

Presentation of 2024 Budget   November 1, 2023  
Vote to Advertise 2024 Budget   November 15, 2023  
Vote to Adopt 2024 Budget   November 29, 2023



## BOROUGH OF SAYRE

110 West Packer Avenue Sayre, PA 18840  
Telephone: 570.888.7739 Fax: 570.888.6598

---

### FACSIMILE TRANSMITTAL SHEET

---

<b>TO:</b>	<b>FROM:</b>
Classified Department	David M. Jarrett, Borough Manager
<b>COMPANY:</b>	<b>DATE:</b>
The Morning Times	November 16, 2023
<b>RE:</b>	
2024 Budget	

---

### Legal Notice

NOTICE IS HEREBY GIVEN that the proposed 2024 Borough Budget is available for inspection at the Borough Hall, on its website ([www.sayreborough.org](http://www.sayreborough.org)), and that the Sayre Public Library, 122 South Elmer Avenue during their normal business hours.

The Borough Council will meet on Wednesday, November 29, 2022 at 5:30pm for general purposes including by not limited to the adoption of the 2024 Budget. The Borough Council meeting will be at the Sayre Borough Hall – Cyril "Cy" Morris Meeting Room – 3<sup>rd</sup> Floor, 110 West Packer Avenue, Sayre, Pennsylvania 18840.

Any person with a disability requiring a special accommodation to attend a meeting should notify the Borough Administration Office at 570-888-7739, as early as possible, but no later than three days prior to a meeting. The Borough of Sayre will make every effort to provide a reasonable accommodation.

David M. Jarrett  
Borough Manager

Print: November 17, 2022

RESOLUTION 2023-09

A RESOLUTION OF THE BOROUGH OF SAYRE, BRADFORD COUNTY, COMMONWEALTH OF PENNSYLVANIA, FIXING THE TAX RATE ON REAL PROPERTY FOR THE 2024 FISCAL YEAR

WHEREAS, Section 1302 of the Pennsylvania Borough Code, 8 Pa. C.S.A 1302, provides the Council of the Borough of Sayre with the power to levy taxes on real property within the Borough of Sayre ("Borough"), by resolution for taxes levied at the same rate as or a rate lower than the previous fiscal year; and

WHEREAS, the Council of the Borough desires to set a tax rate on real property for the 2024 fiscal year at the same rate as or lower than the rate for the 2023 fiscal year in accordance with all applicable laws and regulations.

NOW, THEREFORE, BE IT RESOLVED by the Borough Council of Sayre Borough, Bradford County, Pennsylvania, that a tax be and the same is hereby levied on all real property within Sayre Borough subject to taxation for the fiscal year 2024 as follows;

SECTION 1. That a tax be and the same is hereby levied on all real property within the Borough subject to taxation for general Borough purposes, in the sum of 14.50 mills on each dollar of assessed valuation, or the sum of \$14.50 on each one thousand dollars of assessed valuation, being \$14.50 for each \$1,000.00 of assed valuation.

SECTION 2. All other municipal tax rates are to remain unchanged.

SECTION 3. All prior resolutions, or part of any resolutions, conflicting with this resolution be and the same is hereby repealed in whole or in part to the extent inconsistent herewith.

RESOLVED AND ADOPTED this 29<sup>th</sup> day of November, 2023, by the Council of the Borough Sayre, in lawful session duly assembled.

ATTEST:

Borough of Sayre

BY:

\_\_\_\_\_  
David M. Jarrett  
Borough Secretary

\_\_\_\_\_  
Patrick Gillette  
Borough Council President

CERTIFICATION

I, David M. Jarrett, Borough Secretary of Sayre Borough, Bradford County, Pennsylvania, do hereby certify that the foregoing is a true and correct copy of the Resolution duly adopted at a regular meeting of Sayre Borough Officials held on November 29, 2023.

(SEAL)

BY: \_\_\_\_\_  
Borough Secretary



## 2024 Budget Message

David M. Jarrett, Borough Manager  
Kandy Ferguson, Administration Services Coordinator  
Taylor Landis, Borough Treasurer

November 15, 2023

Council President Patrick Gillette, Members of the Borough Council, and Mayor Henry Farley:

I am pleased to submit to you for your review and consideration the revised 2024 budget which totals \$9,263,325.00 which is approximately \$80,000.00 less than the preliminary draft budget presented to you on November 1, 2023.

The budget process began in June with the coordination of data to help Department Heads prepare their respective budget requests. I would like to acknowledge the Department Heads for taking the time to prepare and submit realistic budget requests and taking into consideration the availability of funding for 2024.

This year has been an interesting year for the Administration Department. The year began with a staff of only three (3) full-time employees as we navigated the process of submitting year end reports to the appropriate state agencies and preparing for the 2022 audit process. The Department welcomed a new per diem office assistant (Lynn Kennedy) and a new Borough Treasurer (Taylor Landis) prior to the end of February.

The onboarding process for Miss Landis has gone relatively smooth considering the amount of information that needed to be shared to provide her with a general understanding of the Borough's financial status. An extensive amount of time was spent in 2023 streamlining several of our processes to improve the efficiency including the development of the 2024 budget. Ms. Ferguson and Miss Landis were instrumental in the development of this budget and together we have prepared a foundation for the development of future budgets that will contain pertinent information of the Borough's financial situation.

The 2024 budget complies with the Borough Code and the requirements of the Commonwealth of Pennsylvania. It represents our commitment to strong financial management practices, and our strategic plan for continued growth and a sustained future.

The budget is a comprehensive document that addresses anticipated revenues and expenditures for all Borough operations including general government, police, streets, sanitary sewer system, recreational improvements, facility improvements, downtown façade improvements, community events, and capital expenses.

The annual budget is the single most important policy document adopted by Borough Council each year. The budget guides the management of the Borough throughout the year by clearly setting forth the goals and objectives of the Council for the coming year and authorizing the programs that will be carried out to meet those objectives.

The budget document also sets forth the management plan for implementing the programs and achieving the community goals and objectives. As the Borough Council's number one policy statement, the budget accomplishes the following:

- ECONOMIC DEVELOPMENT INITIATIVES ARE PURSUED
- SERVICE LEVELS ARE SET
- PARTNERSHIPS ARE NOURISHED
- NEW TECHNOLOGY IS ACQUIRED
- COMMUNITY SECURITY IS ENHANCED THROUGH PUBLIC SAFETY
- BOROUGH EMPLOYEES ARE SUPPORTED IN DELIVERING EFFICIENT AND EFFECTIVE SERVICES
- PUBLIC INFRASTRUCTURE IS MAINTAINED
- RECREATION FOR CITIZENS IS PROVIDED
- PUBLIC HEALTH IS PROTECTED BY RECYCLING, WASTE COLLECTION AND WATER RESOURCES
- RELIABILITY OF UTILITY SERVICES IS FUNDED
- THE BOROUGH'S FINANCIAL INTEGRITY IS MAINTAINED TO MEET SERVICE AND DEBT OBLIGATIONS OF NOT ONLY THE BOROUGH BUT ALSO THE VALLEY JOINT SEWER AUTHORITY.
- CUSTOMER SERVICE IS ENHANCED
- IMPROVED QUALITY OF LIFE IS SOUGHT FOR ALL CITIZENS

The budget sets the annual operating and capital budgets, as well as, the capital improvement program for the future. The budget and capital improvement program recognizes the importance of well-planned improvements and replacements that are necessary to protect the Borough's public facilities. Therefore, the budget document not only serves as a policy guide for the coming year, but it also establishes a long-range planning document that provides the framework for sound financial decision-making and establishes the foundation for a strong and dynamic future for the community.

The total 2024 operating budget is valued at \$9,263,325.00. The General Fund portion of the budget is balanced and totals \$5,497,880.00 in revenues and \$5,497,880.00 in expenses. The General Fund budget does not require a tax increase, however a portion of the Borough's Natural Gas Impact Fee revenue has been earmarked for street paving.

The Borough's 2024 millage rate will remain at 14.50 mills and will generate \$1,240,000.00 in revenue. An additional \$2,000,000.00 in revenue will be generated by the Borough's Earned Income Tax, \$200,000.00 in revenue is generated by the Borough's Local Service Tax, and \$240,000.00 in revenue from Natural Gas Impact Fees. The General Fund's Cash on Hand for 2024 is projected to be \$270,000.00.

The Borough's payroll and health insurance expense in 2024 totals more than \$3,000,000.00 which accounts for approximately 50% of the entire General Fund budget. The remaining 2024 expenditures in all funds remain fairly consistent, reflecting the Borough's commitment to control expenses while ensuring the continued delivery of services in the most cost-effective manner.

#### BASIC POLICIES AND ASSUMPTIONS:

- A basic premise in preparing the 2024 Budget is that there will be no increase in real estate tax rates to fund day-to-day operations following the 2.0 mill tax increase in 2023. The Borough's millage rate has only increased 6.5 mills since 1999.
- It is the Borough's policy to estimate revenues conservatively.
- Existing levels of service shall be maintained.
- It is the Borough's policy to minimize borrowing. Borrowing is for capital expenditures and only when sufficient current funds are not available or municipal needs are unable to wait until current funds are available.
- The Borough will budget adequate funds to maintain all its assets at a level which protects the borough's capital investment and minimizes future repair and replacement costs.
- The Borough will project its equipment and vehicle replacement needs for the next ten years and will update this projection each year.
- All departments will budget contributions to Capital Reserves based on their estimated future share of costs for the replacement of vehicles and equipment, and for future maintenance and improvements to borough-owned facilities and buildings.
- Utility fees will be set at a level that fully supports the direct and indirect costs of providing service, including funding of Capital Reserves.

- The Salary & Wage Schedule will be adopted by Resolution of Borough Council annually for per diem staff.
- Idle cash (Capital Reserve funds) will be invested on a continuous basis in legal, safe investments with adequate liquidity and yield.
- The Borough Manager will actively pursue all State, Federal and private grant sources available for major equipment purchases and projects.

## COMPARISON OF TAXING AUTHORITIES

The majority of properties in the Borough have not been reassessed since 1999 and there is no indication that the County Commissioners intend to undertake a county-wide reassessment.

As an example, a homeowner in the Borough with a home assessment of \$32,500.00 pays \$471.00 in Borough real estate tax. This revenue funds the most basic borough services such as police protection, fire protection, street sweeping, snow plowing, street resurfacing, traffic signals, recreation, trash and recycling collection, drop-off recycling center, yard waste and leaf collection, code enforcement, playgrounds, street lighting and other similar activities. These borough services, and the corresponding borough property tax, represent less than 19% of the total property tax bill paid by borough taxpayers.

The Borough has enjoyed remarkable change over the past two decades including but not limited to the following projects; completion of infrastructure improvement projects, improved accessibility at Island Pond, numerous streets have been improved, the construction of a new DPW facility, a new police station, purchased \$1.8 million worth of new fire apparatus, upgrading over 400 street lights to LED fixtures, and the coordination of community events such as the Concerts in the Parks program, End of Summer Celebration, and Christmas Parade. Each and every Council during that period has enhanced the quality of life of our residents by completing the previously referenced projects and undertaking their own new initiatives.

Other notable accomplishments include the \$300,000.00 ADA crosswalk improvement project, \$400,000.00 Borough Hall Elevator Project, \$500,000.00 Diahoga Trail Project, \$600,000.00 Hayden Street Pump Station Improvement Project and \$700,000.00 streetscape project.

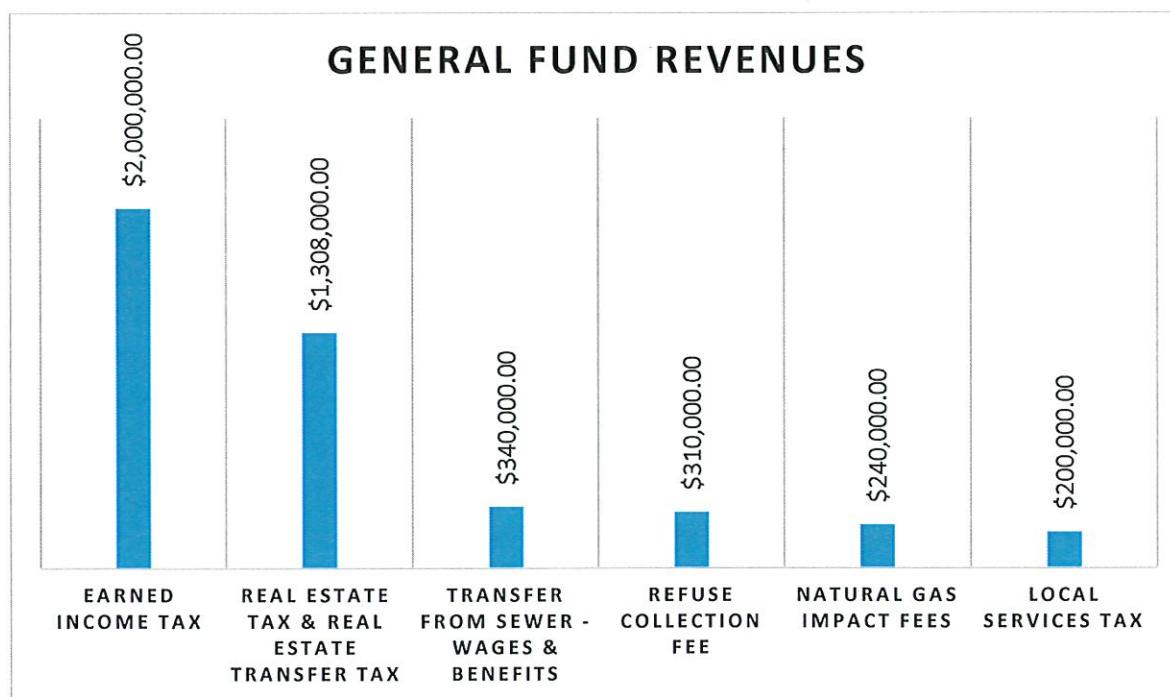
The incoming Borough Council will continue to work toward implementing objectives outlined in the Borough's SWOT sessions, developing and implementing shared service initiatives extending municipal services to neighboring municipalities, complete improvements to the Borough's neighborhood parks, and utilization of solar power to reduce electricity costs.

The Borough Council has made a substantial investment in its fleet of vehicles and specialized equipment, increased the number of full-time patrol officers, increased the number of full-time and per diem fire truck drivers, and increased the utilization of per diem staff in the Public Works Department. The Borough has been fortunate to secure nearly \$5,000,000.00 in grant funds the majority of which has been for the expansion of the Borough's recycling center facility, flood control, and recreation.

The Borough had very little General Fund debt prior to the purchase of the new \$1.2 million Pierce® 100' Aerial Quint in 2022. A \$3,528,000.00 line of credit was secured from First Citizens Community Bank (FCCB) for purchase of the new Quint and future capital projects. The line of credit has a very attractive interest rate of 1.99% through 2028 before adjusting to 4.0% in 2029 for the remainder of the loan. The total cost of the new Quint in principal and interest will total nearly \$1.7 million dollars when the line of credit is paid in full.

#### ANALYSIS OF GENERAL FUND REVENUES

This chart illustrates the breakdown of revenues into the general fund showing that Earned Income Tax revenue generates the greatest amount of tax revenue.



Earned Income Tax – The earned income tax is a ½ percent tax on all earned income for Borough residents and 1% percent tax on all earned income for out of state residents. The Borough's earned income revenue has increased each year due in part to the fact that the Guthrie Healthcare System with more than 3,000 employees is located in Sayre Borough.

Real Estate & Real Estate Transfer Tax – The Borough's real estate millage rate is 14.50 mills which translates into a tax bill of \$1,450.00 for a property assessed at \$100,000.00. The Real Estate assessment for the majority of Borough properties has been unchanged since 1999 and it is not likely that a county-wide assessment will be undertaken by Bradford County anytime soon. The real estate transfer tax is a 1% tax on property transfers within the Borough. The chart illustrates the recent history of revenue generated by this tax.

Salary & Benefits (Sewer Related) – The Borough maintains four (4) sanitary sewer pump stations, 26 miles of sewer main, and over 2,000 sewer laterals. The responsibilities are assigned to the Department of Public Works and the General Fund is reimbursed for the costs of personnel for sewer related responsibilities. The Borough also processes more than 10,000 sewer payments each year and labor cost associated with that responsibility are reimbursed by the Sewer Fund.

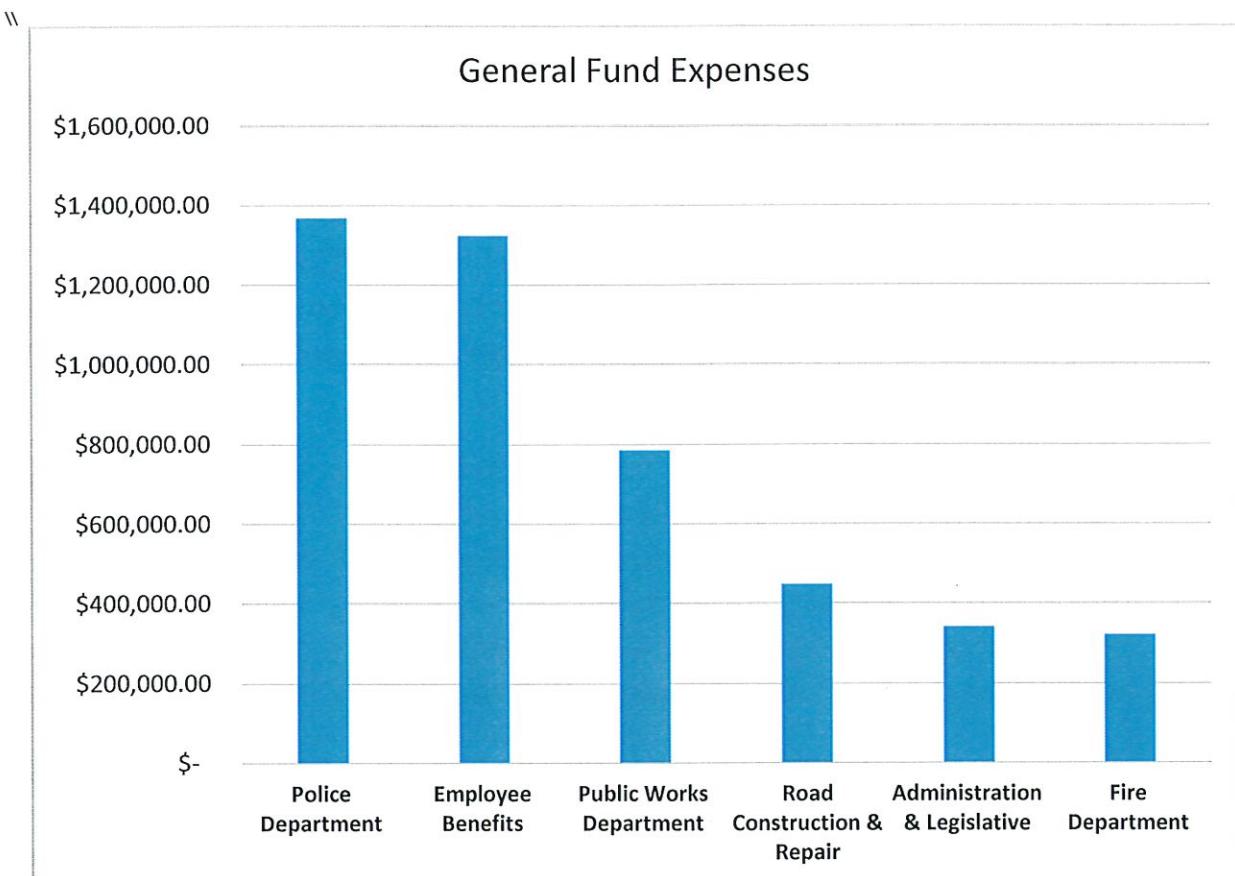
Refuse Collection Fees – The Borough charges residential properties \$156.00 Annually for refuse and recycling collection. These funds offset labor expenses and other expenses related to trash and recycling collection services.

Local Services Tax - The local services tax is paid by all persons employed within the Borough and earn more than \$12,000.00. The tax is \$52 per year.

Parking Lot Fees & Parking Meter Fees - Although revenue from parking is not a primary source of revenue, the revenue generated from parking meters has never been looked to as a source of revenue for the Borough. The primary reason that the parking meters exist is to help assure that all day parking is discouraged and vehicles are rotated through the more than 200 parking spaces in the downtown business district. Parking meters were originally installed soon after World War II at the request of the downtown business owners. The Borough also operates three off-street parking facilities (200 parking spaces) which are rented for \$75.00 per quarter. The majority of the parking spaces are rented by Guthrie employees due to their convenient location to the medical campus and off-campus medical offices.

## ANALYSIS OF GENERAL FUND EXPENDITURES

This chart illustrates the breakdown of the Borough's major expenditures from the general fund.



Police Department – The cost of providing police protection is one of the most expensive items in the Borough's budget. The number of full-time patrol officers has increased from eight (8) full-time officers in 2000 to thirteen (13) full-time officers in 2023. The additional officers were needed for a variety of reasons including but not limited to taking on patrol responsibilities in South Waverly Borough, assigning an officer as the School Resource Officer in the Sayre Area School District, an increase in the number of incidents handled by the Department (4,000 annually), and difficulty with finding qualified applicants who were willing to work as part-time officers. Chief Reynolds has done an outstanding job at securing grant funding for SWAT related expenses and specialty equipment, but it is critically important that the cost of employee benefits specifically healthcare and pension, be monitored in future years. Council's ability to continue to staff at least two (2) of the full-time patrol officers positions will depend on the continuation of the School Resource Officer position and the service agreement with South Waverly Borough.

Employee Benefits – A major expense for the Borough is the cost associated with providing health insurance and pension obligations for its employees. The Borough has worked with the Union representing employees to secure the best possible health insurance rates without compromising the quality of the insurance

which has resulted in a reduction of more than \$60,000.00 a year in premium costs compared to the former insurance plan. Included in the employee benefits expense is the Borough's pension obligation. The Borough's pension obligation for police officers is governed by ACT 600, and the Borough's non-uniformed employees have two (2) pension funds. Employees hired prior to 2018 are enrolled in a defined benefit pension plan and employees hired after 2018 are enrolled in a defined contribution plan. A minimum of four (4) non-uniformed employees currently enrolled in the defined benefit plan will retire within the next five (5) years resulting in additional employees being enrolled in the new defined contribution plan.

Public Works Department – The Borough's Public Works Department has nine (9) full-time employees and three (3) per diem employees. Their day to day responsibilities include routine road maintenance, trash and recycling collection, flood protection, seasonal park maintenance (excluding Island Pond and Howard Elmer Park which are mowed by Guthrie), snow plowing, and sanitary sewer maintenance. These services have not increased during the last two decades.

Road Construction & Repair – The Borough maintains approximately 26 miles of roadway throughout the Borough. The only roadways not maintained by the Borough are North and South Keystone Avenue, Mohawk Street, Spring Street, and West Lockhart Street west of the intersection with Keystone Avenue. The Borough's annual paving projects are contracted out and funded by the Borough's General Fund account and Liquid Fuels funding. On average, the Borough spends more than \$300,000.00 on street paving projects however the cost of paving materials has increased dramatically in recent years reducing the Borough's ability to keep up with deteriorating roadway conditions.

Approximately \$450,000.00 has been budgeted for paving work in 2024 and includes funding the General Fund including Local Service Tax revenue, Natural Gas Impact Fee revenue, and Liquid Fuels.

The Borough's Public Works Department maintains more than 26 miles of sewer mains, 2,000 sewer laterals, and four (4) pump stations. The Borough has made a substantial investment in its sanitary sewer system including the recent upgrade of the Hayden Street Pump Station.

Administration Department – The Borough's Administration Department includes the Borough Manager, Administrative Services Coordinator, Borough Treasurer, and Code Enforcement Officer. The Department's full-time office staff has been reduced by 33% since the beginning of the COVID-19 pandemic however the responsibilities of the Department have not decreased.

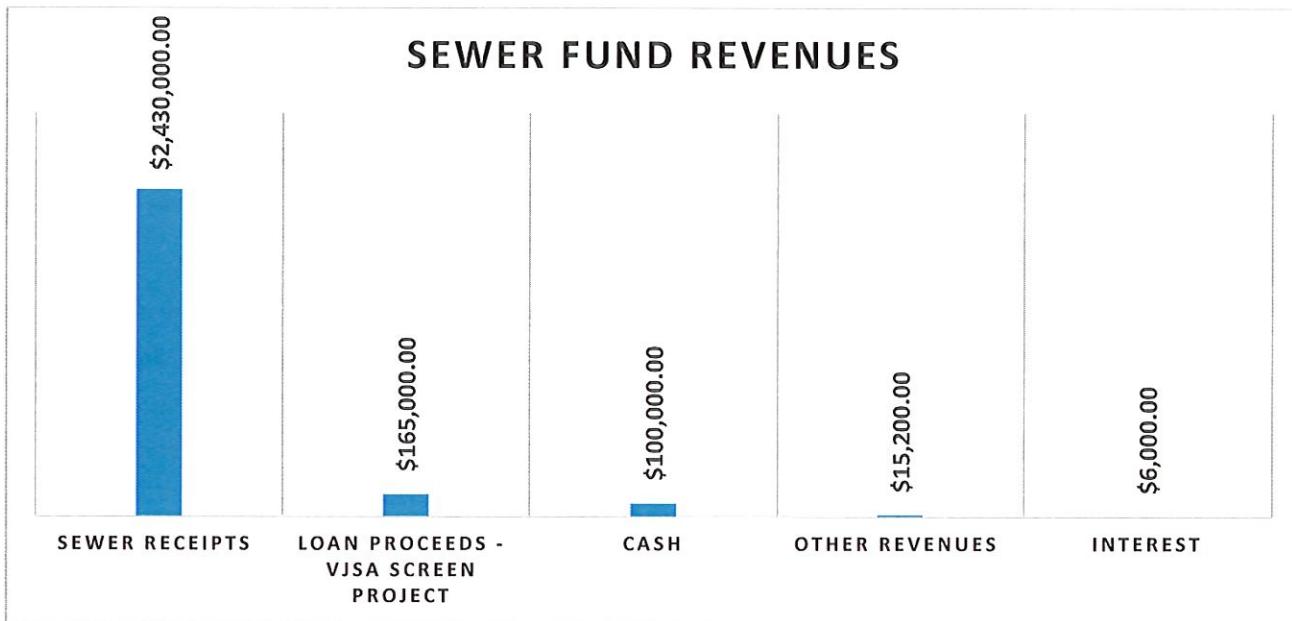
The Department processes an average of 10,000 sewer/refuse payments, 800 parking permit payments, 100 building permits, 125 property maintenance complaints and 2,000 vendor payments are processed by Department staff each year. In addition staff coordinates special programs such as the Patriotic Banner program, End of Summer Celebration, Christmas Parade, and the Borough's Summer Concert Series and Downtown Summer Splash events.

The Code Enforcement Officer has worked tirelessly to reduce slum and blight issues including initiating the process to be granted the first Conservatorship of a property in Bradford County. The Code Enforcement Officer has also supervised the completion of the first and second phase of the Borough's downtown streetscape project, completion of the downtown ADA crosswalk improvement project, the Borough Hall Elevator Project, and the Diahoga Trail Project which have all been completed since 2019. The Borough Manager continues to pursue grant funds for projects and equipment upgrades.

Fire Department – The Borough has made a substantial investment in the purchase of fire apparatus spending nearly \$2 million during the past ten (10) years. The Borough is in a unique situation given that it is the only municipality with paid drivers who staff the Aerial Quint 24/7. For nearly forty (40) years, the Borough only needed to employ one (1) full-time driver and a small number of per diem drivers to provide around the clock coverage. Since 2016, the Borough has needed to employ two (2) full-time drivers and as many as ten (10) per diem drivers to provide around the clock coverage dramatically increasing the Department's budget. The Department responds to an average of 135 alarms each year.

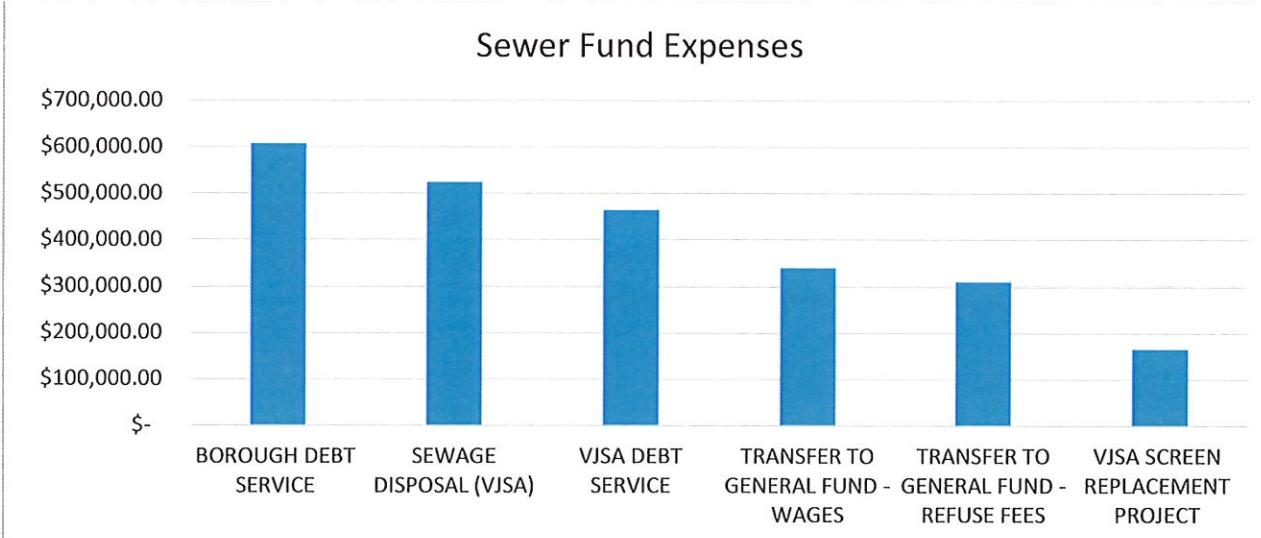
## ANALYSIS OF SEWER FUND REVENUES

The Borough's sewer fund is funded solely by user fees which will generate approximately \$2,430,000.00 in 2024. Quarterly sewer fees have nearly tripled during the past 20 years, due to the fact that the Borough Council has historically taken a conservative approach to sewer fees charged to residents. The Borough maintains more than 26 miles of sewer main throughout the Borough and in some areas the sewer main is nearly 100 years old. The Borough also operates four (4) pump stations which are costly facilities to operate and repair.



### ANALYSIS OF SEWER FUND EXPENSES

The Borough has completed three (3) large infrastructure improvement projects totaling more than \$6 million dollars during the past fifteen (15) years. The Borough has also upgraded all four (4) pump stations including two different upgrades at the Hayden Street and Milltown stations during the past 25 years. The Borough has a substantial burden with the costs associated with the operation of the Valley Joint Sewer Authority (VJSA). The Borough's share of the facility's day to day operations and capital improvement debt is 41%, making it necessary to commit a substantial amount of its annual revenue to VJSA expenses. The Borough's sewer related debt service is in excess \$607,000 annually which is the minimal amount that the Borough will pay for the next twelve (12) years. The amount could increase should the Borough incur additional debt from future infrastructure projects.



## CONCLUSION

Financial stability of the Borough will be maintained in the future through the ongoing efforts to provide the highest quality service in the most efficient and cost-effective manner possible.

It has been achieved through establishing and following sound financial management policies designed to protect the public's finances and provide accountability to the taxpayers.

This budget, considered a reliable financial plan for the 2024 fiscal year, maintains and enhances our key services while working within our financial constraints.

It reflects the balance between current economic realities and the desire to provide the best government possible during these current conditions.

It is the continuing goal of the staff to produce excellence in budgeting, evidenced by the high standards of financial reporting displayed throughout this document.

It is unlikely that the Borough will not have to increase property taxes in the future if opportunities to generate new revenues are not considered and pursued. The Borough should be the leader in developing shared services agreements for Administrative, Fire, Police, and Public Works services.

There are provisions relating to new hires in the Borough's collective bargaining agreements that will result in reduced labor costs, but those savings may not keep pace with future operating expenses including but not limited to employee pension obligations.



## GENERAL FUND - REVENUE

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-100.1000	CASH CARRIED FORWARD - GENERAL FUND	\$ -	\$ -	\$ -	\$ 150,000.00
01-100.1050	CASH CARRIED FORWARD - IMPACT FUND	\$ -	\$ 74,593.00	\$ -	\$ 120,000.00
<b>**TOTAL**</b>	<b>CASH ON HAND</b>	<b>\$ -</b>	<b>\$ 74,593.00</b>	<b>\$ -</b>	<b>\$ 270,000.00</b>

## ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-301.1000	REAL ESTATE TAX - GENERAL	\$ 1,072,426.04	\$ 1,304,195.00	\$ 1,222,424.10	\$ 1,200,000.00
01-301.2000	REAL ESTATE TAX - PRIOR YEAR	\$ 37,296.92	\$ 50,000.00	\$ 43,226.21	\$ 40,000.00
	<b>** TOTAL ** REAL ESTATE TAXES</b>	<b>\$ 1,109,722.96</b>	<b>\$ 1,354,195.00</b>	<b>\$ 1,265,650.31</b>	<b>\$ 1,240,000.00</b>

## ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-310.1000	REAL ESTATE TRANSFER TAX	\$ 83,245.27	\$ 70,000.00	\$ 54,010.94	\$ 68,000.00
01-310.2000	EARNED INCOME TAX	\$ 1,980,746.75	\$ 1,650,000.00	\$ 1,634,021.21	\$ 2,000,000.00
01-310.5000	LOCAL SERVICES TAX	\$ 243,837.40	\$ 200,000.00	\$ 158,830.05	\$ 205,000.00
	<b>** TOTAL ** OTHER TAXES</b>	<b>\$ 2,307,829.42</b>	<b>\$ 1,920,000.00</b>	<b>\$ 1,846,862.20</b>	<b>\$ 2,273,000.00</b>

## ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-321.6000	CONTRACTOR INSURANCE VEN. PERMIT	\$ 10,625.00	\$ 14,000.00	\$ 13,125.00	\$ 12,000.00
01-321.6100	SOLICITING PERMITS	\$ 440.00	\$ 800.00	\$ 810.00	\$ 600.00
01-321.8000	CABLE TV FRANCHISE FEE	\$ 84,696.19	\$ 85,500.00	\$ 60,356.94	\$ 76,000.00
01-322.4000	TREE REMOVAL PERMIT	\$ -	\$ 100.00	\$ -	\$ 100.00
01-322.5000	STREET OPENING PERMIT	\$ 97,588.00	\$ 15,000.00	\$ 130,756.25	\$ 30,000.00
	<b>** TOTAL ** LICENSES &amp; PERMITS</b>	<b>\$ 193,349.19</b>	<b>\$ 115,400.00</b>	<b>\$ 205,048.19</b>	<b>\$ 118,601.00</b>

## ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-331.1000	MAGISTRATE FINES	\$ 12,292.16	\$ 13,000.00	\$ 4,566.18	\$ 8,000.00
01-331.1200	OTHER FINES	\$ 5,621.54	\$ 6,500.00	\$ 970.31	\$ 5,500.00
01-331.1210	FINES - CONTRACTOR PERMITS	\$ -	\$ 100.00	\$ -	\$ 100.00
01-331.1220	FINES - BUILDING PERMITS	\$ -	\$ 100.00	\$ -	\$ 100.00
01-331.1230	CODE REVENUE FROM TICKETS	\$ 200.00	\$ 400.00	\$ 40.00	\$ 200.00
01-331.1300	STATE POLICE FINES	\$ 2,409.33	\$ 2,500.00	\$ 1,075.52	\$ 2,000.00
01-331.1400	OTHER PARKING FINES	\$ 2,600.00	\$ 3,000.00	\$ 3,723.00	\$ 3,000.00
01-331.1410	PARKING METER FINES	\$ 7,970.00	\$ 10,000.00	\$ 6,225.00	\$ 7,000.00
01-331.1420	PARKING BOOT FINES	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
01-331.2100	DJ - CODE ENFORCEMENT FINE	\$ -	\$ 500.00	\$ 11,854.13	\$ 500.00
	<b>** TOTAL ** FINES</b>	<b>\$ 31,193.03</b>	<b>\$ 36,200.00</b>	<b>\$ 28,454.14</b>	<b>\$ 26,302.00</b>

## ACCOUNT NUMBER

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-341.0010	INTEREST - GENERAL FUND SAVINGS	\$ 12,442.34	\$ 6,500.00	\$ 29,439.56	\$ 8,000.00
01-341.0020	INTEREST - GENERAL FUND CHECKING	\$ 970.73	\$ 1,000.00	\$ 841.82	\$ 900.00
01-342.2000	TRAIN STATION RENT	\$ -	\$ 100.00	\$ -	\$ 100.00
01-342.5100	GAS IMPACT FEE MONIES	\$ 231,151.36	\$ 200,650.00	\$ 285,724.78	\$ 240,000.00
	<b>** TOTAL ** INTEREST &amp; RENTS</b>	<b>\$ 244,564.43</b>	<b>\$ 208,151.00</b>	<b>\$ 316,007.16</b>	<b>\$ 248,901.00</b>

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-354.0500	POLICE EQUIPMENT GRANT	\$ -	\$ -	\$ 6,256.88	\$ -
01-354.0600	POLICE - BRADFORD CO. GRANT - SWAT	\$ -	\$ -	\$ 55,737.69	\$ -
01-354.0700	DIAHOGA TRAIL GRANT - PHASE II	\$ 1,555.69	\$ -	\$ 107,000.00	\$ -
01-354.0710	DOWNTOWN STREETSCAPE GRANT	\$ -	\$ 625,000.00	\$ -	\$ -
01-354.0720	STREETSCAPE GRANT MATCH - COUNTY	\$ -	\$ 150,000.00	\$ -	\$ -
01-354.0721	STREETSCAPE GRANT MATCH - GUTHRIE	\$ -	\$ 139,000.00	\$ -	\$ -
01-354.1500	DEP RECYCLING GRANT REVENUE	\$ 4,804.01	\$ -	\$ -	\$ -
01-354.1900	EVENTS GRANT - BRAD CO. TOURISM	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
01-354.1910	EMHR - GRANT PROGRAM	\$ -	\$ -	\$ 10,000.00	\$ -
01-355.0100	UTILITY TAX REBATE (PURTA)	\$ 3,096.37	\$ 3,000.00	\$ 2,982.60	\$ 2,980.00
01-355.0400	BEVERAGE PERMITS	\$ 2,000.00	\$ 2,500.00	\$ 1,850.00	\$ 2,000.00
01-355.0700	FOREIGN FIRE INSURANCE GRANT	\$ 28,008.59	\$ 28,000.00	\$ 27,714.69	\$ 28,000.00
01-355.0800	FOREIGN CASUALTY GRANT	\$ 212,398.52	\$ 200,000.00	\$ 215,631.86	\$ 215,000.00
01-358.1000	SOUTH WAVERLY POLICE CONTRACT	\$ 87,989.96	\$ 88,000.00	\$ 80,666.63	\$ 91,000.00
01-359.1000	PAYMENT IN LIEU OF TAXES (PILOT)	\$ 29,837.99	\$ 29,000.00	\$ 25,857.31	\$ 29,000.00
** TOTAL ** GRANTS & PERMIT FEES		\$ 369,701.13	\$ 1,267,000.00	\$ 523,697.66	\$ 380,480.00

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-361.3400	ZONING HEARING FEES	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
01-361.5000	SALE OF MAPS / PUBLICATIONS	\$ -	\$ 25.00	\$ -	\$ 1.00
01-361.5700	HOMETOWN HERO BANNERS	\$ 17,200.00	\$ 10,000.00	\$ 10,650.00	\$ 10,000.00
01-362.1100	SALE OF POLICE REPORTS	\$ 690.00	\$ 750.00	\$ 830.00	\$ 750.00
01-362.1500	TASK FORCE REIMBURSEMENT	\$ 12,395.69	\$ 10,000.00	\$ 15,555.53	\$ 13,000.00
01-362.1700	POLICE IMPOUND FEES	\$ 300.00	\$ 500.00	\$ -	\$ 200.00
01-362.1800	HS SHARE - RESOURCE OFFICER	\$ 25,055.52	\$ 40,000.00	\$ 48,085.34	\$ 46,000.00
01-362.4100	BUILDING PERMIT FEES	\$ 49,307.06	\$ 65,000.00	\$ 79,347.40	\$ 50,000.00
01-363.1400	SALE OF EQUIPMENT	\$ 4,060.70	\$ 2,000.00	\$ 9,600.00	\$ 1,000.00
01-363.2100	METER BAG RENT	\$ -	\$ 100.00	\$ -	\$ -
01-363.2110	PARKING METER COIN	\$ 42,376.76	\$ 45,000.00	\$ 27,861.62	\$ 37,500.00
01-363.5200	COUNTY BRIDGE CONTRACT	\$ -	\$ 885.00	\$ -	\$ 885.00
01-364.1000	SEWER AUTHORITY HAULING	\$ 4,200.00	\$ 4,200.00	\$ 3,150.00	\$ 4,200.00
01-364.3000	SPRING CLEAN-UP FEES	\$ 4,500.00	\$ 4,500.00	\$ 5,278.57	\$ 5,000.00
01-364.3010	FALL CLEAN-UP FEES	\$ 2,075.00	\$ 1,000.00	\$ 2,594.78	\$ 1,500.00
01-364.3020	REFUSE COLLECTION FEES	\$ 154,108.83	\$ 310,000.00	\$ 383,376.16	\$ 310,000.00
01-364.5000	RECYCLING REFUND	\$ 8,684.80	\$ 9,400.00	\$ 7,412.90	\$ 9,000.00
01-365.0000	EMPLOYEE HEALTH INSURANCE COPAY	\$ 23,770.00	\$ 35,620.00	\$ 34,075.00	\$ 35,360.00
01-367.1400	BOROUGH PARKS - RESERVATION FEE	\$ -	\$ 100.00	\$ -	\$ 100.00
01-367.3000	FIREWORKS DONATIONS	\$ 15,062.83	\$ 15,000.00	\$ 8,881.67	\$ 15,000.00
01-367.3100	FIREWORKS - DOWNTOWN SUMMER SPLASH	\$ 4,653.24	\$ 5,500.00	\$ 8,550.00	\$ 8,000.00
01-367.4000	CONCERTS IN THE PARK DONATIONS	\$ 4,250.00	\$ 6,000.00	\$ 4,200.00	\$ 4,500.00
01-387.1000	CHRISTMAS PARADE DONATIONS	\$ 6,090.00	\$ 4,500.00	\$ 4,900.00	\$ 7,000.00
01-389.1040	INSURANCE CLAIM REIMBURSE/REFUND	\$ 8,757.82	\$ 500.00	\$ 57,067.36	\$ 1,000.00
01-389.2000	MISCELLANEOUS RECEIPTS	\$ 2,824.07	\$ 2,700.00	\$ 136.96	\$ 500.00
01-389.2100	CODE ENFORCEMENT - MISC. REVENUE	\$ 2,885.00	\$ 2,450.00	\$ 2,697.00	\$ 2,000.00
** TOTAL ** DEPARTMENT RECEIPTS		\$ 393,247.32	\$ 577,230.00	\$ 714,250.29	\$ 563,996.00

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL		2023 BUDGET		YTD - 10/31/2023		2024 BUDGET	
		\$		\$		\$		\$	
01-392.0001	TRANSFER FROM IMPACT OK - CAP TRANS	\$	20,000.00	\$	40,000.00	\$	-	\$	-
01-392.0002	TRANSFER FROM INVESTMENT ACCT.	\$	-	\$	75,000.00	\$	-	\$	-
01-392.0003	TRANSFER FROM IMPACT - STREETSCAPE	\$	175,000.00	\$	-	\$	-	\$	-
01-392.0005	TRANSFER FROM PARKING LOT MAINT.	\$	25,000.00	\$	60,000.00	\$	-	\$	-
01-392.0006	PROCEEDS - UDAG - STREETSCAPE	\$	-	\$	50,000.00	\$	-	\$	-
01-392.0008	TRANSFER SEWER WAGES/BENEFITS	\$	305,000.00	\$	330,000.00	\$	165,000.00	\$	340,000.00
01-392.0030	TRANSFER FROM CAPITAL RESERVE	\$	62,000.00	\$	-	\$	-	\$	-
01-392.0051	TRANSFER FROM PARKING LOT ADMIN	\$	35,000.00	\$	24,000.00	\$	18,000.00	\$	32,000.00
01-392.0052	TRANSFER FROM PARKING LOT - OFFICE SUPPLIES	\$	677.70	\$	1,000.00	\$	762.50	\$	1,000.00
01-392.0081	TRANSFER FROM SEWER - CELL PHONES	\$	3,600.00	\$	3,600.00	\$	2,700.00	\$	3,600.00
01-392.0413	TRANSFER FROM CODE ENF. CHECKING	\$	150,000.00	\$	100,000.00	\$	-	\$	-
01-393.1000	2020 LOAN PROCEEDS	\$	38,500.75	\$	750,000.00	\$	198,563.30	\$	-
01-395.0001	REFUND OF PRIOR YEAR EXPENSE	\$	160.41	\$	200.00	\$	-	\$	-
<b>** TOTAL ** INTERFUND TRANSFERS</b>		\$	<b>814,938.86</b>	\$	<b>1,433,800.00</b>	\$	<b>385,025.80</b>	\$	<b>376,600.00</b>
<b>* TOTAL * GENERAL FUND REVENUE</b>		\$	<b>5,464,546.34</b>	\$	<b>6,986,569.00</b>	\$	<b>5,284,995.75</b>	\$	<b>5,497,880.00</b>

## GENERAL FUND - EXPENSES

ACCOUNT NUMBER	LEGISLATIVE - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-401.1050	COUNCIL PAYROLL	\$ 6,500.00	\$ 6,600.00	\$ 5,412.22	\$ 6,600.00
01-401.1050	MAJOR PAYROLL	\$ 1,200.00	\$ 1,200.00	\$ 1,000.00	\$ 1,200.00
01-401.1100	MANAGER PAYROLL	\$ 103,003.16	\$ 106,093.00	\$ 87,730.75	\$ 109,275.00
01-401.1790	LONGEVITY	\$ 3,090.09	\$ 3,183.00	\$ 4,182.79	\$ 3,278.00
01-401.1840	PRIOR YEAR SICK LEAVE	\$ 4,615.68	\$ 4,754.00	\$ 4,753.92	\$ 4,897.00
01-401.2200	GENERAL EXPENSE	\$ 109.61	\$ 250.00	-	\$ 250.00
01-401.3310	MANAGER'S TRAVEL EXPENSE	\$ 722.82	\$ 1,000.00	\$ 543.50	\$ 1,200.00
01-401.3520	PUBLIC OFFICIALS LIABILITY INSURANCE DUES (PSAB, MAYOR, SBA, COG, GVCCI)	\$ 4,022.75	\$ 4,000.00	-	\$ 4,000.00
01-401.4200	CONVENTION & MEETING EXPENSE	\$ 1,831.00	\$ 2,500.00	\$ 1,228.00	\$ 2,500.00
01-401.4600	** TOTAL ** LEGISLATIVE	\$ 500.00	\$ 2,500.00	\$ 1,689.96	\$ 2,500.00
		\$ 125,695.11	\$ 132,080.00	\$ 106,541.14	\$ 135,700.00

## ACCOUNT NUMBER

01-402.3110	ADMIN AUDITORS - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	AUDITORS	\$ 20,275.00	\$ 23,000.00	\$ 32,700.00	\$ 28,000.00
	** TOTAL ** ADMIN AUDITORS	\$ 20,275.00	\$ 23,000.00	\$ 32,700.00	\$ 28,000.00

## ACCOUNT NUMBER

01-403.1050	TAX COLLECTOR - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-403.1160	REAL ESTATE COLLECTION SALARY COMMISSION: EARNED INCOME	\$ 6,000.00	\$ 6,000.00	\$ 5,000.00	\$ 6,000.00
01-403.2150	POSTAGE	\$ -	\$ -	-	-
01-403.3170	ACT 32 IMPLEMENTATION EXPENSE	\$ 667.00	\$ 750.00	\$ 724.50	\$ 900.00
01-403.3420	PRINTING	\$ 343.33	\$ 500.00	\$ 339.04	\$ 400.00
01-403.3530	TAX COLLECTOR BOND	\$ 844.95	\$ 1,000.00	\$ 852.77	\$ 800.00
	** TOTAL ** TAX COLLECTOR	\$ 652.00	\$ 675.00	-	\$ 675.00
		\$ 8,507.28	\$ 8,925.00	\$ 6,916.31	\$ 8,775.00

## ACCOUNT NUMBER

01-403.1050	SOLICITOR - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-403.1160	SOLICITOR'S RETAINER	\$ 16,712.50	\$ 36,000.00	\$ 42,179.55	\$ 40,000.00
01-403.2150	OTHER LEGAL COST	\$ 13,775.00	\$ -	-	-
01-403.3170	LEGAL ADVERTISING	\$ 4,987.46	\$ 5,000.00	\$ 3,266.53	\$ 5,000.00
01-403.3420	ORDINANCE BOOK UPDATE	\$ 1,195.00	\$ 12,000.00	\$ 1,195.00	\$ 8,000.00
01-403.3530	JUDGEMENTS & DAMAGES	\$ -	\$ 3,000.00	-	\$ 2,000.00
	** TOTAL ** SOLICITOR	\$ 36,669.96	\$ 56,000.00	\$ 46,641.08	\$ 55,000.00

## ACCOUNT NUMBER

01-404.3100	ADMINISTRATION - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-404.3140	ADMINISTRATIVE OFFICE COORDINATOR	\$ 44,145.60	\$ 46,384.00	\$ 43,160.00	\$ 55,705.00
01-404.3410	FINANCE COORDINATOR	\$ 70,803.16	\$ 67,101.00	\$ 36,439.75	\$ 56,785.00
01-405.1150	ADMINISTRATION OFFICE ASSISTANT	\$ -	\$ 40,000.00	\$ 9,791.81	\$ 20,000.00
01-405.1790	LONGEVITY	\$ 2,202.92	\$ 2,941.00	\$ 1,081.60	\$ 1,115.00
01-405.1800	ADMINISTRATION OVERTIME	\$ 2,067.14	\$ 2,000.00	\$ 525.00	\$ 2,000.00
01-405.1840	PRIOR YEAR UNUSED SICK LEAVE	\$ 4,889.26	\$ 5,085.00	\$ 2,077.44	\$ 2,500.00
01-405.1870	OFFICE SUPPLIES	\$ 5,503.46	\$ 5,000.00	\$ 2,260.61	\$ 5,000.00
01-405.2100	COMPUTER/PRINTER SUPPLIES	\$ 1,854.95	\$ 2,650.00	\$ 2,024.61	\$ 3,000.00
01-405.2130	POSTAGE	\$ 3,122.05	\$ 3,500.00	\$ 43.16	\$ 3,500.00
01-405.2150	GENERAL EXPENSE	\$ 151.56	\$ 500.00	\$ 508.74	\$ 500.00
01-405.2200	PHOTOCOPIER EXPENSE	\$ 3,997.81	\$ 3,650.00	\$ 3,374.52	\$ 3,800.00

ACCOUNT NUMBER	ADMINISTRATION - ACCOUNT NAME	2023 BUDGET		2024 BUDGET	
		2022 ACTUAL	YTD - 10/31/2023	2022 ACTUAL	YTD - 10/31/2023
01-405.2600	MINOR EQUIPMENT	\$ 45.00	\$ 500.00	\$ 45.00	\$ 500.00
01-405.3170	POSTAGE METER FEES	\$ 815.40	\$ 870.00	\$ 815.40	\$ 611.55
01-405.3210	TELEPHONE/FAX LINE	\$ 1,844.95	\$ 1,700.00	\$ 1,844.95	\$ 1,555.13
01-405.3250	INTERNET EXPENSE	\$ 720.00	\$ 720.00	\$ 720.00	\$ 600.00
01-405.3310	TRAVEL EXPENSE	\$ 3,746.50	\$ 3,000.00	\$ 3,746.50	\$ 1,966.19
01-405.3320	MILEAGE	\$ -	\$ -	\$ -	\$ 570.60
01-405.3530	TREASURER BOND	\$ 231.51	\$ 3,500.00	\$ 231.51	\$ 1,744.00
01-405.3840	WATER COLLER RENT/SUPPLIES	\$ 221.20	\$ 300.00	\$ 221.20	\$ 181.44
01-405.3900	BANK FEES	\$ 35.00	\$ 100.00	\$ 35.00	\$ 120.00
01-405.4200	DUES & SUBSCRIPTIONS	\$ 640.00	\$ 800.00	\$ 640.00	\$ 199.00
01-405.4600	SCHOOLS & CONFERENCES	\$ 1,700.00	\$ 3,000.00	\$ 1,700.00	\$ 1,210.00
01-407.3100	CONSULTANTS	\$ 5,199.82	\$ 5,500.00	\$ 5,199.82	\$ -
01-407.3180	ADP PAYROLL PROCESSING	\$ 21,611.68	\$ 25,000.00	\$ 21,611.68	\$ 22,991.54
01-407.7500	ADMIN CAPITAL EXPENSE/COMP UPGRADE	\$ -	\$ 2,019.00	\$ -	\$ 28,200.00
** TOTAL ** ADMINISTRATION		\$ 175,548.97	\$ 225,800.00	\$ 175,548.97	\$ 206,400.00
ACCOUNT NUMBER	BOROUGH BUILDING - ACCOUNT NAME	2023 BUDGET		2024 BUDGET	
		2022 ACTUAL	YTD - 10/31/2023	2022 ACTUAL	YTD - 10/31/2023
01-409.2420	SECURITY CAMERAS	\$ 644.00	\$ 1,000.00	\$ 644.00	\$ 408.00
01-409.2500	MAINTENANCE MATERIALS & SUPPLIES	\$ 4,962.67	\$ 5,000.00	\$ 4,962.67	\$ 2,283.40
01-409.3100	BOROUGH BUILDINGS - CONSULTANTS	\$ -	\$ 25,000.00	\$ -	\$ -
01-409.3610	ELECTRIC	\$ 4,959.22	\$ 6,000.00	\$ 4,959.22	\$ 3,802.07
01-409.3620	NATURAL GAS	\$ 3,961.93	\$ 3,600.00	\$ 3,961.93	\$ 5,332.00
01-409.3640	SEWER	\$ 1,118.00	\$ 1,128.00	\$ 1,118.00	\$ 1,158.00
01-409.3660	WATER	\$ 1,307.94	\$ 1,500.00	\$ 1,307.94	\$ 1,156.04
01-409.3730	BUILDING MAINTENANCE	\$ 4,572.08	\$ 6,000.00	\$ 4,572.08	\$ 3,919.67
01-409.3740	BOROUGH HALL RENOVATIONS	\$ 33,490.32	\$ 250,000.00	\$ 33,490.32	\$ 11,148.32
** TOTAL ** BOROUGH BUILDING		\$ 55,016.16	\$ 299,228.00	\$ 55,016.16	\$ 29,207.50
ACCOUNT NUMBER	POLICE DEPARTMENT - ACCOUNT NAME	2023 BUDGET		2024 BUDGET	
		2022 ACTUAL	YTD - 10/31/2023	2022 ACTUAL	YTD - 10/31/2023
01-410.1040	EDUCATION BONUS	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
01-410.1100	CHIEF OF POLICE - PAYROLL	\$ 82,763.20	\$ 85,239.00	\$ 82,763.20	\$ 75,260.40
01-410.1120	PATROL OFFICER - PAYROLL	\$ 737,154.35	\$ 776,841.00	\$ 737,154.35	\$ 670,641.40
01-410.1150	PART-TIME PATROL OFFICER - PAYROLL	\$ 3,177.25	\$ 3,000.00	\$ 3,177.25	\$ 366.00
01-410.1170	PARKING ENFORCEMENT OFFICER - PAYROLL	\$ 44,304.00	\$ 45,864.00	\$ 44,304.00	\$ 37,926.00
01-410.1180	POLICE ADMINISTRATIVE COORDINATOR	\$ 51,095.60	\$ 51,064.00	\$ 51,095.60	\$ 42,226.00
01-410.1790	LONGEVITY - OFFICER & SUPPORT	\$ 27,251.65	\$ 24,746.00	\$ 27,251.65	\$ 24,745.03
01-410.1800	POLICE OVERTIME - REGULAR & SHIFT	\$ 33,070.07	\$ 28,000.00	\$ 33,070.07	\$ 26,480.38
01-410.1810	OVERTIME - COURT RELATED & EXTRA DUTY	\$ 32,611.16	\$ 35,000.00	\$ 32,611.16	\$ 32,116.88
01-410.1840	UNUSED SICK LEAVE	\$ 58,203.50	\$ 32,456.00	\$ 58,203.50	\$ 4,329.60
01-410.1860	PERSONAL DAY BUY BACK	\$ -	\$ -	\$ -	\$ -
01-410.1870	HOLIDAY'S	\$ 6,685.52	\$ 7,600.00	\$ 6,685.52	\$ 5,512.27
01-410.1880	TRAINING OVERTIME	\$ 6,979.14	\$ 10,000.00	\$ 6,979.14	\$ 6,921.98
01-410.1910	POLICE CLOTHING ALLOWANCE	\$ 14,683.33	\$ 14,400.00	\$ 14,683.33	\$ 14,400.00
01-410.1980	POLICE LIFE INSURANCE - GROUP	\$ 3,269.76	\$ 3,500.00	\$ 3,269.76	\$ 2,945.80
01-410.1990	POLICE LIFE INSURANCE - INDIVIDUAL	\$ 314.00	\$ 500.00	\$ 314.00	\$ 314.00
01-410.2100	OFFICE SUPPLIES	\$ 1,404.85	\$ 1,800.00	\$ 1,404.85	\$ 971.32

ACCOUNT NUMBER	POLICE DEPARTMENT - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-410.2150	POSTAGE & UPS	\$ -	\$ 150.00	\$ 14.15	\$ 150.00
01-410.2200	POLICE GENERAL SUPPLIES	\$ 19,020.18	\$ 1,000.00	\$ 404.85	\$ 1,000.00
01-410.2310	GASOLINE & OIL	\$ -	\$ 20,000.00	\$ 13,237.68	\$ 20,000.00
01-410.2380	PARKING ENFORCEMENT CLOTHING	\$ -	\$ 600.00	\$ -	\$ 600.00
01-410.2390	PART-TIME PATROL OFFICER CLOTHING	\$ 791.41	\$ 750.00	\$ -	\$ 500.00
01-410.2420	AMMUNITION - TRAINING	\$ 7,098.33	\$ 7,000.00	\$ 7,872.59	\$ 7,500.00
01-410.2510	VEHICLE MAINTENANCE	\$ 6,737.03	\$ 10,000.00	\$ 11,571.60	\$ 14,500.00
01-410.2520	PHOTOCOPIER EXPENSE	\$ 1,302.91	\$ 1,550.00	\$ 1,407.59	\$ 2,000.00
01-410.2600	MINOR EQUIPMENT / MAINTENANCE	\$ 9,226.00	\$ 7,200.00	\$ 2,263.22	\$ 5,000.00
01-410.3100	CIVIL SERVICE COMMISSION	\$ 600.00	\$ 500.00	\$ -	\$ 750.00
01-410.3170	POLICE COMPUTER CONSULTANTS	\$ 3,450.58	\$ 7,600.00	\$ 3,507.61	\$ 6,500.00
01-410.3210	TELEPHONE	\$ 3,606.69	\$ 4,000.00	\$ 3,288.97	\$ 4,000.00
01-410.3220	DISPATCHING LINE - LONG DISTANCE	\$ 125.00	\$ 2,000.00	\$ 246.41	\$ 1,000.00
01-410.3250	EMPIRE ACCESS - INTERNET SERVICE	\$ 1,370.42	\$ 1,500.00	\$ 991.10	\$ 1,500.00
01-410.3290	PAGEERS - CELL PHONES	\$ 3,549.55	\$ 3,600.00	\$ 4,440.97	\$ 3,600.00
01-410.3310	TRAVEL EXPENSE	\$ 1,790.90	\$ 4,500.00	\$ 4,003.75	\$ 4,500.00
01-410.3420	PRINTING OF METER TICKETS	\$ 819.01	\$ 650.00	\$ 903.91	\$ 500.00
01-410.3520	POLICE PROFESSIONAL LIABILITY	\$ 16,721.50	\$ 13,106.00	\$ -	\$ 13,106.00
01-410.3610	ELECTRIC	\$ 2,517.74	\$ 2,500.00	\$ 2,223.72	\$ 2,500.00
01-410.3620	NATURAL GAS	\$ 923.46	\$ 1,116.00	\$ 791.20	\$ 1,500.00
01-410.3640	SEWER	\$ 564.00	\$ 564.00	\$ 579.00	\$ 584.00
01-410.3660	WATER	\$ 1,823.22	\$ 1,750.00	\$ 1,413.85	\$ 1,750.00
01-410.3720	POLICE BUILDING - CLEANING EXPENSE	\$ 13,625.00	\$ 13,000.00	\$ 10,750.00	\$ 13,000.00
01-410.3730	POLICE BUILDING MAINTENANCE	\$ 6,638.69	\$ 8,000.00	\$ 3,894.90	\$ 5,000.00
01-410.3740	EQUIPMENT REPAIR	\$ 241.70	\$ 1,200.00	\$ -	\$ 1,200.00
01-410.3750	METER REPAIR/MAINTENANCE	\$ -	\$ 400.00	\$ 303.60	\$ 400.00
01-410.3770	VASCAR EQUIPMENT MAINTENANCE	\$ 551.51	\$ 1,000.00	\$ 699.75	\$ 1,000.00
01-410.3840	WATER COOLER RENT/SUPPLIES	\$ 874.34	\$ 930.00	\$ 811.15	\$ 930.00
01-410.4200	DUES & SUBSCRIPTIONS	\$ 175.00	\$ 600.00	\$ 75.00	\$ 600.00
01-410.4500	POLICE TRAINING & CONFERENCES	\$ 7,204.15	\$ 9,000.00	\$ 2,401.76	\$ 10,000.00
01-410.6110	POLICE 2020 LOAN PAY TO UDAG	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 30,000.00
01-410.7500	COMPUTER HARDWARE/SOFTWARE	\$ 4,000.00	\$ 6,000.00	\$ 255.00	\$ 4,000.00
01-410.7530	POLICE CAPITAL EQUIPMENT - IMPACT CHK	\$ -	\$ -	\$ 42,948.00	\$ -
01-410.7540	LST - POLICE CAPITAL EQUIPMENT	\$ 15,000.00	\$ 16,000.00	\$ 2,825.00	\$ 24,000.00
01-410.7560	CAMERA SYSTEM UPDATE	\$ -	\$ -	\$ -	\$ 3,500.00
** TOTAL ** POLICE DEPARTMENT		\$ 1,254,215.70	\$ 1,288,676.00	\$ 1,070,183.39	\$ 1,370,215.00
ACCOUNT NUMBER	FIRE DEPARTMENT - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-411.1120	FIRE TRUCK DRIVER - PAYROLL	\$ 49,824.50	\$ 70,000.00	\$ 52,832.00	\$ 93,600.00
01-411.1790	LONGEVITY	\$ 483.60	\$ 499.00	\$ 499.20	\$ 518.00
01-411.1800	FIRE TRUCK DRIVER - OVERTIME	\$ 14,374.38	\$ 8,000.00	\$ 9,425.63	\$ 4,000.00
01-411.1820	FIRE TRUCK DRIVER TRAINING OVERTIME	\$ 1,201.50	\$ 4,280.00	\$ -	\$ 2,000.00
01-411.1840	UNUSED SICK LEAVE	\$ 2,160.00	\$ 2,232.00	\$ 2,232.00	\$ 2,300.00
01-411.1870	PER DIEM & PART-TIME DRIVER WAGES	\$ 97,168.26	\$ 75,000.00	\$ 73,147.50	\$ 81,500.00
01-411.2100	OFFICE SUPPLIES	\$ 26.59	\$ 100.00	\$ 123.64	\$ 150.00
01-411.2200	GENERAL EXPENSES	\$ 1,238.72	\$ 1,000.00	\$ 514.49	\$ 1,000.00

ACCOUNT NUMBER		2022 ACTUAL		2023 BUDGET		YTD - 10/31/2023		2024 BUDGET	
01-411.2310	GASOLINE & OIL	\$ 4,388.00	\$ 3,000.00	\$ 2,726.05	\$ 3,000.00	\$ 2,726.05	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
01-411.2380	PROTECTIVE CLOTHING	\$ 4,949.18	\$ 6,000.00	\$ 563.17	\$ 6,000.00	\$ 563.17	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
01-411.2510	VEHICLE MAINTENANCE	\$ 13,604.79	\$ 6,000.00	\$ 16,465.68	\$ 6,000.00	\$ 16,465.68	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
01-411.2600	MINOR EQUIPMENT	\$ 4,658.37	\$ 5,500.00	\$ 5,896.99	\$ 5,500.00	\$ 5,896.99	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
01-411.3000	FIRE PREVENTION EXPENSE	\$ 1,664.59	\$ 2,500.00	\$ 2,700.41	\$ 2,500.00	\$ 2,700.41	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
01-411.3210	TELEPHONE	\$ 1,232.12	\$ 1,350.00	\$ 965.78	\$ 1,350.00	\$ 965.78	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00
01-411.3270	RADIO EQUIPMENT MAINTENANCE	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-411.3290	CELL PHONES	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
01-411.3630	HYDRANT RENTAL	\$ 38,145.28	\$ 47,000.00	\$ 40,237.84	\$ 47,000.00	\$ 40,237.84	\$ 47,000.00	\$ 47,000.00	\$ 47,000.00
01-411.3840	WATER COOLER RENT/SUPPLIES	\$ 377.00	\$ 425.00	\$ 287.31	\$ 425.00	\$ 287.31	\$ 425.00	\$ 425.00	\$ 425.00
01-411.4600	FIRE SCHOOL CONFERENCE	\$ 762.69	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
01-411.4800	FIRE DEPARTMENT - REQ. CLEARANCES EXP	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
01-411.5100	FIRE CHIEF CONTRIBUTION	\$ 6,103.60	\$ 5,200.00	\$ 2,428.86	\$ 5,200.00	\$ 2,428.86	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00
01-411.5200	FIREFIGHTER INCENTIVE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-411.5400	FIRE COMPANY CONTRIBUTION	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
01-411.5410	FOREIGN FIRE INSURANCE GRANT	\$ 28,008.59	\$ 28,000.00	\$ 27,714.97	\$ 28,000.00	\$ 27,714.97	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00
01-411.7500	MAJOR EQUIPMENT REPLACEMENT	\$ 5,000.00	\$ 5,000.00	\$ 594.28	\$ 5,000.00	\$ 594.28	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
** TOTAL ** FIRE DEPARTMENT		\$ 292,171.76	\$ 290,986.00	\$ 253,655.80	\$ 290,986.00	\$ 253,655.80	\$ 290,986.00	\$ 290,986.00	\$ 290,986.00
CODE ENFORCEMENT - ACCOUNT NAME		2022 ACTUAL		2023 BUDGET		YTD - 10/31/2023		2024 BUDGET	
CODE - OFFICE ADMINISTRATIVE ASST.		\$ -		\$ -		\$ -		\$ -	
CODE OFFICER - PAYROLL		\$ 56,936.40		\$ 59,800.00		\$ 49,450.00		\$ 62,790.00	
CODE OFFICER - LONGEVITY		\$ 1,160.00		\$ 1,196.00		\$ 1,196.00		\$ 1,260.00	
OFFICE SUPPLIES		\$ 242.99		\$ 400.00		\$ 280.82		\$ 300.00	
MINOR EQUIPMENT		\$ -		\$ 250.00		\$ -		\$ 250.00	
POSTAGE		\$ -		\$ 300.00		\$ -		\$ -	
GASOLINE & OIL		\$ 677.21		\$ 800.00		\$ 518.28		\$ 800.00	
CLOTHING ALLOWANCE		\$ 500.00		\$ 500.00		\$ 297.96		\$ 500.00	
CODE ENFORCEMENT EXPENSES		\$ 2,612.00		\$ 2,000.00		\$ 410.00		\$ 1,000.00	
VEHICLE MAINTENANCE		\$ 189.39		\$ 600.00		\$ 91.34		\$ 600.00	
SAIRE UCC ACT 13		\$ 280.70		\$ 1,000.00		\$ 76.50		\$ 1,000.00	
CODE ENFORCEMENT LEGAL EXPENSE		\$ 3,487.50		\$ 525.00		\$ 212.75		\$ -	
RESIDENT / COMMERCIAL INSPECTIONS		\$ 20,685.00		\$ 45,000.00		\$ 59,340.45		\$ 30,000.00	
CODE ENFORCEMENT - COMPUTER SUPPORT		\$ -		\$ 500.00		\$ -		\$ 500.00	
TELEPHONE		\$ 738.33		\$ 600.00		\$ 617.74		\$ 600.00	
CODE - CELL PHONE		\$ 400.00		\$ 400.00		\$ 400.00		\$ 600.00	
UCC CODES/MEMBERSHIP		\$ 346.00		\$ 200.00		\$ 36.00		\$ 200.00	
*** TOTAL *** CODE ENFORCEMENT		\$ 88,255.52		\$ 114,071.00		\$ 112,927.84		\$ 100,400.00	
ACCOUNT NUMBER		2022 ACTUAL		2023 BUDGET		YTD - 10/31/2023		2024 BUDGET	
ACCOUNT NAME - PLANNING & ZONING		\$ -		\$ 3,000.00		\$ -		\$ 3,000.00	
LEGAL EXPENSE - ZONING HEARING BOARD		\$ -		\$ 150.00		\$ -		\$ 150.00	
POSTAGE		\$ -		\$ 500.00		\$ -		\$ 500.00	
ADVERTISING - ZONING HEARING BOARD		\$ 140.00		\$ 500.00		\$ -		\$ 500.00	
COURT REPORTER		\$ -		\$ 500.00		\$ -		\$ 500.00	
*** TOTAL *** PLANNING & ZONING		\$ 3,152.73		\$ 4,150.00		\$ 4,150.00		\$ 4,150.00	

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 ACTUAL	YTD - 10/31/2023	2024 BUDGET
01-415.2200	EMERGENCY MANAGEMENT - GENERAL EXP	\$ 250.00	\$ 400.00	\$ 400.00	\$ 250.00
01-415.3290	EMERGENCY MANAGEMENT - CELL PHONE	\$ 400.00	\$ 650.00	\$ 400.00	\$ 400.00
** TOTAL **	EMERGENCY MANAGEMENT	\$ 650.00	\$ 400.00	\$ 400.00	\$ 650.00
ACCOUNT NUMBER	REFUSE/RECYCLING - ACCOUNT NAME	2022 ACTUAL	2023 ACTUAL	YTD - 10/31/2023	2024 BUDGET
01-426.1150	REFUSE/RECYCLING PER DIEM EMPLOYEES	\$ 37,163.72	\$ 35,000.00	\$ 31,419.11	\$ 40,000.00
01-426.2410	MISCELLANEOUS SUPPLIES	\$ -	\$ 250.00	\$ 198.86	\$ 250.00
01-427.2120	PRINTING - REFUSE STICKERS	\$ -	\$ 325.00	\$ 2.67	\$ 250.00
01-427.2320	DEISEL FUEL	\$ 33,003.47	\$ 31,000.00	\$ 21,181.90	\$ 25,000.00
01-427.2510	VEHICLE MAINTENANCE	\$ 33,663.53	\$ 30,000.00	\$ 28,509.04	\$ 35,000.00
01-427.3670	LANDFILL FEES	\$ 79,321.91	\$ 80,000.00	\$ 68,146.01	\$ 80,000.00
01-427.3680	SPRING CLEAN-UP FEES	\$ 988.33	\$ 1,500.00	\$ -	\$ 1,500.00
01-427.3690	FALL CLEAN-UP FEES	\$ 387.84	\$ 1,000.00	\$ -	\$ 1,000.00
01-427.7400	CAPITAL EQUIPMENT - REFUSE	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00
** TOTAL **	REFUSING/REFUSE COLLECTION	\$ 235,231.80	\$ 229,075.00	\$ 149,457.59	\$ 233,000.00
ACCOUNT NUMBER	ACCOUNT NAME - PUBLIC WORKS DEPARTMENT	2022 ACTUAL	2023 ACTUAL	YTD - 10/31/2023	2024 BUDGET
01-430.1110	DEPARTMENT OF PUBLIC WORKS FOREMAN	\$ -	\$ -	\$ -	\$ 67,080.00
01-430.1120	PUBLIC WORKS - PAYROLL	\$ 440,307.61	\$ 475,380.00	\$ 392,726.50	\$ 424,420.00
01-430.1790	LONGEVITY	\$ 7,772.90	\$ 6,944.00	\$ 6,943.04	\$ 7,200.00
01-430.1800	OVERTIME	\$ 13,645.85	\$ 12,500.00	\$ 8,293.11	\$ 12,000.00
01-430.1840	UNUSED SICK LEAVE (PRIOR YEAR)	\$ 12,566.40	\$ 14,603.00	\$ 14,602.60	\$ 13,300.00
01-430.2100	OFFICE SUPPLIES	\$ 427.36	\$ 500.00	\$ 604.79	\$ 750.00
01-430.2200	GENERAL EXPENSE	\$ 148.80	\$ 200.00	\$ 149.00	\$ 300.00
01-430.2310	GASOLINE & OIL	\$ 21,239.90	\$ 23,000.00	\$ 17,607.66	\$ 22,000.00
01-430.2370	SHOP SUPPLIES	\$ 5,364.26	\$ 6,000.00	\$ 4,999.68	\$ 8,000.00
01-430.2380	UNIFORMS/T-SHIRTS/RAIN GEAR	\$ 11,750.16	\$ 11,500.00	\$ 13,061.58	\$ 14,000.00
01-430.2390	PUBLIC WORKS SHOE ALLOWANCE	\$ 2,465.90	\$ 3,200.00	\$ 1,544.80	\$ 3,200.00
01-430.2510	VEHICLE MAINTENANCE	\$ 36,743.30	\$ 30,000.00	\$ 18,521.96	\$ 25,000.00
01-430.2600	EQUIPMENT MAINTENANCE	\$ 10,783.20	\$ 20,000.00	\$ 15,799.41	\$ 20,000.00
01-430.3130	CONSULTANTS/ENGINEERS	\$ 520.00	\$ 1,000.00	\$ -	\$ 1,000.00
01-430.3220	TELEPHONE	\$ 1,476.16	\$ 1,650.00	\$ 1,176.89	\$ 1,400.00
01-430.3220	INTERNET	\$ 720.00	\$ 750.00	\$ 665.91	\$ 851.00
01-430.3270	RADIO	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
01-430.3290	CELL PHONES	\$ 5,212.43	\$ 6,000.00	\$ 3,617.77	\$ 4,500.00
01-430.3610	ELECTRIC	\$ 5,594.93	\$ 7,000.00	\$ 6,059.32	\$ 10,000.00
01-430.3620	NATURAL GAS	\$ 4,829.00	\$ 6,000.00	\$ 7,346.58	\$ 6,500.00
01-430.3640	SEWER	\$ 564.00	\$ 564.00	\$ 579.00	\$ 564.00
01-430.3660	WATER	\$ 1,919.98	\$ 2,000.00	\$ 1,676.54	\$ 2,200.00
01-430.3730	DPW BUILDING MAINTENANCE	\$ 3,967.62	\$ 5,000.00	\$ 15,824.90	\$ 7,500.00
01-430.3840	WATER COOLER RENT/SUPPLIES	\$ 533.03	\$ 600.00	\$ 501.00	\$ 600.00
01-430.4610	SCHOOLS & CONFERENCES	\$ 193.88	\$ 300.00	\$ 438.73	\$ 2,000.00
01-430.4700	CDL LICENSE TESTING EXPENSE	\$ 347.50	\$ 500.00	\$ 538.00	\$ 500.00
01-430.5400	DOWNTOWN STREETSCAPE GRANT	\$ 35,571.76	\$ 830,000.00	\$ 489,275.52	\$ -
01-430.5410	DOWNTOWN STREETSCAPE GRANT MATCH	\$ 91,106.50	\$ 50,000.00	\$ 10,318.71	\$ -
01-430.7300	PUBLIC WORKS - BUILDING MAINTENANCE	\$ -	\$ -	\$ -	\$ -

ACCOUNT NUMBER	ACCOUNT NAME - PUBLIC WORKS DEPARTMENT	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-430.7530	CAPITAL EQUIPMENT - BACKHOE	\$ 10,000.00	\$ 35,000.00	\$ -	\$ 10,000.00
01-430.7540	CAPITAL EQUIPMENT - DUMP TRUCK	\$ 726,272.43	\$ 1,550,191.00	\$ 1,032,873.00	\$ 40,000.00
** TOTAL **	PUBLIC WORKS DEPARTMENT				\$ 638,785.00
	SNOW REMOVAL - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	OVERTIME - SNOW EMERGENCY	\$ 20,423.08	\$ 12,000.00	\$ 8,997.63	\$ 12,000.00
	SNOW REMOVAL - GENERAL	\$ 93.56	\$ 4,000.00	\$ 526.75	\$ 4,000.00
	SNOW REMOVAL - SALT/CHEMICALS	\$ 34,657.28	\$ 32,500.00	\$ 31,370.16	\$ 35,000.00
	* TOTAL * SNOW REMOVAL	\$ 55,173.92	\$ 48,500.00	\$ 40,894.54	\$ 51,000.00
	TRAFFIC SIGNALS - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	TRAFFIC SIGNAL MAINTENANCE	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
	TRAFFIC SIGNAL ELECTRIC	\$ 2,571.35	\$ 2,500.00	\$ 2,498.78	\$ 3,500.00
	* TOTAL * TRAFFIC SIGNALS	\$ 2,571.35	\$ 5,000.00	\$ 2,498.78	\$ 6,000.00
	STREET LIGHTS - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	STREET LIGHT ELECTRIC	\$ 43,326.35	\$ 52,000.00	\$ 43,577.36	\$ 55,000.00
	* TOTAL * STREET LIGHTS	\$ 43,326.35	\$ 52,000.00	\$ 43,577.36	\$ 55,000.00
	SIDEWALK PROGRAM - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	RESIDENT SIDEWALK GRANTS	\$ 208.00	\$ 2,000.00	\$ 535.00	\$ 2,000.00
	* TOTAL * SIDEWALK PROGRAM	\$ 208.00	\$ 2,000.00	\$ 535.00	\$ 2,000.00
	CONSTRUCTION & REPAIR - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	ROAD REPAIR	\$ 30,482.41	\$ 55,407.00	\$ 6,779.10	\$ 65,000.00
	PACKER AVENUE BRIDGE REPAIR	\$ -	\$ 20,000.00	\$ 6,634.48	\$ 25,000.00
	ROAD REPAIR - IMPACT CHECKING	\$ -	\$ 19,593.00	\$ -	\$ 72,400.00
	PAINT	\$ -	\$ 2,500.00	\$ 3,007.82	\$ 3,540.00
	SIGNS	\$ 1,839.26	\$ 5,000.00	\$ 3,834.76	\$ 4,000.00
	BARRICADES	\$ 455.70	\$ 500.00	\$ -	\$ 1,080.00
	LST - ROAD REPAIRS	\$ 50,000.00	\$ 75,000.00	\$ -	\$ 100,000.00
	* TOTAL * CONSTRUCTION & REPAIR	\$ 82,777.37	\$ 178,000.00	\$ 20,256.16	\$ 271,020.00
	FLOOD CONTROL - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	FLOOD CONTROL - GENERAL EXPENSE	\$ 1,045.59	\$ 7,500.00	\$ 2,372.61	\$ 7,000.00
	OLIVER LANE PHONE EXPENSE	\$ 719.26	\$ 900.00	\$ 912.61	\$ 1,000.00
	OLIVER LANE WI-FI ACCESS	\$ 480.38	\$ 560.00	\$ 40.01	\$ 560.00
	FLOOD CONTROL ELECTRIC	\$ 2,037.51	\$ 2,600.00	\$ 2,016.22	\$ 2,850.00
	* TOTAL * FLOOD CONTROL	\$ 4,282.74	\$ 11,560.00	\$ 5,341.45	\$ 11,410.00
	PARKS & RECREATION - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	DAIHOGA TRAIL PROJECT EXPENSE	\$ -	\$ -	\$ 24,759.70	\$ -
	WALL THAT HEALS EXPENSES	\$ 21,658.29	\$ -	\$ 1,500.00	\$ -
	PARK IMPROVEMENTS & REPAIRS	\$ 4,505.60	\$ 6,000.00	\$ 4,039.01	\$ 60,000.00
	RIVERFRONT PARK MAINTENANCE	\$ 797.26	\$ 2,000.00	\$ 202.67	\$ 2,000.00
	ELECTRIC	\$ 1,449.27	\$ 1,800.00	\$ 1,529.57	\$ 1,240.00

ACCOUNT NUMBER	PARKS & RECREATION - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-454.3660	WATER	\$ 978.80	\$ 500.00	\$ 260.37	\$ 500.00
01-454.3700	DIAHOGA TRAIL PROJECT - PHASE II	\$ 60,000.00	\$ -	\$ 11,700.00	\$ -
01-454.3710	DIAHOGA TRAIL PROJECT - PHASE III	\$ 172,634.99	\$ -	\$ 48,322.00	\$ -
	* TOTAL * PARKS & RECREATION	\$ 262,024.21	\$ 10,300.00	\$ 92,313.32	\$ 64,900.00
ACCOUNT NUMBER	CONTRIBUTIONS - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-456.3110	LIBRARY AUDIT	\$ 5,600.00	\$ 5,800.00	\$ 7,500.00	\$ 6,000.00
01-456.3400	LIBRARY CONTRIBUTION	\$ 22,500.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
01-457.2470	HOMETOWN HERO BANNER EXPENSE	\$ 11,936.06	\$ 10,000.00	\$ 8,344.52	\$ 10,000.00
01-459.2470	CHRISTMAS PARADE EXPENSE	\$ 5,654.08	\$ 4,500.00	\$ 2,351.98	\$ 5,000.00
01-459.2490	END OF SUMMER CELEBRATION & FIREWORKS EXP.	\$ 21,730.13	\$ 15,000.00	\$ 15,055.29	\$ 15,000.00
01-459.2500	SUMMER SPLASH & FIREWORKS EXPENSE	\$ 8,490.30	\$ 5,500.00	\$ 5,394.00	\$ 7,500.00
01-459.5400	HUMANE SOCIETY CONTRIBUTION	\$ 1,638.30	\$ 1,640.00	\$ 1,640.00	\$ 1,640.00
01-459.5410	CONCERTS IN THE PARK EXPENSE	\$ 7,579.00	\$ 6,000.00	\$ 4,425.00	\$ 6,000.00
01-459.5440	CONTRIBUTION TO MILITARY SERVICE ORG.	\$ -	\$ 400.00	\$ -	\$ 400.00
	* TOTAL * CONTRIBUTIONS	\$ 85,127.87	\$ 78,840.00	\$ 74,710.79	\$ 81,540.00
ACCOUNT NUMBER	DEBT SERVICE - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-470.3180	FCNB 2020 LOAN REFINANCE	\$ 154,678.51	\$ 197,357.00	\$ 143,867.54	\$ 197,357.00
	* TOTAL * DEBT SERVICE	\$ 154,678.51	\$ 197,357.00	\$ 143,867.54	\$ 197,357.00
ACCOUNT NUMBER	INSURANCES - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-486.3510	PROPERTY INSURANCE	\$ 24,819.00	\$ 25,000.00	\$ 16,979.00	\$ 18,000.00
01-486.3520	GENERAL LIABILITY INSURANCE	\$ 18,959.25	\$ 21,000.00	\$ 16,977.00	\$ 18,000.00
01-486.3530	EMPLOYEE BLANKET COVERAGE	\$ 12,604.50	\$ 13,500.00	\$ -	\$ 14,000.00
01-486.3540	WORKERS COMPENSATION INSURANCE	\$ 105,518.00	\$ 110,800.00	\$ 102,238.00	\$ 96,000.00
01-486.3550	VEHICLE INSURANCE	\$ 40,380.00	\$ 43,000.00	\$ 36,390.00	\$ 36,390.00
01-486.3570	LONG TERM DISABILITY INSURANCE	\$ 10,389.42	\$ 11,715.00	\$ 9,586.13	\$ 11,600.00
01-486.3740	INS. CLAIM - REPAIRS TO EQUIPMENT	\$ -	\$ -	\$ 24,280.90	\$ -
	* TOTAL * INSURANCES	\$ 212,670.17	\$ 225,015.00	\$ 206,451.03	\$ 175,400.00
ACCOUNT NUMBER	EMPLOYEE BENEFITS - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-487.1900	DEFINED CONTRIBUTION PENSION MIMO	\$ 4,948.66	\$ 6,217.00	\$ 6,643.56	\$ 11,481.00
01-487.1920	FICA	\$ 148,089.97	\$ 159,460.00	\$ 121,326.59	\$ 167,500.00
01-487.1940	UNEMPLOYMENT COMPENSATION	\$ 23,973.45	\$ 18,500.00	\$ 12,628.93	\$ 16,000.00
01-487.1960	HEALTH INSURANCE B23	\$ 607,334.28	\$ 667,554.00	\$ 550,490.91	\$ 690,000.00
01-487.1970	NON-UNIFORM PENSION CONTRIBUTION	\$ 182,050.20	\$ 179,085.00	\$ 179,085.00	\$ 174,397.00
01-487.1990	POLICE PENSION CONTRIBUTION	\$ 272,586.00	\$ 260,514.00	\$ 260,514.00	\$ 270,287.00
01-487.2000	NON-UNIFORM PENSION - W. JOHNSON	\$ -	\$ 2,822.00	\$ 2,821.20	\$ 2,822.00
01-487.3190	POST RETIREMENT HEALTH INSURANCE	\$ 4,800.00	\$ 4,800.00	\$ 1,200.00	\$ 1,200.00
01-489.1870	EMPLOYEE INCENTIVES	\$ 2,200.00	\$ 2,000.00	\$ -	\$ 2,500.00
	* TOTAL * EMPLOYEE BENEFITS	\$ 1,265,772.66	\$ 1,300,952.00	\$ 1,134,710.19	\$ 1,336,187.00
ACCOUNT NUMBER	INTERFUND TRANSFER - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-492.0001	TRANSFER CODE \$ TO GENERAL FUND SAVINGS	\$ 150,000.00	\$ 100,000.00	\$ -	\$ -
01-492.0008	TRANSFER IMPACT CHECKING TO SEWER	\$ 153,371.25	\$ -	\$ -	\$ -

ACCOUNT NUMBER	INTERFUND TRANSFER - ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
01-492.0011	TRANSFER COVID \$ TO NEW SEWER ACCOUNT	\$ 282,603.30	\$ -	\$ -	\$ -
01-492.0012	TRANSFER IMPACT CHECKING TO GF	\$ 175,000.00	\$ -	\$ -	\$ -
01-492.0014	TRANSFER LOAN PROCEEDS TO SEWER/EXPENSE	\$ 12,609.85	\$ 502,043.00	\$ -	\$ -
01-492.0015	TRANSFER GF TO IMPACT - PW VEHICLE	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
01-492.0031	TRANSFER TO CAPITAL RESERVE	\$ -	\$ -	\$ 55,737.69	\$ -
01-493.0010	PRIOR YEAR CORRECTION / VOIDED CHECKS	\$ 6,052.72	\$ 500.00	\$ -	\$ 500.00
01-493.0010	PRIOR YEAR EXPENSES	\$ 6,800.00	\$ -	\$ -	\$ -
	* TOTAL * INTERFUND TRANSFER	\$ 806,437.12	\$ 622,543.00	\$ 55,737.69	\$ 500.00
	* TOTAL * GENERAL FUND EXPENSES	\$ 6,105,793.12	\$ 6,986,769.00	\$ 4,795,882.70	\$ 5,497,880.00

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	CASH ON HAND	\$ -	\$ 117,050.00	\$ -	\$ 25,000.00
	** TOTAL ** CASH ON HAND	\$ -	\$ 117,050.00	\$ -	\$ 25,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	UDAG - INTEREST FROM BANKS	\$ 1,420.78	\$ 800.00	\$ 3,494.62	\$ 1,000.00
	** TOTAL ** INTEREST & RENTS	\$ 1,420.78	\$ 800.00	\$ 3,494.62	\$ 1,000.00
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
	UDAG - INTEREST FROM LOANS	\$ 7,771.65	\$ 7,000.00	\$ 1,811.89	\$ -
	UDAG - LOAN LATE FEES	\$ -	\$ 200.00	\$ -	\$ -
	** TOTAL ** DEPARTMENT RECEIPTS	\$ 7,771.65	\$ 7,200.00	\$ 1,811.89	\$ -
	** TOTAL ** UDAG FUND	\$ 29,192.43	\$ 125,050.00	\$ 5,306.51	\$ 26,000.00

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
04-380.1000	UDAG LOAN - BANK FEES	\$ 50.00	\$ -	\$ -	\$ -
04-380.1200	UDAG - DOWNTOWN BUSINESS LOANS	\$ 50,000.00	\$ 115,728.46	\$ -	\$ -
	UDAG - FAÇADE GRANTS	\$ 25,000.00	\$ 10,109.00	\$ 26,000.00	\$ -
	TRANSFER TO GF - STREETSCAPE MATCH	\$ 50,000.00	\$ -	\$ -	\$ 26,000.00
	*** TOTAL *** ECONOMIC DEVELOPMENT	\$ 75,050.00	\$ 125,837.46	\$ 26,000.00	\$ -
	** TOTAL ** UDAG FUND	\$ 125,050.00	\$ 125,837.46	\$ 26,000.00	\$ -

PARKING LOT FUND - REVENUE							
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET		
05-100.1000	CASH ON HAND	\$ -	\$ 93,535.00	\$ -	\$ 50,000.00		
	** TOTAL ** CASH ON HAND	\$ -	\$ 93,535.00	\$ -	\$ 50,000.00		
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET		
05-341.0005	INTERFEST - PARKING LOT	\$ 1,500.72	\$ 1,715.00	\$ 1,139.08	\$ 1,000.00		
	** TOTAL ** INTEREST & RENTS	\$ 1,500.72	\$ 1,715.00	\$ 1,139.08	\$ 1,000.00		
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET		
05-363.2300	PARKING SPACE RENT	\$ 63,077.50	\$ 70,000.00	\$ 64,866.00	\$ 70,000.00		
	** TOTAL ** DEPARTMENT RECEIPTS	\$ 63,077.50	\$ 70,000.00	\$ 64,866.00	\$ 70,000.00		
	** TOTAL ** PARKING LOT FUND REVENUE	\$ 64,578.22	\$ 165,270.00	\$ 66,005.19	\$ 121,000.00		

PARKING LOT FUND - EXPENSES							
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET		
05-455.2100	OFFICE SUPPLIES	\$ 2,750.00	\$ 27.83	\$ 2,700.00			
05-445.2460	PARKING LOT SUPPLIES	\$ 500.00	\$ -	\$ 500.00			
05-445.3720	PARKING LOT REPAIRS / MAINT	\$ 60,000.00	\$ 600.00	\$ 67,800.00			
05-445.3810	NORFOLK SOUTHERN - PARKING LOT LEASE	\$ 18,000.00	\$ 7,571.62	\$ 18,000.00			
	** TOTAL ** PARKING LOT EXPENDITURES	\$ 81,250.00	\$ 8,199.45	\$ 89,000.00			
INTERFUND TRANSFER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET		
05-492.0300	TRANSFER TO GF - PARKING LOT ADMIN	\$ 24,000.00	\$ -	\$ 32,000.00			
	** TOTAL ** INTERFUND TRANSFER	\$ 24,000.00	\$ -	\$ 32,000.00			
	** TOTAL ** PARKING LOT FUND EXPENSES	\$ 165,270.00	\$ 8,199.45	\$ 121,000.00			

	<b>SEWER FUND</b>	<b>ACCOUNT NAME</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>YTD- 10/31/2023</b>	<b>2024 BUDGET</b>
ACCOUNT NUMBER	08-100.1000	CASH CARRIED FORWARD	\$ -	\$ 120,393.00	\$ -	\$ 100,000.00
		<b>** TOTAL ** CASH ON HAND</b>	\$ -	\$ 120,393.00	\$ -	\$ 100,000.00
ACCOUNT NUMBER	08-341.0008	<b>ACCOUNT NAME</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>YTD- 10/31/2023</b>	<b>2024 BUDGET</b>
		INTEREST - SEWER FUND	\$ 3,504.70	\$ 3,275.00	\$ 15,921.89	\$ 6,000.00
		<b>** TOTAL ** INTEREST &amp; RENTS</b>	\$ 3,504.70	\$ 3,275.00	\$ 15,921.89	\$ 6,000.00
ACCOUNT NUMBER	08-534.0400	<b>ACCOUNT NAME</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>YTD- 10/31/2023</b>	<b>2024 BUDGET</b>
		HAYDEN STREET PUMP STATION - GRANT REVENUE	\$ -	\$ 150,000.00	\$ -	\$ -
		<b>** TOTAL ** GRANTS &amp; PERMIT FEES</b>	\$ -	\$ 150,000.00	\$ -	\$ -
ACCOUNT NUMBER	08-364.1000	<b>ACCOUNT NAME</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>YTD- 10/31/2023</b>	<b>2024 BUDGET</b>
		SEWER RECEIPTS	\$ 2,307,489.42	\$ 2,429,091.00	\$ 2,365,237.98	\$ 2,430,000.00
		SEWER CONNECTION FEES	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00
		SEPTIC PERMIT FEES	\$ -	\$ 200.00	\$ -	\$ -
		ATHENS TOWNSHIP - EDU COST	\$ 3,409.38	\$ 5,000.00	\$ -	\$ 14,000.00
		MISCELLANEOUS RECEIPTS	\$ 3,415.00	\$ 1,200.00	\$ -	\$ -
		<b>** TOTAL ** DEPARTMENT RECEIPTS</b>	\$ 2,315,513.80	\$ 2,436,691.00	\$ 2,365,237.98	\$ 2,445,200.00
ACCOUNT NUMBER	08-393.1000	<b>ACCOUNT NAME</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>YTD- 10/31/2023</b>	<b>2024 BUDGET</b>
		PROCEEDS - LOAN REFINANCE	\$ 12,609.85	\$ 500,000.00	\$ -	\$ 165,000.00
		<b>** TOTAL ** INTERFUND TRANSFERS</b>	\$ 12,609.85	\$ 500,000.00	\$ -	\$ 165,000.00
		<b>** TOTAL ** SEWER FUND</b>	\$ 2,767,602.90	\$ 3,210,359.00	\$ 2,381,159.87	\$ 2,716,200.00
		<b>SEWER FUND - EXPENSES</b>				
ACCOUNT NUMBER	08-429.2100	<b>ACCOUNT NAME</b>	<b>2022 ACTUAL</b>	<b>2023 BUDGET</b>	<b>YTD- 10/31/2023</b>	<b>2024 BUDGET</b>
		OFFICE SUPPLIES	\$ -	\$ 250.00	\$ 58.31	\$ 250.00
		COMPUTER SUPPLIES	\$ -	\$ 200.00	\$ -	\$ -
		POSTAGE	\$ 6,126.52	\$ 6,500.00	\$ 6,560.41	\$ 6,800.00
		HEALTH & SAFETY SUPPLIES	\$ 193.20	\$ 300.00	\$ 22.00	\$ 500.00
		MAINTENANCE/REPAIR - SEWER LINES	\$ 34,512.11	\$ 50,000.00	\$ 32,317.46	\$ 52,647.00
		WATER TERMINATION EXPENSE	\$ -	\$ 500.00	\$ -	\$ 500.00
		BANK FEES	\$ -	\$ 50.00	\$ -	\$ 50.00
		MUNILINK LICENSE FEE	\$ -	\$ 11,800.00	\$ 10,395.00	\$ 12,500.00
		GIS MAPPING SYSTEM	\$ 8,291.70	\$ 10,301.00	\$ 2,006.13	\$ 10,000.00
		LEGAL FEES	\$ 300.00	\$ 2,000.00	\$ 2,512.52	\$ 3,000.00
		WATER COMPANY: BILLING EXPENSE	\$ 444.00	\$ 600.00	\$ 595.50	\$ 600.00
		ARC/GIS PROGRAM LICENSE	\$ -	\$ 700.00	\$ 770.00	\$ 800.00
		TELEPHONE - PUMP STATIONS	\$ 2,601.14	\$ 3,100.00	\$ 2,329.27	\$ 3,100.00
		ELECTRIC	\$ 6,002.56	\$ 7,600.00	\$ 5,478.11	\$ 11,000.00
		NATURAL GAS	\$ 1,178.67	\$ 1,300.00	\$ 1,119.58	\$ 1,300.00
		PA ONE CALL	\$ 268.36	\$ 300.00	\$ 221.63	\$ 300.00
		WATER	\$ 1,470.72	\$ 1,550.00	\$ 1,261.58	\$ 1,550.00
		SEWER IMPROV - PA199 SEWER RELOCATION	\$ 6,297.75	\$ 200,000.00	\$ 126,845.74	\$ -

ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
08-429.3690	MUNILINK / INVOICE CLOUD FEES	\$ 13,136.06	\$ 5,000.00	\$ 2,765.00	\$ 5,000.00
08-429.3720	HAYDEN STREET PUMP STATION REPAIRS	\$ 41,830.50	\$ 623,000.00	\$ 576,766.64	\$ -
08-429.3730	MAINTENANCE/REPAIR - PUMP STATIONS	\$ 7,386.09	\$ 10,000.00	\$ 2,613.00	\$ 12,000.00
08-429.3850	SEWAGE DISPOSAL FEES	\$ 522,912.24	\$ 498,005.00	\$ 373,503.72	\$ 525,000.00
08-429.3860	SEPTIC SYSTEMS - DUMP FEES	\$ -	\$ 200.00	\$ -	\$ 200.00
08-429.3870	VISA PLANT UPGRADE - SCREEN REPLACEMENT	\$ -	\$ -	\$ -	\$ 165,000.00
08-429.4000	LENS	\$ 876.00	\$ 1,000.00	\$ 3,978.00	\$ 1,000.00
08-429.4100	JUDGEMENTS & DAMAGES	\$ -	\$ 200.00	\$ -	\$ 200.00
08-429.4500	FLUSH TRUCK EXPENSE	\$ 43,536.92	\$ 40,000.00	\$ 29,713.24	\$ 40,000.00
08-429.6030	2020 LOAN REFINANCE LOAN	\$ 600,662.97	\$ 601,303.00	\$ 458,059.87	\$ 607,415.00
08-429.6070	VISA DEBT SERVICE	\$ 430,969.16	\$ 431,000.00	\$ 323,226.87	\$ 465,000.00
08-429.7200	CAPITAL RESERVE - MAINTENANCE TO SYSTEM	\$ -	\$ 50,000.00	\$ -	\$ 61,888.00
08-429.7500	CAPITAL RESERVE - EQUIPMENT	\$ -	\$ 10,000.00	\$ 1,411.10	\$ 75,000.00
** TOTAL ** SEWER EXPENSES		\$ 1,729,036.67	\$ 2,566,759.00	\$ 1,964,530.68	\$ 2,062,600.00
 INTERFUND TRANSFER					
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
08-492.0001	TRANSFER TO GENERAL FUND - WAGES & BENEFITS	\$ 305,000.00	\$ 330,000.00	\$ 165,000.00	\$ 340,000.00
08-492.0011	TRANSFER REFUSE PROCEEDS TO GF	\$ 153,502.83	\$ 310,000.00	\$ 382,573.16	\$ 310,000.00
08-492.0012	TRANSFER TO GF - CELL PHONE REIMBURSE	\$ 3,600.00	\$ 3,600.00	\$ 2,700.00	\$ 3,600.00
** TOTAL ** INTERFUND TRANSFER		\$ 615,477.08	\$ 643,600.00	\$ 550,273.16	\$ 653,600.00
** TOTAL ** SEWER FUND		\$ 2,344,513.75	\$ 3,210,359.00	\$ 2,514,803.39	\$ 2,716,200.00

CAPITAL RESERVE FUND		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD- 10/31/2023	2024 BUDGET
ACCOUNT NUMBER	30-100.1000	CASH ON HAND	\$ -	\$ 509,450.00	\$ -	\$ 463,326.00
		** TOTAL ** CASH ON HAND	\$ -	\$ 509,450.00	\$ -	\$ 463,326.00
ACCOUNT NUMBER	30-341.0030	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD- 10/31/2023	2024 BUDGET
		INTEREST - CAPITAL RESERVE	\$ 875.60	\$ 900.00	\$ 796.25	\$ 1,000.00
		** TOTAL ** INTEREST - CAPITAL RESERVE	\$ 875.60	\$ 900.00	\$ 796.25	\$ 1,000.00
ACCOUNT NUMBER	30-362.1000	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD- 10/31/2023	2024 BUDGET
		BRADFORD COUNTY SWAT TEAM GRANT	\$ -	\$ -	\$ 50,000.00	\$ -
		** TOTAL ** DEPARTMENT RECEIPTS	\$ -	\$ -	\$ 50,000.00	\$ -
ACCOUNT NUMBER	30-392.0001	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD- 10/31/2023	2024 BUDGET
		TRANSFER FROM GENERAL FUND	\$ 106,000.00	\$ 112,000.00	\$ -	\$ 117,000.00
		TRANSFER FROM PARKING LOT FUND	\$ -	\$ -	\$ -	\$ -
		TRANSFER FROM SEWER FUND	\$ -	\$ 60,000.00	\$ -	\$ 136,888.00
		** TOTAL ** INTERFUND TRANSFERS	\$ 106,000.00	\$ 172,000.00	\$ -	\$ 253,888.00
		** TOTAL ** CAPITAL RESERVE FUND	\$ 145,615.60	\$ 682,350.00	\$ 50,687.70	\$ 718,214.00
CAPITAL RESERVE - EXPENSE						
ADMINISTRATION	30-405.2130	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD- 10/31/2023	2024 BUDGET
ACCOUNT NUMBER	30-405.2130	ADMIN OFFICE COMPUTER	\$ 1,149.00	\$ 5,000.00	\$ -	\$ 4,000.00
		ADMIN OFFICE CAPITAL EXPENSE	\$ -	\$ 10,000.00	\$ -	\$ 29,000.00
		** TOTAL ** ADMINISTRATION	\$ 1,149.00	\$ 15,000.00	\$ -	\$ 33,000.00
BOROUGH BUILDING	30-409.3720	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD- 10/31/2023	2024 BUDGET
ACCOUNT NUMBER	30-409.3730	BOROUGH HALL SIDEWALK / PARKING LOT	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
		BOROUGH HALL BLDG PROJECTS	\$ 29,278.14	\$ 15,000.00	\$ 12,335.00	\$ 24,000.00
		** TOTAL ** BOROUGH BUILDING	\$ 29,278.14	\$ 21,000.00	\$ 12,335.00	\$ 30,000.00
POLICE DEPARTMENT	30-410.2130	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD- 10/31/2023	2024 BUDGET
ACCOUNT NUMBER	30-410.2150	POLICE DEPARTMENT - COMPUTER	\$ -	\$ -	\$ -	\$ 4,000.00
		POLICE DEPARTMENT - TACTICAL EQUIPMENT	\$ -	\$ 10,000.00	\$ -	\$ 1,200.00
		POLICE MAJOR EQUIPMENT	\$ -	\$ 10,000.00	\$ -	\$ 1,500.00
		POLICE EQUIPMENT - IMPACT CK TRANS	\$ 820.00	\$ 10,000.00	\$ -	\$ 9,503.00
		POLICE - SWAT PURCHASES	\$ -	\$ -	\$ 9,964.88	\$ -
		POLICE BUILDING MAINTENANCE	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
		POLICE - RESPONSE TEAM GRANT	\$ 9,671.33	\$ 35,000.00	\$ -	\$ 39,000.00
		** TOTAL ** POLICE DEPARTMENT	\$ 10,491.33	\$ 85,000.00	\$ 9,964.88	\$ 75,203.00

FIRE DEPARTMENT		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER		FIRE DEPARTMENT - EQUIPMENT PURCHASE	\$ 18,156.86	\$ 25,000.00	\$ -	\$ 20,000.00
30-411.3740		FIRE DEPARTMENT - EQUIPMENT REPLACEMENT	\$ -	\$ 28,000.00	\$ -	\$ 15,000.00
30-411.3750		FIRE TRUCK PURCHASE	\$ -	\$ 2,600.00	\$ -	\$ -
30-411.7400		LST - FIRE DEPARTMENT AIR PACKS	\$ 60,000.00	\$ -	\$ -	\$ -
30-411.7410	** TOTAL ** FIRE DEPARTMENT	\$ 78,156.86	\$ 55,600.00	\$ -	\$ -	\$ 35,000.00
CODE ENFORCEMENT		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER		CODE ENFORCEMENT PLANNING SERVICES	\$ -	\$ 550.00	\$ -	\$ -
30-413.3100		CODE ENFORCEMENT PROPERTY PURCHASE	\$ (750.00)	\$ 1,798.00	\$ -	\$ -
30-413.7100		CODE - SLUM/BLIGHT EXPENSE	\$ -	\$ 16,000.00	\$ 16,775.16	\$ -
30-413.7110		CODE - CAPITAL EXPENSE	\$ -	\$ 5,000.00	\$ -	\$ -
30-413.7300		CODE OFFICE EQUIPMENT	\$ -	\$ 2,970.00	\$ -	\$ -
30-413.7700	** TOTAL ** CODE ENFORCEMENT EXPENSE	\$ (750.00)	\$ 26,318.00	\$ 16,775.16	\$ -	\$ -
EMER. MANAGEMENT		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER		EMERGENCY MANAGEMENT - CAPITAL EXPENSE	\$ -	\$ 13,000.00	\$ 4,697.50	\$ -
30-415.7300	** TOTAL ** EMERGENCY MANAGEMENT	\$ -	\$ 13,000.00	\$ 4,697.50	\$ -	\$ -
RECYCLING & REFUSE		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER		CAPITAL EQUIPMENT - GARBAGE TRUCK	\$ -	\$ 168,000.00	\$ -	\$ -
30-427.7400	** TOTAL ** RECYCLING & REFUSE COLLECTION	\$ -	\$ 168,000.00	\$ -	\$ -	\$ 240,000.00
SEWER EXPENSE		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER		SEWER - MAINTENANCE TO SYSTEM	\$ -	\$ 60,000.00	\$ -	\$ 61,888.00
30-429.7200		SEWER CAPITAL CONSTRUCTION	\$ -	\$ 24,755.00	\$ -	\$ -
30-429.7220		SEWER EQUIPMENT	\$ -	\$ 10,000.00	\$ -	\$ 75,000.00
30-429.7500		SEWER PROGRAM UPGRADE	\$ -	\$ 2,500.00	\$ -	\$ -
30-429.7510	** TOTAL ** SEWER EXPENSES	\$ -	\$ 97,255.00	\$ -	\$ -	\$ 136,888.00
PUBLIC WORKS		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER		BORO SIDEWALK REPLACEMENT	\$ 600.00	\$ 10,000.00	\$ -	\$ 10,000.00
30-430.7200		PW CAPITAL - BUILDING	\$ -	\$ 10,000.00	\$ -	\$ -
30-430.7300		CAPITAL EQUIPMENT - TRUCK	\$ -	\$ 14,000.00	\$ -	\$ -
30-430.7400		CAPITAL EQUIPMENT - SWEEPER	\$ -	\$ 13,700.00	\$ -	\$ 12,000.00
30-430.7410		PW CAPITAL EQUIPMENT	\$ -	\$ 20,000.00	\$ -	\$ 30,000.00
30-430.7430		PW CAPITAL EQUIPMENT - DUMP TRUCK	\$ -	\$ 60,000.00	\$ -	\$ 86,000.00
30-430.7440		PW CAPITAL EQUIPMENT	\$ -	\$ 7,851.00	\$ -	\$ 7,000.00
30-430.7450		PW STREET DECORATIONS	\$ -	\$ 3,700.00	\$ -	\$ -
30-430.7500	** TOTAL ** PUBLIC WORKS EQUIPMENT	\$ 600.00	\$ 139,251.00	\$ -	\$ -	\$ 145,000.00

SNOW REMOVAL		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER	30-432.22220	SNOW REMOVAL SALT/CHEMICALS	\$ -	\$ 11,749.00	\$ -	\$ -
** TOTAL **	SNOW REMOVAL		\$ -	\$ 11,749.00	\$ -	\$ -

TRAFFIC SIGNALS		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER	30-433.37220	TRAFFIC SIGNAL REPLACEMENT	\$ -	\$ 2,238.00	\$ -	\$ -
** TOTAL **	TRAFFIC SIGNALS		\$ -	\$ 2,238.00	\$ -	\$ -

CONSTRUCTION & REPAIR		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER	30-438.37220	CAPITAL BRIDGE REPAIRS	\$ 18,310.00	\$ 20,250.00	\$ -	\$ -
** TOTAL **	CONSTRUCTION & REPAR		\$ 18,310.00	\$ 20,250.00	\$ -	\$ -

ACCOUNT NUMBER		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
30-445.37220	MUNICIPAL PARKING LOT REPAIR / MAINTEN	\$ -	\$ 15,000.00	\$ -	\$ -	
** TOTAL **	PARKING LOT EXPENDITURES	\$ -	\$ 15,000.00	\$ -	\$ -	

PARKS & RECREATION		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER	30-454.67000	PARK IMPROVEMENTS - ISLAND POND	\$ -	\$ 424.00	\$ -	\$ 424.00
30-454.68000	ISLAND POND RESTORATION	\$ 4,645.00	\$ 4,000.00	\$ -	\$ 3,079.00	
30-454.69000	PARK IMPROVEMENTS - MILLTOWN	\$ -	\$ 5,000.00	\$ 2,380.00	\$ 2,620.00	
30-454.69100	PARKING IMPROVEMENTS - 4TH WARD	\$ -	\$ 3,775.00	\$ -	\$ 3,000.00	
30-454.69200	PARK IMPROVEMENTS - EASTSIDE	\$ -	\$ -	\$ -	\$ -	
30-454.69300	NEIGHBORHOOD PARK IMPROVEMENTS	\$ -	\$ 3,500.00	\$ -	\$ 3,000.00	
30-454.72000	RIVERFRONT PARK IMPROVEMENTS	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
30-454.72100	TREES - DOWNTOWN & ISLAND POND	\$ -	\$ 4,000.00	\$ -	\$ 3,000.00	
** TOTAL **	PARKS & RECREATION	\$ 4,645.00	\$ 22,699.00	\$ 2,380.00	\$ 17,123.00	

ECONOMIC DEVELOPMENT		ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
ACCOUNT NUMBER	30-465.37220	CDBG EXPENSE T/B REIMBURSED	\$ 93,349.76	\$ -	\$ (20,177.30)	\$ -
** TOTAL **	ECONOMIC DEVELOPMENT		\$ 93,349.76	\$ -	\$ (20,177.30)	\$ -
** TOTAL **	CAPITAL RESERVE FUND		\$ 295,259.46	\$ 682,350.00	\$ 25,975.24	\$ 718,214.00

LIQUID FUELS FUND - REVENUES					
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
35-341.0035	INTEREST - LIQUID FUELS	\$ 1,282.53	\$ 580.00	\$ 4,659.60	\$ 1,500.00
	** TOTAL ** INTEREST & RENTS	\$ 1,282.53	\$ 580.00	\$ 4,659.60	\$ 1,500.00
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
35-354.0003	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -
35-355.0020	LIQUID FUELS TAX	\$ 172,841.31	\$ 175,125.00	\$ 178,729.70	\$ 175,771.00
35-357.0003	HIGHWAY TURNBACK ANNUAL PAYMENT	\$ 6,760.00	\$ 6,760.00	\$ 6,760.00	\$ 6,760.00
	** TOTAL ** GRANTS & PERMIT FEES	\$ 179,601.31	\$ 181,885.00	\$ 185,489.70	\$ 184,031.00
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
35-361.5600	SALE OF PROJECT BID SPECS	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** DEPARTMENT RECEIPTS	\$ -	\$ -	\$ -	\$ -
	** TOTAL ** LIQUID FUELS	\$ 180,883.84	\$ 182,735.00	\$ 190,149.30	\$ 184,031.00
LIQUID FUELS - EXPENSES					
ACCOUNT NUMBER	ACCOUNT NAME	2022 ACTUAL	2023 BUDGET	YTD - 10/31/2023	2024 BUDGET
35-439.6100	ROAD PROJECTS	\$ 180,200.44	\$ 182,735.00	\$ -	\$ 184,031.00
	** TOTAL ** LIQUID FUELS - ROAD PROJECTS	\$ 180,200.44	\$ 182,735.00	\$ -	\$ 184,031.00
	** TOTAL ** CONSOLIDATED FUNDS	\$ 9,019,060.77	\$ 11,352,543.00	\$ 7,513,474.87	\$ 9,263,325.00



