



Bristol Township
2018 Budget

Craig Bowen, Council President

Cynthia Murphy, Vice President

Patrick Antonello

Raymond Blalock

Joseph Glasson

John Monahan

Maryann Wagner

William J. McCauley, III, Township Manager

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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: William J. McCauley, III, Township Manager

Subject: Proposed 2018 Township Budget

Date: November 13, 2017

A handwritten signature in blue ink, appearing to read "Wm. J. McCauley III".

OVERVIEW

It is my pleasure to transmit the Manager's Proposed 2018 Township Budget. The 2018 Proposed Budget is another giant step forward in the Renaissance of Bristol Township and further testimony to the exceptional management of Bristol Township by a strong, cohesive team. There are no tax increases or rate increases in the proposed budget. Further, there is continued capital investment in infrastructure, the expansion and development of the Municipal Complex parklands, development of the new Cedar Avenue Park, the continuation of our extremely successful blight abatement program, and funding for the new Gateway Beautification Program. The Proposed Budget also continues to rebuild the organization by adding two police officers, but is fiscally conservative as well.

This is the seventh municipal budget that I have proposed. Two years, we reduced real estate taxes and the other five years, tax millage remained the same. In 2014, the trash fee was reduced by \$20. The greatest accomplishment of this administration has been increasing services while reducing costs and the size of our work force.

THE PROPOSAL STATED

The objectives of this budget are:

1. To implement the Township Council's priorities of creating jobs, encouraging investment in the Township, making the Township more visually attractive, and delivering services to residents smarter and more efficiently;
2. To live within our existing revenue streams;

3. To use "one-time" monies generated for one-time capital projects;
4. To develop and grow our tax base;
5. To avoid tax increases;
6. To reduce crime;
7. To reduce traffic congestion and improve traffic safety;
8. To make investments in infrastructure to help grow and diversify our tax base;
9. To increase services in priority areas when needed and when sustainable funding is available.

This Proposed Budget:

1. Provides funding to expand Township services without raising any taxes, refuse fees, or sewer fees;
2. Invests \$1,000,000 to remove blight by condemning and demolishing abandoned and vacant houses throughout the Township;
3. Invests \$6,000,000 in the Wastewater Treatment Plant, sewer pump stations and collection system.
5. Invests \$2,000,000 in the Gateway Beautification Project to improve all gateways and entrances to the Township.
6. Invests \$4,000,000 to begin the expansion and development of the Municipal Complex Park.
7. Provides funding for the replacement of the Wistar Road Bridge.
8. Provides \$2,000,000 for the Best Milling & Paving Program in Bucks County and Curb Ramp Replacement Program.
9. Continues the upgrade of major traffic signals at Township intersections;
10. Adds two additional police officers in the police department.
11. Provides funding for the construction of a new park on Cedar Avenue in Croydon.
12. Provides \$100,000 in "Glasson Grants" to provide volunteer fire companies with additional funds for capital equipment.
13. Invests in technology to improve productivity and implement a Township-wide scanning program in all operating departments.

BACKGROUND

If the proposed budget is adopted as presented, real estate tax millage will remain at 23.98 mills. Of the seven budgets I have presented, two have reduced real estate taxes and five have maintained the same rate. The average homeowner would pay \$428.69 in real estate taxes in 2018.

The refuse fee would remain at \$317 for the fifth consecutive year. When the new trash and recycling contract was implemented, my goal was to reduce the refuse fee by \$20 and maintain the same rate for the five years of the contract. We will meet this goal on December 31, 2018.

In 2010, the average resident paid \$766 for real estate tax and the refuse fee. If the proposed budget is adopted, the average homeowner will pay \$745.69 for real estate taxes and refuse fees in 2018.

SUMMARY

The proposed 2018 budget is \$63,940,000, a spending increase of \$8,666,520 over the adopted 2017 budget. The reason for the increase is the many capital improvements planned. The main components are the General Fund of \$21,186,000; the Capital Fund of \$12,730,000; the Debt Fund of \$2,756,400; the Refuse Fund of \$7,198,700; the Liquid Fuels Fund of \$2,750,000; and the Sewer Fund of \$11,079,500.

My thanks to Fran Phillips, the Township's Finance Officer, for his long hours of work on this budget. I would also be remiss to not thank our Department Heads that worked very hard in the preparation of this budget document. The Council has provided exemplary leadership over the past six years and our great group of Department Heads has grown and excelled. However, the rank and file employees who deliver the services to our residents have been the true keys to our outstanding success.

The formal budget presentation will be made at the December 7, 2017 Council meeting. Council may also consider adoption of the 2017 Budget at the same meeting, or choose to wait until December 21, 2017.

Should you have any questions, or require any additional information, please do not hesitate to contact me. Thank you for your attention to this matter.

Cc: Francis X. Phillips, CPA, Finance Officer
Scott Swichar, Deputy Township Manager
Randall C. Flager, Township Solicitor



Bristol Township

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

To: William J. McCauley, III, Township Manager
From: Francis X. Phillips, CPA, Finance Officer *F.X.P.*
Subject: Budget Notes for Proposed 2018 Township Budget
Date: December 7, 2017

Budget Notes

This document is being prepared as context for the 2018 budget for Bristol Township. In it will be explained 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, 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. Past results are no guarantee of future outcomes so even when expectations are increased they are within an already established range of results. The Township also uses forecasts from our duly deputized tax collectors as an added tool. These forecasts are compared to results achieved and factored into the budget.

Quite often expert forecasting is not available for some of our sources as in 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 five 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 and mitigate that usage.

Fully sixty percent of Township's 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 are then provided by the Township's hired benefit consultants based on those agreements. The respective increase in wages is contractually set at four percent and health insurance from between eight and eighteen 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 quantities 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 five year rolling average 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, licensing and inspections, public works, fire safety, refuse collection, information technology and sewer/waste water treatment being the Township's main functions:

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. If adequate sources and reserves are not available the Township Manager will then, with council approval, seek alternate sources of funding in the form of grants or debt financing.

Summary

The annual fiscal budget is a complex document with multiple sources and uses of funds used to allocate scarce resources to the benefit of the residents of Bristol Township. 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 2018 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.

Thank you for your attention to this matter.

ADOPTED 2017 BUDGET COMPARED TO PROPOSED 2018 BUDGET

MAJOR GENERAL FUND COMPONENTS

<u>DEPARTMENT</u>	<u>2017</u>	<u>2018</u>	<u>AMOUNT CHANGE</u>	<u>%</u>
COUNCIL	\$ 30,700.00	\$ 30,700.00	\$ -	0%
TOWNSHIP MANAGER	\$ 389,300.00	\$ 395,600.00	\$ 6,300.00	2%
FINANCE	\$ 530,600.00	\$ 572,800.00	\$ 42,200.00	8%
TAX COLLECTOR	\$ 95,500.00	\$ 96,000.00	\$ 500.00	1%
LEGAL	\$ 230,000.00	\$ 230,000.00	\$ -	0%
GENERAL BUILDING REPAIR AND MAINTENANCE	\$ 308,400.00	\$ 313,000.00	\$ 4,600.00	1%
POLICE	\$ 13,950,500.00	\$ 14,636,500.00	\$ 686,000.00	5%
FIRE MARSHAL & EMERGENCY MANAGEMENT	\$ 573,300.00	\$ 598,500.00	\$ 25,200.00	4%
BUILDING AND PLANNING	\$ 763,200.00	\$ 773,400.00	\$ 10,200.00	1%
ZONING HEARING BOARD	\$ 17,200.00	\$ 20,000.00	\$ 2,800.00	16%
PUBLIC WORKS-ADMINISTRATION	\$ 183,000.00	\$ 213,900.00	\$ 30,900.00	17%
PUBLIC WORKS-HIGHWAY	\$ 927,400.00	\$ 962,500.00	\$ 35,100.00	4%
PUBLIC WORKS-TRAFFIC SAFETY	\$ 236,900.00	\$ 232,200.00	\$ (4,700.00)	-2%
PUBLIC WORKS- MECHANICAL MAINTENANCE	\$ 284,000.00	\$ 281,500.00	\$ (2,500.00)	-1%
INFORMATION TECHNOLOGY	\$ 388,300.00	\$ 382,500.00	\$ (5,800.00)	-1%
MISCELLANEOUS	\$ 525,000.00	\$ 530,000.00	\$ 5,000.00	1%
INSURANCE	\$ 400,000.00	\$ 425,000.00	\$ 25,000.00	6%
EMPLOYEE BENEFITS	\$ 278,000.00	\$ 270,000.00	\$ (8,000.00)	-3%
TRANSFERS OUT	\$ 3,777,200.00	\$ 221,900.00	\$ (3,555,300.00)	-94%
Total Budgets	\$ 23,888,500.00	\$ 21,186,000.00	\$ (2,702,500.00)	-11%

ADOPTED 2017 BUDGET COMPARED TO 2018 BUDGET

<u>FUND</u>	<u>2017</u>	<u>2018</u>	<u>AMOUNT CHANGE</u>	<u>%</u>
GENERAL FUND	\$ 23,888,500.00	\$ 21,186,000.00	\$ (2,702,500.00)	-11%
EDUCATIONAL SERVICE AGENCY	\$ 170,900.00	\$ 183,300.00	\$ 12,400.00	7%
STREET LIGHTS	\$ 805,000.00	\$ 728,500.00	\$ (76,500.00)	-10%
FIRE	\$ 1,177,800.00	\$ 1,146,400.00	\$ (31,400.00)	-3%
RESCUE	\$ 227,300.00	\$ 230,400.00	\$ 3,100.00	1%
RECREATION	\$ 793,100.00	\$ 469,800.00	\$ (323,300.00)	-41%
GRANTS	\$ 820,000.00	\$ 1,074,800.00	\$ 254,800.00	31%
CAPITAL PROJECTS	\$ 5,364,000.00	\$ 12,730,000.00	\$ 7,366,000.00	137%
DEBT	\$ 2,138,000.00	\$ 2,756,400.00	\$ 618,400.00	29%
REFUSE	\$ 5,281,400.00	\$ 7,198,700.00	\$ 1,917,300.00	36%
LIQUID FUELS	\$ 1,915,000.00	\$ 2,750,000.00	\$ 835,000.00	44%
COMMUNITY DEVELOPMENT	\$ 944,200.00	\$ 1,042,600.00	\$ 98,400.00	10%
SEWER	\$ 11,749,180.00	\$ 11,079,500.00	\$ (669,680.00)	-6%
Total Budgets	\$ 55,274,380.00	\$ 62,576,400.00	\$ 7,302,020.00	13%

**REAL ESTATE TAX MILLAGE BY PURPOSE APPROVED 2017
VERSUS 2018**

<u>FUND</u>	<u>2017</u>	<u>2018</u>
GENERAL FUND	18.08	18.08
FIRE	0.9	0.9
RESCUE	2	2
RECREATION	0.55	0.55
DEBT	2.45	2.45
	<hr/>	
TOTAL	23.98	23.98
	<hr/> <hr/>	

2009-2018 REAL ESTATE AND REFUSE FEES FOR AVERAGE HOMEOWNER

YEAR	REAL ESTATE TAX	REFUSE FEE	TOTAL	+/-	%
2008	\$351.00	\$332.00	\$683.00	\$40.00	5.86%
2009	\$375.00	\$337.00	\$712.00	\$29.00	4.07%
2010	\$429.00	\$337.00	\$766.00	\$54.00	7.05%
2011	\$429.00	\$337.00	\$766.00	\$0	0%
2012	\$429.00	\$337.00	\$766.00	\$0	0%
2013	\$429.00	\$337.00	\$766.00	\$0	0%
2014	\$429.00	\$317.00	\$746.00	(\$20)	-2.68%
2015	\$428.69	\$317.00	\$745.69	(\$0.31)	-0.04%
2016	\$428.69	\$317.00	\$745.69	\$0	0%
2017	\$428.69	\$317.00	\$745.69	\$0	0%
2018	\$428.69	\$317.00	\$745.69	\$0	0%

GENERAL FUND

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES						
01406	30110	REAL ESTATE TAX CURRENT	(7,140,178.78)	(7,147,927.54)	(7,192,000.00)	(7,250,000.00)
01406	30115	REAL ESTATE TAX REFUNDS	5,514.76	274.20	6,000.00	2,000.00
01406	30130	REAL ESTATE TAX DELINQUENT	(826,705.96)	(350,943.61)	(359,000.00)	(350,000.00)
01406	30160	REAL ESTATE TAX INTERIM	(6,890.33)	(14,424.44)	(13,000.00)	(13,000.00)
			<u>(7,468,260.31)</u>	<u>(7,513,021.39)</u>	<u>(7,558,000.00)</u>	<u>(7,611,000.00)</u>
01406	31031	MERCANTILE TAX	(577,043.65)	(570,367.39)	(560,000.00)	(560,000.00)
01406	31050	LOCAL SERVICES TAX	(963,016.08)	(854,838.77)	(760,000.00)	(800,000.00)
01406	31020	EARNED INCOME TAX	(6,642,310.22)	(6,497,766.90)	(6,100,000.00)	(6,250,000.00)
01406	31060	AMUSEMENT TAX	(5,398.40)	(5,115.19)	(5,000.00)	(5,000.00)
01406	31000	PER CAPITA TAX	(111,450.81)	(114,958.65)	(110,000.00)	(110,000.00)
01406	31010	REAL ESTATE TRANSFER TAX	(1,067,054.05)	(1,122,377.73)	(700,000.00)	(800,000.00)
01413	31070	MECHANICAL DEVICES TAX	(55,250.00)	(56,075.00)	(56,000.00)	(56,000.00)
			<u>(1,122,304.05)</u>	<u>(1,178,452.73)</u>	<u>(756,000.00)</u>	<u>(856,000.00)</u>
01413	32110	CONTRACTOR REGISTRATION	(35,875.00)	(37,600.00)	(36,000.00)	(35,000.00)
01413	32134	TOWING LICENSE	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
01413	32180	CATV FRANCHISE FEE	(1,102,561.09)	(1,141,616.83)	(1,140,000.00)	(1,140,000.00)
01413	32170	RENTAL PERMITS	(358,078.32)	(416,009.74)	(325,000.00)	(365,000.00)
01413	32171	MISCELLANEOUS PERMITS	(168,939.15)	(149,069.58)	(140,000.00)	(140,000.00)
01406	36100	ADMINISTRATIVE FEES	(24,571.33)	(18,496.13)	(16,000.00)	(20,000.00)
01413	32172	ADULT ENTERTAINMENT PERMI	(3,000.00)	(5,000.00)	(4,000.00)	(4,000.00)
			<u>(1,699,024.89)</u>	<u>(1,773,792.28)</u>	<u>(1,667,000.00)</u>	<u>(1,710,000.00)</u>

GENERAL FUND

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES						
01406	30110	REAL ESTATE TAX CURRENT	(7,140,178.78)	(7,147,927.54)	(7,192,000.00)	(7,250,000.00)
01406	30115	REAL ESTATE TAX REFUNDS	5,514.76	274.20	6,000.00	2,000.00
01406	30130	REAL ESTATE TAX DELINQUENT	(326,705.96)	(350,943.61)	(359,000.00)	(350,000.00)
01406	30160	REAL ESTATE TAX INTERIM	(6,890.33)	(14,424.44)	(13,000.00)	(13,000.00)
			<u>(7,468,260.31)</u>	<u>(7,513,021.39)</u>	<u>(7,558,000.00)</u>	<u>(7,611,000.00)</u>
01406	31031	MERCANTILE TAX	(577,043.65)	(570,367.39)	(560,000.00)	(560,000.00)
01406	31050	LOCAL SERVICES TAX	(963,016.08)	(854,838.77)	(760,000.00)	(800,000.00)
01406	31020	EARNED INCOME TAX	(6,642,310.22)	(6,497,766.90)	(6,100,000.00)	(6,250,000.00)
01406	31060	AMUSEMENT TAX	(5,398.40)	(5,115.19)	(5,000.00)	(5,000.00)
01406	31000	PER CAPITA TAX	(111,450.81)	(114,958.65)	(110,000.00)	(110,000.00)
01406	31010	REAL ESTATE TRANSFER TAX	(1,067,054.05)	(1,122,377.73)	(700,000.00)	(800,000.00)
01413	31070	MECHANICAL DEVICES TAX	(55,250.00)	(56,075.00)	(56,000.00)	(56,000.00)
			<u>(1,122,304.05)</u>	<u>(1,178,452.73)</u>	<u>(756,000.00)</u>	<u>(856,000.00)</u>
01413	32110	CONTRACTOR REGISTRATION	(35,875.00)	(37,600.00)	(36,000.00)	(35,000.00)
01413	32134	TOWING LICENSE	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
01413	32180	CATV FRANCHISE FEE	(1,102,561.09)	(1,141,616.83)	(1,140,000.00)	(1,140,000.00)
01413	32170	RENTAL PERMITS	(358,078.32)	(416,009.74)	(325,000.00)	(365,000.00)
01413	32171	MISCELLANEOUS PERMITS	(168,939.15)	(149,069.58)	(140,000.00)	(140,000.00)
01406	36100	ADMINISTRATIVE FEES	(24,571.33)	(18,496.13)	(16,000.00)	(20,000.00)
01413	32172	ADULT ENTERTAINMENT PERMI	(8,000.00)	(5,000.00)	(4,000.00)	(4,000.00)
			<u>(1,699,024.89)</u>	<u>(1,773,792.28)</u>	<u>(1,667,000.00)</u>	<u>(1,710,000.00)</u>

Account # Sub # Description		2015	2016	2017	2018
		Actual	Actual	Adopted Budget	Adopted Budget
01413	32162 SIGN PERMITS	(87,370.00)	(203,430.00)	(124,000.00)	(125,000.00)
01413	32201 PLUMBING PERMITS	(226,500.00)	(147,745.00)	(140,000.00)	(165,000.00)
01413	32163 INDIRECT BURGULAR ALARM	(37,970.00)	(41,040.00)	(35,000.00)	(40,000.00)
01413	32164 HOUSE INSPECTIONS	(73,201.00)	(91,000.00)	(65,000.00)	(75,000.00)
01413	32202 BUILDING PERMITS	(677,659.00)	(564,786.50)	(500,000.00)	(500,000.00)
01406	31080 NON-RESIDENTIAL UNIT TAX	-	(9,885.75)	(10,000.00)	(10,000.00)
01413	32203 ELECTRICAL PERMITS	(119,256.00)	(192,821.50)	(120,000.00)	(130,000.00)
01406	38903 REVENUE FROM COLLECTIONS	-	(84,576.81)	-	-
01413	32204 UCC \$1 FEES	(1,191.00)	(1,451.00)	(1,200.00)	(1,200.00)
		<u>(1,223,147.00)</u>	<u>(1,336,736.56)</u>	<u>(995,200.00)</u>	<u>(1,046,200.00)</u>
01406	35501 PUBLIC UTILITY REALTY	(27,773.97)	(28,135.65)	(28,000.00)	(28,000.00)
01406	35504 ALCOHOLIC BEVERAGE	(17,850.00)	(19,050.00)	(18,000.00)	(18,000.00)
01406	35505 STATE PENSION CONTRIBUTION	(599,887.72)	(639,448.34)	(600,000.00)	(625,000.00)
01406	35506 STATE AD HOC PENSION RE-IMB.	(750.00)	(1,500.00)	(700.00)	(700.00)
		<u>(646,261.69)</u>	<u>(688,133.99)</u>	<u>(646,700.00)</u>	<u>(671,700.00)</u>
01406	35101 FEDERAL GRANTS	(8,450.00)	(6,496.67)	-	-
01410	35101 BULLET PROOF VEST GRANT	(1,911.00)	(2,655.08)	-	-
		<u>(10,361.00)</u>	<u>(9,151.75)</u>	<u>-</u>	<u>-</u>
01406	35910 PAYMENT IN LIEU OF TAX	(60,356.71)	(62,749.05)	(55,000.00)	(55,000.00)
01403	35820 BUCKS COUNTY TAX COLLECTIC	(77,517.52)	(69,631.75)	(73,500.00)	(75,000.00)
		<u>(137,874.23)</u>	<u>(132,380.80)</u>	<u>(128,500.00)</u>	<u>(130,000.00)</u>
01406	34110 BID FORMS	-	-	(500.00)	(500.00)
01403	36165 TAX CERTIFICATES	(239,383.75)	(270,570.00)	(190,000.00)	(190,000.00)
		<u>(239,383.75)</u>	<u>(270,570.00)</u>	<u>(190,500.00)</u>	<u>(190,500.00)</u>

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
01410	36211	ACCIDENT REPORTS	(20,140.00)	(19,573.50)	(19,000.00)	(19,000.00)
01413	32166	FIRE INSPECTION FEES	(179,027.00)	(191,619.00)	(181,000.00)	(185,000.00)
01410	36213	POLICE SERVICES	(4,765.96)	(3,493.30)	(9,000.00)	(9,000.00)
01410	36212	POLICE RE-IMB & CONTRIBUTIO	(33,217.13)	(16,877.04)	(12,000.00)	(12,000.00)
01410	36202	NARCOTICS OVERTIME RE-IMB.	(346.12)	(123.96)	-	-
01410	36201	PATROL REIMBURSEMENTS	-	(2,240.00)	-	-
01410	36207	NARCOTICS DA'S OFFICE RE-IMB.	-	(10,033.96)	(10,000.00)	(10,000.00)
01410	36209	COUNTY BOOKING FEES	(54,101.20)	(51,298.99)	(51,000.00)	(51,000.00)
			<u>(291,597.41)</u>	<u>(295,259.75)</u>	<u>(282,000.00)</u>	<u>(286,000.00)</u>
01410	33110	COURT FINES	(169,329.27)	(181,526.95)	(170,000.00)	(175,000.00)
01410	33112	STATE POLICE FINES	(26,330.69)	(22,932.52)	(20,000.00)	(20,000.00)
01410	33113	POLICE PARKING FINES	(6,990.00)	(4,825.00)	(5,000.00)	(5,000.00)
			<u>(202,649.96)</u>	<u>(209,284.47)</u>	<u>(195,000.00)</u>	<u>(200,000.00)</u>
01406	34101	INTEREST EARNINGS	(13,182.18)	(23,881.02)	(20,000.00)	(40,000.00)
01413	36130	ZONING-LAND DEVELOPMENT	(16,850.00)	(31,075.00)	(15,000.00)	(20,000.00)
			<u>(30,032.18)</u>	<u>(54,956.02)</u>	<u>(35,000.00)</u>	<u>(60,000.00)</u>
01406	34241	COMMUNITY DEV. RENT	(1,200.00)	-	(3,600.00)	(3,600.00)
01406	36120	INSURANCE RECOVERIES	(58,186.24)	(16,805.71)	(50,000.00)	(50,000.00)
01406	38904	GENERAL RECOVERIES	(53,559.93)	(464,868.19)	(50,000.00)	(50,000.00)
01406	36140	GASOLINE GENERAL RECOVERY	(12,178.45)	(10,840.54)	(16,000.00)	(16,000.00)
01406	36113	RECREATION TICKET SALES COM	(16,123.43)	(6,844.65)	(10,000.00)	(10,000.00)
01406	36150	WORKERS COMP RECOVERY	(13,694.60)	(8,233.03)	(20,000.00)	(20,000.00)
			<u>(154,942.65)</u>	<u>(507,592.12)</u>	<u>(149,600.00)</u>	<u>(149,600.00)</u>

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
01406	36170	RETIREE & COBRA INSURANCE R	(21,290.81)	(17,292.57)	(15,000.00)	(15,000.00)
01406	36401	SALE OF RECYCLED OIL	(45.00)	-	-	-
01492	39200	TRANSFER FROM RESERVE	-	-	(3,200,000.00)	-
01492	39205	TRANSFER FM RECREATION	(25,000.00)	(25,000.00)	-	-
01492	39202	TRANSFER FROM STREET LIGHT	(40,000.00)	-	-	-
01492	39225	TRANSFER FROM REFUSE	(300,000.00)	(400,000.00)	(500,000.00)	(500,000.00)
01492	39275	TRANSFER FROM SEWER	(35,000.00)	(35,000.00)	(35,000.00)	(35,000.00)
			<u>(400,000.00)</u>	<u>(460,000.00)</u>	<u>(3,735,000.00)</u>	<u>(535,000.00)</u>
		Total Revenue	<u>(21,946,394.09)</u>	<u>(22,489,671.33)</u>	<u>(23,888,500.00)</u>	<u>(21,186,000.00)</u>

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
EXPENDITURES						
COUNCIL						
01400	4105	SALARY 7 MEMBERS	10,500.12	17,500.20	24,500.00	24,500.00
01400	4116	OTHER PERSONNEL SERVICES	1,500.00	3,000.00	3,000.00	3,000.00
01400	4192	FICA	946.68	1,568.29	2,100.00	2,100.00
01400	4195	WORKER'S COMPENSATION	0.43	1.65	-	-
01400	4198	LIFE & DISABILITY	180.36	197.64	600.00	600.00
01400	4210	GENERAL EXPENDITURES	559.31	469.31	500.00	500.00
			<u>13,686.90</u>	<u>22,737.09</u>	<u>30,700.00</u>	<u>30,700.00</u>
TOWNSHIP MANAGER						
01401	4110	SALARIES	187,809.54	178,568.46	192,000.00	196,900.00
01401	4179	LONGEVITY	-	72.90	-	-
01401	4184	SICK PAY BUY BACK	-	-	-	-
01401	4192	FICA	13,518.23	12,690.73	13,200.00	14,100.00
01401	4195	WORKER'S COMPENSATION	497.29	398.07	500.00	500.00
01401	4196	HEALTH INSURANCE	60,031.51	37,709.97	28,800.00	26,300.00
01401	4198	LIFE & DISABILITY	1,110.56	1,246.46	1,100.00	1,100.00
01401	4210	OFFICE EXPENSE	14,588.58	14,856.07	13,000.00	13,000.00
01401	4331	TRAVEL EXPENSE	4,500.00	4,500.00	2,700.00	2,700.00
01401	4342	PRINTING	-	-	500.00	500.00
01401	4420	DUES & SUBSCRIPTIONS	6,000.00	6,140.00	6,500.00	6,500.00
01401	4450	GENERAL CONTRACTED SERVICE	135,483.95	118,176.79	126,000.00	130,000.00
01401	4460	TRAINING SEMINARS	378.00	2,800.97	3,500.00	4,000.00
01491	4551	INSURANCE LIABILITY DEDUCTI	-	-	1,500.00	-
			<u>423,917.66</u>	<u>377,160.42</u>	<u>389,300.00</u>	<u>395,600.00</u>

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
FINANCE						
01402	4110	FINANCE OFFICER SALARY	37,500.00	39,000.00	40,600.00	43,800.00
01402	4112	ASSIST FINANCE OFFICER ET AL	27,844.09	56,386.30	59,600.00	61,200.00
01402	4115	SALARY- CLERKS	52,915.86	53,004.31	77,500.00	80,700.00
01402	4179	LONGEVITY	-	180.00	300.00	300.00
01402	4184	SICK PAY BUY BACK	1,070.64	535.44	1,100.00	1,100.00
01402	4185	CASH IN LIEU OF HEALTH INS.	5,832.00	11,619.99	13,500.00	8,200.00
01402	4192	FICA	9,751.16	11,564.09	14,700.00	15,000.00
01402	4195	WORKER'S COMPENSATION	342.28	333.41	500.00	500.00
01402	4196	HEALTH INSURANCE	22,933.52	13,544.20	34,900.00	62,800.00
01402	4197	STATE PENSION CONTRIBUTION	107,610.89	120,281.83	129,100.00	137,700.00
01402	4198	LIFE & DISABILITY	612.40	690.08	900.00	900.00
01402	4210	OFFICE SUPPLIES	224.44	882.08	1,000.00	1,000.00
01402	4215	POSTAGE	11,579.56	10,160.22	13,000.00	12,000.00
01402	4309	COLLECTION COSTS	-	-	5,000.00	5,000.00
01402	4311	ACCOUNTING & LEGAL	34,000.00	33,000.00	35,000.00	35,000.00
01402	4319	BANK CHARGES	4,880.64	5,701.34	4,500.00	5,000.00
01402	4321	TELEPHONE EXPENSE	56,325.76	42,253.24	41,000.00	42,000.00
01402	4341	ADVERTISING EXPENSE	16,700.85	15,042.11	15,000.00	15,000.00
01402	4342	PRINTING	1,997.51	2,046.55	1,800.00	2,000.00
01402	4420	DUES & SUBSCRIPTIONS	-	-	100.00	100.00
01402	4450	CONTRACTED SERVICES	96,483.24	48,354.54	40,000.00	42,000.00
01402	4460	TRAINING SEMINARS	149.00	-	1,500.00	1,500.00
			<u>488,753.84</u>	<u>464,579.73</u>	<u>530,600.00</u>	<u>572,800.00</u>

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
TAX COLLECTOR'S OFFICE						
01403	4110	SALARY	51,465.20	49,558.80	51,600.00	51,600.00
01403	4115	SUMMER HELP	4,618.76	4,950.01	5,000.00	5,000.00
01403	4184	SICK PAY	-	1,906.40	2,000.00	2,000.00
01403	4192	FICA	4,290.44	4,342.55	4,500.00	4,500.00
01403	4195	WORKER'S COMPENSATION	149.51	124.82	100.00	100.00
01403	4196	HEALTH INSURANCE	12,793.00	14,255.28	17,300.00	18,100.00
01403	4198	LIFE & DISABILITY	258.72	258.72	300.00	300.00
01403	4215	OFFICE POSTAGE	7,899.60	8,121.50	9,000.00	8,200.00
01403	4342	PRINTING	2,672.33	1,716.48	2,700.00	2,500.00
01403	4450	CONTRACTED SERVICES	2,652.00	3,061.00	3,000.00	3,700.00
			<u>86,799.56</u>	<u>88,295.56</u>	<u>95,500.00</u>	<u>96,000.00</u>
LEGAL SERVICES						
01404	4312	TOWNSHIP LEGAL CONTRACTEI	6,139.75	69,094.00	10,000.00	10,000.00
01404	4314	TOWNSHIP SOLICITOR LEGAL	187,287.50	190,763.50	220,000.00	220,000.00
			<u>193,427.25</u>	<u>259,857.50</u>	<u>230,000.00</u>	<u>230,000.00</u>

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
INFORMATION TECHNOLOGY						
01407	4220	IT OPERATING EXPENSES	4,630.75	15,358.47	7,600.00	7,500.00
01407	4250	IT REPAIR & MAINTENANCE	3,891.92	2,091.12	5,000.00	5,000.00
01407	4420	IT DUES & SUBSCRIPTIONS	11,707.95	6,351.03	23,000.00	20,000.00
01407	4450	IT CONTRACTED SERVICES	262,329.22	337,253.08	350,000.00	350,000.00
01407	4460	IT TRAINING SEMINARS	-	-	2,700.00	-
			<u>282,559.84</u>	<u>361,053.70</u>	<u>388,300.00</u>	<u>382,500.00</u>
GENERAL BUILDING MAINTENANCE AND UTILITIES						
01409	4220	OPERATING & CLEANING SUPPLI	24,863.64	25,015.77	18,300.00	20,000.00
01409	4361	UTILITIES	51,782.68	45,678.56	60,000.00	60,000.00
01409	4363	FIRE HYDRANT MAINTENANCE	187,244.88	201,325.77	205,100.00	205,000.00
01409	4374	REPAIRS & MMMAINTENANCE	16,879.22	9,191.97	10,000.00	10,000.00
01409	4450	CONTRACTED SERVICES	11,191.67	18,820.03	15,000.00	18,000.00
			<u>291,962.09</u>	<u>300,032.10</u>	<u>308,400.00</u>	<u>313,000.00</u>

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
		POLICE				
01410	4110	POLICE CHIEF & LIEUTENANTS S	485,229.82	419,487.51	486,000.00	442,100.00
01410	4113	SERGEANTS SALARY	696,790.89	671,233.86	827,000.00	907,800.00
01410	4114	SWORN POLICE SALARY	4,455,834.36	4,439,999.33	4,525,000.00	4,987,600.00
01410	4115	CIVILIAN SUPPORT STAFF SALAR	407,830.21	408,013.13	459,000.00	465,000.00
01410	4174	EDUCATION INCENTIVE	-	7,319.00	7,400.00	8,100.00
01410	4179	LONGEVITY	-	720.00	700.00	700.00
01410	4181	SWORN POLICE OVERTIME	755,307.24	862,584.54	750,000.00	750,000.00
01410	4184	SICK PAY BUY BACK	-	58,420.35	100,000.00	107,600.00
01410	4185	CASH IN LIEU OF MEDICAL INS.	-	8,100.00	10,400.00	7,500.00
01410	4191	NON UNIFORM CLOTHING	5,181.33	5,187.30	5,200.00	5,200.00
01410	4192	FICA	124,490.50	128,856.91	143,100.00	145,900.00
01410	4195	HEALTH INSURANCE & WORKER	1,805,548.31	1,982,847.75	2,179,100.00	2,295,500.00
01410	4197	PENSION	2,320,228.90	1,730,025.11	1,625,700.00	1,624,700.00
01410	4198	LIFE & DISABILITY	32,127.96	33,945.56	40,000.00	40,000.00
01410	4199	RETIRES HEALTH INSURANCE	1,170,419.47	1,285,739.74	1,292,400.00	1,429,300.00
01410	4210	OFFICE SUPPLIES	3,992.07	4,248.98	6,000.00	6,000.00
01410	4220	OPERATING SUPPLIES	15,825.83	16,468.09	15,000.00	15,000.00
01410	4228	K-9 ACO EQUIPMENT	3,368.28	8,009.80	7,000.00	7,000.00
01410	4231	FUEL EXPENSE	127,264.71	101,306.73	150,000.00	125,000.00
01410	4240	UNIFORMS	15,128.84	26,860.59	30,000.00	25,000.00
01410	4242	SAFETY EQUIPMENT	18,612.11	22,005.03	25,000.00	25,000.00
01410	4251	VEHICLES & MAINTENANCE	11,429.14	11,151.65	12,000.00	12,000.00
01410	4260	SMALL TOOLS & EQUIPMENT	4,495.29	4,482.03	4,500.00	4,500.00
01410	4314	LEGAL	225,731.05	184,779.84	150,000.00	100,000.00
01410	4342	PRINTING	1,858.19	2,415.95	2,500.00	2,500.00
01410	4370	REPAIR & MAINTENANCE	41,472.79	38,716.31	40,000.00	40,000.00
01410	4420	DUES & SUBSCRIPTIONS	4,356.82	13,160.74	5,000.00	5,000.00
01410	4450	CONTRACTED SERVICES	100,264.96	101,061.88	95,000.00	95,000.00
01410	4460	TRAINING SEMINARS	8,172.26	20,455.55	20,000.00	20,000.00
01410	4900	BOND PAYMENTS	270,820.00	884,200.01	935,000.00	935,000.00
01491	4551	COURT & INVESTIGATIONS	-	-	2,500.00	2,500.00
			13,111,781.33	13,481,803.27	13,950,500.00	14,636,500.00

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
FIRE MARSHAL'S OFFICE						
01411	4110	FIRE MARSHAL'S SALARY	90,955.92	94,594.08	98,400.00	102,400.00
01411	4112	ADMINISTRATIVE ASSISTANT SA	-	-	-	14,500.00
01411	4115	FIRE INSPECTORS SALARY	293,026.93	276,935.01	291,000.00	301,700.00
01411	4179	LONGEVITY	-	660.00	700.00	600.00
01411	4180	OVERTIME	326.67	142.46	1,000.00	1,000.00
01411	4185	CASH IN LIEU OF HEALTH INSUR	-	18,540.59	25,400.00	18,900.00
01411	4191	UNIFORMS	1,889.81	2,288.64	2,500.00	2,500.00
01411	4192	FICA	29,366.19	29,981.87	31,900.00	33,600.00
01411	4195	WORKER'S COMPENSATION	2,126.60	1,922.44	2,500.00	2,300.00
01411	4196	HEALTH INSURANCE	157,718.92	110,945.97	96,400.00	95,500.00
01411	4198	LIFE & DISABILITY	1,811.04	1,638.56	2,000.00	2,000.00
01411	4220	OPERATING EXPENSE	3,017.78	3,088.11	5,500.00	5,500.00
01411	4250	REPAIR & MAINTENANCE	5,405.14	9,033.51	8,000.00	10,000.00
01411	4460	TRAINING SEMINARS	1,697.84	1,298.85	3,000.00	3,000.00
			<u>587,342.84</u>	<u>551,070.09</u>	<u>568,300.00</u>	<u>593,500.00</u>
EMERGENCY MANAGEMENT OPERATIONS						
01415	4220	OPERATING SUPPLIES	2,393.72	4,511.52	5,000.00	5,000.00

Account ; Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
BUILDING AND PLANNING					
01413 4110	DIRECTOR'S SALARY	34,399.92	36,000.01	78,000.00	81,100.00
01413 4112	SUPPORT STAFF	133,476.66	124,372.40	129,000.00	130,500.00
01413 4115	INSPECTORS SALARY	74,657.30	84,767.69	136,600.00	150,000.00
01413 4179	LONGEVITY	-	360.00	400.00	600.00
01413 4184	SICK PAY BUY BACK	-	3,437.60	3,600.00	3,600.00
01413 4185	CASH IN LIEU OF HEALTH INSURANCE	-	2,813.22	7,900.00	8,200.00
01413 4191	UNIFORMS	400.28	514.24	-	500.00
01413 4192	FICA	18,480.63	19,239.39	27,200.00	28,700.00
01413 4195	WORKER'S COMPENSATION	1,263.14	794.36	1,200.00	1,300.00
01413 4196	HEALTH INSURANCE	89,190.26	92,953.26	151,200.00	122,400.00
01413 4198	LIFE & DISABILITY	1,138.32	1,254.78	1,900.00	1,900.00
01413 4210	OTHER SUPPLIES	-	-	-	-
01413 4220	OPERATING EXPENSE	890.84	2,035.60	2,000.00	3,000.00
01413 4250	REPAIR & MAINTENANCE	1,393.29	1,828.54	3,000.00	3,000.00
01413 4331	TRAVEL EXPENSE	34.50	30.65	200.00	1,000.00
01413 4420	DUES & SUBSCRIPTIONS	838.50	849.00	1,000.00	1,100.00
01413 4450	CONTRACTED SERVICES	181,409.00	228,690.50	218,000.00	235,000.00
01413 4460	TRAINING SEMINARS	100.00	-	1,500.00	1,500.00
01413 4700	CAPITAL PROJECTS	5,840.00	(5,840.00)	-	-
01491 4551	OTHER PERSONNEL SERVICES	-	-	500.00	-
		<u>543,512.64</u>	<u>594,101.24</u>	<u>763,200.00</u>	<u>773,400.00</u>
ZONING HEARING BOARD					
01414 4314	ZHB ACCOUNTING & LEGAL	10,059.22	12,325.40	15,000.00	17,500.00
01414 4450	ZHB CONTRACTED SERVICES	1,330.00	210.00	2,200.00	2,500.00
		<u>11,389.22</u>	<u>12,535.40</u>	<u>17,200.00</u>	<u>20,000.00</u>

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
PUBLIC WORKS- ADMINISTRATION						
01430	4110	DIRECTOR'S SALARY	79,567.44	142,470.18	88,000.00	100,000.00
01430	4115	SUPPORT STAFF SALARY	32,228.29	33,007.35	36,500.00	35,200.00
01430	4179	LONGEVITY	-	-	-	100.00
01430	4185	CASH IN LIEU OF BENEFITS	-	-	-	5,700.00
01420	4191	UNIFORMS	4,290.80	8,328.08	12,000.00	12,000.00
01430	4192	FICA	8,552.33	9,252.83	9,500.00	10,800.00
01430	4195	WORKER'S COMPENSATION	6,381.88	6,378.35	6,700.00	7,600.00
01430	4196	HEALTH INSURANCE	27,352.90	8,732.56	20,000.00	31,900.00
01430	4197	PENSION CONTRIBUTION	364.65	277.36	7,500.00	7,500.00
01430	4198	LIFE & DISABILITY	258.72	194.04	300.00	500.00
01430	4220	OPERATING SUPPLIES	6.14	15.17	500.00	500.00
01430	4242	SAFETY EQUIPMENT	939.08	2,025.31	2,000.00	2,100.00
			<u>159,942.23</u>	<u>210,681.23</u>	<u>183,000.00</u>	<u>213,900.00</u>

PUBLIC WORKS-HIGHWAY						
01439	4115	SALARIES	423,100.73	417,600.53	481,800.00	543,300.00
01439	4179	LONGEVITY	-	1,200.00	900.00	1,000.00
01439	4180	OVERTIME	45,946.98	41,961.45	40,000.00	40,000.00
01439	4184	SICK PAY	2,312.65	-	-	-
01439	4185	CASH IN LIEU OF HEALTH INSUR	3,630.00	6,688.17	7,300.00	8,200.00
01439	4192	FICA	36,570.04	34,713.60	40,600.00	45,400.00
01439	4195	WORKER'S COMPENSATION	38,276.03	32,788.33	39,600.00	44,200.00
01439	4196	HEALTH INSURANCE	170,608.54	190,931.75	210,900.00	173,700.00
01439	4198	LIFE & DISABILITY	1,918.84	2,263.80	2,700.00	2,700.00
01439	4220	OPERATING SUPPLIES	2,314.52	2,046.44	1,100.00	1,500.00
01439	4245	REPAIR & MAINTENANCE	45,318.18	37,263.44	55,000.00	55,000.00
01439	4248	DRAINAGE	38,363.62	28,192.78	30,000.00	30,000.00
01439	4249	STORM CLEAN UP	945.00	3,211.48	10,000.00	10,000.00
01439	4384	RENT/LEASE FEES	11,035.15	6,040.34	7,500.00	7,500.00
			<u>820,340.28</u>	<u>804,902.11</u>	<u>927,400.00</u>	<u>962,500.00</u>

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
PUBLIC WORKS-TRAFFIC SAFETY						
01433	4115	SALARIES (2)	92,603.90	98,765.60	97,500.00	101,500.00
01433	4179	LONGEVITY	-	360.00	400.00	400.00
01433	4180	OVERTIME	3,287.07	1,194.57	5,000.00	5,000.00
01433	4191	UNIFORM	277.95	-	-	-
01433	4192	FICA	7,929.66	7,671.98	7,900.00	8,200.00
01433	4195	WORKER'S COMPENSATION	8,183.25	7,190.53	7,700.00	8,000.00
01433	4196	HEALTH INSURANCE	44,866.10	41,329.08	44,800.00	36,500.00
01433	4198	LIFE & DISABILITY	517.44	517.44	600.00	600.00
01433	4220	SIGNS & PAINT	32,654.85	18,676.14	26,000.00	25,000.00
01433	4250	REPAIR & MAINTENANCE	49,873.77	40,348.10	40,000.00	40,000.00
01433	4361	TRAFFIC SIGNAL UTILITIES	8,255.63	7,522.26	7,000.00	7,000.00
			<u>248,449.62</u>	<u>218,575.70</u>	<u>236,900.00</u>	<u>232,200.00</u>

PUBLIC WORKS- MECHANICAL MAINTENANCE

01437	4115	MECHANIC'S SALARY (2)	106,374.12	107,677.92	111,800.00	116,000.00
01437	4179	LONGEVITY	-	360.00	400.00	400.00
01437	4180	OVERTIME	4,965.91	515.93	3,000.00	3,000.00
01437	4191	UNIFORMS	3,486.99	1,703.96	-	-
01437	4192	FICA	8,530.26	8,419.34	8,800.00	9,200.00
01437	4195	WORKER'S COMPENSATION	8,835.19	7,908.22	8,600.00	9,000.00
01437	4196	HEALTH INSURANCE	50,112.80	47,532.96	51,600.00	41,600.00
01437	4260	EQUIPMENT	-	-	2,500.00	-
01437	4198	LIFE & DISABILITY	517.44	517.44	500.00	500.00
01437	4220	OPERATING EXPENSE	2,375.52	2,327.09	1,500.00	1,500.00
01437	4231	FUEL EXPENSE	35,834.83	24,060.86	30,000.00	30,000.00
01437	4242	SAFETY BOOTS	139.95	2,176.26	300.00	300.00
01437	4251	REPAIR & MAINTENANCE	59,440.84	79,141.76	65,000.00	70,000.00
			<u>280,613.85</u>	<u>282,341.74</u>	<u>284,000.00</u>	<u>281,500.00</u>

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
MISCELLANEOUS EXPENDITURES						
01408	4313	GENERAL ENGINEERING/ARCHIT	91,455.24	92,269.76	100,000.00	100,000.00
01433	4313	TRAFFIC ENGINEER	9,468.00	1,420.40	20,000.00	20,000.00
01489	4540	CIVIC CONTRIBUTIONS	6,364.14	5,000.00	5,000.00	10,000.00
01491	4550	GENERAL CONTINGENCIES	-	704.00	400,000.00	400,000.00
			<u>107,287.38</u>	<u>99,394.16</u>	<u>525,000.00</u>	<u>530,000.00</u>
TOWNSHIP INSURANCE						
01486	4353	INSURANCE	493,797.20	406,604.00	400,000.00	425,000.00
EMPLOYEE BENEFITS						
01481	4195	WORKER COMPENSATION VOLU	102,031.00	132,433.00	129,000.00	140,000.00
01481	4354	UNEMPLOYMENT COMP INSURA	115,779.79	140,501.88	149,000.00	130,000.00
			<u>217,810.79</u>	<u>272,934.88</u>	<u>278,000.00</u>	<u>270,000.00</u>
INTERFUND TRANSFERS						
01492	4502	TRANSFER TO STREET LIGHTS	-	-	250,000.00	-
01492	4505	TRANSFER TO RECREATION	-	-	350,000.00	-
01492	4515	TRANSFER TO EDUCATION SERV	163,918.16	150,750.13	86,500.00	92,900.00
01492	4519	TRANSFER TO CAPITAL PROJECT	2,418,160.00	3,273,100.00	2,490,700.00	129,000.00
01492	4524	TRANSFER TO DEBT FUND	5,250,000.00	-	600,000.00	-
			<u>7,832,078.16</u>	<u>3,423,850.13</u>	<u>3,777,200.00</u>	<u>221,900.00</u>
Total Expenditures			<u>26,197,846.40</u>	<u>22,237,021.57</u>	<u>23,888,500.00</u>	<u>21,186,000.00</u>

STREET LIGHTS

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES					
02 30110	REAL ESTATE TAX CURRENT	(480,876.75)	(483,062.12)	(483,000.00)	(483,000.00)
02 30130	REAL ESTATE TAX DELINQUENT	(25,071.25)	(27,856.13)	(26,000.00)	(27,000.00)
02 30160	REAL ESTATE TAX INTERIM	(71.04)	(195.87)	(400.00)	(200.00)
02434 34101	INTEREST EARNINGS	(622.57)	(1,233.29)	(600.00)	(1,800.00)
02434 38904	GENERAL RECOVERIES	(44,671.59)	(103,893.83)	(45,000.00)	(50,000.00)
02434 39200	TRANSFER FROM RESERVES	-	-	-	(166,500.00)
02492 39201	TRANSFER FROM GENERAL	-	-	(250,000.00)	-
		<u>(551,313.20)</u>	<u>(616,241.24)</u>	<u>(805,000.00)</u>	<u>(728,500.00)</u>
EXPENDITURES					
02434 4250	REPAIR & MAINTENANCE	83,517.35	182,241.45	100,000.00	100,000.00
02434 4361	CONTRACTED ELECTRIC	393,829.05	416,648.45	417,000.00	430,000.00
02434 4551	DEBT PRINCIPAL AND INTEREST	-	-	-	-
02434 4700	LEASE PAYMENTS	181,627.92	181,627.92	181,700.00	166,500.00
	TRF TO RESERVES	-	-	106,300.00	32,000.00
		<u>658,974.32</u>	<u>780,517.82</u>	<u>805,000.00</u>	<u>728,500.00</u>

FIRE

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES					
03406 30110	REAL ESTATE TAX CURRENT	(789,821.23)	(790,817.69)	(796,000.00)	(802,000.00)
03406 30115	TAX REFUNDS	595.51	30.33	1,200.00	600.00
03406 30130	REAL ESTATE TAX DELINQUENT	(36,246.88)	(38,821.20)	(39,000.00)	(39,000.00)
03406 30160	REAL ESTATE TAX INTERIUM	(553.06)	(1,478.01)	(1,000.00)	(1,000.00)
03411 35401	STATE FUNDS PUBLIC SAFETY	(345,102.07)	(343,174.06)	(343,000.00)	(305,000.00)
		<u>(1,171,127.73)</u>	<u>(1,174,260.63)</u>	<u>(1,177,800.00)</u>	<u>(1,146,400.00)</u>

EXPENDITURES

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
03411 4110	FIRE CHIEFS SALARY (5)	2,900.00	2,700.00	3,200.00	3,200.00
03411 4192	FICA	221.85	206.55	245.00	245.00
03411 4220	ALLOCATIONS	821,530.44	825,333.00	831,355.00	837,955.00
03411 4240	STATE FUNDS DISTRIBUTION	345,102.05	343,174.05	343,000.00	305,000.00
		<u>1,169,754.34</u>	<u>1,171,413.60</u>	<u>1,177,800.00</u>	<u>1,146,400.00</u>

RESCUE		2015	2016	2017	2018
Account Sub #	Description	Actual	Actual	Adopted Budget	Adopted Budget
REVENUES					
04406 30110	REAL ESTATE TAX CURR	(217,231.33)	(217,442.53)	(218,000.00)	(220,000.00)
04406 30115	TAX REFUNDS	163.80	8.34	200.00	100.00
04406 30130	REAL ESTATE TAX DELIN	(9,937.62)	(10,675.81)	(10,000.00)	(10,000.00)
04406 30160	REAL ESTATE TAX INTEI	(182.37)	(438.79)	500.00	(500.00)
		<u>(227,187.52)</u>	<u>(228,548.79)</u>	<u>(227,300.00)</u>	<u>(230,400.00)</u>
EXPENDITURES					
04412 4195	WORKER COMPENSATIC	3,022.46	1,464.00	3,500.00	3,500.00
04412 4220	ALLOCATIONS	223,925.00	226,356.00	223,800.00	226,900.00
		<u>226,947.46</u>	<u>227,820.00</u>	<u>227,300.00</u>	<u>230,400.00</u>

RECREATION

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES					
05406 30110	REAL ESTATE TAX CURRENT	(352,824.24)	(355,815.04)	(358,000.00)	(360,000.00)
05406 30115	TAX REFUNDS	268.00	13.65	700.00	100.00
05406 30130	REAL ESTATE TAX DELINQUENT	(16,294.88)	(17,469.54)	(17,000.00)	(17,000.00)
05406 30160	REAL ESTATE TAX INTERIUM	(2,863.11)	(718.02)	(500.00)	(500.00)
		<u>(371,714.23)</u>	<u>(373,988.95)</u>	<u>(374,800.00)</u>	<u>(377,400.00)</u>

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
05406 34101	INTEREST EARNINGS	(741.32)	(1,883.85)	(1,000.00)	(2,000.00)
05452 36701	BASKETBALL	-	-	-	-
05452 36702	BATON	(950.00)	(1,830.00)	(1,000.00)	(1,000.00)
05452 36703	SUMMER CAMP	(50,753.00)	(67,506.80)	(60,000.00)	(72,000.00)
05452 36704	SUMMER CAMP TRIPS	-	-	(2,500.00)	(9,000.00)
05452 38701	CONTRIBUTIONS FOR EVENTS	(2,750.00)	-	(3,800.00)	(8,000.00)
05452 38702	CAPITAL CONTRIBUTIONS:OT	-	-	-	-
05452 38901	UTILITY RE-IMBURSEMENT-COA	(300.00)	(2.00)	-	-
05452 38904	RECREATION RECOVERIES	(750.00)	-	-	-
05454 34240	FIELD PERMITS	-	-	-	(400.00)
	TRANSFER FROM GENERAL FUND	(56,244.32)	(71,222.65)	(350,000.00)	-
		<u>(427,958.55)</u>	<u>(445,211.60)</u>	<u>(793,100.00)</u>	<u>(469,800.00)</u>

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
EXPENDITURES					
RECREATION					
05452 4510	TRANSFER TO RESERVE			322,700.00	15,700.00
05452 4110	COORDINATOR SALARY	21,388.50	21,717.64	60,000.00	62,500.00
05452 4116	SUPPORT STAFF SALARY	45,903.47	40,559.17	41,300.00	45,000.00
05452 4192	FICA	5,133.69	4,764.20	7,800.00	8,300.00
05452 4195	WORKER'S COMPENSATION	730.14	2,676.32	7,600.00	8,000.00
05452 4196	HEALTH INSURANCE	-	-	31,100.00	11,500.00
05452 4197	PENSION CONTRIBUTION	-	-	-	5,000.00
05452 4247	SUMMER CAMP TRIPS	-	-	-	7,800.00
05452 4301	SUMMER PROGRAM	28,816.98	20,846.91	30,000.00	25,000.00
05452 4302	BATON	1,624.34	1,824.00	1,000.00	1,000.00
05452 4304	MISCELLANEOUS EVENTS	14,812.91	13,994.30	15,000.00	18,000.00
05452 4450	CONTRACTED SERVICES	-	150.00	-	-
05452 4500	LEAGUE ALLOCATIONS	-	-	-	-
05452 4550	OPERATING EXPENSES	-	940.00	-	500.00
4873	TRANSFER TO GENERAL	25,000.00	25,000.00	-	-
		<u>143,410.03</u>	<u>132,472.54</u>	<u>516,500.00</u>	<u>208,300.00</u>

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
PROPERTY MAINTENANCE					
05454 4115	SALARIES	96,617.06	32,717.43	65,400.00	69,500.00
05454 4116	SEASONAL EMPLOYEES	-	33,051.47	54,000.00	42,200.00
05454 4180	OVERTIME	1,352.24	112.50	4,000.00	4,000.00
05454 4191	UNIFORMS	-	-	1,800.00	-
05454 4192	FICA	6,380.72	5,122.98	9,400.00	8,900.00
05454 4195	WORKER'S COMPENSATION	9,083.31	4,801.50	9,200.00	9,700.00
05454 4196	HEALTH INSURANCE	-	-	13,300.00	11,000.00
05454 4198	LIFE & DISABILITY	-	-	300.00	500.00
05454 4231	GAS,OIL & LUBE	-	1,098.70	5,000.00	3,000.00
05454 4240	OPERATING SUPPLIES	6,885.62	5,384.06	7,500.00	6,500.00
05454 4242	SAFETY EQUIPMENT	-	362.29	500.00	500.00
05454 4250	REPAIR & MAINTENANCE	32,853.75	27,498.43	35,000.00	35,000.00
05454 4260	SMALL TOOLS & EQUIPMENT	858.60	679.00	1,000.00	500.00
05454 4361	UTILITIES	62,042.83	69,072.28	62,700.00	62,700.00
05454 4374	MACHINERY & EQUIPMENT	-	-	-	-
4551	PROPERTY MAINT CONTINGENC	-	-	7,500.00	7,500.00
		<u>216,074.13</u>	<u>179,900.64</u>	<u>276,600.00</u>	<u>261,500.00</u>
		<u>359,484.16</u>	<u>312,373.18</u>	<u>793,100.00</u>	<u>469,800.00</u>

DCED GRANTS

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES						
09415107	35509	CASINO-EMERGENCY RESPONDE	(209,447.95)	(213,304.07)	(220,000.00)	(220,000.00)
09401	35509	RDA GRANT- TRAFFIC SIGNALS	(223,318.45)	(490,059.27)	(600,000.00)	(300,000.00)
09410129	35101	2012 JAG GRANT	(12,251.00)	-	-	-
09401	35401	STATE FIRE GRANT 2012/2013	(13,176.65)	(13,106.29)	-	-
90460124	35401	PA BRISTOL BUSINESS DIST IMPR	(56,380.51)	-	-	-
09401	35401	GREEN LIGHT GO GRANTS	-	-	-	(554,800.00)
			<u>(514,574.56)</u>	<u>(716,469.63)</u>	<u>(820,000.00)</u>	<u>(1,074,800.00)</u>

EXPENDITURES

09415107	4555	CASINO-EMERGENCY RESPONDE	209,448.55	213,304.07	220,000.00	220,000.00
09401	4555	RDA GRANT- TRAFFIC SIGNALS	223,318.45	490,059.27	600,000.00	300,000.00
09410129	4553	2012 JAG GRANT	12,251.00	-	-	-
09401	4553	STATE FIRE GRANT 2012/2013	13,176.65	13,106.29	-	-
09401	4555	GREEN LIGHT GO GRANTS	-	-	-	554,800.00
			<u>458,194.65</u>	<u>716,469.63</u>	<u>820,000.00</u>	<u>1,074,800.00</u>

ESA

Account/Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES					
15 35860	SCHOOL DISTRICT SHARE	(99,929.36)	(168,333.50)	(84,400.00)	(90,400.00)
15406 34101	INTEREST EARNINGS	-	-	-	-
15492 39201	TOWNSHIP CONTRIBUTION	(163,918.16)	(150,750.13)	(86,500.00)	(92,900.00)
		<u>(263,847.52)</u>	<u>(319,083.63)</u>	<u>(170,900.00)</u>	<u>(183,300.00)</u>
EXPENDITURES					
15419 4117	SALARY	264,431.41	234,838.22	141,400.00	151,500.00
15419 4179	LONGEVITY	-	4,582.50	4,800.00	5,100.00
15419 4198	LIFE & DISABILITY	725.39	740.45	500.00	500.00
15419 4192	FICA	20,229.10	18,315.55	11,200.00	12,000.00
15419 4195	WORKERS COMP INSURANCE	21,051.75	17,166.56	10,900.00	11,700.00
15419 4191	UNIFORMS - EQUIPMENT	2,008.44	-	2,100.00	2,500.00
15419 4194	UNEMPLOYMENT COMP. INS.	14,517.47	25,856.97	-	-
		<u>322,963.56</u>	<u>301,500.25</u>	<u>170,900.00</u>	<u>183,300.00</u>

CAPITAL

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES					
19406 35701	OPEN SPACE GRANT	-	-	-	(250,000.00)
19406 34101	INTEREST EARNINGS	(9,303.96)	(13,695.53)	(10,000.00)	(20,000.00)
19406 39110	SALE OF TOWNSHIP OWNED PRO	-	(461,079.09)	-	-
19409 38904	RE-IMBURSE FOR ROAD CONSTR	-	(208,450.57)	-	-
19492 39200	TRANSFER FROM RESERVES	-	-	(2,863,300.00)	(10,331,000.00)
19492 39201	TRANSFER FROM GENERAL FUNI	(2,418,160.00)	(3,273,100.00)	(2,490,700.00)	(129,000.00)
19492 39225	TRANSFER FROM REFUSE FUND	-	-	-	(2,000,000.00)
19492 39240	TRANSFER FROM REVITALIZATIO	(270,000.00)	-	-	-
19406 39301	BOND PROCEEDS	(7,000,000.00)	-	-	-
19406 39302	PREMIUM	(97,215.48)	-	-	-
		<u>(9,794,679.44)</u>	<u>(8,956,325.19)</u>	<u>(5,364,000.00)</u>	<u>(12,730,000.00)</u>

EXPENDITURES

19401 4700	GENERAL GOVERNMENT CAPITA	-	-	35,000.00	2,000,000.00
19407 4700	IT CAPITAL PROJECT	141,991.09	70,717.61	210,000.00	200,000.00
19410 4700	POLICE CAPITAL PROJECTS	91,141.12	192,662.09	183,000.00	250,000.00
19408 4313	CAPITAL PROJECT ENGINEERING	599,493.47	533,206.68	589,000.00	500,000.00
19409 4700	GENERAL GENERAL CONSTRUCTI	3,969,880.58	2,192,065.06	4,000,000.00	8,850,000.00
19439 4700	MILLING & PAVING	4,458,419.28	1,490,617.83	-	-
19430 4450	OTHER CONSTRUCTION-PUBLIC	53,901.78	25,523.36	100,000.00	600,000.00
19430 4700	VEHICLES & EQUIPMENT-PUBLIC	-	39,657.00	112,000.00	100,000.00
19430 4700	OTHER CONSTRUCTION-PUBLIC	-	-	-	100,000.00
19411 4700	FIRE COMPANY GRANTS	100,000.00	100,000.00	100,000.00	100,000.00
19411 4700	VEHICLE REPLACEMENTS et al	254,280.58	-	35,000.00	30,000.00
19406 4900	BOND ISSUE EXPENSE	82,089.00	-	-	-
		<u>9,751,196.90</u>	<u>4,644,449.63</u>	<u>5,364,000.00</u>	<u>12,730,000.00</u>

DEBT

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES						
24406	30115	TAX REFUNDS	731.69	37.27	1,000.00	300.00
24406	30110	REAL ESTATE TAX CURRENT	(967,566.90)	(968,607.59)	(977,000.00)	(984,000.00)
24406	30130	REAL ESTATE TAX DELINQUENT	(44,283.21)	(47,566.00)	(49,000.00)	(48,000.00)
24406	30160	REAL ESTATE TAX INTERUM	(802.56)	(1,957.19)	(1,000.00)	(1,000.00)
24471	34101	INTEREST EARNINGS	(5,915.29)	(20,771.47)	(6,000.00)	(18,000.00)
24471	39301	GEN. OBL. BOND PROCEEDS	-	-	-	-
24471	39302	PREMIUM ON BOND	-	-	-	-
24492	39201	TRANSFER FROM GENERAL FUNI	(5,250,000.00)	-	(600,000.00)	-
24492	39200	TRANSFER FROM RESERVE	-	-	(506,000.00)	(1,705,700.00)
			<u>(6,267,836.27)</u>	<u>(1,038,864.98)</u>	<u>(2,138,000.00)</u>	<u>(2,756,400.00)</u>
EXPENDITURES						
24471	4900	DEBT SERVICE PRINCIPAL	1,098,000.00	1,156,007.59	1,306,000.00	1,720,800.00
24471	4901	DEBT SERVICE INTEREST	903,392.05	1,019,007.00	827,000.00	1,030,500.00
24471	4903	BOND SERVICING COSTS	-	-	-	-
24471	4904	BOND COST	-	-	-	-
24475	4550	GENERAL CONTINGENCIES	3,941.25	4,900.00	5,000.00	5,100.00
24475	4902	DEBT SERVICE COST OF ISSUE	-	-	-	-
			<u>2,005,333.30</u>	<u>2,179,914.59</u>	<u>2,138,000.00</u>	<u>2,756,400.00</u>

REFUSE

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES					
25427 30110	COLLECTIONS CURRENT	(4,979,700.60)	(5,005,683.89)	(4,909,000.00)	(4,910,000.00)
25427 30130	COLLECTIONS DELINQUENT	(240,592.18)	(265,478.95)	(268,000.00)	(263,000.00)
25427 36402	RECYCLING FEES	(3,430.85)	-	-	-
25427 35101	DCED-PERFORMANCE GRANT	(83,602.00)	(265,772.00)	(100,000.00)	(180,000.00)
25427 34101	INTEREST EARNINGS	(4,135.73)	(13,109.84)	(4,400.00)	(12,000.00)
25427 38905	MISC SALES	-	(6,961.00)	-	-
25492 4500	TRANSFER FROM RESERVES	-	-	-	(1,833,700.00)
		<u>(5,311,461.36)</u>	<u>(5,557,005.68)</u>	<u>(5,281,400.00)</u>	<u>(7,198,700.00)</u>

Account Sub #	Description	Actual	Actual	Adopted Budget	Adopted Budget
EXPENDITURES					
25492 4500	TRANSFER TO RESERVES	-	-	186,410.00	-
25401 4110	TOWNSHIP MANAGER'S SALARY	14,140.08	14,706.00	21,000.00	21,600.00
25427 4110	SALARY COORDINATOR ET AL	59,775.87	81,156.99	80,700.00	85,900.00
25401 4197	457 PENSION CONTRIBUTION	-	7,354.83	8,500.00	8,700.00
25427 4115	SALARY INSPECTOR	25,189.35	5,400.64	8,400.00	8,400.00
25427 4184	SICK PAY BUY BACK	178.72	89.24	200.00	200.00
25427 4196	CASH IN LIEU OF HEALTH INSUI	-	7,072.00	7,200.00	6,000.00
25427 4179	LONGEVITY	-	107.10	100.00	100.00
25427 4192	FICA	7,894.30	8,415.63	9,500.00	9,600.00
25427 4196	HEALTH INSURANCE	22,190.97	20,881.69	26,800.00	27,900.00
25427 4198	LIFE & DISABILITY	529.40	447.44	600.00	500.00
25427 4195	WORKER COMPENSATION	270.96	247.73	300.00	300.00
25427 4331	TRAVEL EXPENSE	-	-	450.00	500.00
25427 4240	RECYCLING CONTAINERS	492.84	1,021.09	1,000.00	1,000.00
25427 4450	CONTRACTED SERVICES	4,054,689.45	4,170,030.10	4,294,240.00	4,423,000.00
25427 4460	RECYCLING PROGRAM	1,121.76	112,202.62	50,000.00	50,000.00
25427 4551	REFUSE CONTINGENCIES	32,297.32	7,255.40	80,000.00	50,000.00
25427 4194	CONFERENCES & TRAINING	1,866.10	1,099.92	6,000.00	5,000.00
25492 4501	TRANSFER TO GENERAL FUND	300,000.00	400,000.00	500,000.00	500,000.00
25492 4519	TRANSFER TO CAPITAL	-	-	-	2,000,000.00
		<u>4,520,637.12</u>	<u>4,837,488.42</u>	<u>5,281,400.00</u>	<u>7,198,700.00</u>

LIQUID FUELS

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
REVENUES					
35438	35502 LIQUID FUELS STATE ALLOCATI	(1,262,708.17)	(1,479,956.66)	(1,517,000.00)	(1,597,800.00)
35438	34101 INTEREST EARNINGS	(2,235.33)	(7,402.32)	(2,600.00)	(7,800.00)
	TRANSFER FROM RESERVE	-	-	(395,400.00)	(1,144,400.00)
		<u>(1,264,943.50)</u>	<u>(1,487,358.98)</u>	<u>(1,915,000.00)</u>	<u>(2,750,000.00)</u>
EXPENDITURES					
35492	4510 TRANSFER TO RESERVES	-	-	-	-
35438	4250 LIQUID FUELS ROAD REPAIR/MA	3,946.35	-	-	-
35438	4246 LIQUID FUELS SNOW & ICE REMO	425,365.57	93,542.59	250,000.00	250,000.00
35439	4450 LIQUID FUELS PAVING CONSTRU	-	-	500,000.00	1,500,000.00
35473	4700 LIQUID FUELS VEHICLES	89,559.00	-	305,000.00	500,000.00
35438	4700 CAPITAL PROJECTS	-	500,000.00	860,000.00	500,000.00
		<u>518,870.92</u>	<u>593,542.59</u>	<u>1,915,000.00</u>	<u>2,750,000.00</u>

COMMUNITY DEVELOPMENT

REVENUES

Account #	Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
45460	35101	FED GRANT COMMUNITY DEV CO	(245,907.44)	-	(944,200.00)	(544,700.00)
45460	35101	FED GRANT COMM. DEV. 2018	(11,445.00)	(814,668.91)	-	(497,900.00)
45460	38901	CD PROGRAM INCOME	(113.24)	(10,745.00)	-	-
45460	34101	INTEREST EARNINGS	(257,465.68)	(280.76)	-	-
			<u>(257,465.68)</u>	<u>(825,694.67)</u>	<u>(944,200.00)</u>	<u>(1,042,600.00)</u>

EXPENDITURES

45460	4500	C & D SAL & WAGES-DIRECTORS	-	185,796.05	74,500.00	74,500.00
45460	4500	C & D SAL & WAGES PERSONNEL 1	-	-	85,000.00	95,000.00
45460	4500	C & D SICK PAY	-	-	2,900.00	2,900.00
45460	4500	C & D Pension	-	-	-	8,600.00
45460	4500	C & D HEALTH INSURANCE	238,166.88	554,255.64	28,400.00	29,500.00
45460	4500	C & D LIFE & DISABILITY	-	-	500.00	500.00
45460	4500	C & D FICA	-	-	12,400.00	13,200.00
45460	4500	C & D WORKMANS COMPENSATIOI	-	-	400.00	400.00
4510513	4500	C & D GENERAL ADMIN	-	-	45,100.00	15,000.00
45460	4500	C & D PLANNING/ST PNS CONTRIB	-	-	-	-
4510603	4500	PUBLIC FACILITIES AND INFRASTRUCTURE	9,256.80	-	385,000.00	450,000.00
4510517	4500	PUBLIC SERVICES	-	-	15,000.00	-
4510508	4500	HOUSING PROGRAMS	10,042.00	32,917.00	100,000.00	128,000.00
45460	4500	HOMELESS SERVICES	-	-	45,000.00	25,000.00
4510612	4500	SLUM & BLIGHT CONTROL	-	52,726.63	150,000.00	200,000.00
4510515	4500	CONTINGENCIES	-	-	-	-
			<u>257,465.68</u>	<u>825,695.32</u>	<u>944,200.00</u>	<u>1,042,600.00</u>

SEWER

REVENUES

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
75429 36310	RESIDENTIAL	(3,548,952.92)	(3,538,712.02)	(3,389,000.00)	(3,395,000.00)
75429 36312	COMMERCIAL	(1,250,868.61)	(1,335,836.02)	(1,285,000.00)	(1,285,000.00)
75429 36313	RESIDENTIAL L/C & Interest	(217,141.46)	(208,289.04)	(200,000.00)	(200,000.00)
75429 36314	COMMERCIAL L/C & Interest	(36,000.00)	(40,376.71)	(20,000.00)	(35,000.00)
75406 34101	CHECKING ACCOUNT INTERES	(7,542.90)	(20,038.85)	(7,500.00)	(22,500.00)
75406 36165	CERTIFICATIONS	(15,785.00)	(21,065.00)	(15,000.00)	(15,000.00)
75406 38901	MISCELLANEOUS INCOME	(1,243.36)	(688.57)	-	(347,800.00)
75406 38904	RECOVERY OF PRIOR YEAR EXP	-	(30,631.35)	-	-
75406 39200	TRANSFER FROM RESERVE	-	-	(6,794,680.00)	(5,740,200.00)
75406 39110	SALE OF ASSETS	-	(1,550.00)	-	-
75429 36416	INDUSTRIAL PERMIT RENEWAI	(1,000.00)	(1,000.00)	(3,000.00)	(4,000.00)
75429 36415	PERMITS	(99,361.02)	(166,750.00)	(15,000.00)	(15,000.00)
75429 36417	STRENGTH SURCHARGE	(39,957.09)	(16,120.02)	(20,000.00)	(20,000.00)
		<u>(5,217,852.36)</u>	<u>(5,381,057.58)</u>	<u>(11,749,180.00)</u>	<u>(11,079,500.00)</u>

Account Sub #	Description	2015 Actual	2016 Actual	2017 Adopted Budget	2018 Adopted Budget
75429 4185	CASH IN LIEU OF HEALTH INS	-	6,000.00	6,000.00	6,000.00
75429 4191	UNIFORMS	840.00	-	-	300.00
75429 4192	FICA PLANT	9,808.64	11,698.04	4,800.00	9,600.00
75429 4195	WORKERS COMPENSATION	5,840.58	131.84	100.00	4,100.00
75429 4196	HEALTH INSURANCE PLANT	48,971.26	6,497.40	2,800.00	36,700.00
75429 4197	PENSION CONTRIBUTIONS	3,413.91	2,100.00	3,300.00	6,300.00
75429 4198	LIFE & DISABILITY	646.68	107.68	200.00	400.00
75429 4220	OPERATING / SUPPLIES & EQUI	34,282.95	47,817.37	37,000.00	25,000.00
75429 4222	CHEMICAL SUPPLIES	31,466.84	48,283.82	62,000.00	-
75429 4225	LABORATORY SERVICE	122,835.39	98,375.98	151,540.00	37,000.00
75429 4230	OIL	11,449.65	18,123.95	25,000.00	-
75429 4250	REPAIR & MAINTENANCE	108,126.19	279,944.94	75,000.00	70,000.00
75429 4251	AUTOMOBILE EXPENSE	2,225.34	3,910.32	2,500.00	2,600.00
75429 4310	PROFESSIONAL SERVICES	291,085.27	193,978.56	250,000.00	150,000.00
75429 4312	CONTRACTED PLANT OPERATI	721,397.00	738,480.00	775,000.00	1,500,000.00
75429 4321	TELEPHONE	4,039.33	3,950.83	5,000.00	5,000.00
75429 4351	INSURANCE	48,391.50	77,703.09	54,000.00	54,000.00
75429 4361	ELECTRIC	132,620.17	127,659.96	140,000.00	47,300.00
75429 4365	SLUDGE DISPOSAL	359,691.53	129,452.98	72,000.00	-
75429 4366	WATER	20,842.54	22,005.36	22,000.00	22,000.00
75429 4377	SEWER BLOCKAGE EXPENSE	2,638.65	5,625.06	6,000.00	6,000.00
75429 4384	EQUIPMENT RENTAL	1,960.00	3,957.60	8,000.00	12,000.00
75429 4385	INTERAUTH. TREATMENT	1,749,176.32	1,452,071.24	1,700,000.00	1,700,000.00
75429 4420	DUES & CONFERENCE EXP	379.85	700.00	4,000.00	3,000.00
75429 4450	CONTRACTED MAIN SERVICE	66,080.75	95,057.33	85,000.00	40,000.00
75429 4460	TRAINING AND CONT. ED.	-	1,032.96	2,000.00	-
75429 4700	CAPITAL-COLLECT. SYSTEM	-	-	762,140.00	-
75472 4901	BOND P&I PAYMENTS	125,118.27	172,593.57	261,000.00	261,400.00
75472 4904	BOND COSTS	35,181.00	-	-	-
75472 4905	PENN VEST P&I PAYMENTS	88,863.92	84,172.55	447,500.00	471,300.00
		<u>5,777,128.30</u>	<u>5,020,549.21</u>	<u>11,749,180.00</u>	<u>11,079,500.00</u>