



FINAL BUDGET 2023

West Goshen Township
Chester County
Pennsylvania

Committed to Excellence in Community Service



WEST GOSHEN TOWNSHIP

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Ashley Gagné, Vice Chair
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TOWNSHIP MANAGER

Christopher Bashore

FINANCE DIRECTOR

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Board of Supervisors

CHRISTOPHER BASHORE, *Township Manager*

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December 20, 2022

To the Board of Supervisors, Residents, and Business Owners of West Goshen Township:

I am pleased to present the annual operating budget for West Goshen Township for the fiscal year beginning January 1, 2023, and ending December 31, 2023. The 2023 budget was prepared in accordance with section 3202 of the PA Second Class Township Code. This document contains information about the Township's General, Sewer, Waste & Recycling, State Highway (Liquid Fuels), Capital Reserve, and American Rescue Funds.

The purpose of this budget message is to highlight key information contained within the 2023 operating budget, to explain the methods used to prepare the budget, and to apprise West Goshen Township of the fiscal landscape.

2022 – YEAR IN REVIEW

The COVID-19 pandemic has continued to have an effect on certain municipal operations, primarily from an economic standpoint. During 2022, inflation, general supply chain, and labor shortages have impacted the Township.

Regarding inflation, the consumer price index (CPI) continued to rise during the first half of the year, appearing to have peaked in June at a rate of 9.1%. While the November CPI report has shown inflation cooling (prices rose 7.1% in November 2022 compared to the previous year), the Township is still facing significant cost increases for services, which has been witnessed in the bids awarded in 2022 for various projects (e.g., the 2022 paving program, fuel costs, cleaning service). Various avenues are being pursued at the national level to curb inflation, primarily through increased rates by the Federal Reserve Bank. This has resulted in increased revenue in terms of interest on the Township's bank accounts, but will negatively impact the Township if any borrowing is needed to complete projects. However, at this time, the major projects outlined are proposed to be completed through existing funds or by way of grant funding being sought.

As with many other communities and the nation in general, the Township has been impacted by the supply chain issues that resulted from the COVID-19 pandemic. Procuring trucks and other equipment outlined for 2022 has been exceedingly difficult. Due to the continuing supply chain issues, many of the items impacted will be transferred to the 2023 budget; however, the funds for these costs were transferred in 2022.

Finally, labor shortages resulted in a delay in filling positions. Two (2) positions in the Finance Department were not filled until the latter part of the year, while positions in the Township's Public Works Department were vacant for a similar amount of time. Throughout 2022, we witnessed a general decline in the number of applications received for positions that have been advertised. That being said, we were able to

successfully fill vacancies and I commend the Board for taking all steps necessary to ensure that the Township can fill these positions effectively.

While it is true that the year presented many challenges, some of which will undoubtedly continue into 2023, there were many successes and positive trends:

- The Township brought a new Assistant Township Manager and Township Engineer on board, both of whom are welcome additions to our leadership team.
- Revenue sources continue to trend in a positive direction.
 - Overall in the General Fund, revenues are projected to exceed expenditures by \$3,213,423.
 - Real Estate Tax revenue has witnessed a 39% increase since 2018, primarily due to the construction of the Woodlands at Greystone, as well as other development activity. However, I will note that we have witnessed an increase in assessment appeals, which I anticipate will continue in future years.
 - Earned Income and Local Services tax revenue has also trended upwards. Since 2018, the Township has witnessed a 14% increase in these revenue sources combined.
 - License & Permit revenue has, however, remained relatively stagnant, if not declining. This category should be monitored due to the anticipated economic slowdown in 2023.
 - Revenues in the General Fund are projected to exceed budget by 19% (\$3,212,237), while expenditures are projected to finish under budget by 3% (\$563,505). Additionally, expenditures in 2022 are projected to finish 8% below the 2021 actuals (\$1,545,320).
 - Overall in the Sewer Fund, revenues are project to exceed expenditures by \$898,466. Revenue is projected to increase 18% compared to the actuals for 2021 (\$1,201,089). While the Board did approve a rate increase for 2022, the quarterly sewer rate continues to be in the bottom third for Chester County.
- The Township maintains healthy reserve balances in its bank accounts.
- The marketing of the Township's property and liability insurance in the first quarter of the year, which resulted in a savings of nearly \$150,000.
- Utilization of the Municibid service for the sale of surplus equipment has resulted in higher yields for the Township than in the past.
- Negotiation of a new Collective Bargaining Agreement that avoided the need for arbitration.
- A variety of important projects have been completed or are underway, including the Legion Drive Storm Sewer Project, the Glen Avenue/Sylvan Road Storm Sewer Project, a comprehensive electrical study for the West Goshen Township Municipal Complex, and undertaking a comprehensive study of areas of the Township lacking stormwater infrastructure.

I commend the Board, the Township's leadership team, and staff for all their work and dedication in 2022.

ECONOMIC OUTLOOK

Assessing the economic outlook is difficult. A significant mantra heading into 2023 is that the nation will enter a recession at some point in the next year; however, most analysts have yet to opine on how impactful it will be. Additionally, the local impact to Chester County remains to be seen. Nonetheless, the Township has positioned itself well to be able to address this storm through prudent financial practices and effective fiscal control. We will continue to monitor these trends going into the new year.

It is anticipated that inflation and supply chain issues will continue to persist into 2023. With the most recent CPI report, I am cautiously optimistic that inflation is cooling; however, the Township staff will continue to monitor these reports and make recommendations accordingly.

2023 BUDGET PROCESS

The annual budget process is critical and time-sensitive work that acts as a blueprint for the Board of Supervisors' policy initiatives and projects over the following year. The Board's involvement in this process demonstrates each member's commitment to openly address fiscal challenges and to deal with those challenges in a manner that best ensures and protects the long-term financial condition of our community. West Goshen Township is committed to meeting the needs of its community in the most efficient and effective manner possible. Township staff will lead the way by striving hard to earn the respect and trust of its residents through prudent planning and constant monitoring of expenditures during the coming year and beyond.

For the 2023 budget cycle, we held budget meetings with department heads, which included two (2) collaborative meetings to review capital projects, as well as individual review meetings with each department. Additionally, the Board of Supervisors reviewed the budget at public meetings, including a review of the Township's 10-Year Capital Plan and a presentation on the 2023 Preliminary Budget. As required, the 2023 Preliminary Budget was authorized for advertisement on November 15, 2022.

I am pleased to report that **the Township's 2023 budget does not propose an increase to the current Real Estate Tax, Sewer Fee, or Waste & Recycling Fee rates.** However, I will caution the Board that increases to these rates may need to be considered in future budget years. As noted last year, the Waste & Recycling Fee will need to be increased in 2024. Regarding the Township's Real Estate Tax rate, the current reserve balances remain strong, so it will be important to balance any potential tax increase consideration with the available reserve funds.

Through an analysis completed by the Township's Finance Department, the deficit in the 2023 General Fund Budget has been reduced considerably from the publication of the preliminary budget to what is before the Board for adoption. For 2023, the projected deficit in the General Fund is \$342,596; however, this is primarily due to the Interfund Transfer allocated for the General Fund to the Capital Reserve Fund (\$1,316,178) and the transfer to the Retiree Health Account (\$176,211). In reviewing the Township's other funds, I will note that the Sewer Fund contains a projected surplus of \$176,885, while the Waste & Recycling Fund has a projected deficit of \$289,719.

Total revenue across all Township funds is projected at **\$32,339,535 (2% higher)**. Please be advised that the Township received its second deposit of funds from the American Rescue Plan Act of 2021 (ARPA), which resulted in a lower percent increase in projected revenue. Several revenue categories are budgeted higher for 2023, specifically in Earned Income Tax and Current Real Estate Tax revenue. As noted previously, the Township has witnessed upward trends of both of these revenue sources. The Board of

Supervisors is sensitive to the financial reality of its residents and has attempted to preserve that position by adopting a budget that fulfills the Township's mission without a Real Estate Tax increase. The Board has prioritized Department requests and has allocated available funds in a way that best ensures the alignment of municipal resources and community needs.

Total expenditures across all Township funds is projected at **\$35,128,130 (7% higher)**. This increase may primarily be attributed to the inflationary impacts realized by the Township, certain personnel costs, increased costs for various municipal services, and enhanced spending of the Township's ARPA funds. Township staff will continue to monitor expenditures and work to realize savings where possible. The budget is balanced by utilizing available reserve funds to offset the difference.

FUND INFORMATION

GENERAL FUND

The General Fund is the general operating fund of the Township. It is maintained to account for all financial resources except those required to be accounted for in another fund. The general tax revenues of the Township as well as other resources received and not designated for a specific purpose are accounted for in the General Fund. Total revenue in the 2023 budget is projected at \$19,060,294, while total expenditures are projected at \$19,402,890.

In 2023, the major revenue sources will continue to be Earned Income and Real Estate taxes, which will account for approximately 71% of the Township's anticipated revenue in the General Fund overall and 85% of total tax revenue. In examining the projections for Earned Income and Real Estate taxes, these revenue sources are projected to increase by approximately 13% and 5%, respectively. The remaining 29% of the revenue in this fund is comprised of permit fees, fines, intergovernmental revenue, and miscellaneous sources. Charts contained in the budget presentation outline the breakdown of various revenue sources in the General Fund. The 2023 budget projects a 10.2% increase in revenue overall.

Budgeted General Fund expenses will increase by approximately 9% in 2023. The most significant expenditures in the General Fund are traditionally those related to personnel. In reviewing the projected increase, approximately \$1.3 million pertains to cost increases for street maintenance, storm sewer work, emergency protective services (police, fire, and EMS), and budgeted operating transfers. The operating transfers themselves account for approximately 22% of the projected expenditure increase. For the 2023 budget, approximately 37% of the budgeted expenditures in the General Fund are in the Police Department, while 29% are found in the Public Works Department. These figures are not out of line for the size and scope of the Township's operations. Charts contained in the budget presentation outline the breakdown of various expenditures in the General Fund.

SEWER FUND

The Sewer Fund is an enterprise fund that is maintained to account for activities that are financed and operated in a manner similar to private business, with the intent that the cost of providing services on a continuing basis is financed or recovered by user charges. Total revenue anticipated in the Sewer Fund is projected at \$8,089,211, while total expenditures are projected at \$7,912,326.

Revenue in the Sewer Fund is projected to increase by approximately 6%. The overwhelming majority of the revenue for this fund is derived from sewer rents, which are projected to increase by approximately 5% in 2023. This increase may primarily be attributed to increased development in the Township. In

examining expenditures, the 2023 budget projects an increase of approximately 5% compared to 2022. This increase may primarily be attributed to increased collection system costs, which are projected to increase by approximately 32% in 2023. As with the Waste & Recycling Fund, funds have been allocated to continue the senior rebate program in 2023. Charts contained in the budget presentation outline the breakdown of revenue and expenditures in the Sewer Fund.

WASTE & RECYCLING FUND

Projected revenue in the Waste & Recycling Fund in the 2023 budget is \$2,528,245, while expenditures are projected to be \$2,817,964. The Waste & Recycling Fund will realize a deficit for 2023 of \$289,719. Collection and disposal costs account for the majority of expenditures in this fund, while revenue is derived predominantly from user fees. For 2023, collection and disposal costs account for approximately 90% of the costs in this fund. In terms of frequency, services offered, and user fees, the collection program is expected to remain the same through 2023. Additionally, an allocation has been made to continue the senior citizen rebate program for another year. Charts contained in the budget presentation outline the breakdown of revenue and expenditures in the Waste & Recycling Fund.

STATE HIGHWAY or LIQUID FUELS FUND

The primary revenue in the State Highway Fund is from the Commonwealth of Pennsylvania for 2023 representing Liquid Fuel Tax in the amount of \$690,513. The balance of revenue is interest earned from investments and the fund balance. This represents an increase of approximately 6% compared to the 2022 budget, but approximately \$3,000 less than the amount actually received.

Liquid Fuel Tax proceeds, interest earnings, and the fund's reserve are expected to fund expenditures of \$745,000. The expenditures support the street paving program by helping to shoulder the costs associated with street maintenance and construction. Charts contained in the budget presentation outline the breakdown of revenue and expenditures in the State Highway Fund.

CAPITAL RESERVE FUND

The Capital Reserve Fund's primary revenue sources are through grants received and operating transfers. Total revenue projected in the 2023 budget is \$1,944,996, which is a decline compared to the 2022 budget, due to a decrease in the projected transfer from the Restricted Parks Fund.

Expenditures in the Capital Reserve Fund are primarily derived through the Township's 10-Year Capital Plan, which is reviewed annually as part of the budget process. Total expenditures in the 2023 budget in the Capital Reserve Fund are \$2,807,940. This represents a decline of approximately 16% (\$551,882). The primary reason for this decline is due to the shifting of proposed improvements in West Goshen Community Park to future years. As has been discussed during 2022, the Township will seek grant funding for these improvements. Included in the 2023 budget are certain funds for improvements outlined in the electrical study completed for the Township's Municipal Complex. The total allocation is \$200,000. In the first part of 2023, I would recommend reviewing the study and beginning to target improvements, while phasing in other components. As previously noted, certain equipment purchases were carried into 2023 as they could not be completed this year due to continuing supply chain issues; however, the funds were already transferred for these costs in 2022 and not incorporated into the budget transfer.

The Capital Reserve Fund contains the payments on the Township's 2014 debt service. The total debt service payment allocated in the Capital Reserve Fund in 2023 is \$541,178 (\$499,000 in principal and

\$42,178 in interest). The 2023 debt service payment represents approximately 19% of the expenditures allocated in the Capital Reserve Fund and approximately 2% of the total expenditures in the 2023 budget.

Charts contained in the budget presentation outline the breakdown of revenue and expenditures in the Capital Reserve Fund.

AMERICAN RESCUE FUND

The American Rescue Fund was established in the 2022 with the sole purpose being to account for the funds received through the American Rescue Plan Act of 2021 and expenditures of these funds. Total revenue in this fund for 2023 is projected to be \$20,971, which represents interest on the funds received. The Township received its second deposit in 2022 and no additional deposits will be made from this funding source. The total received was approximately \$2.4 million.

As discussed and authorized by the Board, the expenditures in this fund are all associated with the Township's storm sewer system. Total expenditures in 2023 are budgeted at \$1,442,010. Projects outlined for this fund include the Bolmar Street Culvert Replacement Project, completion of the Glen Avenue/Sylvan Road Storm Sewer Replacement Project, continuation of the Stormwater Feasibility Study, the Andrew Drive Storm Sewer Replacement Project, and replacement of deteriorated Corrugated Metal Pipe in the Township. Charts contained in the budget presentation outline the breakdown of revenue and expenditures in the American Rescue Plan Fund.

CONCLUSION

This budget lays the groundwork for the continued success of our community. I applaud the Board of Supervisors for taking a proactive approach to planning for the Township's future while protecting the quality of life residents have come to expect. The Township will continue to deliver exceptional services, while fulfilling mandatory requirements placed upon us by various agencies. The difficult task of budget preparation is a collective effort of Township management, Department Heads, staff, and the Board.

In closing, I would like to thank the West Goshen Township Board of Supervisors for its leadership and support throughout the year. I also would like to express my thanks to the Township's senior staff: Assistant Township Manger Jaime Jilozian, Finance Director Christine Riffey, Assistant Finance Director Jennifer Latzer, Chief of Police Michael Carroll, Director of Public Works Dave Woodward, Streets Superintendent Mark Bertolami, Wastewater Superintendent Mike Moffa, Parks Superintendent Dorine McClune, Township Engineer Richard Craig, Facilities Manager Mike Caccavo, and Park & Recreation Director Kenneth Lehr.

The Township operates effectively and efficiently primarily because of the outstanding dedication to service provided by our Township employees and the support received by the Board. I have no doubt that this will continue into the next year.

Sincerely,

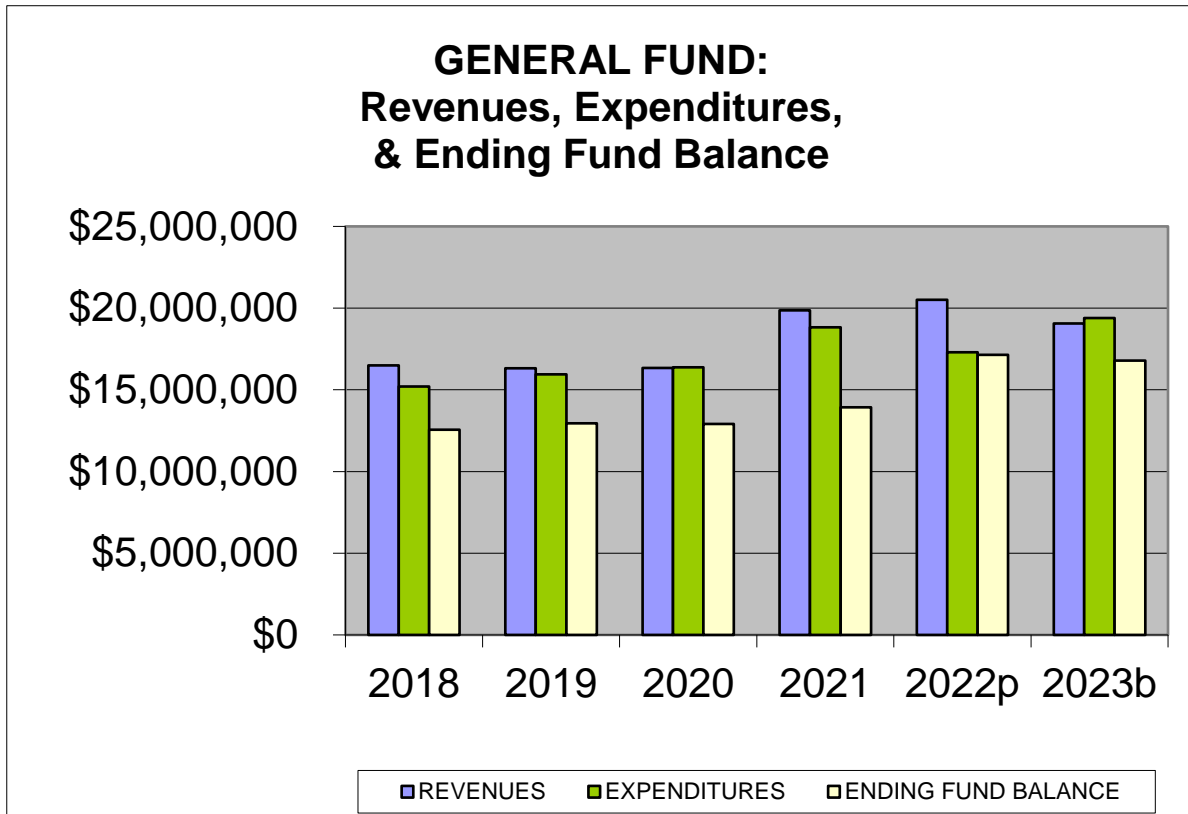


Christopher Bashore
Township Manager

GENERAL FUND

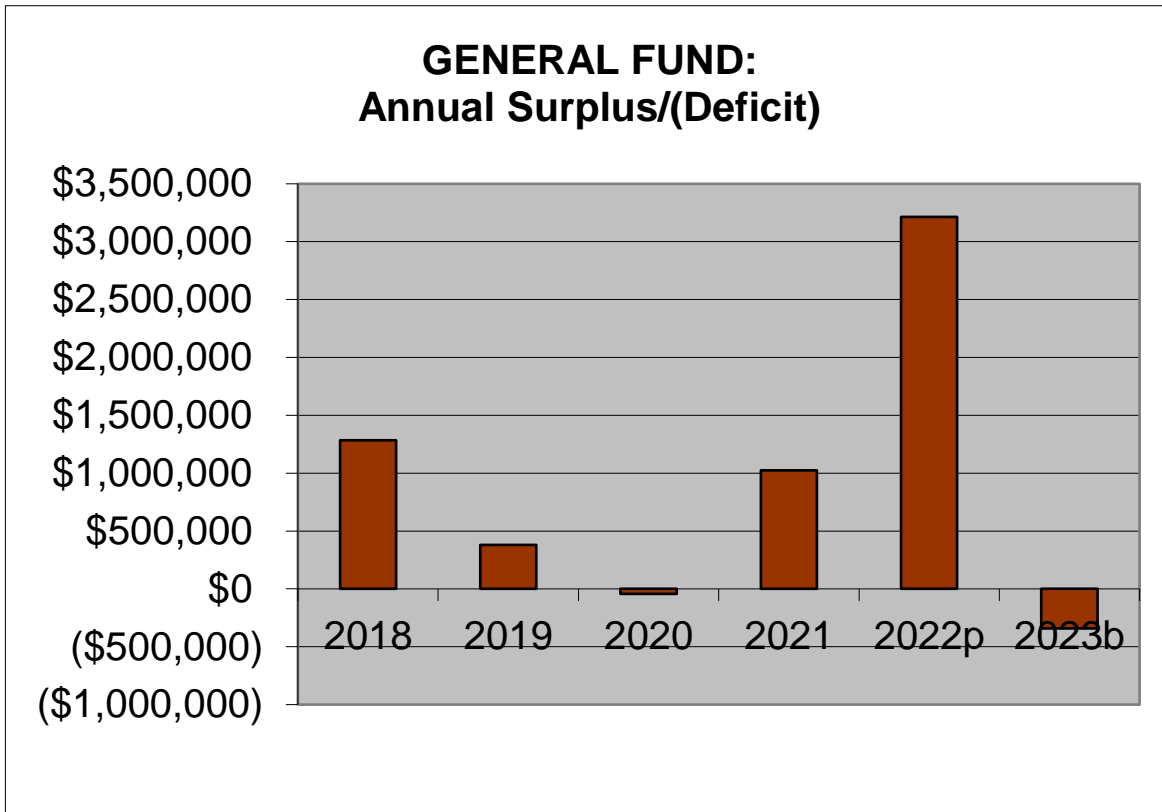


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2018	\$16,493,511	\$15,209,066	\$12,565,606
2019	\$16,318,454	\$15,937,991	\$12,946,069
2020	\$16,335,540	\$16,379,592	\$12,902,017
2021	\$19,857,261	\$18,833,509	\$13,925,769
2022p	\$20,501,612	\$17,288,189	\$17,139,192
2023b	\$19,060,294	\$19,402,890	\$16,796,596

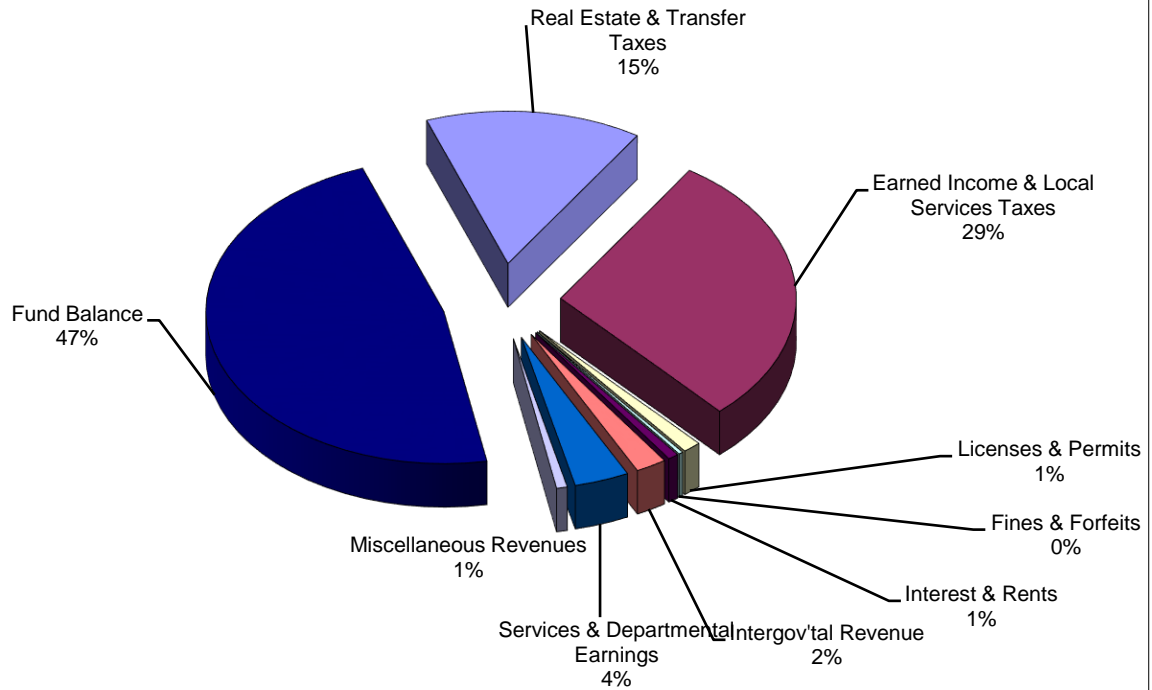
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b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2018	\$1,284,445
2019	\$380,463
2020	(\$44,052)
2021	\$1,023,752
2022p	\$3,213,423
2023b	(\$342,596)

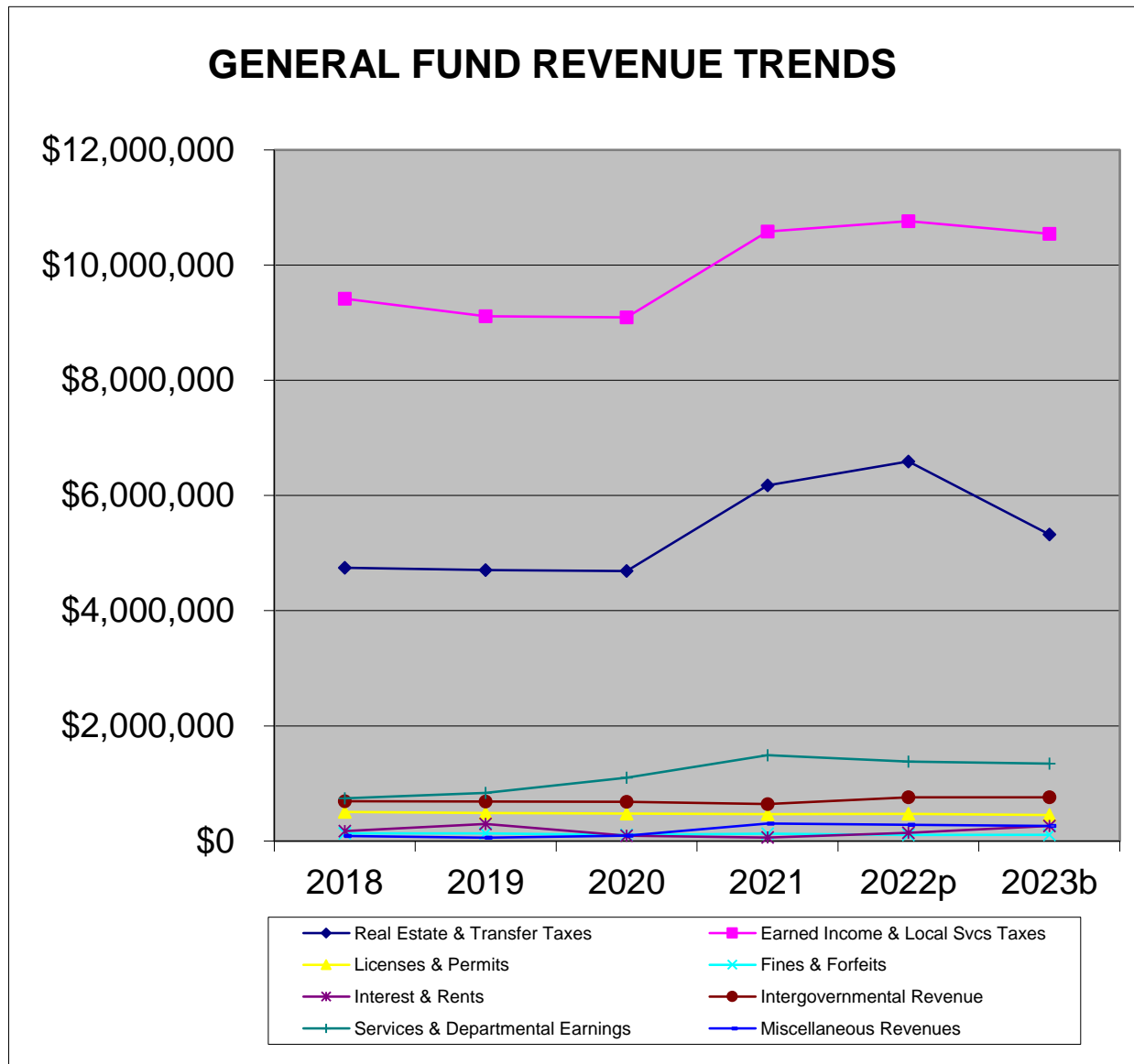
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GENERAL FUND BUDGETED REVENUES 2023



BUDGETED REVENUES 2023

Real Estate & Transfer Taxes	\$5,321,296
Earned Income & Local Services Taxes	\$10,544,000
Licenses & Permits	\$452,104
Fines & Forfeits	\$107,500
Interest & Rents	\$264,997
Intergovernmental Revenue	\$759,677
Services & Departmental Earnings	\$1,346,325
Miscellaneous Revenues	\$264,395
Fund Balance	\$17,139,192



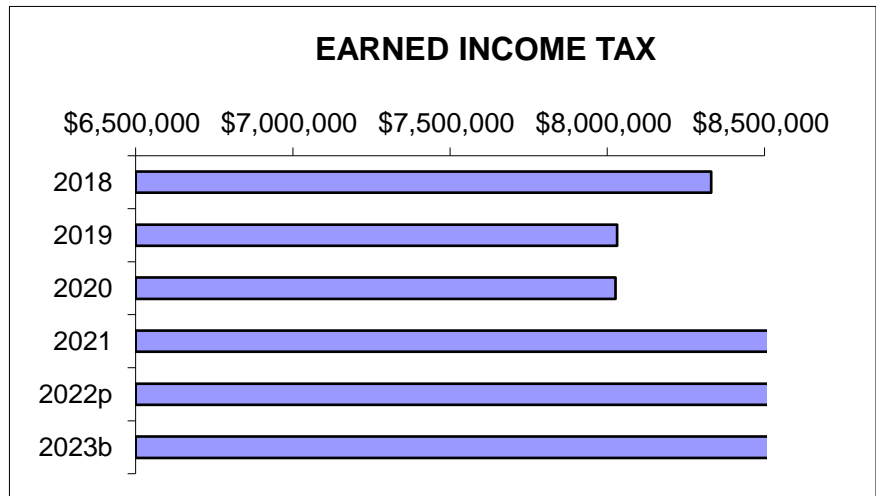
REVENUE TRENDS

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022p</u>	<u>2023b</u>
Real Estate & Transfer Taxes	\$4,743,990	\$4,705,380	\$4,688,182	\$6,174,961	\$6,591,587	\$5,321,296
Earned Income & Local Svcs Taxes	\$9,416,012	\$9,113,672	\$9,093,280	\$10,584,513	\$10,764,000	\$10,544,000
Licenses & Permits	\$505,686	\$488,903	\$478,194	\$468,160	\$474,684	\$452,104
Fines & Forfeits	\$131,123	\$132,350	\$107,800	\$130,374	\$106,200	\$107,500
Interest & Rents	\$173,247	\$297,044	\$93,456	\$60,977	\$143,729	\$264,997
Intergovernmental Revenue	\$691,459	\$684,962	\$683,825	\$642,751	\$759,677	\$759,677
Services & Departmental Earnings	\$742,032	\$837,650	\$1,098,698	\$1,491,097	\$1,380,283	\$1,346,325
Miscellaneous Revenues	\$89,962	\$58,493	\$92,105	\$304,428	\$281,452	\$264,395

p=projected
b=budget

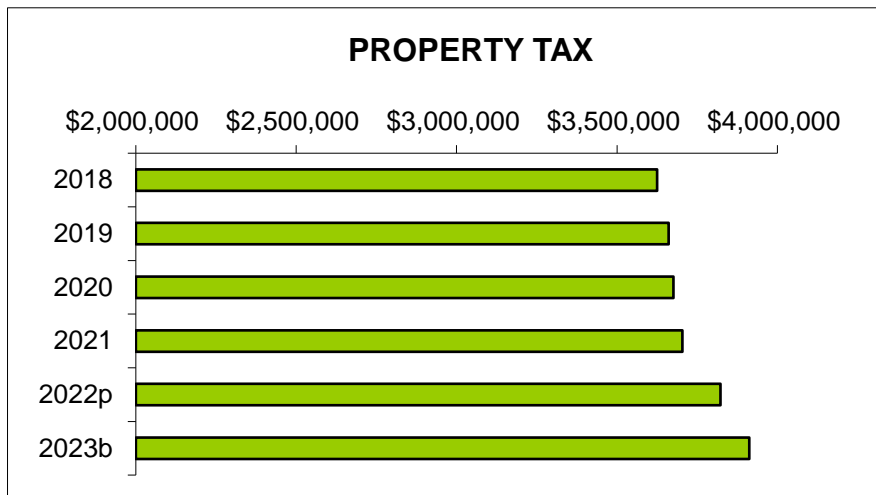
EARNED INCOME TAX

2018	\$8,330,667
2019	\$8,030,878
2020	\$8,026,360
2021	\$9,508,467
2022p	\$9,679,000
2023b	\$9,469,000



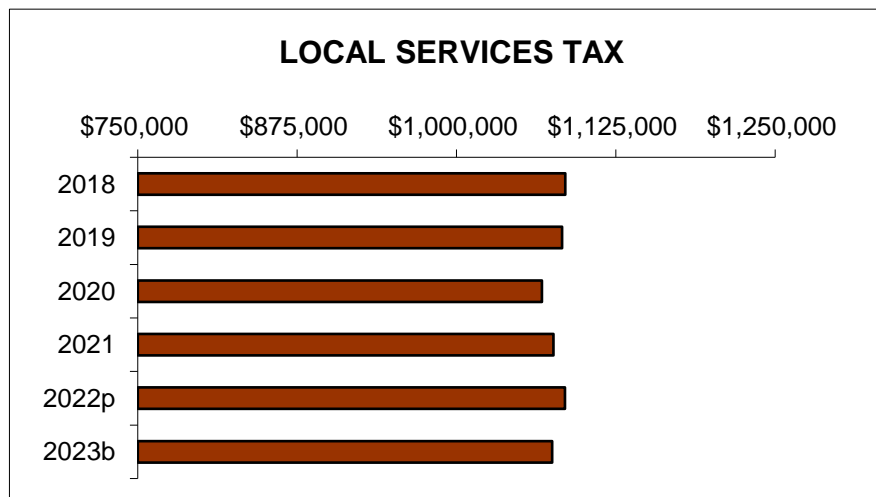
PROPERTY TAX

2018	\$3,625,293
2019	\$3,660,837
2020	\$3,675,590
2021	\$3,703,374
2022p	\$3,823,000
2023b	\$3,912,000

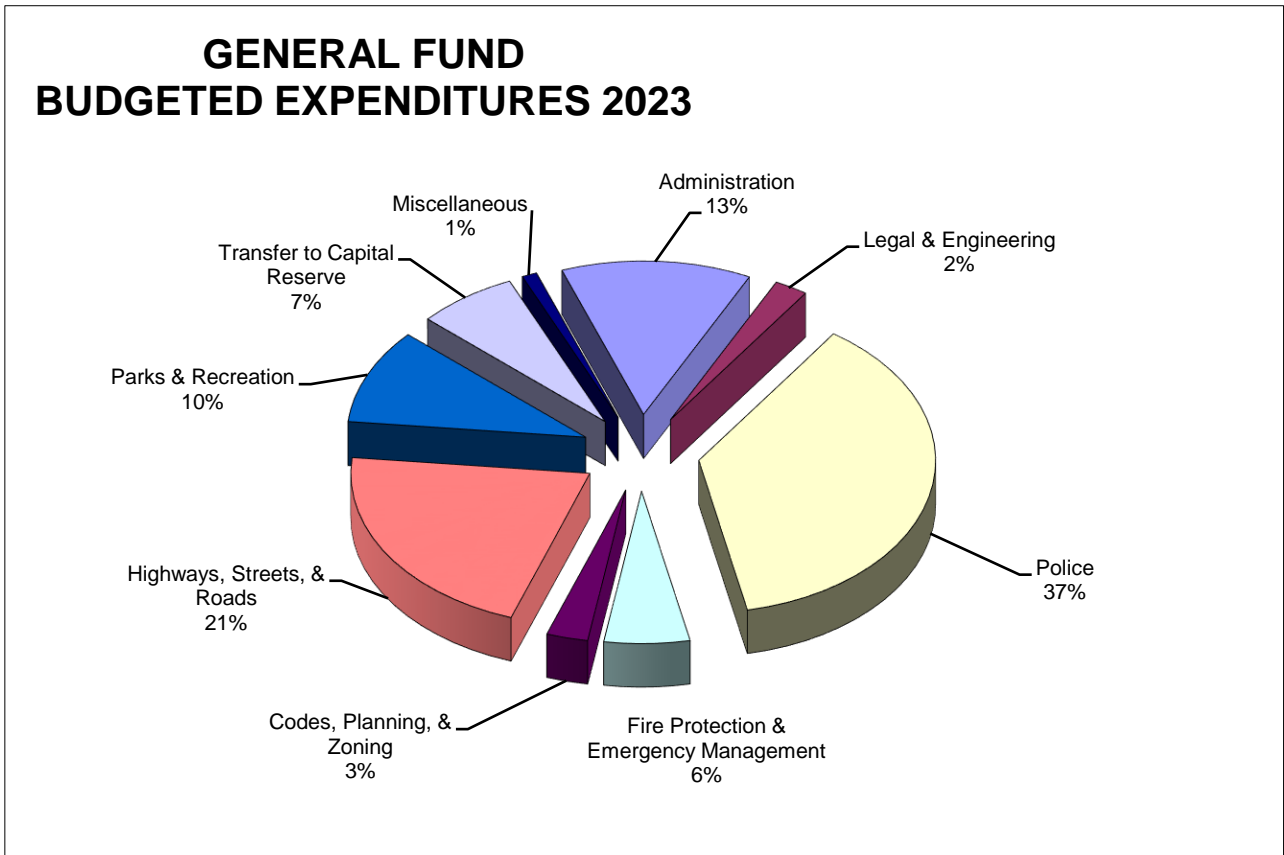


LOCAL SERVICES TAX

2018	\$1,085,345
2019	\$1,082,794
2020	\$1,066,920
2021	\$1,076,046
2022p	\$1,085,000
2023b	\$1,075,000



p=projected
b=budget



BUDGETED EXPENDITURES 2023

Administration	\$2,495,625
Legal & Engineering	\$439,700
Police	\$7,213,043
Fire Protection & Emergency Management	\$1,123,689
Codes, Planning, & Zoning	\$544,285
Highways, Streets, & Roads	\$4,130,073
Parks & Recreation	\$1,944,086
Transfer to Capital Reserve	\$1,316,178
Miscellaneous	\$196,211

ACCT CODE	ACCOUNT TITLE	ACTUAL 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023
REVENUES					
<u>REAL ESTATE & LOCAL ENABLING TAXES</u>					
01300-03110	REAL ESTATE CURRENT YEAR	\$3,703,374	\$3,750,000	\$3,823,000	\$3,912,000
01300-03120	REAL ESTATE PRIOR YEAR	\$3,890	\$5,000	\$1,806	\$3,000
01300-03130	DELINQUENT LIENED	\$40,697	\$38,986	\$41,441	\$33,046
01300-03140	INTERIMS	\$53,407	\$50,000	\$85,340	\$68,250
01310-03210	TRANSFER TAX	\$2,373,593	\$1,130,000	\$2,640,000	\$1,305,000
01310-03220	EARNED INCOME TAX	\$9,508,467	\$8,400,000	\$9,679,000	\$9,469,000
01310-03230	LOCAL SERVICES TAX	\$1,076,046	\$1,065,000	\$1,085,000	\$1,075,000
	TOTAL R.E. & ENABLING TAXES	\$16,759,474	\$14,438,986	\$17,355,587	\$15,865,296
<u>LICENSES & PERMITS</u>					
01321-03320	SOLICITORS & REFUSE	\$650	\$1,000	\$800	\$1,000
01321-03330	CABLE TV FRANCHISE	\$455,545	\$438,100	\$452,684	\$439,104
01321-03340	STREET ENCROACHMENTS	\$11,965	\$10,000	\$21,200	\$12,000
	TOTAL LICENSES & PERMITS	\$468,160	\$449,100	\$474,684	\$452,104
<u>FINES & FORFEITS</u>					
01331-03410	VEHICLE CODE VIOLATIONS	\$74,314	\$85,000	\$70,000	\$70,000
01331-03420	ORDINANCE VIOLATIONS	\$55,445	\$45,000	\$34,000	\$35,000
01331-03430	FIRE ORDINANCE VIOLATIONS	\$615	\$1,000	\$2,200	\$2,500
	TOTAL FINES & FORFEITS	\$130,374	\$131,000	\$106,200	\$107,500
<u>INTEREST & RENTS</u>					
01340-03510	INTEREST EARNINGS	\$20,225	\$23,000	\$96,395	\$216,227
01340-03521	PARK/PAVILION RENTALS	\$3,962	\$9,036	\$8,663	\$9,036
01340-03522	CELL TOWER RENT	\$36,790	\$37,822	\$38,671	\$39,734
	TOTAL INTEREST & RENTS	\$60,977	\$69,858	\$143,729	\$264,997
<u>INTERGOVERNMENTAL REVENUE</u>					
01355-03610	PUBLIC UTILITY TAX	\$13,751	\$13,751	\$16,291	\$16,291

GENERAL FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
01355-03620	ALCOHOLIC BEVERAGE LICENSES	\$0	\$3,600	\$3,900	\$3,900
01355-03630	FOREIGN FIRE INSURANCE	\$176,606	\$176,606	\$221,513	\$221,513
01355-03635	STATE AID EMPLOYEE PENSION	\$452,394	\$452,394	\$517,973	\$517,973
01355-03640	STATE GRANTS	\$0	\$20,000	\$0	\$0
	TOTAL INTERGOVTAL REVENUE	\$642,751	\$666,351	\$759,677	\$759,677
	<u>SERVICES & DEPARTMENTAL EARNINGS</u>				
01361-03710	SUBDIV/LAND DEV APPLIC FEES	\$35,774	\$15,000	\$31,000	\$15,000
01361-03711	SUBDIV/LAND DEV REVIEW FEES	\$25,074	\$18,000	\$33,500	\$20,000
01361-03713	HEARING FEES	\$20,100	\$10,000	\$22,000	\$10,000
01361-03720	SPECIAL POLICE SERVICES	\$276,349	\$260,000	\$304,000	\$333,000
01361-03730	BUILDING PERMITS	\$953,333	\$815,000	\$808,000	\$760,000
01361-03731	PLUMBING PERMITS	\$42,067	\$40,000	\$39,985	\$38,000
01361-03735	RENTAL INSPECTION FEES	\$84,430	\$75,000	\$75,000	\$85,000
01361-03736	FIRE INSPECTION FEES	\$8,065	\$18,000	\$1,290	\$18,000
01361-03780	SUMMER RECREATION FEES	\$45,905	\$79,650	\$65,508	\$67,325
	TOTAL SERVICES & DEPT EARNINGS	\$1,491,097	\$1,330,650	\$1,380,283	\$1,346,325
	<u>MISCELLANEOUS REVENUES</u>				
01380-03800	MISCELLANEOUS	\$240,137	\$193,630	\$260,852	\$225,095
01380-03850	REFUND OF PRIOR YEAR EXPENSE	\$30,151	\$0	\$0	\$0
01380-03855	ACCOUNTING SERVICES	\$1,800	\$1,800	\$1,800	\$1,800
01380-03890	SALE OF FIXED ASSETS	\$32,340	\$8,000	\$18,800	\$37,500
	TOTAL MISCELLANEOUS REVENUES	\$304,428	\$203,430	\$281,452	\$264,395
	TOTAL REVENUES	\$19,857,261	\$17,289,375	\$20,501,612	\$19,060,294
	<u>OTHER FINANCING SOURCES</u>				
	RESERVED FROM PRIOR YEAR	\$12,902,017	\$12,723,830	\$13,925,769	\$17,139,192
	TOTAL OTHER FINANCING SOURCES	\$12,902,017	\$12,723,830	\$13,925,769	\$17,139,192
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$32,759,278	\$30,013,205	\$34,427,381	\$36,199,486

ACCT CODE	ACCOUNT TITLE	ACTUAL 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023
EXPENDITURES					
GENERAL GOVERNMENT					
ADMINISTRATION					
<u>SALARIES & WAGES</u>					
01400-10105	ELECTED OFFICIALS	\$15,469	\$17,719	\$15,727	\$17,719
01400-10110	MANAGER	\$156,660	\$189,442	\$130,773	\$134,531
01400-10115	OVERTIME	\$0	\$0	\$0	\$0
01400-10125	SECRETARIAL/CLERICAL	\$192,063	\$204,093	\$150,365	\$216,087
01400-10135	FINANCE PERSONNEL	\$293,501	\$313,524	\$285,108	\$320,296
01400-10170	HEALTHCARE WAIVER	\$0	\$2,500	\$2,500	\$2,500
	TOTAL SALARIES & WAGES	\$657,693	\$727,278	\$584,473	\$691,133
<u>EMPLOYEE BENEFITS</u>					
01400-11156	EMPLOYEE INSURANCE	\$222,343	\$243,007	\$163,823	\$240,091
01400-11160	PENSION MIN MUNICIPAL OBLIG	\$355,434	\$257,221	\$257,221	\$248,158
01400-11161	FICA & MEDICARE TAX	\$49,238	\$54,461	\$44,442	\$52,805
01400-11164	WORKERS' COMPENSATION	\$701	\$928	\$898	\$1,031
01400-11167	TUITION REIMBURSEMENT	\$3,742	\$0	\$0	\$0
01400-11170	PENSION ACTUARY EXPENSE	\$12,700	\$8,500	\$8,500	\$8,500
	TOTAL EMPLOYEE BENEFITS	\$644,158	\$564,117	\$474,884	\$550,585
<u>OTHER EXPENSES</u>					
01400-13250	CONFERENCES & TRAINING	\$4,173	\$32,112	\$15,000	\$31,051
01400-13251	MILEAGE	\$0	\$50	\$0	\$50
01400-15260	DUES	\$17,674	\$23,085	\$12,618	\$12,336
01400-16265	SUBSCRIPTIONS	\$952	\$2,560	\$1,747	\$2,080
01400-17350	BONDING INSURANCE	\$3,791	\$9,123	\$5,684	\$6,252

GENERAL FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
01400-19163	MISC EMPLOYEE BENEFITS	\$16,768	\$20,113	\$18,557	\$19,683
01400-21200	OFFICE SUPPLIES	\$16,147	\$15,640	\$13,712	\$14,823
01400-30240	GENERAL OPERATING EXPENSE	\$13,627	\$15,964	\$13,194	\$14,816
01400-30275	SMALL ITEMS OF EQUIPMENT	\$3,689	\$5,000	\$5,000	\$5,000
01400-31290	PROFESSIONAL SERVICES	\$600	\$137,900	\$37,360	\$600
01400-32320	COMMUNICATION	\$22,273	\$30,245	\$25,601	\$25,447
01400-33165	UNEMPLOYMENT COMPENSATION	\$17,668	\$5,000	\$0	\$5,000
01400-34340	ADVERTISING & PRINTING	\$39,026	\$44,670	\$41,559	\$44,910
01400-35230	ELECTRICITY/GAS	\$53,809	\$63,981	\$50,505	\$57,942
01400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$40,687	\$38,083	\$34,220	\$35,123
01400-36450	CONTRACTED SERVICE COMPUTER	\$54,000	\$59,400	\$59,003	\$62,625
01400-36470	ANIMAL CONTROL SPCA	\$9,987	\$10,325	\$15,200	\$11,991
01400-37325	POSTAGE	\$9,258	\$11,330	\$11,619	\$11,038
01400-42375	VEHICLE MAINTENANCE	\$3,422	\$7,000	\$5,000	\$7,000
01400-51374	EQUIPMENT REPAIRS & MAINT	\$11,874	\$14,950	\$13,251	\$15,089
01400-62231	VEHICLE FUEL	\$3,216	\$4,733	\$3,304	\$3,550
01400-80102	SUSTAINABILITY COMMITTEE	\$908	\$5,000	\$5,000	\$5,000
01400-80159	MISCELLANEOUS CONTRIBUTIONS	\$96,980	\$93,995	\$91,795	\$133,423
01400-90750	MINOR CAPITAL EQUIPMENT	\$6,013	\$23,800	\$6,209	\$26,700
01400-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL OTHER EXPENSES	\$446,542	\$674,059	\$485,138	\$551,529
	TOTAL ADMINISTRATION	\$1,748,393	\$1,965,454	\$1,544,495	\$1,793,247
	<u>AUDITING & TAX COLLECTION</u>				
01402-10110	AUDITOR COMPENSATION	\$60	\$90	\$90	\$90
01402-31310	AUDITING SERVICES	\$38,655	\$40,201	\$40,412	\$35,316

GENERAL FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
01403-10110	TAX COLLECTOR COMPENSATION	\$28,000	\$1,000	\$1,000	\$1,000
01403-11161	FICA & MEDICARE TAX	\$2,142	\$83	\$77	\$83
01403-17350	BONDING INSURANCE	\$0	\$10,914	\$15,430	\$0
01403-21200	OFFICE SUPPLIES	\$1,425	\$1,500	\$1,339	\$1,450
01403-31460	EIT COMMISSION	\$170,209	\$138,775	\$167,145	\$160,226
01403-37325	POSTAGE	\$3,967	\$4,055	\$4,234	\$4,507
	TOTAL AUDITING & TAX COLL	\$244,458	\$196,618	\$229,727	\$202,672
	<u>LEGAL & ENGINEERING</u>				
01404-31290	LEGAL SERVICES	\$103,908	\$165,000	\$100,000	\$150,000
01405-10110	ENGINEER	\$138,354	\$144,851	\$167,247	\$217,838
01405-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$3,500
01405-11161	FICA & MEDICARE TAX	\$10,584	\$11,081	\$12,794	\$16,932
01405-13250	CONFERENCES & TRAINING	\$1,674	\$5,300	\$4,500	\$5,300
01405-15260	DUES	\$2,060	\$3,130	\$2,900	\$3,130
01405-16265	SUBSCRIPTIONS	\$0	\$750	\$650	\$750
01405-18280	UNIFORMS & BOOTS	\$274	\$425	\$335	\$500
01405-30240	GENERAL OPERATING EXPENSE	\$8,619	\$11,000	\$11,000	\$11,000
01405-30275	SMALL TOOLS	\$192	\$750	\$700	\$750
01405-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$23,740	\$28,000	\$28,000	\$28,000
01405-90750	MINOR CAPITAL EQUIPMENT	\$0	\$2,000	\$2,000	\$2,000
01405-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL LEGAL & ENGINEERING	\$289,405	\$372,287	\$330,126	\$439,700
	<u>BUILDINGS</u>				
01409-10120	WAGES	\$0	\$0	\$0	\$0
01409-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$0

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
01409-11161	FICA & MEDICARE TAX	\$0	\$0	\$0	\$0
01409-13250	CONFERENCES & TRAINING	\$1,781	\$1,000	\$30	\$1,000
01409-15260	DUES	\$0	\$1,000	\$0	\$0
01409-18280	UNIFORMS & BOOTS	\$720	\$850	\$808	\$500
01409-21200	BUILDING SUPPLIES	\$13,059	\$17,000	\$17,000	\$18,000
01409-31141	CLEANING SERVICES	\$28,460	\$30,830	\$26,131	\$28,105
01409-33166	INSURANCE	\$91,916	\$98,825	\$52,128	\$64,101
01409-38374	REPAIRS & MAINTENANCE	\$214,138	\$270,200	\$260,000	\$388,000
	TOTAL BUILDINGS	\$350,074	\$419,705	\$356,097	\$499,706
	TOTAL GENERAL GOVERNMENT	\$2,632,330	\$2,954,064	\$2,460,445	\$2,935,325
	PUBLIC SAFETY				
	<u>POLICE</u>				
01410-10125	CLERICAL/DISPATCHERS WAGES	\$237,233	\$277,134	\$242,152	\$271,604
01410-10126	CLERICAL/DISPATCHERS OVERTIME	\$5,983	\$0	\$5,047	\$0
01410-10130	UNIFORMED SALARIES	\$3,996,386	\$3,980,397	\$3,984,809	\$4,118,717
01410-10135	UNIFORMED OVERTIME	\$203,373	\$223,000	\$218,000	\$236,394
01410-10152	COURT OVERTIME	\$15,416	\$16,000	\$16,721	\$17,753
01410-10158	EXTRA DUTY	\$73,926	\$78,000	\$138,482	\$83,337
01410-10161	UPS DETAIL	\$39,985	\$38,000	\$43,110	\$40,992
01410-10170	HEALTHCARE WAIVER	\$24,616	\$30,000	\$20,000	\$20,000
01410-11156	EMPLOYEE INSURANCE	\$862,906	\$883,686	\$965,597	\$1,027,026
01410-11160	PENSION MIN MUNICIPAL OBLIG	\$615,142	\$241,367	\$241,367	\$297,428
01410-11161	FICA & MEDICARE TAX	\$82,353	\$85,119	\$83,025	\$86,587
01410-11164	WORKERS' COMPENSATION	\$111,689	\$123,714	\$121,187	\$138,446
01410-11167	TUITION REIMBURSEMENT	\$24,417	\$32,000	\$25,000	\$26,000

GENERAL FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
01410-11170	PENSION ACTUARY EXPENSE	\$16,100	\$10,000	\$10,000	\$10,000
01410-13250	CONFERENCES & TRAINING	\$42,497	\$47,000	\$40,000	\$40,910
01410-15260	DUES	\$3,881	\$4,720	\$3,900	\$3,900
01410-16265	SUBSCRIPTIONS	\$856	\$4,140	\$2,800	\$3,028
01410-18280	UNIFORMS & MAINTENANCE	\$48,586	\$45,000	\$43,000	\$44,000
01410-19163	MISC EMPLOYEE BENEFITS	\$11,762	\$13,600	\$13,683	\$14,100
01410-21200	OFFICE SUPPLIES	\$6,502	\$7,500	\$6,500	\$7,500
01410-30190	RECRUITING	\$525	\$400	\$375	\$250
01410-30240	GENERAL OPERATING EXPENSE	\$29,971	\$37,222	\$32,000	\$41,377
01410-30275	SMALL TOOLS	\$21,231	\$24,739	\$22,500	\$26,738
01410-30280	EMERGENCY RESPONSE TEAM EQPT	\$11,737	\$13,500	\$12,500	\$15,000
01410-30373	AMMUNITION & RANGE	\$18,247	\$21,812	\$21,812	\$23,000
01410-31141	CLEANING SERVICES	\$24,360	\$25,830	\$22,706	\$19,470
01410-31290	PROFESSIONAL SERVICES	\$600	\$600	\$600	\$600
01410-32320	COMMUNICATION	\$40,177	\$45,773	\$52,128	\$56,355
01410-32327	RADIO MAINTENANCE	\$3,560	\$6,300	\$6,300	\$6,300
01410-33166	INSURANCE	\$120,525	\$128,153	\$83,397	\$96,448
01410-34340	ADVERTISING & PRINTING	\$1,237	\$4,000	\$2,800	\$4,000
01410-35230	UTILITIES	\$52,608	\$61,406	\$45,292	\$51,948
01410-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$56,474	\$60,956	\$55,000	\$67,705
01410-36450	CONTRACTED SERVICE COMPUTER	\$54,000	\$59,400	\$59,002	\$62,505
01410-39480	COMMUNITY RELATIONS	\$10,652	\$15,100	\$15,100	\$15,100
01410-42375	VEHICLE MAINTENANCE	\$43,093	\$50,764	\$44,000	\$47,760
01410-43338	VEHICLE TIRES	\$4,829	\$7,700	\$11,000	\$8,000
01410-50339	CHANGEOVER EQUIPMENT	\$23,865	\$39,000	\$39,000	\$39,000

GENERAL FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
01410-51374	OFFICE EQUIPMENT REPAIRS	\$10,233	\$11,950	\$10,500	\$11,800
01410-62231	VEHICLE FUEL	\$63,285	\$84,682	\$100,892	\$107,615
01410-90750	MINOR CAPITAL EQUIPMENT	\$39,057	\$21,365	\$21,365	\$24,350
01410-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL POLICE	\$7,053,875	\$6,861,029	\$6,882,649	\$7,213,043
	<u>FIRE PROTECTION</u>				
01411-10110	FIRE MARSHAL COMPENSATION	\$80,987	\$85,850	\$86,038	\$104,325
01411-11161	FICA & MEDICARE TAX	\$6,176	\$6,568	\$6,562	\$7,981
01411-13250	CONFERENCES & TRAINING	\$685	\$3,800	\$1,000	\$5,700
01411-15260	DUES	\$185	\$795	\$250	\$1,395
01411-16265	SUBSCRIPTIONS	\$0	\$1,400	\$0	\$0
01411-18280	UNIFORMS & BOOTS	\$468	\$850	\$641	\$1,000
01411-30275	SMALL TOOLS	\$66	\$300	\$100	\$300
01411-36140	FIRE MARSHALL OPERATING	\$0	\$2,100	\$0	\$2,000
01411-61365	FIRE HYDRANTS	\$154,746	\$165,275	\$164,198	\$175,938
01411-80158	CONTRIBUTION FIRE PENSION	\$176,606	\$176,606	\$221,513	\$221,513
01411-80520	VOLUNTEER FIRE CO CONTRIBUTION	\$551,830	\$562,330	\$561,830	\$603,537
	TOTAL FIRE PROTECTION	\$971,749	\$1,005,874	\$1,042,132	\$1,123,689
	<u>CODE ENFORCEMENT</u>				
01413-10110	SALARIES	\$159,851	\$168,539	\$178,093	\$206,777
01413-10115	OVERTIME	\$2,277	\$5,000	\$1,100	\$5,000
01413-10120	WAGES	\$58,052	\$61,679	\$61,543	\$66,496
01413-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$1,500
01413-11156	EMPLOYEE INSURANCE	\$95,402	\$98,317	\$106,917	\$101,327
01413-11161	FICA & MEDICARE TAX	\$16,842	\$17,994	\$18,416	\$21,403

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
01413-11164	WORKERS' COMPENSATION	\$381	\$503	\$487	\$559
01413-13250	CONFERENCES & TRAINING	\$689	\$6,250	\$2,692	\$6,250
01413-13260	DUES	\$145	\$255	\$200	\$255
01413-18280	UNIFORMS & BOOTS	\$798	\$1,075	\$922	\$1,225
01413-30220	CODE BOOKS & MAPS	\$7,761	\$9,000	\$10,598	\$9,000
01413-30275	SMALL TOOLS	\$86	\$500	\$400	\$500
01413-31290	LEGAL SERVICES	\$0	\$1,000	\$0	\$1,000
01413-42375	VEHICLE MAINTENANCE	\$1,286	\$1,500	\$800	\$1,500
01413-62231	VEHICLE FUEL	\$1,891	\$2,400	\$2,200	\$2,438
01413-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL CODE ENFORCEMENT	\$345,461	\$374,012	\$384,368	\$425,230
	<u>PLANNING & ZONING</u>				
01414-10110	ZHB/PLANNING COMMISSION	\$1,450	\$4,440	\$1,500	\$4,440
01414-11161	FICA & MEDICARE TAX	\$111	\$340	\$115	\$340
01414-13250	CONFERENCES & TRAINING	\$125	\$3,000	\$1,000	\$3,000
01414-15260	DUES	\$125	\$875	\$642	\$775
01414-18280	UNIFORMS/BOOTS	\$258	\$425	\$400	\$500
01414-31290	ZHB PROFESSIONAL & LEGAL SVCS	\$41,189	\$35,000	\$96,000	\$110,000
	TOTAL PLANNING & ZONING	\$43,258	\$44,080	\$99,657	\$119,055
	TOTAL PUBLIC SAFETY	\$8,414,343	\$8,284,995	\$8,408,806	\$8,881,017
	<u>HIGHWAYS, STREETS, ROADS & STORMWATER</u>				
01431-10110	PUBLIC WORKS SALARIES	\$31,712	\$33,649	\$33,574	\$35,337
01431-10120	WAGES	\$31,719	\$31,434	\$31,854	\$34,815
01431-11156	EMPLOYEE INSURANCE	\$358,267	\$470,602	\$451,707	\$497,323
01431-11160	PENSION MIN MUNICIPAL OBLIG	\$245,535	\$195,415	\$195,415	\$221,987
01431-11161	FICA & MEDICARE TAX	\$4,831	\$4,979	\$4,983	\$5,367
01431-11164	WORKERS' COMPENSATION	\$26,069	\$34,427	\$33,324	\$38,270

GENERAL FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
01431-13250	CONFERENCES & TRAINING	\$1,469	\$4,301	\$4,301	\$9,218
01431-13251	MILEAGE	\$0	\$225	\$0	\$0
01431-18280	UNIFORMS & BOOTS	\$12,727	\$15,285	\$15,285	\$16,395
01431-30240	GENERAL OPERATING EXPENSE	\$2,748	\$2,500	\$2,500	\$2,500
01431-30275	SMALL TOOLS	\$11,960	\$14,975	\$14,975	\$15,424
01431-31141	CLEANING SERVICES	\$5,880	\$6,235	\$6,425	\$8,017
01431-33166	INSURANCE	\$79,121	\$84,897	\$52,875	\$64,101
01431-35230	ELECTRICITY/GAS	\$43,967	\$53,003	\$46,500	\$52,538
01431-42375	VEHICLE MAINTENANCE	\$94,597	\$108,000	\$108,000	\$111,240
01431-62231	VEHICLE FUEL	\$38,724	\$56,382	\$68,182	\$73,015
01431-90750	MINOR CAPITAL EQUIPMENT	\$33,030	\$38,314	\$38,314	\$30,944
01431-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
01432-10120	SNOW WAGES	\$51,504	\$65,000	\$65,000	\$65,000
01432-30270	SNOW MATERIALS	\$121,833	\$160,000	\$160,000	\$163,600
	STATE FUNDS	\$0	\$0	\$0	\$0
01433-10120	SIGNS WAGES	\$61,561	\$68,944	\$68,787	\$73,473
01433-11161	SIGNS FICA & MEDICARE TAX	\$4,709	\$5,274	\$5,262	\$5,621
01433-30270	SIGNS MATERIALS	\$17,828	\$27,500	\$27,500	\$27,500
01433-30372	TRAFFIC SIGNAL MAINTENANCE	\$62,227	\$101,942	\$96,200	\$102,477
01433-35362	TRAFFIC LIGHTS-ELECTRIC	\$5,130	\$8,891	\$6,086	\$9,199
01434-35360	STREET LIGHTING	\$34,187	\$40,013	\$37,809	\$43,480
01438-10110	ROAD MAINTENANCE SALARIES	\$104,256	\$110,371	\$110,139	\$115,690
01438-10115	ROAD MAINTENANCE OVERTIME	\$21,770	\$30,000	\$33,000	\$30,000
01438-10120	ROAD MAINTENANCE WAGES	\$663,394	\$819,117	\$794,027	\$871,525
01438-10129	ROAD MAINTENANCE PAGER PAY	\$7,280	\$10,400	\$11,080	\$10,400
01438-10150	ROAD MAINTENANCE SUMMER WAGE:	\$0	\$0	\$0	\$0
01438-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$5,000

GENERAL FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
01438-11161	ROAD MAINT FICA & MEDICARE TAX	\$68,581	\$84,306	\$81,768	\$89,429
01438-30270	ROAD MAINTENANCE MATERIALS	\$184,701	\$264,952	\$264,952	\$401,506
01438-32320	COMMUNICATION	\$19,826	\$21,068	\$24,848	\$29,187
01439-10120	ROAD CONSTRUCTION WAGES	\$49,250	\$67,157	\$64,326	\$71,395
01439-30270	ROAD CONSTRUCTION MATERIALS	\$509,341	\$445,000	\$495,361	\$650,000
	STATE FUNDS	\$651,909	\$760,000	\$770,360	\$745,000
01446-13250	STORM WATER CONFERENCES	\$424	\$2,100	\$1,400	\$2,100
01446-30270	STORM WATER - MATERIALS	\$1,950	\$50,000	\$5,000	\$50,000
01446-31290	STORM WATER-PROF SERVICES	\$8,097	\$94,500	\$55,000	\$97,000
01446-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL HWYS, STREETS, RDS, & STRMWTR	\$3,020,205	\$3,631,158	\$3,515,759	\$4,130,073
	TOTAL STATE FUNDS	\$651,909	\$760,000	\$770,360	\$745,000
	<u>RECREATION</u>				
01451-10110	SALARIES	\$166,561	\$177,212	\$176,807	\$191,964
01451-10150	SUMMER RECREATION WAGES	\$37,541	\$91,884	\$74,061	\$80,000
01451-11156	EMPLOYEE INSURANCE	\$28,336	\$28,896	\$31,985	\$33,200
01451-11160	PENSION MIN MUNICIPAL OBLIG	\$41,782	\$30,977	\$30,977	\$32,901
01451-11161	FICA & MEDICARE TAX	\$15,568	\$20,586	\$19,146	\$20,805
01451-13250	CONFERENCES & TRAINING	\$644	\$3,200	\$2,600	\$4,100
01451-15260	DUES	\$750	\$750	\$750	\$750
01451-30240	OPERATING EXPENSES	\$13,980	\$11,770	\$22,650	\$24,594
01451-33166	INSURANCE	\$1,395	\$1,493	\$1,493	\$1,642
01451-80101	HISTORICAL COMMISSION	\$462	\$5,000	\$200	\$6,000
01451-82900	SUMMER RECREATION PROGRAM	\$17,248	\$29,750	\$26,900	\$30,450
01451-82903	SUMMER TEEN PROGRAM	\$0	\$8,900	\$6,925	\$6,700
01451-82905	GENERAL RECREATION PROGRAM	\$25,349	\$31,987	\$21,360	\$37,330
	TOTAL RECREATION	\$349,616	\$442,405	\$415,854	\$470,436

GENERAL FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023
<u>PARKS</u>					
01454-10110	SALARIES	\$138,413	\$146,614	\$146,304	\$153,752
01454-10115	OVERTIME	\$5,274	\$7,700	\$15,250	\$15,000
01454-10120	WAGES	\$436,696	\$516,524	\$499,394	\$557,520
01454-10150	SEASONAL HELP	\$13,700	\$27,000	\$23,940	\$27,000
01454-10170	HEALTHCARE WAIVER	\$0	\$15,000	\$15,000	\$20,000
01454-11156	EMPLOYEE INSURANCE	\$166,777	\$178,172	\$161,873	\$172,533
01454-11160	PENSION MIN MUNICIPAL OBLIG	\$147,411	\$107,651	\$107,651	\$123,117
01454-11161	FICA & MEDICARE TAX	\$45,447	\$54,532	\$53,305	\$59,155
01454-11164	WORKERS' COMPENSATION	\$22,858	\$30,188	\$29,221	\$33,558
01454-13250	CONFERENCES & TRAINING	\$35	\$2,100	\$1,000	\$2,300
01454-18280	UNIFORMS & BOOTS	\$5,934	\$7,300	\$7,000	\$8,450
01454-30240	GENERAL OPERATING EXPENSE	\$70,661	\$71,900	\$71,000	\$88,900
01454-30270	PARKS MATERIALS	\$18,110	\$28,750	\$22,000	\$36,950
01454-30275	SMALL TOOLS & EQUIPMENT	\$5,538	\$11,225	\$10,000	\$8,160
01454-30290	WEED CONTROL	\$86	\$350	\$330	\$100
01454-31141	CLEANING SERVICES	\$5,496	\$5,826	\$6,108	\$8,017
01454-32320	COMMUNICATION	\$16,744	\$19,584	\$21,741	\$23,017
01454-35230	ELECTRICITY/GAS	\$45,612	\$53,178	\$42,912	\$49,083
01454-38374	REPAIRS & MAINTENANCE	\$31,803	\$39,750	\$39,750	\$42,800
01454-42375	VEHICLE MAINTENANCE	\$7,338	\$9,300	\$7,000	\$8,300
01454-42376	EQUIPMENT REPAIRS & MAINT	\$5,580	\$8,500	\$8,500	\$10,100
01454-62231	VEHICLE FUEL	\$16,578	\$23,692	\$23,810	\$25,838
01454-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
01454-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL PARKS	\$1,206,091	\$1,364,836	\$1,313,089	\$1,473,650

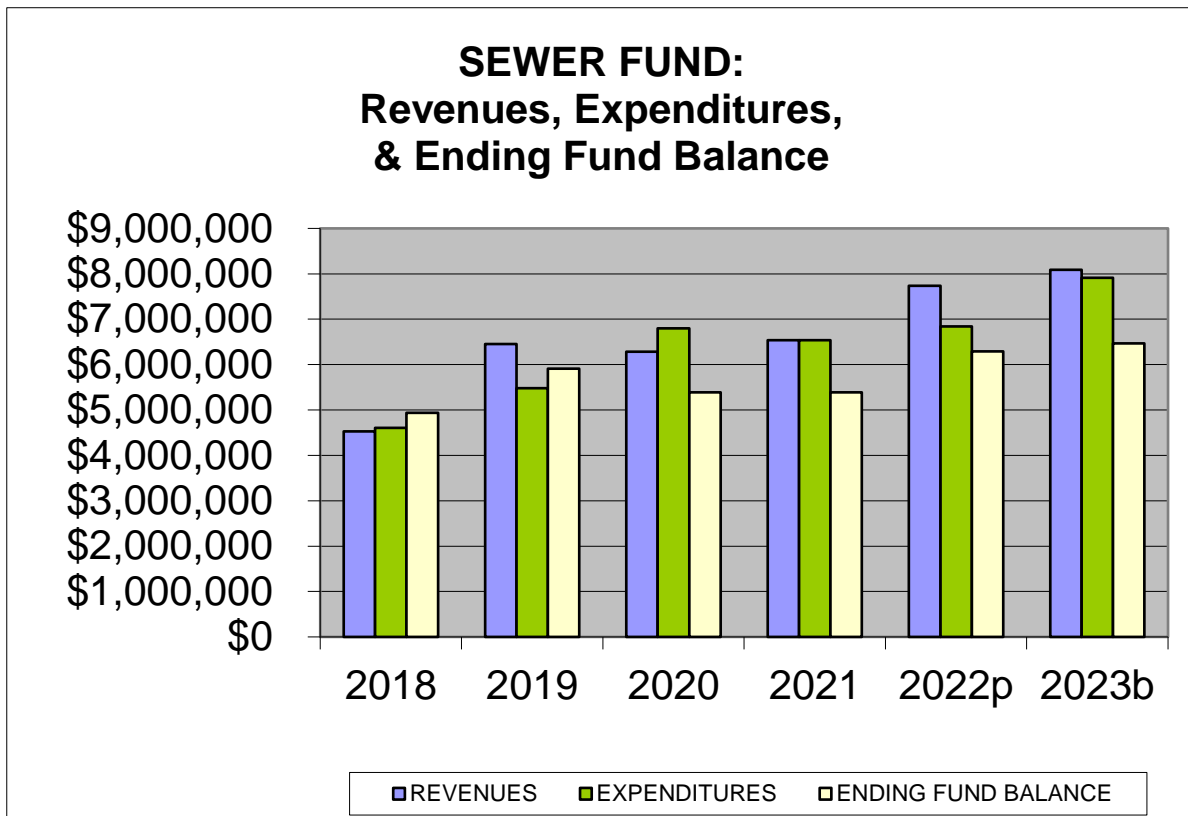
GENERAL FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
	<u>LIBRARIES</u>				
01456-80500	CONTRIBUTIONS TO LIBRARY	\$20,000	\$20,000	\$20,000	\$20,000
	TOTAL LIBRARIES	\$20,000	\$20,000	\$20,000	\$20,000
	<u>OPERATING TRANSFERS</u>				
01492-97157	TRANSFER TO RETIREE HEALTH	\$166,096	\$0	\$0	\$176,211
01492-97300	TRANSFER TO CAPITAL RESERVE	\$3,024,828	\$1,154,236	\$1,154,236	\$1,316,178
	TOTAL OPERATING TRANSFERS	\$3,190,924	\$1,154,236	\$1,154,236	\$1,492,389
	<i>TOTAL EXPENDITURES</i>	\$18,833,509	\$17,851,694	\$17,288,189	\$19,402,890
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$13,925,769	\$12,161,511	\$17,139,192	\$16,796,596
	TOTAL OTHER FINANCIAL USES	\$13,925,769	\$12,161,511	\$17,139,192	\$16,796,596
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$32,759,278	\$30,013,205	\$34,427,381	\$36,199,486

SEWER FUND

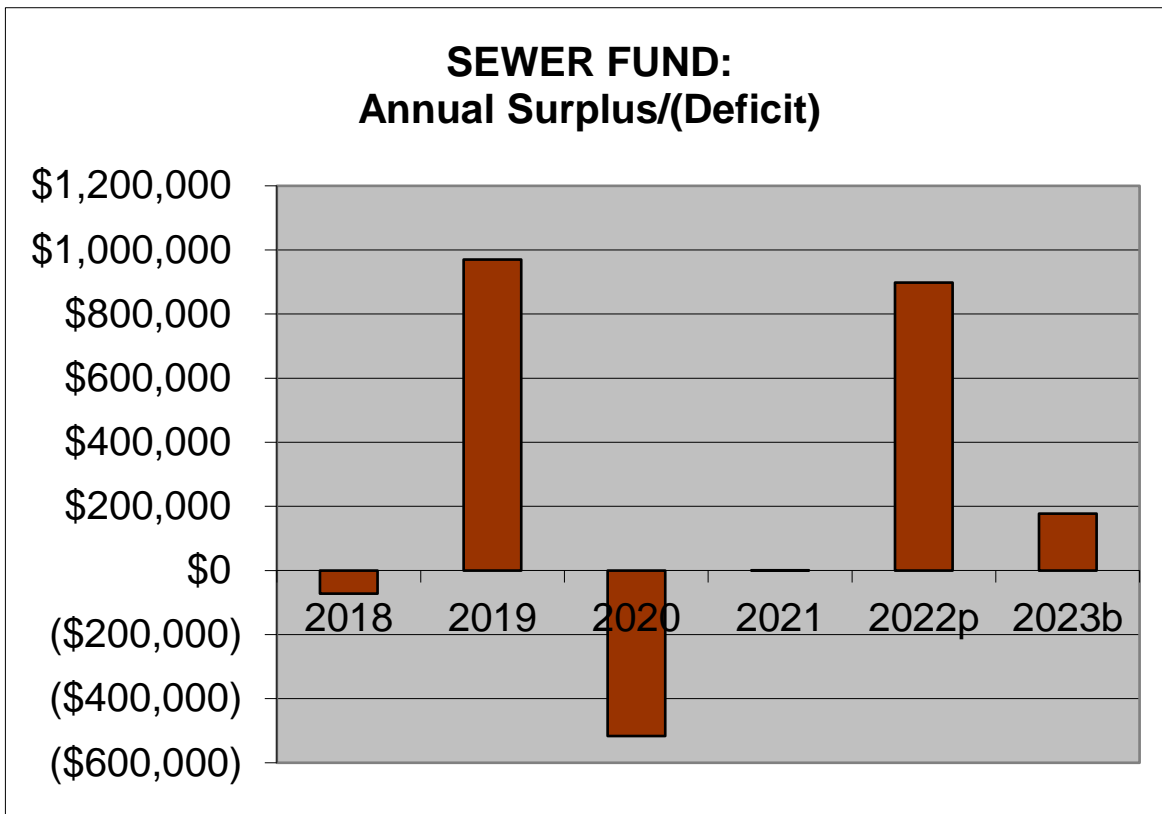


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2018	\$4,530,466	\$4,602,966	\$4,937,944
2019	\$6,450,216	\$5,480,507	\$5,907,653
2020	\$6,284,378	\$6,800,940	\$5,391,091
2021	\$6,535,136	\$6,535,004	\$5,391,223
2022p	\$7,736,225	\$6,837,759	\$6,289,689
2023b	\$8,089,211	\$7,912,326	\$6,466,574

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2018	(\$72,500)
2019	\$969,709
2020	(\$516,562)
2021	\$132
2022p	\$898,466
2023b	\$176,885

p=projected
b=budget

SEWER FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023
REVENUES					
08340-03510	INTEREST EARNINGS	\$5,498	\$6,000	\$27,935	\$61,452
08355-03635	STATE AID EMPLOYEE PENSION	\$114,285	\$114,285	\$130,184	\$130,184
08361-03310	PRETREATMENT INCOME	\$7,958	\$3,000	\$3,000	\$3,000
08364-03740	CONNECTION FEES	\$30,800	\$20,000	\$15,000	\$17,000
08364-03750	SEWER RENTS	\$6,282,095	\$7,418,489	\$7,421,606	\$7,774,075
08364-03755	PENALTY ON SEWER RENTS	\$60,226	\$55,000	\$75,000	\$65,000
08380-03800	MISCELLANEOUS REVENUE	\$4,274	\$8,000	\$8,500	\$8,500
08380-03855	ACCOUNTING SERVICES	\$30,000	\$30,000	\$30,000	\$30,000
08380-03890	SALE OF FIXED ASSETS	\$0	\$10,000	\$25,000	\$0
	TOTAL REVENUES	\$6,535,136	\$7,664,774	\$7,736,225	\$8,089,211
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$5,391,091	\$5,194,487	\$5,391,223	\$6,289,689
	TOTAL OTHER FINANCING SOURCES	\$5,391,091	\$5,194,487	\$5,391,223	\$6,289,689
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$11,926,227	\$12,859,261	\$13,127,448	\$14,378,900

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
EXPENDITURES					
<u>ADMINISTRATION</u>					
08400-10105	ELECTED OFFICIALS	\$5,956	\$8,426	\$5,858	\$8,426
08400-10110	MANAGER	\$134,636	\$159,943	\$125,501	\$132,136
08400-10125	CLERICAL WAGES	\$59,236	\$62,127	\$61,995	\$65,193
08400-10135	FINANCE PERSONNEL	\$257,448	\$287,691	\$255,503	\$292,666
08400-10170	HEALTHCARE WAIVER	\$0	\$2,500	\$2,500	\$2,500
08400-11156	EMPLOYEE INSURANCE	\$153,610	\$155,415	\$155,280	\$180,153
08400-11160	PENSION MIN MUNICIPAL OBLIG	\$117,188	\$70,896	\$70,896	\$64,610
08400-11161	FICA & MEDICARE TAX	\$35,076	\$39,049	\$34,529	\$38,276
08400-11164	WORKERS' COMPENSATION	\$1,048	\$1,383	\$1,339	\$1,538
08400-11170	PENSION ACTUARY EXPENSE	\$8,900	\$8,000	\$8,000	\$8,000
08400-17350	BONDING INSURANCE	\$3,376	\$7,296	\$4,546	\$5,000
08400-19163	MISC EMPLOYEE BENEFITS	\$2,875	\$2,876	\$2,876	\$2,876
08400-30240	GENERAL OPERATING EXPENSE	\$1,241	\$1,800	\$1,304	\$1,140
08400-31141	CLEANING SERVICES	\$8,940	\$9,480	\$11,049	\$17,179
08400-31290	LEGAL SERVICES	\$5,101	\$12,000	\$11,000	\$12,000
08400-31310	AUDITING SERVICES	\$36,565	\$38,023	\$38,196	\$33,372
08400-31313	CONSULTING ENGINEER	\$2,007	\$15,000	\$8,500	\$15,000
08400-34340	ADVERTISING & PRINTING	\$2,023	\$3,255	\$2,615	\$2,710
08400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$18,300	\$16,910	\$15,026	\$15,407
08400-36450	CONTRACTED SERVICE COMPUTER	\$12,000	\$13,200	\$13,112	\$15,410
08400-37325	POSTAGE	\$10,020	\$10,435	\$10,764	\$11,751
08400-51374	EQUIPMENT REPAIRS & MAINT	\$9,595	\$10,887	\$10,147	\$11,060
08400-80498	SENIOR CITIZEN REBATE PROGRAM	\$26,208	\$50,220	\$37,200	\$46,080

SEWER FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
08400-81383	RENT TO AUTHORITY	\$1,247,975	\$1,248,681	\$1,248,681	\$1,248,588
08400-81530	AUTHORITY ADMIN EXPENSE	\$24,868	\$23,800	\$29,244	\$36,250
08400-90750	MINOR CAPITAL EQUIPMENT	\$0	\$3,000	\$1,851	\$2,000
08400-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL ADMINISTRATION	\$2,184,192	\$2,262,293	\$2,167,512	\$2,269,321
	<u>TREATMENT PLANT</u>				
08428-10110	MANAGER	\$112,278	\$117,915	\$117,667	\$132,724
08428-10115	OVERTIME	\$19,364	\$15,000	\$20,000	\$20,000
08428-10120	OPERATOR WAGES	\$584,141	\$650,705	\$624,828	\$689,068
08428-10129	PAGER PAY	\$0	\$10,400	\$8,300	\$10,400
08428-10142	LABORATORY TECHNICIAN	\$33,380	\$40,402	\$33,980	\$43,420
08428-10150	SUMMER HELP	\$100	\$18,000	\$0	\$0
08428-10170	HEALTHCARE WAIVER	\$10,000	\$10,000	\$7,692	\$10,000
08428-11156	EMPLOYEE INSURANCE	\$227,124	\$271,206	\$239,762	\$260,977
08428-11160	PENSION MIN MUNICIPAL OBLIG	\$176,889	\$101,989	\$101,989	\$116,871
08428-11161	FICA & MEDICARE TAX	\$57,761	\$65,440	\$61,924	\$69,276
08428-11164	WORKERS' COMPENSATION	\$26,858	\$35,470	\$34,334	\$39,429
08428-11167	TUITION REIMBURSEMENT	\$0	\$0	\$0	\$0
08428-13250	CONFERENCES & TRAINING	\$1,618	\$14,250	\$7,500	\$14,000
08428-13260	DUES	\$2,498	\$2,408	\$2,408	\$2,517
08428-18280	UNIFORMS/BOOTS	\$7,068	\$13,000	\$9,000	\$13,000
08428-19163	MISC EMPLOYEE BENEFITS	\$4,722	\$4,750	\$5,250	\$4,750
08428-21200	OFFICE SUPPLIES	\$963	\$4,000	\$3,000	\$4,000
08428-30210	CHEMICALS	\$210,159	\$723,626	\$575,618	\$723,626
08428-30240	OPERATING EXPENSES	\$332	\$500	\$350	\$500

SEWER FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
08428-30245	LABORATORY EXPENSE	\$31,640	\$45,000	\$40,000	\$45,000
08428-30247	IWP TESTING	\$8,025	\$15,000	\$10,000	\$14,000
08428-30275	SMALL EQUIPMENT	\$7,559	\$13,000	\$13,000	\$13,000
08428-30390	SLUDGE REMOVAL	\$350,475	\$400,000	\$400,000	\$415,000
08428-32320	COMMUNICATION	\$13,659	\$18,276	\$16,119	\$17,370
08428-33166	INSURANCE	\$252,684	\$271,301	\$187,962	\$215,090
08428-35230	ELECTRICITY/GAS	\$183,439	\$250,000	\$240,000	\$250,000
08428-35233	HEATING FUEL	\$4,047	\$10,000	\$13,000	\$15,000
08428-42375	VEHICLE MAINTENANCE	\$3,356	\$7,500	\$6,000	\$7,500
08428-51374	OFFICE EQUIP REPAIRS & MAINT	\$0	\$2,000	\$1,000	\$2,000
08428-60374	PLANT MAINTENANCE	\$142,130	\$200,000	\$205,000	\$210,000
08428-62231	VEHICLE FUEL	\$8,857	\$9,750	\$9,750	\$9,750
08428-90750	MINOR CAPITAL EQUIPMENT	\$7,804	\$10,450	\$10,450	\$9,650
08428-90760	MAJOR CAPITAL EQUIPMENT	\$6,838	\$17,500	\$17,246	\$0
	TOTAL TREATMENT PLANT	\$2,495,768	\$3,368,838	\$3,023,129	\$3,377,918
	<u>COLLECTIONS</u>				
08429-10115	OVERTIME	\$10,491	\$20,000	\$12,000	\$15,000
08429-10120	COLLECTIONS WAGES	\$216,159	\$286,494	\$238,493	\$301,976
08429-11156	EMPLOYEE INSURANCE	\$97,754	\$133,555	\$108,692	\$153,341
08429-11160	PENSION MIN MUNICIPAL OBLIG	\$61,406	\$36,625	\$36,625	\$41,335
08429-11161	FICA & MEDICARE TAX	\$17,285	\$23,529	\$19,193	\$24,252
08429-11164	WORKERS' COMPENSATION	\$7,486	\$9,885	\$9,569	\$10,989
08429-32320	COMMUNICATION	\$9,123	\$10,000	\$13,397	\$14,622
08429-35230	ELECTRICITY/GAS	\$100,678	\$120,000	\$110,000	\$120,000
08429-35366	WATER	\$1,878	\$2,000	\$2,000	\$2,000

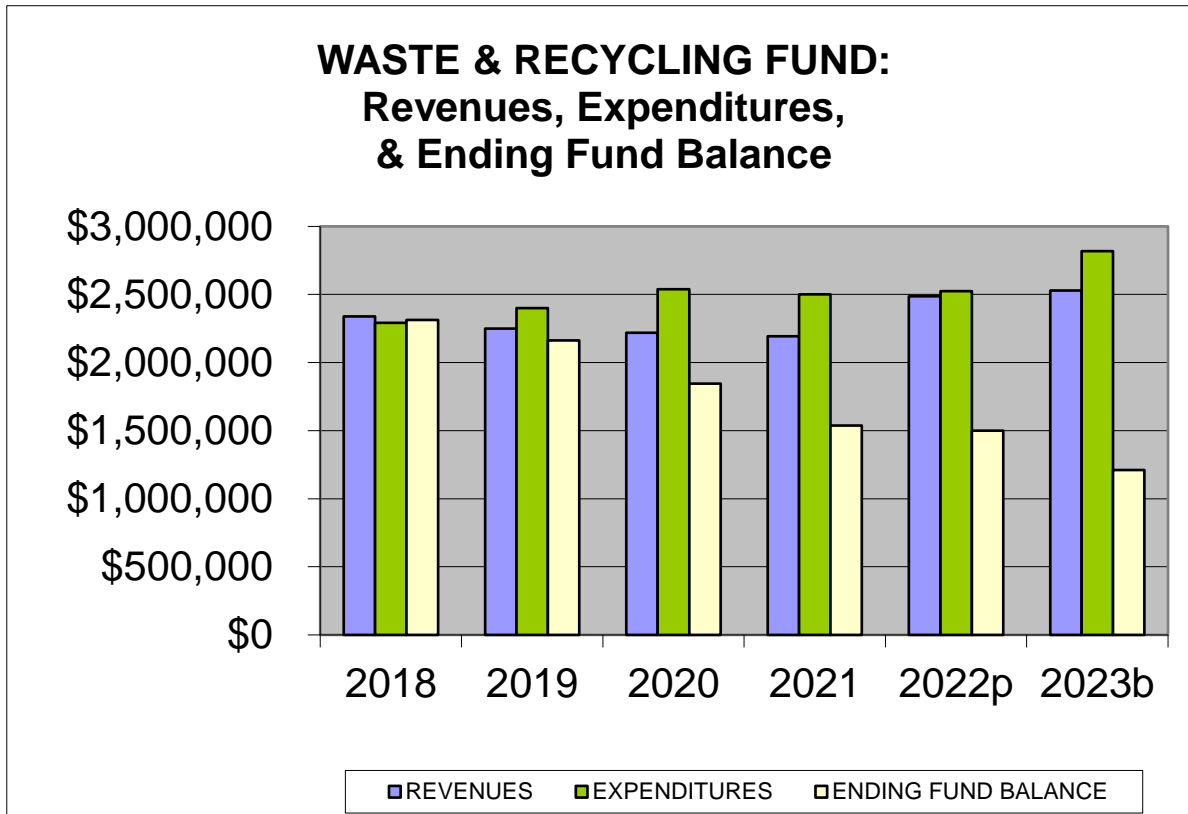
SEWER FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
08429-35367	INFILTRATION	\$21,332	\$40,000	\$25,000	\$40,000
08429-35368	CONVEYANCE	\$15,935	\$18,500	\$22,649	\$18,500
08429-38374	PUMPING STATION MAINTENANCE	\$88,431	\$100,000	\$85,000	\$100,000
08429-42375	VEHICLE MAINTENANCE	\$9,277	\$8,000	\$8,000	\$8,000
08429-60380	WESTTOWN WAY PUMPING STATION	\$106,380	\$100,000	\$80,000	\$100,000
08429-62231	VEHICLE FUEL	\$3,725	\$11,700	\$10,000	\$11,700
08429-90750	MINOR CAPITAL EQUIPMENT	\$3,891	\$9,000	\$9,500	\$13,500
08429-90760	MAJOR CAPITAL EQUIPMENT	\$25,130	\$97,000	\$7,000	\$377,616
	TOTAL COLLECTIONS	\$796,361	\$1,026,288	\$797,118	\$1,352,831
	<u>OPERATING TRANSFERS</u>				
08492-97131	TRANS. TO SEWER REV. RESERVE	\$1,000,000	\$850,000	\$850,000	\$850,000
08492-97157	TRANSFER TO RETIREE HEALTH	\$58,683	\$0	\$0	\$62,256
	TOTAL OPERATING TRANSFERS	\$1,058,683	\$850,000	\$850,000	\$912,256
	TOTAL EXPENDITURES	\$6,535,004	\$7,507,419	\$6,837,759	\$7,912,326
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$5,391,223	\$5,351,842	\$6,289,689	\$6,466,574
	TOTAL OTHER FINANCIAL USES	\$5,391,223	\$5,351,842	\$6,289,689	\$6,466,574
	TOTAL EXPENDITURES & OTHER FINANCIAL USES	\$11,926,227	\$12,859,261	\$13,127,448	\$14,378,900

WASTE & RECYCLING FUND

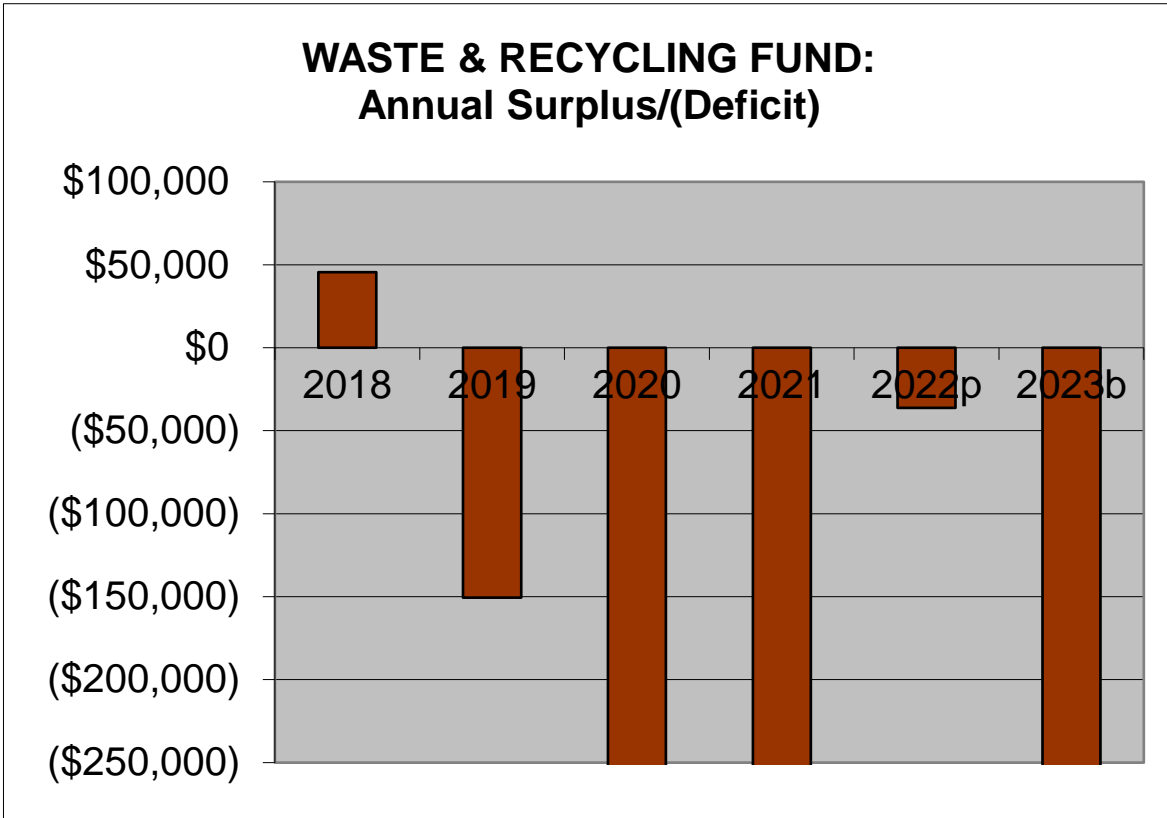


Committed to Excellence in Community Service



<u>YEAR</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE</u>
2018	\$2,338,346	\$2,292,892	\$2,313,868
2019	\$2,249,675	\$2,400,324	\$2,163,219
2020	\$2,218,956	\$2,537,607	\$1,844,568
2021	\$2,193,020	\$2,500,676	\$1,536,912
2022p	\$2,488,044	\$2,524,346	\$1,500,610
2023b	\$2,528,245	\$2,817,964	\$1,210,891

p=projected
b=budget



<u>YEAR</u>	<u>SURPLUS/ (DEFICIT)</u>
2018	\$45,454
2019	(\$150,649)
2020	(\$318,651)
2021	(\$307,656)
2022p	(\$36,302)
2023b	(\$289,719)

p=projected
b=budget

WASTE & RECYCLING FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023
REVENUES					
<u>INTEREST</u>					
09340-03510	INTEREST EARNINGS	\$1,744	\$1,859	\$6,857	\$13,165
	TOTAL INTEREST	\$1,744	\$1,859	\$6,857	\$13,165
<u>GRANTS</u>					
09355-03650	PERFORMANCE GRANT	\$5,657	\$29,294	\$23,393	\$26,000
	TOTAL GRANTS	\$5,657	\$29,294	\$23,393	\$26,000
<u>COLLECTION FEES</u>					
09364-03760	COLLECTION FEES	\$2,135,261	\$2,396,280	\$2,403,894	\$2,438,080
09364-03770	SALE OF RECYCLABLES	\$1,715	\$500	\$400	\$500
09364-03771	LOST DISCOUNT PENALTY & INT	\$43,377	\$45,000	\$48,000	\$45,000
	TOTAL COLLECTION FEES	\$2,180,353	\$2,441,780	\$2,452,294	\$2,483,580
<u>MISCELLANEOUS REVENUES</u>					
09380-03800	MISCELLANEOUS	\$5,266	\$5,000	\$5,500	\$5,500
	TOTAL MISCELLANEOUS REVENUES	\$5,266	\$5,000	\$5,500	\$5,500
	TOTAL REVENUES	\$2,193,020	\$2,477,933	\$2,488,044	\$2,528,245
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$1,844,568	\$1,549,205	\$1,536,912	\$1,500,610
	TOTAL OTHER FINANCING SOURCES	\$1,844,568	\$1,549,205	\$1,536,912	\$1,500,610
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$4,037,588	\$4,027,138	\$4,024,956	\$4,028,855

WASTE & RECYCLING FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023
<i>EXPENDITURES</i>					
<u>ADMINISTRATION</u>					
09400-10110	PUBLIC WORKS SALARIES	\$32,213	\$33,649	\$33,575	\$35,337
09400-10125	SECRETARIAL/CLERICAL	\$30,327	\$31,434	\$31,854	\$34,815
09400-10135	FINANCE PERSONNEL	\$20,323	\$21,334	\$17,182	\$22,062
09400-11156	EMPLOYEE INSURANCE	\$24,715	\$24,490	\$24,833	\$27,928
09400-11161	FICA & MEDICARE TAX	\$6,230	\$6,611	\$6,298	\$7,054
09400-11164	WORKERS' COMPENSATION	\$802	\$1,060	\$1,026	\$1,178
09400-13250	CONFERENCES & TRAINING	\$903	\$3,000	\$3,545	\$3,500
09400-17350	BONDING INSURANCE	\$758	\$1,824	\$1,136	\$1,250
09400-21200	OFFICE SUPPLIES	\$0	\$500	\$0	\$500
09400-30240	GENERAL OPERATING EXPENSE	\$0	\$250	\$0	\$250
09400-34340	ADVERTISING & PRINTING	\$10,183	\$10,250	\$9,520	\$10,280
09400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$17,618	\$16,210	\$14,344	\$14,703
09400-37325	POSTAGE	\$8,337	\$7,020	\$7,072	\$7,758
09400-51374	EQUIPMENT REPAIRS & MAINT	\$2,154	\$2,440	\$2,143	\$2,430
09400-90750	MINOR CAPITAL EQUIPMENT	\$0	\$3,000	\$1,851	\$0
	TOTAL ADMINISTRATION	\$154,563	\$163,072	\$154,379	\$169,045
<u>PROFESSIONAL SERVICES</u>					
09425-31290	LEGAL SERVICES	\$4,501	\$10,000	\$11,000	\$12,000
09425-31310	AUDITING SERVICES	\$3,630	\$3,775	\$3,792	\$3,312
	TOTAL PROFESSIONAL SERVICES	\$8,131	\$13,775	\$14,792	\$15,312
<u>CONTRACTED SERVICES</u>					
09427-30491	RECYCLABLE RETURNS	\$33,582	\$75,000	\$35,000	\$50,000
09427-30497	OTHER RECYCLING EXPENSES	\$8,003	\$7,300	\$7,000	\$9,000

WASTE & RECYCLING FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
09427-36490	CONTRACTED COLL & DISPOSAL	\$1,685,744	\$1,806,291	\$1,783,575	\$1,892,912
09427-36495	TIPPING FEES	\$586,925	\$618,000	\$500,000	\$645,215
09427-80498	SENIOR CITIZEN REBATE PROGRAM	\$23,728	\$39,960	\$29,600	\$36,480
	TOTAL CONTRACTED SERVICES	\$2,337,982	\$2,546,551	\$2,355,175	\$2,633,607
	<u>OPERATING TRANSFERS</u>				
09492-97100	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0
	TOTAL OPERATING TRANSFERS	\$0	\$0	\$0	\$0
	<i>TOTAL EXPENDITURES</i>	\$2,500,676	\$2,723,398	\$2,524,346	\$2,817,964
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$1,536,912	\$1,303,740	\$1,500,610	\$1,210,891
	TOTAL OTHER FINANCIAL USES	\$1,536,912	\$1,303,740	\$1,500,610	\$1,210,891
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$4,037,588	\$4,027,138	\$4,024,956	\$4,028,855

STATE HIGHWAY FUND



Committed to Excellence in Community Service

STATE HIGHWAY FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
<i>REVENUES</i>					
<u>INTEREST</u>					
35340-03510	INTEREST EARNINGS	\$530	\$471	\$2,601	\$5,305
	TOTAL INTEREST	\$530	\$471	\$2,601	\$5,305
<u>INTERGOVERNMENTAL REVENUE</u>					
35355-03640	STATE GRANT	\$673,349	\$653,048	\$693,408	\$690,513
	TOTAL INTERGOVTAL REVENUE	\$673,349	\$653,048	\$693,408	\$690,513
	<i>TOTAL REVENUES</i>	\$673,879	\$653,519	\$696,009	\$695,818
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$130,780	\$152,760	\$152,750	\$78,399
	TOTAL OTHER FINANCING SOURCES	\$130,780	\$152,760	\$152,750	\$78,399
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	\$804,659	\$806,279	\$848,759	\$774,217

STATE HIGHWAY FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
<i>EXPENDITURES</i>					
<u>HIGHWAYS, STREETS & ROADS</u>					
35432-30270	SNOW MATERIALS				
	STATE FUNDS	\$0	\$0	\$0	\$0
35439-30270	ROAD CONSTRUCTION MATERIALS				
	STATE FUNDS	\$651,909	\$730,000	\$770,360	\$745,000
	TOTAL HWYS, STREETS & ROADS	\$651,909	\$730,000	\$770,360	\$745,000
	TOTAL EXPENDITURES	\$651,909	\$730,000	\$770,360	\$745,000
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$152,750	\$76,279	\$78,399	\$29,217
	TOTAL OTHER FINANCIAL USES	\$152,750	\$76,279	\$78,399	\$29,217
	TOTAL EXPENDITURES & OTHER FINANCIAL USES	\$804,659	\$806,279	\$848,759	\$774,217

CAPITAL RESERVE FUND



Committed to Excellence in Community Service

CAPITAL RESERVE FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
REVENUES					
30340-03510	INTEREST EARNINGS	\$5,536	\$4,500	\$32,805	\$73,321
30355-03662	GRANTS	\$24,626	\$231,273	\$16,000	\$215,273
30392-03901	TRANSFER FROM GENERAL FUND	\$3,024,828	\$1,154,236	\$1,154,236	\$1,316,178
30392-03961	TRANSFER FROM RESTRICTED FND	\$93,219	\$1,007,600	\$227,690	\$340,224
	TOTAL REVENUES	\$3,148,209	\$2,397,609	\$1,430,731	\$1,944,996
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$4,598,959	\$5,534,883	\$5,279,168	\$4,864,296
	TOTAL OTHER FINANCING SOURCES	\$4,598,959	\$5,534,883	\$5,279,168	\$4,864,296
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$7,747,168	\$7,932,492	\$6,709,899	\$6,809,292

CAPITAL RESERVE FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
<i>EXPENDITURES</i>					
30400-90760	ADMIN-MAJOR CAPITAL EQPT	\$27,270	\$5,320	\$0	\$55,320
30402-30800	MISCELLANEOUS	\$0	\$0	\$0	\$0
30402-31290	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
30405-90760	ENGINEER-MAJOR CAPITAL EQPT	\$23,100	\$0	\$0	\$10,000
30409-60670	MUNICIPAL COMPLEX	\$20,162	\$0	\$18,576	\$445,000
30410-90760	POLICE-MAJOR CAPITAL EQPT	\$94,954	\$166,647	\$160,459	\$196,518
30431-90760	ROADS-MAJOR CAPITAL EQPT	\$579,901	\$441,200	\$115,600	\$642,000
30433-30372	TRAFFIC SIGNAL MAINTENANCE	\$23,876	\$30,000	\$1,000	\$30,000
30433-30374	SIGNAL CONSTRUCTION	\$0	\$0	\$0	\$0
30433-30375	TRAFFIC STUDY - TWP WIDE	\$0	\$10,000	\$0	\$10,000
30433-30378	TRAFFIC SIGNAL PROJECTS	\$0	\$0	\$0	\$0
30438-30270	ROAD MAINTENANCE	\$1,064,685	\$1,157,986	\$781,209	\$537,700
30454-73613	PARK IMPROVEMENTS	\$24,566	\$873,100	\$162,801	\$139,224
30454-90760	PARKS-MAJOR CAPITAL EQPT	\$68,654	\$134,500	\$64,889	\$201,000
30470-85483	2014 DEBT INTEREST	\$57,833	\$50,069	\$50,069	\$42,178
30470-85484	2014 DEBT PRINCIPAL	\$483,000	\$491,000	\$491,000	\$499,000
	<i>TOTAL EXPENDITURES</i>	\$2,468,000	\$3,359,822	\$1,845,603	\$2,807,940
<u>OTHER FINANCIAL USES</u>					
	RESERVED FUTURE CAPITAL PROJEC	\$5,279,168	\$4,572,670	\$4,864,296	\$4,001,352
	TOTAL OTHER FINANCIAL USES	\$5,279,168	\$4,572,670	\$4,864,296	\$4,001,352
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	<u>\$7,747,168</u>	<u>\$7,932,492</u>	<u>\$6,709,899</u>	<u>\$6,809,292</u>

AMERICAN RESCUE FUND



Committed to Excellence in Community Service

AMERICAN RESCUE FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
REVENUES					
63340-03510	INTEREST EARNINGS	\$379	\$1,490	\$11,009	\$20,971
63355-03662	GRANTS	\$1,202,283	\$1,202,341	\$1,209,886	\$0
	TOTAL REVENUES	\$1,202,662	\$1,203,831	\$1,220,895	\$20,971
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$0	\$1,202,716	\$1,202,662	\$2,227,062
	TOTAL OTHER FINANCING SOURCES	\$0	\$1,202,716	\$1,202,662	\$2,227,062
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$1,202,662	\$2,406,547	\$2,423,557	\$2,248,033

AMERICAN RESCUE FUND
2023 FINAL BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2021	2022	2022	2023
<i>EXPENDITURES</i>					
63446-30270	STORM WATER MAINTENANCE	\$0	\$543,000	\$196,495	\$1,442,010
	<i>TOTAL EXPENDITURES</i>	\$0	\$543,000	\$196,495	\$1,442,010
<u>OTHER FINANCIAL USES</u>					
	RESERVED FUTURE CAPITAL PROJEC	\$1,202,662	\$1,863,547	\$2,227,062	\$806,023
	TOTAL OTHER FINANCIAL USES	\$1,202,662	\$1,863,547	\$2,227,062	\$806,023
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	<u>\$1,202,662</u>	<u>\$2,406,547</u>	<u>\$2,423,557</u>	<u>\$2,248,033</u>



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