER COMPENSATION VOLUNTEER FIRE	65,728.00	73,705.00	89,053.00	103,913.00	82,000.00	114,400.00
01481	4354	UNEMPLOYMENT COMP INSURANCE	47,739.00	37,930.00	29,601.00	33,810.00	41,400.00	34,000.00
			<u>113,467.00</u>	<u>111,635.00</u>	<u>118,654.00</u>	<u>137,723.00</u>	<u>123,400.00</u>	<u>148,400.00</u>
<b>INTERFUND TRANSFERS</b>								
01492	4515	TRANSFER TO EDUCATION SERVICE ACY	68,253.00	111,134.00	134,564.00	82,523.00	129,400.00	128,800.00
01492	4524	TRANSFER TO DEBT FUND	2,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
01492	4550	TRANSFER TO BLIGHT	-	-	-	75,000.00	100,000.00	100,000.00
			<u>2,068,253.00</u>	<u>111,134.00</u>	<u>2,134,564.00</u>	<u>2,157,523.00</u>	<u>2,229,400.00</u>	<u>2,228,800.00</u>
<b>Total Expenditures</b>			<u>22,218,952.00</u>	<u>20,337,094.00</u>	<u>23,353,595.00</u>	<u>19,195,682.00</u>	<u>27,209,700.00</u>	<u>28,020,900.00</u>
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Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
<b>STREET LIGHTS</b>								
<b>REVENUES</b>								
02	30110	REAL ESTATE TAX CURRENT	488,683.00	492,294.00	494,303.00	531,754.00	535,700.00	535,900.00
02	30115	REFUNDS		(83.00)	-	-	-	-
02	30130	REAL ESTATE TAX DELINQUENT	17,958.00	24,160.00	18,729.00	11,456.00	22,300.00	18,100.00
02	30160	REAL ESTATE TAX INTERIM	579.00	337.00	302.00	141.00	400.00	400.00
02434	34101	INTEREST EARNINGS	4,423.00	821.00	3,009.00	9,474.00	4,000.00	13,800.00
02434	38904	GENERAL RECOVERIES	41,525.00	61,920.00	31,860.00	35,193.00	49,900.00	45,600.00
02434	39200	TRANSFER FROM RESERVES	-	-	-	-	2,200.00	-
<b>Total Revenue</b>			<u>553,168.00</u>	<u>579,449.00</u>	<u>548,203.00</u>	<u>588,018.00</u>	<u>614,500.00</u>	<u>613,800.00</u>
<b>EXPENDITURES</b>								
02434	4250	REPAIR & MAINTENANCE	109,542.00	149,363.00	123,657.00	105,012.00	115,000.00	169,300.00
02434	4361	CONTRACTED ELECTRIC	415,646.00	425,995.00	444,182.00	294,187.00	468,800.00	415,000.00
02434	4550	CONTINGENCIES	4,793.00	8,054.00	2,227.00	1,738.00	5,700.00	4,500.00
02492	4373	TRF TO GENERAL FUND	25,000.00	25,000.00	25,000.00	18,750.00	25,000.00	25,000.00
		TRF TO RESERVES	-	-	-	-	-	-
<b>Total Expenditures</b>			<u>554,981.00</u>	<u>608,412.00</u>	<u>595,066.00</u>	<u>419,687.00</u>	<u>614,500.00</u>	<u>613,800.00</u>

Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
<b>FIRE</b>								
REVENUES								
03406	30110	REAL ESTATE TAX CURRENT	806,260.00	810,749.00	830,490.00	806,198.00	815,400.00	833,000.00
03406	30115	TAX REFUNDS	(48.00)	(2,289.00)	(5,792.00)	(2,769.00)	(2,200.00)	(3,200.00)
03406	30130	REAL ESTATE TAX DELINQUENT	26,156.00	28,423.00	23,042.00	15,105.00	25,100.00	25,300.00
03406	30160	REAL ESTATE TAX INTERIM	1,422.00	2,408.00	4,335.00	11,461.00	2,500.00	4,000.00
03411	35401	STATE FUNDS PUBLIC SAFETY	301,861.00	271,588.00	331,911.00	338,456.00	271,600.00	331,900.00
<b>Total Revenue</b>			<u>1,135,651.00</u>	<u>1,110,879.00</u>	<u>1,183,986.00</u>	<u>1,168,451.00</u>	<u>1,112,400.00</u>	<u>1,191,000.00</u>
EXPENDITURES								
03411	4110	FIRE CHIEFS SALARY (5)	3,200.00	2,900.00	3,200.00	2,900.00	3,200.00	3,200.00
03411	4192	FICA	245.00	222.00	245.00	410.00	200.00	200.00
03411	4220	ALLOCATIONS	829,862.00	835,351.00	842,307.00	815,530.00	837,400.00	855,700.00
03411	4240	STATE FUNDS DISTRIBUTION	301,861.00	271,588.00	336,866.00	338,456.00	271,600.00	331,900.00
<b>Total Expenditures</b>			<u>1,135,168.00</u>	<u>1,110,061.00</u>	<u>1,182,618.00</u>	<u>1,157,296.00</u>	<u>1,112,400.00</u>	<u>1,191,000.00</u>
<b>RESCUE</b>								
REVENUES								
04406	30110	REAL ESTATE TAX CURRENT	221,813.00	222,956.00	228,471.00	221,644.00	223,900.00	228,700.00
04406	30115	TAX REFUNDS	(13.00)	(631.00)	(1,582.00)	(767.00)	(600.00)	(700.00)
04406	30130	REAL ESTATE TAX DELINQUENT	7,192.00	7,816.00	6,337.00	4,154.00	8,400.00	7,000.00
04406	30160	REAL ESTATE TAX INTERIUM	383.00	662.00	1,192.00	3,212.00	700.00	1,100.00
<b>Total Revenue</b>			<u>229,375.00</u>	<u>230,803.00</u>	<u>234,418.00</u>	<u>228,243.00</u>	<u>232,400.00</u>	<u>236,100.00</u>
EXPENDITURES								
04412	4195	WORKER COMPENSATION	1,848.00	534.00	-	-	2,500.00	2,500.00
04412	4220	ALLOCATIONS	227,312.00	230,044.00	232,693.00	224,266.00	229,900.00	233,600.00
<b>Total Expenditures</b>			<u>229,160.00</u>	<u>230,578.00</u>	<u>232,693.00</u>	<u>224,266.00</u>	<u>232,400.00</u>	<u>236,100.00</u>

Account #	Sub #	Description	2020	2021	2022	UNADJUSTED	2023	2024
			Actual	Actual	Actual	2023 YTD THRU 9/30/23	Adopted Budget	Proposed Budget
<b>RECREATION</b>								
<b>REVENUES</b>								
05406	30110	REAL ESTATE TAX CURRENT	362,952.00	364,874.00	373,777.00	362,691.00	366,600.00	374,500.00
05406	30115	TAX REFUNDS	(22.00)	(1,036.00)	(2,675.00)	(1,268.00)	(1,000.00)	(1,200.00)
05406	30130	REAL ESTATE TAX DELINQUENT	11,770.00	12,616.00	10,369.00	6,797.00	11,200.00	11,300.00
05406	30160	REAL ESTATE TAX INTERIM	640.00	1,221.00	1,951.00	5,256.00	1,200.00	2,300.00
			<u>375,340.00</u>	<u>377,675.00</u>	<u>383,422.00</u>	<u>373,476.00</u>	<u>378,000.00</u>	<u>386,900.00</u>
05406	34101	INTEREST EARNINGS	12,833.00	3,729.00	26,158.00	62,155.00	34,400.00	67,700.00
05452	36701	ATHLETIC PROGRAM FEES				1,600.00	-	-
05452	36702	BATON	3,410.00	1,375.00	111.00	2,010.00	3,000.00	3,000.00
05452	36703	SUMMER CAMP	12,680.00	75,785.00	97,145.00	80,371.00	86,000.00	92,000.00
05452	36704	SUMMER CAMP TRIPS	-	12,872.00	15,043.00	17,094.00	16,900.00	18,000.00
05452	38701	CONTRIBUTIONS FOR EVENTS	955.00	9,979.00	11,512.00	-	10,000.00	40,000.00
05452	38905	EVENT FEES	-	-	15,522.00	37,745.00	25,000.00	35,000.00
05454	34240	FIELD PERMITS	2,463.00	100,775.00	77,204.00	97,417.00	81,700.00	85,000.00
		TRANSFER FROM RESERVE	-	-	-	-	127,555.00	112,800.00
			<u>32,341.00</u>	<u>204,515.00</u>	<u>242,695.00</u>	<u>298,392.00</u>	<u>384,555.00</u>	<u>453,500.00</u>
<b>Total Revenue</b>			<u>407,681.00</u>	<u>582,190.00</u>	<u>626,117.00</u>	<u>671,868.00</u>	<u>762,555.00</u>	<u>840,400.00</u>
<b>EXPENDITURES</b>								
05452	4110	COORDINATOR SALARY	100,270.00	140,199.00	178,510.00	130,875.00	174,500.00	239,700.00
05452	4116	SUPPORT STAFF SALARY	14,076.00	50,593.00	64,647.00	68,287.00	100,900.00	52,600.00
05452	4192	FICA	8,748.00	14,474.00	18,601.00	15,236.00	21,100.00	22,400.00
05452	4195	WORKER'S COMPENSATION	1,084.00	2,926.00	3,148.00	3,722.00	9,100.00	11,900.00
05452	4196	HEALTH INSURANCE	25,508.00	38,112.00	38,034.00	27,549.00	49,000.00	50,300.00
05452	4197	PENSION CONTRIBUTION	5,000.00	5,000.00	2,500.00	6,544.00	7,255.00	7,500.00
05452	4247	SUMMER CAMP TRIPS	-	18,219.00	11,578.00	16,231.00	16,900.00	18,000.00
05452	4301	SUMMER PROGRAM	3,921.00	15,314.00	13,372.00	13,025.00	26,500.00	28,500.00
05452	4302	BATON	1,500.00	-	-	-	3,000.00	3,000.00
05452	4304	MISCELLANEOUS EVENTS	3,903.00	-	19,797.00	32,209.00	10,000.00	40,000.00
05452	4550	OPERATING EXPENSES	-	548.00	7,542.00	2,033.00	1,000.00	2,800.00
			<u>164,010.00</u>	<u>285,385.00</u>	<u>357,729.00</u>	<u>315,711.00</u>	<u>419,255.00</u>	<u>476,700.00</u>

Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
<b>RECREATION-EXPENDITURES-CONTINUED</b>								
PROPERTY MAINTENANCE								
05454	4115	SALARIES	18,580.00	45,682.00	53,646.00	43,231.00	57,700.00	57,700.00
05454	4116	SEASONAL EMPLOYEES	31,753.00	21,895.00	24,673.00	35,954.00	35,400.00	36,800.00
05454	4180	OVERTIME	757.00	3,679.00	3,793.00	2,454.00	3,000.00	1,700.00
05454	4192	FICA	3,917.00	5,572.00	6,282.00	6,245.00	7,400.00	7,400.00
05454	4195	WORKER'S COMPENSATION	3,395.00	4,620.00	5,329.00	5,921.00	5,500.00	5,600.00
05454	4196	HEALTH INSURANCE	10,025.00	9,171.00	11,418.00	7,659.00	12,500.00	13,300.00
05454	4198	LIFE & DISABILITY	1,127.00	2,155.00	2,437.00	1,922.00	2,300.00	2,700.00
05454	4231	GAS,OIL & LUBE	749.00	964.00	1,352.00	798.00	2,000.00	1,500.00
05454	4240	OPERATING SUPPLIES	904.00	2,689.00	1,457.00	795.00	2,000.00	1,500.00
05454	4242	SAFETY EQUIPMENT	-	-	-	-	500.00	500.00
05454	4250	REPAIR & MAINTENANCE	30,572.00	69,961.00	130,800.00	77,824.00	115,000.00	125,000.00
05454	4361	UTILITIES	69,996.00	79,964.00	96,563.00	69,349.00	100,000.00	110,000.00
05454	4551	PROPERTY MAINT CONTINGENCIES	2,614.00	-	-	-	-	-
			<u>174,389.00</u>	<u>246,352.00</u>	<u>337,750.00</u>	<u>252,152.00</u>	<u>343,300.00</u>	<u>363,700.00</u>
		<b>Total Expenditures</b>	<u>338,399.00</u>	<u>531,737.00</u>	<u>695,479.00</u>	<u>567,863.00</u>	<u>762,555.00</u>	<u>840,400.00</u>



Account #	Sub #	Description	2020	2021	2022	UNADJUSTED	2023	2024
			Actual	Actual	Actual	2023 YTD THRU 9/30/23	Adopted Budget	Proposed Budget
<b>DCED GRANTS</b>								
REVENUES								
09401	35101	ARPA GRANT	-	1,346,136.00	1,567,625.00	2,074,141.00	6,348,817.00	6,547,200.00
09401	35509	RDA GRANT	266,961.00	137,771.00	910,603.00	67,960.00	-	347,900.00
09401	35401	STATE FIRE GRANT 2012/2013	12,468.00		15,000.00	14,072.00	-	-
09401	35401	STRATEGIC MNGTMT	-	-	-	-	45,000.00	
09401	35401	WATER SHED RESTORATION	-	-	-	-	255,000.00	255,000.00
09401	35401	AUTO RED LIGHT ENFORCEMENT	-	-	-	-	199,315.00	199,300.00
09401	35401	MTF GRANT	-	-	-	-	884,600.00	884,600.00
09401	35401	GREEN LIGHT GO GRANTS	-	-	-	-	685,528.00	685,500.00
<b>Total Revenue</b>			<u>279,429.00</u>	<u>1,483,907.00</u>	<u>2,493,228.00</u>	<u>2,156,173.00</u>	<u>8,418,260.00</u>	<u>8,919,500.00</u>
EXPENDITURES								
09401	4553	ARPA GRANT	-	1,381,248.00	1,567,625.00	2,074,141.00	6,348,817.00	6,547,200.00
09401	4555	RDA GRANT	268,317.00	101,823.00	910,303.00	103,333.00	-	347,900.00
09401	4553	STATE FIRE GRANT 2012/2013	12,468.00		15,000.00	14,072.00	-	-
09401	4555	AUTO RED LIGHT ENFORCEMENT	-	-	-	46,754.00	199,315.00	199,300.00
09401	35401	STRATEGIC MNGTMT	-	-	-	-	45,000.00	-
09401	35401	WATER SHED RESTORATION	-	-	-	-	255,000.00	255,000.00
09401	4555	MTF GRANT ROUTE 13	-	-	-	-	884,600.00	884,600.00
09401	4555	GREEN LIGHT GO GRANTS	-	-	-	-	685,528.00	685,500.00
<b>Total Expenditures</b>			<u>280,785.00</u>	<u>1,483,071.00</u>	<u>2,492,928.00</u>	<u>2,238,300.00</u>	<u>8,418,260.00</u>	<u>8,919,500.00</u>
<b>ESA</b>								
REVENUES								
15	35860	SCHOOL DISTRICT SHARE	91,727.00	83,095.00	118,992.00	134,172.00	126,900.00	126,300.00
15492	39201	TOWNSHIP CONTRIBUTION	68,253.00	111,134.00	134,564.00	82,523.00	129,400.00	128,800.00
<b>Total Revenue</b>			<u>159,980.00</u>	<u>194,229.00</u>	<u>253,556.00</u>	<u>216,695.00</u>	<u>256,300.00</u>	<u>255,100.00</u>
EXPENDITURES								
15419	4117	SALARY	110,493.00	186,490.00	217,449.00	159,705.00	213,500.00	213,500.00
15419	4179	LONGEVITY	4,680.00	4,200.00	4,530.00	-	4,500.00	4,600.00
15419	4191	UNIFORMS - EQUIPMENT	-	-	-	371.00	2,500.00	2,500.00
15419	4192	FICA	8,811.00	14,534.00	16,981.00	12,217.00	16,700.00	16,700.00
15419	4194	UNEMPLOYMENT COMP. INS.	4,345.00	4,885.00	4,784.00	3,331.00	6,000.00	4,700.00
15419	4195	WORKERS COMP INSURANCE	7,636.00	11,629.00	14,407.00	10,365.00	12,500.00	12,500.00
15419	4198	LIFE & DISABILITY	542.00	532.00	545.00	399.00	600.00	600.00
<b>Total Expenditures</b>			<u>136,507.00</u>	<u>222,270.00</u>	<u>258,696.00</u>	<u>186,388.00</u>	<u>256,300.00</u>	<u>255,100.00</u>

Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
<b>CAPITAL</b>								
<b>REVENUES</b>								
19406	35701	OPEN SPACE GRANT	993,896.00	1,617,450.00	463,303.00	-	-	
19406	34101	INTEREST EARNINGS	113,836.00	31,675.00	309,667.00	650,845.00	323,700.00	568,300.00
19406	39110	SALE OF TOWNSHIP OWNED PROPERTY	19,216.00	5,900.00	-	-	-	
19406	38904	MISCELLANEOUS RECOVERY	4,912.00	914.00	289,063.00	8,375.00	-	
19409	38904	RE-IMBURSE FOR ROAD CONSTRUCTION	-	-	-	-	-	
19492	39200	TRANSFER FROM RESERVES	-	-	-	-	-	9,221,000.00
19492	39201	TRANSFER FROM GENERAL FUND	-	-	-	-	-	
19492	39225	TRANSFER FROM REFUSE FUND	-	-	-	-	-	
19492	39240	TRANSFER FROM REVITALIZATION DCED	-	-	-	-	-	
19406	39301	BOND PROCEEDS	-	11,631,500.00	-	-	-	-
<b>Total Revenues</b>			<u>1,131,860.00</u>	<u>13,287,439.00</u>	<u>1,062,033.00</u>	<u>659,220.00</u>	<u>323,700.00</u>	<u>9,789,300.00</u>
<b>EXPENDITURES</b>								
19401	4700	GENERAL GOVERNMENT CAPITAL PROJECT	12,790.00	244,913.00	110,082.00	98,423.00	61,400.00	62,000.00
19407	4700	IT CAPITAL PROJECT	79,319.00	14,478.00	3,800.00	61,796.00	-	604,200.00
19408	4313	CAPITAL PROJECT ENGINEERING	437,021.00	483,003.00	781,583.00	387,799.00	500,000.00	535,000.00
19409	4700	GENERAL CONSTRUCTION	707,166.00	689,978.00	705,332.00	425,964.00	5,500,000.00	7,375,500.00
19410	4700	POLICE CAPITAL PROJECTS	56,525.00	161,224.00	438,115.00	191,531.00	358,700.00	456,700.00
19411	4700	FIRE MARSHAL	175,000.00	175,000.00	861,498.00	240,333.00	243,000.00	42,000.00
19439	4700	MILLING & PAVING	1,825,665.00	-	-	-	-	-
19430	4450	OTHER CONSTRUCTION-PUBLIC WORKS	63,326.00	88,570.00	165,020.00	71,290.00	475,500.00	160,000.00
19430	4700	VEHICLES & EQUIPMENT-PUBLIC WORKS	-	100,965.00	137,405.00	-	-	192,400.00
19430	4700	OTHER CONSTRUCTION-PUBLIC WORKS	37,498.00	-	-	15,306.00	289,000.00	361,500.00
19492	4950	TRANSFER TO BLIGHT	410,000.00	-	-	-	-	-
<b>Total Expenditures</b>			<u>3,804,310.00</u>	<u>1,958,131.00</u>	<u>3,202,835.00</u>	<u>1,492,442.00</u>	<u>7,427,600.00</u>	<u>9,789,300.00</u>

Account #	Sub #	Description	2020	2021	2022	UNADJUSTED	2023	2024
			Actual	Actual	Actual	2023 YTD THRU 9/30/23	Adopted Budget	Proposed Budget
<b>DEBT</b>								
<b>REVENUES</b>								
24406	30110	REAL ESTATE TAX CURRENT	988,036.00	994,441.00	1,017,407.00	987,326.00	1,001,200.00	1,022,600.00
24406	30115	TAX REFUNDS	(59.00)	(2,807.00)	(7,118.00)	(3,403.00)	(2,700.00)	(3,300.00)
24406	30130	REAL ESTATE TAX DELINQUENT	32,041.00	34,818.00	28,226.00	18,564.00	29,900.00	17,500.00
24406	30160	REAL ESTATE TAX INTERIM	1,741.00	1,676.00	5,310.00	14,246.00	3,000.00	5,000.00
24406	38904	MISCELLANEOUS RECOVERIES	-	4,246.00	-	-	-	-
24471	34101	INTEREST EARNINGS	93,855.00	20,395.00	127,449.00	291,367.00	171,700.00	354,300.00
24471	39301	GEN. OBL. BOND PROCEEDS	6,153,000.00	-	-	-	-	-
24492	39201	TRANSFER FROM GENERAL FUND	2,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
24492	39200	TRANSFER FROM RESERVE	-	-	-	-	262,300.00	-
<b>Total Revenues</b>			<u>9,268,614.00</u>	<u>1,052,769.00</u>	<u>3,171,274.00</u>	<u>3,308,100.00</u>	<u>3,465,400.00</u>	<u>3,396,100.00</u>
<b>EXPENDITURES</b>								
24471	4900	DEBT SERVICE PRINCIPAL	1,682,330.00	1,915,338.00	2,099,530.00	1,134,366.00	2,152,000.00	2,217,000.00
24471	4901	DEBT SERVICE INTEREST	1,241,121.00	1,078,317.00	1,156,295.00	718,578.00	1,311,900.00	1,047,300.00
24471	4903	BOND SERVICING COSTS	37,765.00	-	-	-	-	-
24475	4550	GENERAL CONTINGENCIES	3,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
24475	4902	REFINANCING OF DEBT	6,002,500.00	-	-	-	-	130,300.00
<b>Total Expenditures</b>			<u>8,966,716.00</u>	<u>2,995,155.00</u>	<u>3,257,325.00</u>	<u>1,854,444.00</u>	<u>3,465,400.00</u>	<u>3,396,100.00</u>

Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
REFUSE								
REVENUES								
25427	30110	COLLECTIONS CURRENT	5,030,632.00	5,087,452.00	5,101,814.00	5,491,985.00	5,537,000.00	5,595,500.00
25427	30130	COLLECTIONS DELINQUENT	133,757.00	197,267.00	135,907.00	73,754.00	203,700.00	140,000.00
25427	34101	INTEREST EARNINGS	37,953.00	10,504.00	50,087.00	138,670.00	51,500.00	183,000.00
25427	35101	DCED-PERFORMANCE GRANT	198,423.00	248,904.00	-	-	202,000.00	202,000.00
25427	36402	RECYCLING FEES	-	-	4,856.00	4,460.00	-	5,000.00
25427	38905	GENERAL RRECOVERIES	-	-	-	49,780.00	-	-
		TRANSFER FROM RESERVE	-	-	-	-	-	380,400.00
<b>Total Revenues</b>			<u>5,400,765.00</u>	<u>5,544,127.00</u>	<u>5,292,664.00</u>	<u>5,758,649.00</u>	<u>5,994,200.00</u>	<u>6,505,900.00</u>
EXPENDITURES								
25492	4500	TRANSFER TO RESERVES	-	-	-	-	-	-
25401	4110	TOWNSHIP MANAGER'S SALARY 10%	21,575.00	13,662.00	14,140.00	11,030.00	20,600.00	23,800.00
25401	4197	457 PENSION CONTRIBUTION	5,894.00	3,306.00	3,664.00	2,991.00	5,700.00	5,900.00
25401	4510	TRANSFER TO RESERVES	-	-	-	-	265,900.00	-
25427	4110	SALARY COORDINATOR ET AL	52,516.00	47,991.00	52,571.00	44,993.00	52,700.00	55,400.00
25427	4115	SALARY INSPECTOR	10,003.00	11,996.00	12,002.00	8,998.00	12,500.00	12,500.00
25427	4179	LONGEVITY	-	-	-	-	100.00	100.00
25427	4192	FICA	6,433.00	5,392.00	6,021.00	4,974.00	6,600.00	7,000.00
25427	4194	CONFERENCES & TRAINING	121.00	124.00	629.00	110.00	600.00	300.00
25427	4195	WORKER COMPENSATION	126.00	113.00	118.00	97.00	200.00	200.00
25427	4196	HEALTH INSURANCE	27,684.00	23,308.00	23,547.00	24,564.00	29,800.00	32,500.00
25427	4198	LIFE & DISABILITY	741.00	670.00	726.00	579.00	800.00	900.00
25427	4240	RECYCLING CONTAINERS	346.00	72.00	-	-	1,000.00	1,000.00
25427	4331	TRAVEL EXPENSE	250.00	300.00	300.00	275.00	500.00	400.00
25427	4450	CONTRACTED SERVICES	4,762,020.00	4,904,515.00	5,060,913.00	3,463,408.00	5,191,200.00	6,262,900.00
25427	4460	RECYCLING PROGRAM	7,819.00	7,818.00	10,141.00	1,260.00	10,000.00	10,000.00
25427	4551	REFUSE CONTINGENCIES	73,345.00	35,745.00	27,707.00	16,821.00	46,000.00	43,000.00
25492	4501	TRANSFER TO GENERAL FUND	450,000.00	450,000.00	400,000.00	262,500.00	350,000.00	50,000.00
<b>Total Expenditures</b>			<u>5,418,873.00</u>	<u>5,505,012.00</u>	<u>5,612,479.00</u>	<u>3,842,600.00</u>	<u>5,994,200.00</u>	<u>6,505,900.00</u>

Account #	Sub #	Description	2020 Actual	2021 Actual	2022 Actual	UNADJUSTED 2023 YTD THRU 9/30/23	2023 Adopted Budget	2024 Proposed Budget
<b>LIQUID FUELS</b>								
REVENUES								
35438	35502	LIQUID FUELS STATE ALLOCATION	1,613,671.00	1,497,053.00	1,486,201.00	1,530,912.00	1,503,600.00	1,509,000.00
35438	34101	INTEREST EARNINGS	49,509.00	9,590.00	33,815.00	128,942.00	47,700.00	216,700.00
		TRANSFER FROM RESERVE	-	-	-	-	-	305,100.00
<b>Total Revenues</b>			<u>1,663,180.00</u>	<u>1,506,643.00</u>	<u>1,520,016.00</u>	<u>1,659,854.00</u>	<u>1,551,300.00</u>	<u>2,030,800.00</u>
EXPENDITURES								
		TRANSFER TO RESERVE					276,300.00	-
35438	4246	LIQUID FUELS SNOW & ICE REMOVAL	6,884.00	129,375.00	202,953.00	27,375.00	250,000.00	250,000.00
35439	4450	LIQUID FUELS PAVING CONSTRUCTION	-	537,460.00	614,374.00	-	-	462,000.00
35473	4700	LIQUID FUELS VEHICLES	525,988.00	-	37,164.00	448,722.00	525,000.00	780,800.00
35438	4700	CAPITAL PROJECTS	547,627.00	444,762.00	255,231.00	70,512.00	500,000.00	538,000.00
<b>Total Expenditures</b>			<u>1,080,499.00</u>	<u>1,111,597.00</u>	<u>1,109,722.00</u>	<u>546,609.00</u>	<u>1,551,300.00</u>	<u>2,030,800.00</u>
<b>COMMUNITY DEVELOPMENT</b>								
REVENUES								
45460	35101	FED GRANT COMMUNITY DEV 2021	335,324.00	648,175.00	795,719.00	544,912.00	486,300.00	-
45460	35101	FED GRANT COMMUNITY DEV 2022	-	161,925.00	-	-	155,600.00	-
45460	35101	FED GRANT COMMUNITY DEV 2023	-	-	-	-	-	630,600.00
45460	35101	FED GRANT COMM. DEV. CARES		521,327.00	-	-	-	-
45460	38901	CD PROGRAM INCOME	79,428.00	23,893.00	20,316.00	15,398.00	-	-
45460	34101	INTEREST EARNINGS	1,928.00	-	3,204.00	12,164.00	-	-
<b>Total Revenues</b>			<u>416,680.00</u>	<u>1,355,320.00</u>	<u>819,239.00</u>	<u>572,474.00</u>	<u>641,900.00</u>	<u>630,600.00</u>
EXPENDITURES								
45460	4500	C & D SAL & WAGES-ADMINISTRATION	105,852.00	173,233.00	192,290.00	97,591.00	128,300.00	126,000.00
4510513	4500	C & D GENERAL ADMIN	-	3,159.00	10,122.00	3,210.00	-	-
4510603	4500	PUBLIC FACILITIES AND INFRASTRUCTURE	104,364.00	1,228,295.00	357,288.00	105,252.00	267,300.00	354,600.00
4510508	4500	HOUSING PROGRAMS	72,483.00	184,673.00	236,019.00	44,080.00	150,000.00	150,000.00
45460	4500	HOMELESS SERVICES	-	47,313.00	-	147,800.00	-	-
4510515	4500	PUBLIC SERVICES	-	-	-	60,000.00	96,300.00	-
<b>Total Expenditures</b>			<u>282,699.00</u>	<u>1,636,673.00</u>	<u>795,719.00</u>	<u>457,933.00</u>	<u>641,900.00</u>	<u>630,600.00</u>

Account #	Sub #	Description	2020	2021	2022	UNADJUSTED	2023	2024
			Actual	Actual	Actual	2023 YTD THRU 9/30/23	Adopted Budget	Proposed Budget
<b>BLIGHT</b>								
REVENUES								
50401	34101	INTEREST EARNINGS	2,642.00	728.00	3,852.00	104.00	600.00	600.00
50401	38904	GENERAL RECOVERIES	88,528.00	300,170.00	573,738.00	51,670.00	36,400.00	36,400.00
		TRANSFER FROM GENERAL FUND	410,000.00	-	-	75,000.00	100,000.00	100,000.00
<b>Total Revenues</b>			<u>501,170.00</u>	<u>300,898.00</u>	<u>577,590.00</u>	<u>126,774.00</u>	<u>137,000.00</u>	<u>137,000.00</u>
EXPENDITURES								
50401	4314	LEGAL	271,099.00	38,143.00	9,306.00	9,306.00	65,000.00	65,000.00
50401	4450	CONTRACTED SERVICES	-	51,264.00	722,105.00	50,029.00	66,000.00	66,000.00
50472	4501	TRANSFER TO GENERAL	-	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<b>Total Expenditures</b>			<u>271,099.00</u>	<u>95,407.00</u>	<u>737,411.00</u>	<u>65,335.00</u>	<u>137,000.00</u>	<u>137,000.00</u>
<b>SEWER</b>								
REVENUES								
75429	36310	RESIDENTIAL	3,591,390.00	3,648,850.00	3,616,925.00	2,872,811.00	3,955,600.00	3,955,600.00
75429	36312	COMMERCIAL	1,215,502.00	1,169,129.00	1,215,887.00	1,205,041.00	1,339,000.00	1,248,000.00
75429	36313	RESIDENTIAL L/C & Interest	194,645.00	221,959.00	202,753.00	203,221.00	200,000.00	220,000.00
75429	36314	COMMERCIAL L/C & Interest	34,478.00	69,660.00	44,793.00	51,138.00	48,000.00	53,000.00
75406	34101	CHECKING ACCOUNT INTEREST	114,837.00	22,769.00	145,255.00	144,784.00	19,700.00	32,500.00
75406	35401	GRANT	-	-	2,015,192.00	-	-	-
75406	36165	CERTIFICATIONS	25,660.00	28,777.00	26,870.00	15,530.00	26,800.00	25,000.00
75406	38901	MISCELLANEOUS INCOME	5,683.00	141.00	853.00	312.00	-	500.00
75406	38904	RECOVERY OF PRIOR YEAR EXPENDITURES	-	-	6,845.00	118,068.00	-	-
75406	39200	TRANSFER FROM RESERVE	-	-	-	-	2,889,000.00	103,100.00
75429	36416	INDUSTRIAL PERMIT RENEWAL	2,000.00	3,000.00	3,000.00	-	4,000.00	4,000.00
75429	36415	PERMITS	92,840.00	260,625.00	614,772.00	85,500.00	405,000.00	238,500.00
75429	36417	STRENGTH SURCHARGE	-	-	3,817.00	7,748.00	-	8,000.00
75429	38902	RE-IMBURSED EXPENSE	-	-	-	179,193.00	-	-
			<u>5,277,035.00</u>	<u>5,424,910.00</u>	<u>7,896,962.00</u>	<u>4,883,346.00</u>	<u>8,887,100.00</u>	<u>5,888,200.00</u>

Account #	Sub #	Description	2020	2021	2022	UNADJUSTED	2023	2024
			Actual	Actual	Actual	2023 YTD THRU 9/30/23	Adopted Budget	Proposed Budget
SEWER-CONTINUED								
EXPENDITURES								
75401	4110	P/R MANAGER	54,972.00	40,986.00	42,420.00	33,089.00	44,100.00	46,500.00
75401	4112	P/R FINANCE	46,733.00	45,219.00	72,010.00	65,968.00	85,200.00	89,800.00
75401	4115	P/R OFFICE	51,046.00	43,793.00	29,555.00	19,800.00	18,400.00	33,200.00
75401	4192	FICA OFFICE	12,431.00	9,945.00	10,580.00	9,092.00	11,300.00	1,300.00
75401	4195	WORKER COMPENSATION	256.00	215.00	643.00	178.00	200.00	300.00
75401	4196	HEALTH INSURANCE OFFICE	29,868.00	25,700.00	33,740.00	40,239.00	42,900.00	46,600.00
75401	4197	PENSION CONTRIBUTION	16,729.00	9,106.00	10,851.00	9,267.00	11,400.00	12,900.00
75401	4198	LIFE & DISABILITY	1,577.00	1,640.00	1,704.00	1,514.00	2,000.00	2,300.00
75401	4210	OFFICE SUPPLIES	358.00	-	1,265.00	-	500.00	500.00
75401	4215	POSTAGE	7,156.00	6,196.00	11,591.00	5,000.00	12,500.00	9,500.00
75401	4314	LEGAL	191,262.00	44,632.00	52,975.00	60,492.00	75,000.00	90,000.00
75401	4317	PERMIT FEES	-	1,250.00	3,750.00	-	2,000.00	2,000.00
75401	4342	PRINTING COST	3,375.00	3,066.00	2,829.00	2,025.00	3,500.00	3,300.00
75401	4390	BANK SERVICE CHARGES	10,060.00	(364.00)	-	-	-	-
75401	4411	PERMIT VIOLATIONS	2,500.00	-	99,800.00	375.00	-	-
75401	4420	DUES & SUBSCRIPTIONS	364.00	375.00	577.00	-	500.00	500.00
75401	4450	CONTRACTED SERVICES	6,106.00	4,418.00	2,386.00	961.00	4,000.00	4,000.00
75401	4501	TRANSFER TO GENERAL FUND	35,000.00	35,000.00	35,000.00	26,250.00	35,000.00	35,000.00
75401	4700	CAPITAL EXPENDITURES	-	-	-	4,766,480.00	2,983,800.00	200,000.00
75401	4800	DEPRECIATION EXPENSE	530,613.00	551,531.00	628,154.00	-	-	-
75429	4110	P/R ADMINISTRATION	44,739.00	36,785.00	-	-	-	-
75429	4220	OPERATING / SUPPLIES & EQUIPMENT	-	150.00	-	404.00	-	-
75429	4225	LABORATORY SERVICE	8,786.00	8,323.00	14,124.00	-	4,000.00	4,000.00
75429	4250	REPAIR & MAINTENANCE	179,451.00	177,865.00	167,125.00	128,042.00	191,300.00	200,900.00
75429	4251	AUTOMOBILE EXPENSE	2,128.00	3,770.00	4,290.00	2,374.00	3,300.00	3,700.00
75429	4310	PROFESSIONAL SERVICES	190,629.00	100,741.00	65,033.00	53,312.00	135,000.00	110,000.00
75429	4312	CONTRACTED PLANT OPERATIONS	1,537,967.00	1,578,745.00	1,883,218.00	1,273,842.00	1,773,800.00	1,880,300.00
75429	4321	TELEPHONE	3,576.00	5,202.00	3,691.00	2,335.00	4,000.00	3,500.00
75429	4351	INSURANCE	42,780.00	43,422.00	44,243.00	36,928.00	50,000.00	50,000.00
75429	4361	ELECTRIC	44,844.00	49,344.00	50,703.00	30,675.00	55,400.00	55,400.00
75429	4366	WATER	7,794.00	8,330.00	16,997.00	20,705.00	13,000.00	25,000.00
75429	4377	SEWER BLOCKAGE EXPENSE	4,732.00	2,295.00	1,629.00	2,808.00	2,500.00	3,100.00
75429	4384	EQUIPMENT RENTAL	7,200.00	-	-	-	2,500.00	1,200.00
75429	4385	INTERAUTH. TREATMENT	1,644,350.00	1,980,551.00	1,579,858.00	820,695.00	2,092,000.00	1,830,000.00
75429	4420	DUES & CONFERENCE EXP	1,860.00	-	1,746.00	1,003.00	1,500.00	1,500.00
75429	4450	CONTRACTED MAIN SERVICE	36,665.00	27,805.00	26,014.00	23,646.00	30,000.00	34,000.00
75472	4901	BOND P&I PAYMENTS	396,608.00	338,434.00	432,381.00	512,217.00	1,196,500.00	1,107,900.00
<b>Total Expenditures</b>			<u>5,154,515.00</u>	<u>5,184,470.00</u>	<u>5,330,882.00</u>	<u>7,949,716.00</u>	<u>8,887,100.00</u>	<u>5,888,200.00</u>