THE TOWNSHIP OF MANCHESTER

YORK COUNTY, PENNSYLVANIA

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ESTABLISHED 1742

2025 ADOPTED BUDGET

Manchester Township, York County - Community and Statistics Sheet

Manchester Township, deriving its lineage from the Duke of Manchester, England was laid out in 1742 by Thomas Cookson. Mr. Cookson was a representative of Lancaster County Courts, because at that time York County was a part of Lancaster County. The township extended from the Susquehanna River on the east, to the Bermudian Creek on the west, and from the Conewago Creek on the north of Springetts Manor on the South. The length was fifteen (15) miles and approximately four and one half (4 1/ 2) miles in width. In the entire township there were 300 inhabitants. The first settlers were English Quakers. Later the German immigrants settled in the township and established it as an important agricultural community.

Manchester Township, York County

Form of Government: Board of Supervisors

Fiscal Year: Jan 1 through Dec 31

Population:

2020 - 19,719
2010 - 18,161

Race and Hispanic Origin

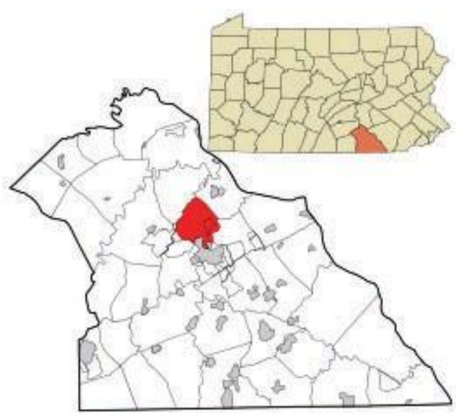
White, alone	90.50%
Black or African American, alone	4 .30%
Hispanic or Latino	3.70%
Native American	0.40%
All other races	1.10%

Median Household Income	$102,435
Median Family Income	$61,270
Households	7,254

Value of owner-occupied housing units- $242,00

Employment

% of population in labor force- 68.3%



Location

Conveniently located around major roads such as the Route 30 corridor. Only 21 miles south of Harrisburg, PA, Manchester Township is easily accessible using I-83 and Routes 30. The township has a total area of 15.9 square miles. The township is bordered to the south of the City of York, and the borough of North York.

BOARD OF SUPERVISORS

Rodney Brandstedter, Chairman
Craig Miller, Vice Chair
Debra McCune, Supervisor
Harry M. Long, Jr., Supervisor
David J. Chiaverini, Supervisor

Township Staff

Timothy James, Township Manager
Kimberly Hackett, Administrative Director
Danelle Goodwin, Finance Director
Robert Hartman, Public Works Superintendent
Rachel Vega, Zoning/Planning Officer
Nathan Lankford, Recreation Director
B.J. Treglia, III., P.E. Engineer

Township Solicitor

Lawrence Young
CGA Law Firm

Appointed Engineer

C y cC y
C.S. Davidson

Chief of Police

David L. Lash
Northern York County Regional Police

Fire Chief

Daniel J. Hoff
York Area United Fire and Rescue

MANCHESTER TOWNSHIP

GENERAL FUND BUDGET / FUND BALANCES

2010-2025

As the Board of Supervisors considers the draft 2025 budget, I have referenced recent financial statements completed by Kochenour, Earnest, Smyser & Burg CPA below, to evaluate the recent history of general fund budgets versus fund balances at the end of preceding budget year. As a point of reference, the Government Finance Officers Association (GFOA) recommends that the unrestricted fund balance “should represent no less than two (2) months of operating revenues” and more specifically percentage ratio of budget versus previous year-end fund balance should be between 15% - 25%, with an optimal range between 17% - 20%.

2010 General Fund Budget: $9,238,850 / ending 2009 Fund Balance: $3,188,135 (34.5%)

2011 General Fund Budget: $9,207,180 / ending 2010 Fund Balance: $2,931,770 (31.8%)

2012 General Fund Budget: $9,300,800 / ending 2011 Fund Balance: $2,977,727 (32%)

2013 General Fund Budget: $9,985,140 / ending 2012 Fund Balance: $3,248,046 (32.5%)

2014 General Fund Budget: $10,163,460 / ending 2013 Fund Balance: $3,528,790 (34.7%)

2015 General Fund Budget: $10,450,970 / ending 2014 Fund Balance: $3,802,561 (36.4%)

2016 General Fund Budget: $10,880,940 / ending 2015 Fund Balance: $4,628,459 (42.5%)

2017 General Fund Budget: $10,921,260 / ending 2016 Fund Balance: $5,812,525 (53.2%)

2018 General Fund Budget: $11,163,610 / ending 2017 Fund Balance: $7,370,206 (66%)

2019 General Fund Budget: $11,766,720 / ending 2018 Fund Balance: $8,853,737 (75.2%)

2020 General Fund Budget: $12,194,340 / ending 2019 Fund Balance: $10,044,159 (82.4%)

2021 General Fund Budget: $12,219,710 / ending 2020 Fund Balance: $11,437,932 (93.6%)

2022 General Fund Budget: $13,106,710 / ending 2021 Fund Balance: $13,911,280 (106.7%)

2023 General Fund Budget: $13,355,740 / ending 2022 Fund Balance: $14,899,904 (112%)

2024 General Fund Budget $14,199,180 / ending 2023 Fund Balance: $ 16,244,109 (114%)

2025 Proposed GF Budget $15,561,264 / projected 2024 Fund Balance $17,473,260 (112%)

FUNDS INDEX

MANCHESTER TOWNSHIP

FUND NARRATIVES

Governmental Funds:

General Fund (01)

- The General Fund accounts for revenues and expenditures for general governmental services. This is the primary fund used by Manchester Township.

Street Light Fund (02)

- The Street Light Fund is used to track revenues and expenditures related to operating and maintaining Manchester Township's streetlights.

Hydrant Fund (03)

- The Hydrant Fund was created to manage money related to the revenues and expenditures of hydrants found throughout Manchester Township.

Capital (30)

- The Capital Fund is used to follow money used for capital projects with Manchester Township.

Highway (35)

- Highway or Liquid Fuels account is funded by the state and can only be used for certain reasons (highway, roads, bridges, etc.)

Sewer Operating (80)

- The Sewer perating Fund is used to record all revenues and expenses related to the operation, maintenance, and or replacement of Manchester Township's sanitary sewer system and regional wastewater treatment facilities provided to residents.

On Lot Sewer (85)

- The On Lot Sewer account is used for fees associated with the install or updating sewage systems which uses,a system of piping, tanks, or other facilities for collecting, treating , and disposing of sewage into a soil absorption area or spray field or by retention in a retaining tank.

Historical Society (87)

- The Historical Society Fund is used for any donations received or expenses occurred by the Historical Society.

MANCHESTER TOWNHIP

Definitions-Expense Terms

Salaries and Wages
- All costs associated with an employee’s compensation.

Benefits Expenses
- All costs associated with an employee’s benefit package.

Personnel Costs
- All costs associated with personnel that do not fall under salaries or benefits.

Administrative Expense
- Expenses associated with all supplies required to perform clerical duties.

Operating Expenses
- Costs associated with daily functions of the township.

Contract Servies
- Expenses managed through contracts with third party vendors.

Facility Expenses
- Expenses associated with Manchester township municipal buildings and structures.

Capital Expenses
- Items more than $5,000 with a lifespan of longer than one year.

Debt Service Expenses
- All costs associated with the repayment of notes and bonds.

Allocations
- The action of distributing costs to other departments.

MANCHESTER TOWNSHIP

Definitions-Revenue Terms

Fund Balance

- Use of prior year reserves.

Real Estate Tax

- Taxes collected by the township based on the assessment of the property, included in the interim billing.

Other Taxes

- Taxes collected by the township and are not based on the assessment of the property such as the local service tax and real estate tax.

Business License and Permits

- Revenue category includes building permits, business licenses, and other miscellaneous licenses.

Fines

- A revenue category that primarily includes court, police, traffic and parking fines, and forfeitures.

Interest

- Earnings that are accrued over time on savings or investments the entity owns.

Rents and Royalties

- Generated from the rental of township facilities.

State Revenue and Grants

- A transfer of state monies that the township, usually for specific programs or activities that fall withing the functional purpose of the grant.

State Shared and Entitlements

- Revenues received from the Commonwealth of Pennsylvania from sources like tate Pension id and oreign ire nsurance Relief id.

Local Revenue and Grants

- A transfer of county monies to the township, usually for specific programs or activities that fall within the functional purpose of the grant.

Local Payment in Liew of Tax

- ❖ Agreed upon payment from organizations in place of real estate tax.

Charges for Service

- ❖ A revenue source that represents a fee for services provided, i.e., Subdivision, Land Development and Zoning services.

Public Safety

- ❖ Revenue derived from efforts to increase safety and well-being within the Township, including permits, police reimbursement, and animal control.

Highway and Streets

- ❖ Revenue derived from state agencies for reimbursement for maintenance of State roads and medians.

Other Revenue

- ❖ All other unassigned immaterial revenue.

Proceeds of General Fix Assets

- ❖ Revenue generated from the sale of township resources.

Refund of Prior Year Expenses

- ❖ Refunds received for last year’s expenses.

Issue: 2021 General Obligation Bonds
Date: April 13, 2021
Principal Amount: $3,243,000
Interest Rate: See Coupon Rate Below
Debt Service Source: General Fund
Purpose: To fund stormwater projects, repairs and improvements to the municipal complex and the Eagles View Park project.

General Obligation Bonds, Series of 2021

Date	Principal	Coupon	Interest	Annual
2021	-	-	-	-
2021	0	2.050%	42,104.95	42,104.95
2022	1,000.00	2.050%	67,481.50	67,481.50
2023	1,000.00	2.050%	67,461.00	67,461.00
2024	1,000.00	2.050%	67,440.50	67,440.50
2025	173,200.00	2.050%	67,320.00	239,620.00
2026	176,700.00	2.050%	62,869.40	239,569.40
2027	180,300.00	2.050%	59,247.06	239,547.05
2028	184,000.00	2.050%	51,778.90	239,550.90
2029	187,800.00	2.050%	51,778.90	239,578.90
2030	191,600.00	2.050%	47,929.00	239,529.00
2031	195,600.00	2.050%	44,001.20	239,601.20
2032	199,600.00	2.050%	39,991.40	239,591.40
2033	203,700.00	2.050%	35,899.60	239,599.60
2034	207,800.00	2.050%	31,723.76	239,523.75
2035	212,100.00	2.050%	27,463.86	239,563.85
2036	216,500.00	2.050%	23,115.80	239,615.80
2037	220,900.00	2.050%	18,677.56	239,577.55
2038	225,400.00	2.050%	14,149.10	239,549.10
2039	230,000.00	2.050%	9,528.40	239,528.40
2040	234,800.00	2.050%	4,813.40	239,613.40
Total	**$3,243,000.00**		**$834,647.29**	**$4,077,647.25**

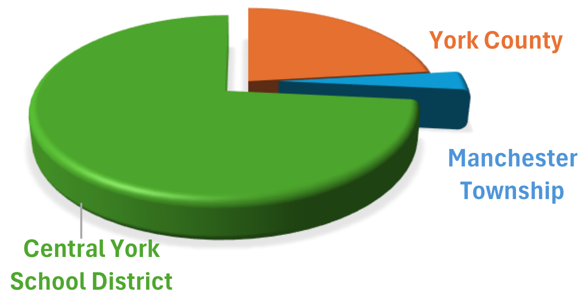
2024 County, Local School Taxes

Pennsylvania property tax is assessed based on millage rates established by three entities: County, School District, and Municipality.

Here in Manchester Township our property taxes are divided amount York County, Central York School District, and Manchester Township.

The rates are as follows:

21.87 mills	Central York School District
6.9 mills	County of York
1.00 mill	Manchester Township

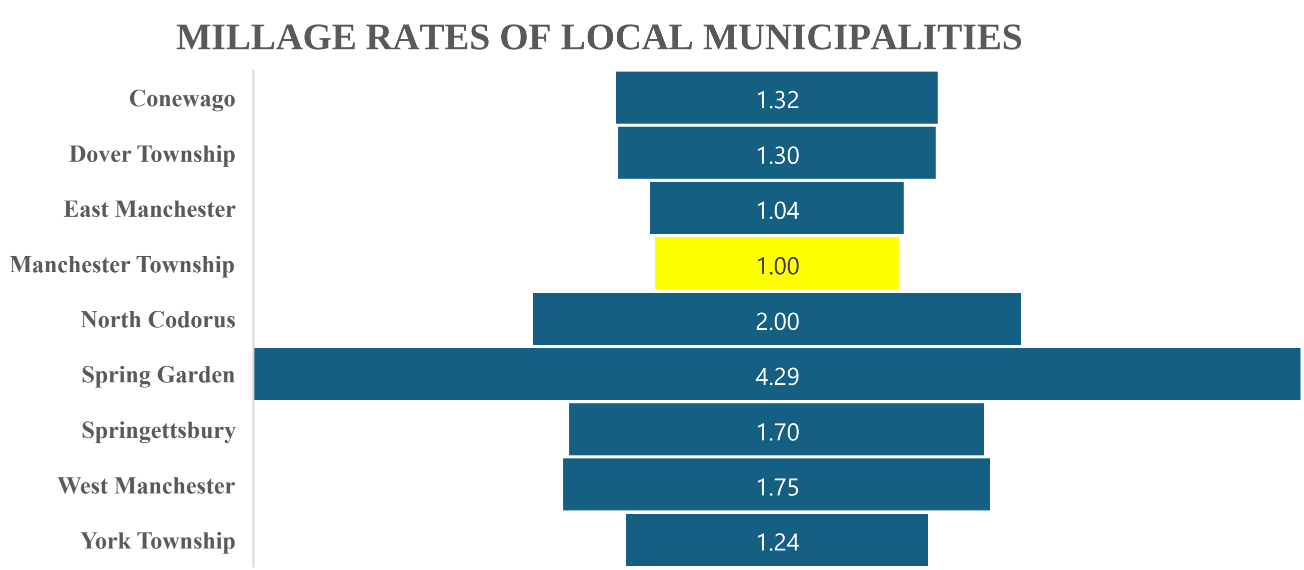


29.77 mills Total Property

One mill is equal to 1/1,000 of a dollar tax on your property value, so if your property is worth $100,000 your tax will be $2,977.00. $2,187.00 goes to the school district, $690 goes to the county, $100.00 goes to our local government. Manchester Township does not receive any portion of either county or school taxes.

Compare Manchester Township

Comparing apples to apples between municipalities isn't easy. Many factors affect the cost and responsibilities a muncipality must cover, such as miles of road to maintain, overall acreage, total popultion, and local services. The closest population comparison to Manchester Township may be West Manchester Township.

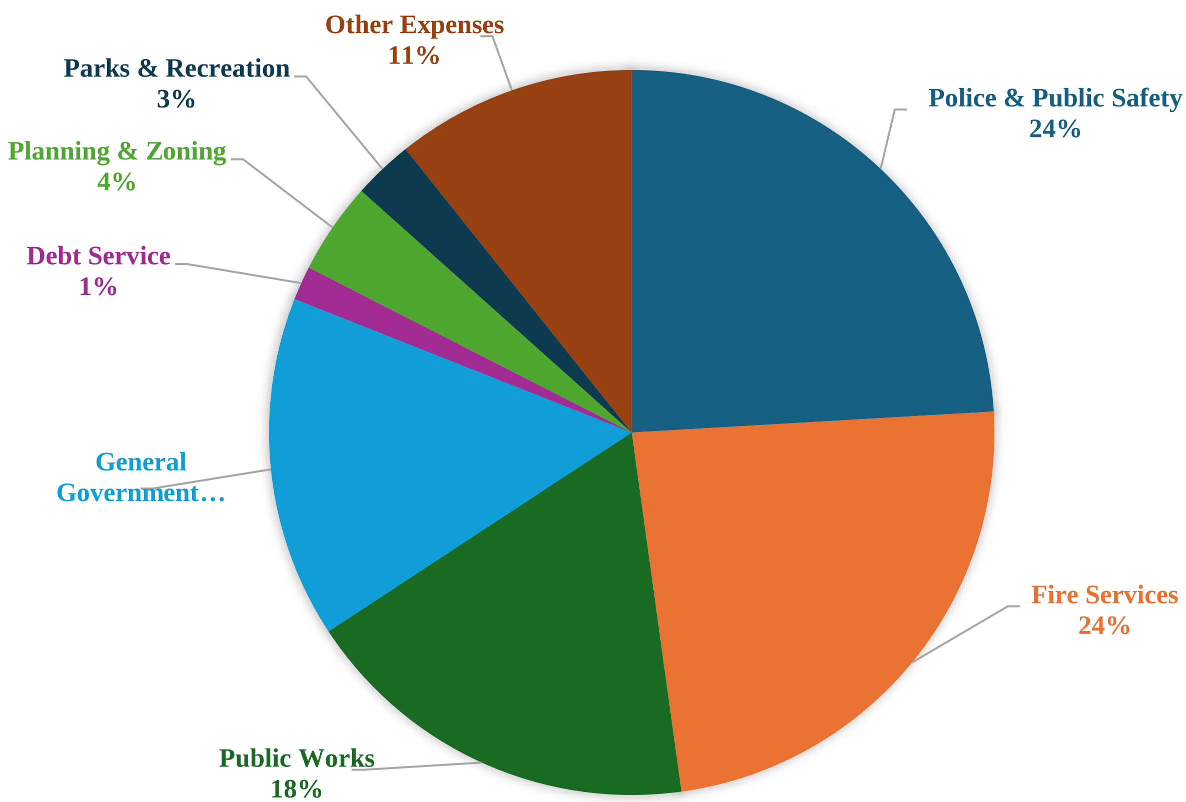


MANCHESTER TOWNSHIP
GENERAL FUND
BUDGET EXPENSE ANALYSIS

Historical Analysis-Overall Actual Township Expenses

	2025 Budget	2024 Budget	2024 Projected	2023 Budget	2023 Actual
Police & Public Safety	$ 3,804,105.00	$ 3,679,990.00	$ 3,659,313.00	$ 3,155,590.00	$ 3,323,332.00
Fire Services	$ 3,749,745.00	$ 3,567,950.00	$ 3,701,348.00	$ 3,494,570.00	$ 3,637,521.00
Public Works	$ 2,835,510.00	$ 2,548,080.00	$ 2,457,413.00	$ 2,248,310.00	$ 2,397,814.00
General Government	$ 2,408,480.00	$ 2,231,470.00	$ 2,345,799.00	$ 1,906,790.00	$ 2,144,937.00
Debt Service	$ 239,620.00	$ 722,080.00	$ 705,283.00	$ 717,260.00	$ 654,798.00
Planning & Zoning	$ 646,760.00	$ 580,430.00	$ 1,025,736.00	$ 655,090.00	$ 903,703.00
Parks & Recreation	$ 422,185.00	$ 374,010.00	$ 397,253.00	$ 368,770.00	$ 373,647.00
Other Expenses	$ 1,693,199.00	$ 495,170.00	$ 654,612.00	$ 826,360.00	$ 718,169.00
Totals	$ 15,799,604.00	$ 14,199,180.00	$ 14,946,757.00	$ 13,372,740.00	$ 14,153,921.00

2024 ACTUAL EXPENSE ANALYSIS



Manchester Township
General Fund
Budget Expense Analysis Categories

Budget Expenses:

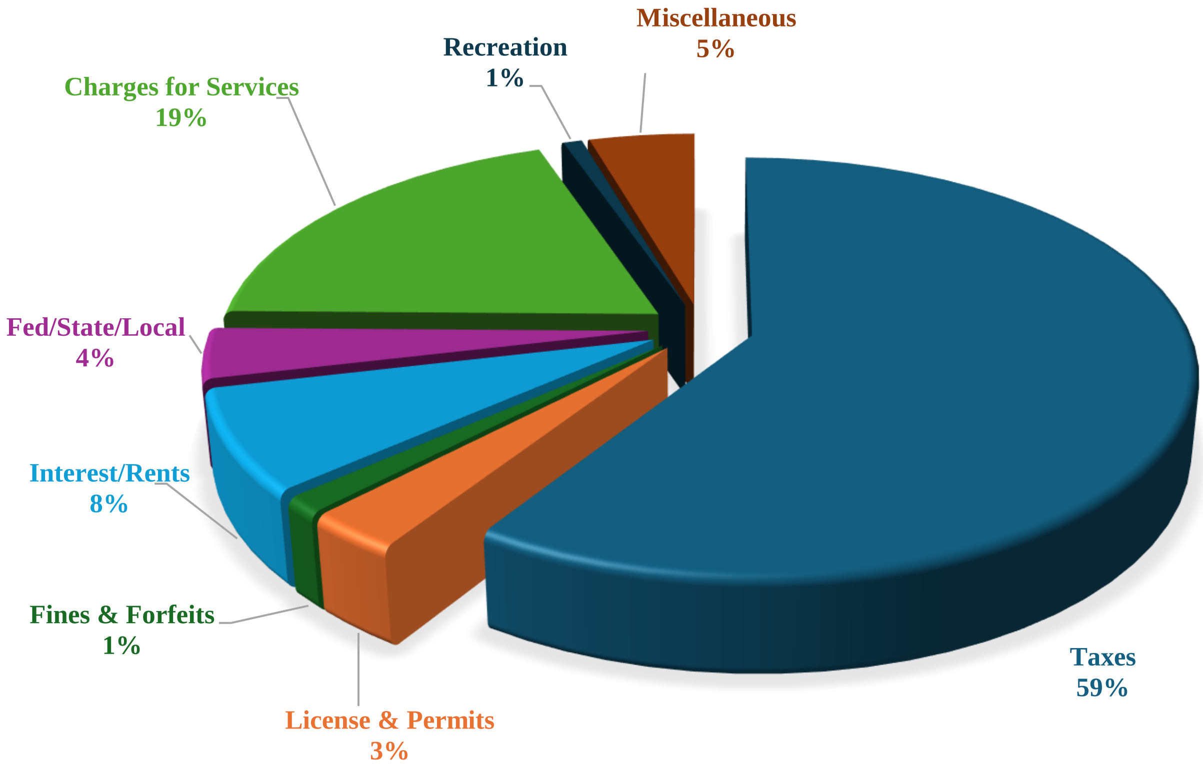
- Police and Public Safety
  - Services provided by Northern York County Regional Police
  - Animal control
- Fire and Emergency Management
  - Services provided by York Area United Fire and Rescue (YAUFR)
  - Volunteer irefighter’s Relief ssociation und
- Public Works
  - Repairs and maintenance of buildings and equipment
  - Solid waste collection and disposal
  - Wastewater collection and disposal
  - Highways, roads and streets
  - Traffic control devices
  - Street lighting
  - Maintenance of roads and bridges
  - Highway construction projects
  - Stormwater management and flood control
- General Government
  - Administrative and executive salaries
  - Auditing services / financial administration
  - Tax collection
  - IT services
  - General engineering services
  - Other general township expenses
- Debt Service
  - Interest payments on General Obligation Debt
- Other Expenses
  - Workers’ compensation and unemployment expenses
  - Insurance
  - Interfund Transfers
  - Miscellaneous township expenses
- Planning & Zoning
  - Expenses related to enforcement of codes and ordinances.
  - Expenses related to building and zoning within the township.
- Recreation
  - Administration of the township’s recreation programs.
  - Expenses related to providing recreation within the township.
  - Maintenance of parks

MANCHESTERT TOWNSHIP
GENERAL FUND
BUDGET REVENUE ANALYSIS

Historical Analysis-Overall Actual Township Revenue

	2025 Budget	2024 Budget	2024 Projected	2023 Budget	2023 Actual
Taxes	$ 9,389,200.00	$ 8,934,590.00	$ 9,596,793.00	$ 8,537,440.00	$ 9,605,353.00
License & Permits	$ 363,000.00	$ 578,020.00	$ 491,009.00	$ 344,300.00	$ 334,425.00
Fines & Forfeits	$ 213,950.00	$ 250,100.00	$ 206,697.00	$ 250,450.00	$ 218,772.00
Interest/Rents	$ 1,130,650.00	$ 839,785.00	$ 1,269,633.00	$ 558,920.00	$ 887,781.00
Fed/State/Local	$ 633,004.00	$ 684,970.00	$ 633,005.00	$ 352,020.00	$ 1,010,621.00
Charges for Services	$ 3,023,445.00	$ 2,120,860.00	$ 3,149,661.00	$ 2,202,740.00	$ 2,740,191.00
Recreation	$ 119,780.00	$ 109,355.00	$ 130,946.00	$ 100,400.00	$ 115,117.00
Miscellaneous	$ 926,575.00	$ 681,500.00	$ 732,200.00	$ 809,470.00	$ 145,685.00
Totals	$ 15,799,604.00	$ 14,199,180.00	$ 16,209,944.00	$ 13,155,740.00	$ 15,057,945.00

2024 ACTUAL REVENUE ANALYSIS



Manchester Township General Fund
Budget Revenue Analysis Categories

Tax Revenues:

- Tax Revenues-Most tax revenues are based on property assessments with the township, and township residents' activities related to their work and transactions related to the sale of real estate. The board of supervisors set the millage rate for real estate taxes each year.
  - Real Estate Taxes
    - No change in Real Estate Tax millage rate
  - Real Estate Transfer Taxes
    - Dependent on sales of property in the township
    - Township receives 1% of the value of real estate transactions
  - Earned Income Taxes
    - Dependent on income/net profits earned by residents of the township
    - The Township received 1% of income/net profits earned by its residents during the calendar year
  - Mercantile/Business Privilege Taxes
    - Every business located within the township is required to obtain a mercantile license (cost of license varies by business)
    - Every business located with the township is subject to a business privilege tax of 1.5 mill on gross receipts
  - Local Service Tax
    - Every individual engaging in an occupation within the township is taxed $52 per year

Non-Tax Revenues:

  - License and Permits
    - Cable franchise fees
    - Street Occupancy Permits
  - Fines and Forfeits
    - Police fines-court and non-court related
    - Violation of codes/ordinance fines
  - Interest
    - Earnings on the General Fund cash accounts
    - Rents of township property and royalties
  - State Revenues
    - Recycling grants
    - Based on the township's participation in recycling programs
    - Public Utility Realty Tax (PURTA)
    - Volunteer Fire Relief
    - Alcohol beverage taxes
    - Shared Government Services
    - Host Community fee

- Charges for Services
    - Building Permits
    - Rental registration fees
    - Contracted police services
    - Engineering/inspection fees
    - Solid waste charges
    - Sewage connection/tapping fees.
    - Other miscellaneous fees
    - Recreation
    - Gift of Life
    - Building/pavilion rentals
    - Recreation programs/classes
- Miscellaneous Revenue
    - Interfund Transfers
    - Donations from public
    - Host Community Fee
    - Prior year refunds
    - Employee insurance contributions
    - Workers Comp dividends

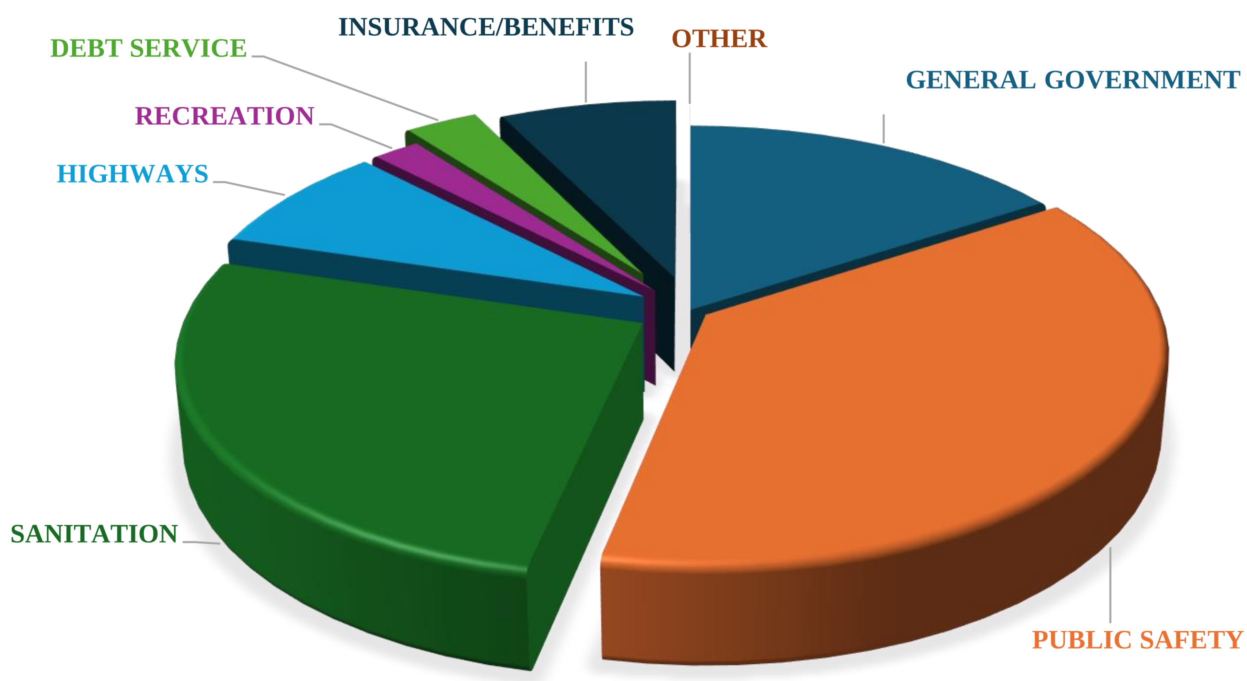
2025 BUDGET SYNOPSIS

The final 2025 budgets (General Fund, Strret Light, Highway Aid, Capital Reserve, and Sewer) for Manchester Township, York County, Pennsylvania, are proposed to be adopted by the Board of Supervisors on December 10, 2024, at 6:00 p.m. at the Township Office.

A synopsis of expenditures is as follows:

	GENERAL FUND		OTHER FUNDS		TOTAL ALL FUND	
GENERAL GOVERNMENT	14%	2,175,014	20%	$ 1,277,030	16%	3,452,044
PUBLIC SAFETY	53%	8,200,610	0%	$ 100	37%	8,200,710
SANITATION	13%	2,046,110	59%	$ 3,741,765	26%	5,787,875
HIGHWAYS	6%	883,400	14%	$ 885,885	8%	1,769,285
RECREATION	3%	424,585	0%		2%	424,585
DEBT SERVICE	2%	239,620	7%	$ 420,300	3%	659,920
INSURANCE/BENEFITS	10%	1,591,275	0%	$ -	7%	1,591,275
OTHER	0%	650	0%	$ -	0%	650
TOTAL	$	15,561,264	$	6,325,080	$	21,886,344

MANCHESTER TOWNSHIP 2025 TOTAL ALL FUNDS



Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
General Fund										
Real Property Taxes										
01-301-100	Real Estate Taxes - Current Ye	1,715,626.41	1,696,400.00	1,758,260.35	1,723,450.00	1,788,633.69	1,755,000.00	1,752,145.32	1,790,145.00	1,796,408.00
01-301-200	Real Estate Taxes - Prior Year	5,483.69	4,650.00	1,864.10	3,350.00	6,003.23	4,100.00	1,681.37	2,722.00	3,100.00
01-301-400	Real Estate Taxes - Delinq Fro	18,669.09	14,080.00	10,105.59	10,070.00	16,503.48	11,880.00	17,614.12	18,071.00	13,800.00
	Total Real Property Taxes:	1,739,779.19	1,715,130.00	1,770,230.04	1,736,870.00	1,811,140.40	1,770,980.00	1,771,440.81	1,810,938.00	1,813,308.00
Act 511 Taxes										
01-310-100	Real Estate Transfer Taxes	783,383.20	582,250.00	1,911,518.22	588,370.00	1,137,428.75	725,000.00	708,607.71	804,622.60	787,667.00
01-310-210	Earned Income Taxes - Current	2,616,721.17	2,289,926.00	2,590,470.27	2,270,000.00	2,727,026.11	2,552,790.00	2,128,561.40	2,878,000.00	2,727,100.00
01-310-230	Earned Income Taxes - Delinque	1,014,464.43	1,000,200.00	1,264,197.22	1,163,410.00	1,298,063.91	1,175,140.00	1,382,100.11	1,393,141.71	1,318,625.00
01-310-310	Mercantile Taxes - Current Yea	1,422,545.68	1,405,100.00	1,334,703.20	1,351,500.00	1,294,489.74	1,272,000.00	1,283,078.24	1,294,350.00	1,274,400.00
01-310-320	Mercantile Taxes - Prior Year'	16,211.87	16,200.00	19,333.16	18,010.00	17,828.48	18,030.00	6,688.08	6,688.08	17,790.00
01-310-360	Business Privilege - Current	594,457.28	557,000.00	732,935.18	724,000.00	812,011.49	733,000.00	751,888.24	790,950.00	778,000.00
01-310-370	Business Privilege - Prior	40,925.79	17,200.00	9,547.65	22,630.00	33,465.09	25,000.00	31,238.26	31,260.00	28,000.00
01-310-510	Local Services Tax - Cur. Yr.	484,436.95	496,260.00	519,466.89	489,090.00	490,695.97	489,090.00	317,283.64	461,634.00	473,150.00
01-310-520	Local Services Tax - Prior Yr.	175,944.43	170,000.00	174,198.34	173,560.00	182,761.01	173,560.00	120,835.32	125,910.00	173,560.00
	Total Act 511 Taxes:	7,149,090.80	6,534,136.00	8,556,370.13	6,800,570.00	7,993,770.55	7,163,610.00	6,730,281.00	7,786,556.39	7,578,292.00
Licenses										
01-321-800	Cable Television Franchise	323,352.01	320,000.00	338,561.44	327,000.00	327,514.91	327,000.00	231,233.64	312,550.00	312,500.00
	Total Licenses:	323,352.01	320,000.00	338,561.44	327,000.00	327,514.91	327,000.00	231,233.64	312,550.00	312,500.00
Permits										
01-322-800	Street Occupancy Permits	6,865.00	5,210.00	17,405.00	17,300.00	4,545.00	25,200.00	224,250.97	224,580.00	50,500.00
	Total Permits:	6,865.00	5,210.00	17,405.00	17,300.00	4,545.00	25,200.00	224,250.97	224,580.00	50,500.00
Fines										
01-331-110	Vehicle Code Violations	222,023.98	234,600.00	188,340.24	220,700.00	188,621.24	221,700.00	158,963.52	184,615.00	188,500.00
01-331-120	Violations of Ordinances, Stat	30,483.50	27,850.00	25,450.44	29,750.00	26,821.43	28,400.00	19,506.48	22,082.00	25,450.00
	Total Fines:	252,507.48	262,450.00	213,790.68	250,450.00	215,442.67	250,100.00	178,470.00	206,697.00	213,950.00
Interest Earnings										

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
01-341-000	Interest Earnings	2,844.17	4,500.00	148,692.82	170,970.00	353,698.50	300,000.00	453,552.77	578,680.00	518,065.00
01-341-100	Interest Earnings - PLGIT EON	1,590.28	1,720.00	59,639.87	302,740.00	471,655.89	435,000.00	250,647.74	600,759.00	522,135.00
01-341-105	Interest Earnings-Payroll	3.88	.00	.00	.00	.00	.00	.00	.00	.00
01-341-300	CD Interest Earnings	.00	2,060.00	850.70	2,060.00	.00	.00	.00	.00	.00
	Total Interest Earnings:	4,438.33	8,280.00	209,183.39	475,770.00	825,354.39	735,000.00	704,200.51	1,179,439.00	1,040,200.00
Rents and Royalties										
01-342-100	Rent of Township Property	81,267.53	83,150.00	91,431.32	83,150.00	123,000.70	104,785.00	81,447.50	90,194.00	90,450.00
	Total Rents and Royalties:	81,267.53	83,150.00	91,431.32	83,150.00	123,000.70	104,785.00	81,447.50	90,194.00	90,450.00
Federal Shared Entitlements										
01-352-530	Federal Entitlements	.00	281,600.00	.00	.00	.00	.00	.00	.00	.00
	Total Federal Shared Entitlements:	.00	281,600.00	.00	.00	.00	.00	.00	.00	.00
State Grants										
01-354-010	Pension Aid Grants	283,039.67	283,040.00	290,105.30	290,100.00	338,017.51	338,010.00	364,910.20	364,910.20	364,910.00
01-354-081	Penn Dep Recycling Grant	53,504.70	51,250.00	.00	50,750.00	46,876.69	46,850.00	37,886.38	37,886.38	42,380.00
01-354-082	DCED Grant	.00	.00	.00	.00	.00	32,000.00	48,500.00	48,500.00	.00
01-354-083	DEP Grants	.00	.00	.00	.00	.00	256,550.00	87,241.75	87,241.75	169,300.00
01-354-090	SRBC GRANT-STILLMEADOW	.00	.00	.00	.00	.00	.00	66,808.90	.00	398,000.00
01-354-091	DCNR GRANT	.00	.00	.00	.00	.00	.00	.00	.00	85,500.00
	Total State Grants:	336,544.37	334,290.00	290,105.30	340,850.00	384,894.20	673,410.00	605,347.23	538,538.33	1,060,090.00
State Shared Revenue										
01-355-010	Public Utility Tax Reimb.	8,882.40	7,000.00	8,661.66	7,560.00	6,265.71	8,700.00	6,030.92	7,460.00	7,460.00
01-355-040	PA Sales Tax	.60-	10.00	.24-	10.00	.00	10.00	.00	10.00	10.00
01-355-070	Volunteer Fire Relief	66,914.03	.00	83,067.69	.00	80,190.78	.00	82,833.27	82,833.27	.00
01-355-080	Alcoholic Beverages Taxes	300.00	3,800.00	3,150.00	3,600.00	3,150.00	2,850.00	4,163.08	4,163.08	4,160.00
	Total State Shared Revenue:	76,095.83	10,810.00	94,879.11	11,170.00	89,606.49	11,560.00	93,027.27	94,466.35	11,630.00
Local Government Grants										
01-357-021	York County Block Grants	.00	100,000.00	.00	200,000.00	.00	.00	.00	.00	.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
	Total Local Government Grants:	.00	100,000.00	.00	200,000.00	.00	.00	.00	.00	.00
Local Government Grants										
01-358-000	SHARED GOVERNMENT SERVIC	.00	.00	.00	.00	9,286.97	.00	.00	.00	.00
	Total Local Government Grants:	.00	.00	.00	.00	9,286.97	.00	.00	.00	.00
Host Community Fee										
01-359-000	Host Community Fee	578,928.31	505,000.00	526,827.66	528,660.00	532,980.82	556,160.00	547,211.80	547,211.80	540,000.00
	Total Host Community Fee:	578,928.31	505,000.00	526,827.66	528,660.00	532,980.82	556,160.00	547,211.80	547,211.80	540,000.00
General Government										
01-361-100	Admin Services (OH PCT Burden)	133,382.70	128,800.00	167,517.19	173,900.00	182,615.35	189,150.00	189,545.34	225,070.00	214,230.00
01-361-310	Subdivision/Land Develop. Fees	10,307.00	8,650.00	22,479.52	11,400.00	62,472.04	22,470.00	90,025.96	106,150.00	62,470.00
01-361-340	Zoning Hearing Fees	10,190.00	12,000.00	14,000.00	12,000.00	10,400.00	12,000.00	10,350.00	10,350.00	10,500.00
01-361-342	Stmw Facility Fees-Ridings	950.00	2,020.00	25.00	2,100.00	2,175.00	2,100.00	2,175.00	2,175.00	2,175.00
01-361-500	Sale of Maps and Publications	31.00	100.00	90.00	100.00	.00	100.00	104.00	104.00	100.00
	Total General Government:	154,860.70	151,570.00	204,111.71	199,500.00	257,662.39	225,820.00	292,200.30	343,849.00	289,475.00
Public Safety										
01-362-240	Ambulance Service Fees	5,370.42	.00	179.42	.00	750.91	.00	.00	.00	.00
01-362-411	Zoning Permits	298,065.53	227,500.00	259,274.99	249,700.00	851,789.41	296,630.00	714,479.03	716,242.00	334,620.00
01-362-412	UCC Permit Fees	475,068.05	415,700.00	319,158.97	412,640.00	822,608.00	436,180.00	513,650.19	633,300.00	497,069.00
01-362-414	Stormwater Permits	2,884.50	2,200.00	1,564.50	2,200.00	10,263.00	2,500.00	17,079.00	20,552.00	25,000.00
01-362-430	Plumbing Registrations	934.00	590.00	980.00	550.00	400.00	550.00	725.00	910.00	910.00
01-362-470	Alarm Ordinance Permits/Penalt	175.00	1,000.00	4,477.95	1,530.00	3,076.98	3,000.00	1,360.00	1,385.00	1,350.00
	Total Public Safety:	782,497.50	646,990.00	585,635.83	666,620.00	1,688,888.30	738,860.00	1,247,293.22	1,372,389.00	858,949.00
Highways and Streets										
01-363-500	Contracted Highway/Sewer Work	6,500.88	6,500.00	2,956.79	3,160.00	607.53	1,500.00	4,759.98	5,395.00	1,500.00
	Total Highways and Streets:	6,500.88	6,500.00	2,956.79	3,160.00	607.53	1,500.00	4,759.98	5,395.00	1,500.00
Sanitation										

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
01-364-300	Solid Waste Coll & Disposal	1,403,753.63	1,332,500.00	1,328,053.75	1,333,460.00	1,396,499.97	1,382,000.00	1,230,408.65	1,443,150.00	1,443,150.00
01-364-450	Sewer Use Charge/Rental	.00	.00	.00	.00	.00	40,390.00	40,390.00	40,390.00	40,390.00
	Total Sanitation:	1,403,753.63	1,332,500.00	1,328,053.75	1,333,460.00	1,396,499.97	1,422,390.00	1,270,798.65	1,483,540.00	1,483,540.00
Culture-Recreation										
01-367-300	Park User Chg-Pav/Fields/Stage	23,868.00	16,000.00	17,912.50	16,000.00	15,280.00	14,000.00	16,745.60	17,825.80	14,000.00
01-367-301	Park Building User Fees	21,980.00	13,100.00	27,405.00	24,000.00	20,425.00	12,945.00	19,669.00	27,244.00	20,000.00
01-367-302	Donations/Contributions	330.00	100.00	100.00	100.00	100.00	100.00	.00	.00	100.00
01-367-304	Fee-Gift of Life	150.00	260.00	.00	.00	.00	100.00	80.00	80.00	100.00
01-367-305	Municipal Gym Rentals	12,173.50	10,000.00	11,040.00	11,780.00	9,820.00	10,000.00	9,532.50	9,607.50	10,000.00
01-367-800	Recreation Prog Fees - Classes	15,441.25	14,410.00	16,190.75	14,410.00	20,068.25	14,410.00	11,363.00	15,370.00	15,000.00
01-367-801	Recreation Prog Income - Speci	2,092.45	3,500.00	3,540.65	2,010.00	1,307.00	3,500.00	6,127.78	6,798.00	.00
01-367-803	Entertainment Series - Contrib	.00	500.00	.00	.00	.00	.00	.00	.00	.00
01-367-804	Recreation Fee - Youth Sports	34,611.47	32,000.00	52,986.97	32,000.00	65,187.66	54,200.00	26,376.08	54,100.00	60,480.00
01-367-805	PRPS Ticket Commission	.00	100.00	.00	.00	.00	.00	.00	.00	.00
01-367-806	Recreation - Soda Machine Comm	.00	350.00	.00	100.00	.00	100.00	110.00	110.00	100.00
	Total Culture-Recreation:	110,646.67	90,320.00	129,175.87	100,400.00	132,187.91	109,355.00	90,003.96	131,135.30	119,780.00
Miscellaneous Revenue										
01-380-010	Health Insurance Grant	.00	.00	.00	.00	13.22	.00	.00	.00	.00
01-380-100	Miscellaneous	2,085.46	100.00	68.75	100.00	409.92	250.00	.00	20.00	20.00
01-380-110	Employee Ins. Contributions	48,016.13	60,250.00	41,164.93	60,250.00	48,256.76	62,000.00	51,582.14	59,386.00	76,880.00
01-380-111	Employee Cell Phone Contributi	2,470.00	2,700.00	3,605.66	3,250.00	2,254.49	2,450.00	1,862.50	2,065.00	1,950.00
01-380-120	Workers Compensation Dividend	24,834.97	12,620.00	16,670.27	20,000.00	8,074.85	16,500.00	.00	16,500.00	16,500.00
	Total Miscellaneous Revenue:	77,406.56	75,670.00	61,509.61	83,600.00	59,009.24	81,200.00	53,444.64	77,971.00	95,350.00
Contributions										
01-387-100	Donations from Private Sources	1,869.61	250.00	2,626.12-	1,650.00	1,710.03	250.00	219.62	219.62	250.00
	Total Contributions:	1,869.61	250.00	2,626.12	1,650.00	1,710.03	250.00	219.62	219.62	250.00
Interfund Operating Transfers										
01-392-020	Transfer from Street Light Fun	21,709.60	22,650.00	18,702.07	23,170.00	.00	.00	.00	.00	.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
Total Interfund Operating Transfers:		21,709.60	22,650.00	18,702.07	23,170.00	.00	.00	.00	.00	.00
Prior Year Refunds										
01-395-000	Refunds of Prior Year Expendit	3,873.81	2,000.00	3,332.95	2,000.00	15,000.00	2,000.00	1,383.16	1,383.16	1,500.00
01-395-101	YAUFR Fund Balance Refund	5,544.63	.00	2,776.33	.00	18,151.21	.00	53,550.92	53,550.92	.00
Total Prior Year Refunds:		9,418.44	2,000.00	6,109.28	2,000.00	33,151.21	2,000.00	54,934.08	54,934.08	1,500.00
Legislative Body										
01-400-110	Salary - Board of Supervisors	16,250.00	18,000.00	17,562.50	17,500.00	16,468.75	18,000.00	13,500.00	18,000.00	18,000.00
01-400-330	Transportation Expenses	.00	.00	.00	.00	.00	.00	.00	.00	100.00
01-400-420	Dues, Subscriptions, and Membe	2,389.00	2,500.00	2,389.00	2,600.00	2,404.00	2,700.00	2,750.00	2,750.00	2,750.00
01-400-460	Meetings and Conferences	.00	300.00	.00	300.00	90.00	350.00	679.16	679.16	2,000.00
Total Legislative Body:		18,639.00	20,800.00	19,951.50	20,400.00	18,962.75	21,050.00	16,929.16	21,429.16	22,850.00
Executive										
01-401-120	Salary - Manager	62,988.42	61,800.00	65,557.43	65,700.00	72,000.02	72,000.00	62,376.89	73,725.00	76,200.00
01-401-130	Salary - Financial Officer	.00	.00	.00	51,000.00	29,423.12	52,530.00	31,362.32	44,330.00	45,200.00
01-401-140	Salary - Clerical Staff	177,578.06	178,010.00	186,043.66	180,260.00	202,296.07	204,400.00	211,241.57	224,075.00	221,985.00
01-401-150	Vac/Comp	.00	.00	.00	21,360.00	14,210.40	.00	.00	.00	.00
01-401-171	Unused Sick Leave	30,726.32	.00	.00	26,640.00	34,380.00	.00	.00	.00	.00
01-401-200	Materials/Supplies	3,207.04	5,350.00	5,135.95	6,800.00	7,305.18	6,800.00	3,664.04	5,165.00	5,500.00
01-401-220	Postage	2,969.42	4,950.00	4,903.64	5,150.00	4,966.52	6,100.00	6,379.26	6,484.00	6,500.00
01-401-300	Other Services and Charges	20,821.19	23,000.00	15,078.76	12,800.00	23,008.00	21,000.00	12,890.01	17,037.00	18,300.00
01-401-320	Telephone	4,710.46	5,850.00	6,494.12	6,300.00	5,959.74	6,500.00	7,019.77	8,134.00	6,700.00
01-401-321	Cell Telephone Charges	.00	1,870.00	.00	.00	.00	.00	.00	.00	.00
01-401-330	Transportation Expense	31.36	200.00	.00	200.00	.00	1,700.00	.00	.00	.00
01-401-340	Advertising/Printing	15,841.23	15,450.00	20,202.06	15,910.00	20,885.59	21,500.00	27,492.54	28,563.00	23,500.00
01-401-350	Bonds	1,768.00	1,780.00	3,126.00	1,790.00	1,996.00	1,800.00	575.00	1,930.00	2,100.00
01-401-370	Office Equipment Maint.	24,233.43	22,800.00	27,458.17	24,500.00	30,623.01	31,500.00	26,041.63	27,750.00	40,800.00
01-401-420	Dues, Memberships, Subscriptio	2,181.25	4,650.00	7,042.84	8,400.00	7,162.79	6,000.00	5,346.50	5,745.00	10,500.00
01-401-450	Contracted Data Processing	36,552.20	34,670.00	42,236.50	49,150.00	91,160.00	57,550.00	36,934.89	41,100.00	41,500.00
01-401-451	Contracted Consultant	1,100.00	1,100.00	1,100.00	1,100.00	1,419.89	4,100.00	2,149.14	4,010.00	4,050.00
01-401-460	Meetings, Conferences	605.00	1,550.00	291.26	2,750.00	1,004.45	3,160.00	3,017.26	3,017.26	4,000.00
01-401-750	Office Equipment Purchase	.00	500.00	190.00	2,780.00	1,448.45	2,780.00	2,621.12	2,621.12	3,500.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
	Total Executive:	385,313.38	363,530.00	384,860.39	482,590.00	549,249.23	499,420.00	439,111.94	493,686.38	510,335.00
Financial Administration										
01-402-110	Salary - Board of Auditors	20.00	30.00	30.00	30.00	20.00	30.00	10.00	10.00	30.00
01-402-330	Transportation Expense	.00	10.00	.00	10.00	.00	10.00	.00	.00	10.00
01-402-420	Dues, Memberships, Subscriptio	.00	180.00	140.00	200.00	95.39	125.00	.00	.00	.00
01-402-450	Contracted Services (Audit)	13,470.00	13,600.00	13,100.00	13,800.00	13,200.00	14,000.00	13,250.00	13,250.00	13,300.00
01-402-460	Meetings, Conferences	.00	200.00	.00	200.00	.00	200.00	.00	.00	.00
	Total Financial Administration:	13,490.00	14,020.00	13,270.00	14,240.00	13,315.39	14,365.00	13,260.00	13,260.00	13,340.00
Tax Collection										
01-403-110	Commission	54,476.73	52,500.00	55,068.73	55,950.00	55,139.85	54,700.00	50,737.54	51,165.00	54,500.00
01-403-150	FICA (Tax Collector)	.00	4,020.00	.00	.00	.00	.00	.00	.00	.00
01-403-200	Materials, Supplies, Postage	1,875.40	2,700.00	1,842.57	2,350.00	3,647.87	2,950.00	3,329.13	3,329.13	3,330.00
01-403-310	Accounting (Special Audits)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	.00	1,500.00	1,500.00
01-403-340	Advertising/Printing	431.62	420.00	531.40	430.00	302.37	430.00	.00	.00	450.00
01-403-350	Bonds	.00	870.00	933.00	950.00	.00	950.00	.00	.00	950.00
01-403-460	Meetings/Conferences	.00	200.00	80.00	200.00	.00	200.00	100.00	100.00	100.00
	Total Tax Collection:	58,283.75	62,210.00	59,955.70	61,380.00	60,590.09	60,730.00	54,166.67	56,094.13	60,830.00
Law										
01-404-310	Professional Legal Services	54,153.95	46,150.00	36,602.48	49,630.00	52,109.16	55,000.00	43,753.35	45,611.00	50,000.00
01-404-450	Contracted Codification	1,195.00	3,000.00	1,195.00	3,000.00	1,195.00	11,000.00	10,965.00	10,965.00	4,000.00
	Total Law:	55,348.95	49,150.00	37,797.48	52,630.00	53,304.16	66,000.00	54,718.35	56,576.00	54,000.00
Engineer										
01-408-114	Salary-Prof Engineer	.00	.00	.00	.00	7,615.38	66,000.00	57,445.48	67,900.00	70,190.00
01-408-200	Materials/Supplies	.00	.00	.00	.00	6,863.54	5,000.00	2,723.65	4,223.00	1,000.00
01-408-300	Professional Eng. Serv. (Gen.)	64,408.00	103,500.00	97,053.72	108,810.00	106,092.45	56,000.00	35,292.13	38,000.00	17,000.00
01-408-301	MS4 Engineering	74,167.96	39,000.00	85,604.56	75,000.00	81,226.84	30,000.00	15,665.82	38,790.00	4,000.00
01-408-420	Dues/Memberships & Subscriptio	.00	.00	.00	.00	.00	.00	.00	.00	3,000.00
01-408-460	Prof Eng Meetings/Conferences	.00	.00	.00	.00	.00	.00	.00	.00	1,000.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
	Total Engineer:	138,575.96	142,500.00	182,658.28	183,810.00	201,798.21	157,000.00	111,127.08	148,913.00	96,190.00
General Gov't Bldgs and Plant										
01-409-200	Materials/Supplies	13,578.93	13,500.00	10,847.38	13,500.00	26,499.49	13,500.00	12,235.49	13,500.00	13,500.00
01-409-360	Utilities	29,431.60	34,000.00	29,926.14	36,410.00	32,473.33	40,490.00	38,727.66	49,880.00	52,200.00
01-409-361	Utilities - Multi-Purpose Room	5,978.89	7,850.00	5,660.97	7,850.00	7,284.64	8,850.00	6,552.32	9,926.00	8,925.00
01-409-370	Repairs/Maintenance	20,913.25	32,200.00	23,833.24	34,850.00	38,006.14	34,850.00	19,539.01	34,250.00	34,850.00
01-409-381	Industrial Park Dues	331.70	350.00	460.69	500.00	552.83	600.00	552.83	552.80	600.00
01-409-450	Contracted Janitorial Service	5,028.97	2,900.00	3,267.09	3,680.00	2,877.24	4,450.00	3,000.65	3,612.52	3,300.00
01-409-452	Alarm Monitoring	648.00	630.00	712.80	630.00	712.80	725.00	2,561.00	3,670.00	4,800.00
	Total General Gov't Bldgs and Plant:	75,911.34	91,430.00	74,708.31	97,420.00	108,406.47	103,465.00	83,168.96	115,391.32	118,175.00
Police										
01-410-450	Contracted Police Services	2,751,984.55	2,986,000.00	2,971,894.85	3,119,950.00	3,306,209.13	3,659,440.00	3,032,123.90	3,638,448.00	3,782,271.00
01-410-451	Contracted Animal Enforcement	4,080.00	5,230.00	4,865.00	5,280.00	6,442.30	5,650.00	5,268.65	5,970.00	6,100.00
01-410-500	Donation - SPCA	9,353.43	9,360.00	9,353.43	9,360.00	9,353.43	13,900.00	13,895.00	13,895.00	14,734.00
01-410-501	Donation - Quick Response Team	.00	500.00	.00	500.00	500.00	500.00	500.00	500.00	500.00
01-410-502	Donation - Police Event	.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
	Total Police:	2,765,417.98	3,001,590.00	2,986,613.28	3,135,590.00	3,323,004.86	3,679,990.00	3,052,287.55	3,659,313.00	3,804,105.00
Fire										
01-411-171	Unused Sick Leave	.00	.00	.00	.00	102,903.02	.00	7,786.08	7,786.08	.00
01-411-450	Contracted Fire Services	3,232,178.41	3,296,400.00	3,224,700.55	3,494,570.00	3,645,913.33	3,567,950.00	3,610,729.05	3,610,729.05	3,749,745.00
01-411-501	Volunteer Fire Relief	66,914.03	.00	83,067.69	.00	80,190.78	.00	82,833.27	82,833.27	.00
	Total Fire:	3,299,092.44	3,296,400.00	3,307,768.24	3,494,570.00	3,829,007.13	3,567,950.00	3,701,348.40	3,701,348.40	3,749,745.00
Ambulance/Rescue										
01-412-500	Contrib. to Ambulance Service	3,359.08	.00	2,134.97	.00	806.70	.00	.00	.00	.00
	Total Ambulance/Rescue:	3,359.08	.00	2,134.97	.00	806.70	.00	.00	.00	.00
Protective Inspection										
01-413-140	Salary - CEO/Asst. Zoning Offi	62,148.82	72,030.00	75,640.59	75,760.00	91,226.68	102,300.00	82,002.96	103,780.00	107,540.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
01-413-200	Materials/Supplies	1,414.91	1,950.00	2,585.61	1,950.00	4,212.00	1,950.00	1,547.24	1,770.00	2,000.00
01-413-230	Fuel (Unit #20 &#21)	1,080.99	1,150.00	1,280.08	1,250.00	937.47	1,600.00	1,840.23	1,958.00	2,000.00
01-413-321	Cell Telephone Charges	.00	1,600.00	.00	.00	.00	.00	.00	.00	.00
01-413-330	Transportation Expense	.00	150.00	.00	150.00	.00	100.00	.00	.00	50.00
01-413-370	Repairs (unit #20 & #21)	.00	.00	.00	.00	.00	.00	455.14	850.00	1,500.00
01-413-420	Dues, Memberships, Subscrip.	254.40	450.00	848.19	450.00	316.89	450.00	294.05	375.00	1,000.00
01-413-450	Contracted Inspection	457,880.16	340,300.00	329,263.74	314,640.00	948,489.25	330,000.00	658,693.91	736,245.00	400,000.00
01-413-451	UCC Appeal Charges	.00	700.00	.00	700.00	.00	700.00	.00	.00	200.00
01-413-460	Meetings/Conferences	375.00	1,000.00	174.00	1,000.00	374.30	1,200.00	314.00	314.00	1,200.00
01-413-750	Office Equipment Purchase	.00	1,500.00	2,072.00	1,500.00	1,338.95	1,500.00	.00	.00	1,500.00
	Total Protective Inspection:	523,154.28	420,830.00	411,864.21	397,400.00	1,046,895.54	439,800.00	745,147.53	845,292.00	516,990.00
Planning and Zoning										
01-414-140	Wages - Zoning Adm	54,539.94	57,280.00	50,425.26	161,430.00	78,113.58	70,000.00	59,543.00	70,526.00	73,720.00
01-414-200	Materials/Supplies	648.60	1,750.00	2,156.45	1,750.00	1,562.50	5,000.00	1,213.04	3,010.00	3,000.00
01-414-300	Engineering Services	1,993.36	2,040.00	1,850.00	2,200.00	1,926.73	2,200.00	1,860.77	2,148.00	2,200.00
01-414-301	Traffic Engineering Services	3,241.91	2,000.00	17,182.17	4,020.00	35,870.77	8,040.00	12,642.20	23,980.00	25,000.00
01-414-310	Legal Services	8,458.50	7,000.00	13,387.46	11,000.00	37,462.87	15,000.00	13,938.31	15,075.00	15,000.00
01-414-330	Transportation Costs	.00	100.00	.00	100.00	.00	100.00	.00	.00	.00
01-414-340	Advertising/Printing	5,903.70	6,720.00	6,831.00	7,040.00	3,361.00	7,040.00	4,829.94	5,109.00	5,000.00
01-414-397	Reimb. Recording fees	.00	.00	.00	.00	797.00	.00	.00	.00	.00
01-414-420	Dues, Memberships, Subscrip.	175.00	180.00	640.00	700.00	.00	450.00	171.12	396.61	1,000.00
01-414-450	Contr. Legal Secretarial Serv.	1,216.50	1,500.00	1,400.00	1,800.00	2,977.50	1,500.00	1,050.00	1,150.00	1,500.00
01-414-460	Meetings/Conferences	.00	300.00	98.00	300.00	531.20	1,200.00	1,860.01	1,860.01	2,000.00
01-414-490	Consultant Services	.00	100.00	.00	66,000.00	26,190.00	28,750.00	53,510.24	56,260.00	.00
01-414-500	Contri. to Zoning Hearing Boar	625.00	1,350.00	575.00	1,350.00	500.00	1,350.00	525.00	1,350.00	1,350.00
	Total Planning and Zoning:	76,802.51	80,320.00	94,545.34	257,690.00	189,293.15	140,630.00	151,143.63	180,864.62	129,770.00
Solid Waste Coll/Disposal										
01-427-200	Materials/Supplies	1,034.26	1,500.00	2,674.83	1,750.00	.00	1,000.00	1,571.48	1,571.48	1,600.00
01-427-440	Disposal Costs	482,153.79	478,810.00	478,485.38	488,470.00	481,545.70	587,860.00	360,113.91	540,170.00	529,160.00
01-427-450	Contracted Refuse Collect.	1,029,960.85	1,031,920.00	1,024,707.50	1,038,670.00	1,126,893.41	1,224,020.00	1,014,570.79	1,196,160.00	1,515,350.00
	Total Solid Waste Coll/Disposal:	1,513,148.90	1,512,230.00	1,505,867.71	1,528,890.00	1,608,439.11	1,812,880.00	1,376,256.18	1,737,901.48	2,046,110.00

Highway - General Services

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
01-430-140	Wages - General Services	495,146.31	456,760.00	541,305.93	538,420.00	681,639.48	575,500.00	614,274.52	663,765.00	686,675.00
01-430-171	Unused Sick Leave	.00	29,370.00	.00	.00	.00	.00	.00	.00	.00
01-430-200	Materials/Supplies - Gen. Hwy	26,888.37	14,900.00	11,624.31	16,800.00	22,952.61	25,000.00	15,209.84	21,175.00	35,000.00
01-430-230	Fuel	24,412.50	28,120.00	34,648.44	38,550.00	30,343.31	38,500.00	37,430.62	45,412.00	32,000.00
01-430-240	Uniforms	14,039.99	11,510.00	8,746.04	9,860.00	8,878.86	11,250.00	7,800.55	11,310.00	11,500.00
01-430-321	Cell Telephone Charges	.00	6,200.00	.00	.00	.00	.00	.00	.00	.00
01-430-330	Transportation Expense	.00	100.00	.00	100.00	.00	50.00	.00	.00	.00
01-430-340	Printing	.00	400.00	.00	400.00	.00	400.00	105.00	105.00	300.00
01-430-370	Maintenance - Radio System	3,270.80	2,000.00	1,678.50	1,550.00	1,190.90	2,200.00	450.00	1,650.00	4,000.00
01-430-371	Office Equipment Maint.	628.54	750.00	567.30	800.00	504.90	800.00	598.80	724.00	725.00
01-430-400	CDL Testing	2,057.50	1,100.00	1,620.00	2,400.00	4,589.94	4,500.00	4,364.97	4,364.97	4,700.00
01-430-420	Dues, Memberships, Subscriptio	3,077.00	3,150.00	4,833.58	3,850.00	4,387.14	3,500.00	3,000.00	3,000.00	3,500.00
01-430-460	Meetings, Conferences	402.01	1,000.00	329.80	1,000.00	511.20	1,000.00	783.22	935.00	1,000.00
01-430-750	Office Equipment Purchase	2,874.39	2,000.00	1,580.00-	1,700.00	.00	1,000.00	1,098.00	1,098.00	1,000.00
	Total Highway - General Services:	572,797.41	557,360.00	603,773.90	615,430.00	754,998.34	663,700.00	685,115.52	753,538.97	780,400.00
Highway - Streets and Gutters										
01-431-200	Mater./Supplies - Street Clean	12,032.15	12,500.00	9,632.72	11,500.00	8,859.84	9,500.00	6,305.74	6,305.74	7,500.00
01-431-450	Contr Services - Spray Weeds	.00	.00	.00	4,000.00	2,443.40	3,000.00	.00	.00	.00
	Total Highway - Streets and Gutters:	12,032.15	12,500.00	9,632.72	15,500.00	11,303.24	12,500.00	6,305.74	6,305.74	7,500.00
Highway - Signals and Signs										
01-433-302	Traffic Engr Serv (Non-Reimbur	.00	2,500.00	.00	1,500.00	.00	1,500.00	.00	.00	1,500.00
01-433-361	School Flashers - Greenbriar R	612.51	720.00	590.21	720.00	760.19	.00	.00	.00	.00
	Total Highway - Signals and Signs:	612.51	3,220.00	590.21	2,220.00	760.19	1,500.00	.00	.00	1,500.00
Highway - Street Lighting										
01-434-200	Matls/Supplies - Street Lights	.00	.00	.00	100.00	.00	.00	.00	.00	.00
01-434-360	Utilities - Street Lights	20,426.05	.00	.00	21,100.00	.00	.00	.00	.00	.00
01-434-370	Maint/Repairs - Street Lights	2,076.78	.00	.00	4,200.00	.00	.00	.00	.00	.00
	Total Highway - Street Lighting:	22,502.83	.00	.00	25,400.00	.00	.00	.00	.00	.00

Highway - Tools & Machinery

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
01-437-200	Mat/Supplies-Equip Repair-Shop	12,605.37	12,500.00	18,818.27	22,500.00	21,429.80	30,000.00	20,929.13	27,870.00	30,000.00
01-437-370	Contr. Equipment Repairs	24,372.38	20,000.00	5,021.59	9,470.00	10,491.83	8,000.00	18,818.39	19,292.00	12,500.00
	Total Highway - Tools & Machinery:	36,977.75	32,500.00	23,839.86	31,970.00	31,921.63	38,000.00	39,747.52	47,162.00	42,500.00
Highway - Highways & Bridges										
01-438-450	Equip. Rental - Highway Maint.	.00	.00	.00	.00	.00	.00	6,440.81	6,440.81	2,500.00
	Total Highway - Highways & Bridges:	.00	.00	.00	.00	.00	.00	6,440.81	6,440.81	2,500.00
Storm Water										
01-446-200	Stormwater/MS4 Supplies	32,705.72	20,000.00	10,464.28	27,400.00	6,606.41	12,000.00	15,150.91	15,439.00	44,000.00
01-446-450	SWM Equipment Rental	8,583.50	1,650.00	.00	1,000.00	.00	7,500.00	2,799.32	5,598.00	5,000.00
01-446-530	Contrib to County SWM 5 Yr	169,817.00	169,820.00	169,817.00	.00	.00	.00	.00	.00	.00
	Total Storm Water:	211,106.22	191,470.00	180,281.28	28,400.00	6,606.41	19,500.00	17,950.23	21,037.00	49,000.00
Culture - Recreation Admin										
01-451-120	Salary - Recreation Direc.	57,550.22	59,850.00	59,280.00	62,840.00	62,250.50	64,120.00	54,308.77	64,119.00	66,360.00
01-451-121	Salary - Assistant/Intern Wage	21.75	2,000.00	.00	.00	.00	2,000.00	.00	.00	2,000.00
01-451-200	Materials/Supplies	1,510.79	1,000.00	263.81	1,000.00	1,076.76	1,000.00	1,180.92	1,180.92	1,000.00
01-451-230	Fuel (Unit #20)	128.52	350.00	316.93	350.00	772.80	.00	.00	.00	.00
01-451-321	Cell Telephone Charges	.00	960.00	.00	.00	.00	.00	.00	.00	.00
01-451-330	Transportation Expense	.00	300.00	.00	300.00	.00	100.00	.00	.00	50.00
01-451-370	Repair Service (Unit #20)	717.28	500.00	126.52	500.00	203.54	.00	.00	.00	.00
01-451-420	Dues, Memberships, Subscriptio	.00	240.00	240.00	400.00	320.00	400.00	16.38	137.00	200.00
01-451-460	Meetings/Conferences	.00	350.00	.00	350.00	.00	350.00	.00	.00	250.00
01-451-750	Equipment Purchase	.00	1,000.00	.00	1,000.00	.00	1,000.00	.00	.00	500.00
	Total Culture - Recreation Admin:	59,928.56	66,550.00	60,227.26	66,740.00	64,623.60	68,970.00	55,506.07	65,436.92	70,360.00
Participant Recreation										
01-452-120	Salary - Playground Super.	18,473.76	31,700.00	20,560.57	24,600.00	21,097.82	24,600.00	26,585.46	26,585.46	24,600.00
01-452-200	Matls/Supplies - Rec Prog (Pla	956.91	3,000.00	1,073.86	3,000.00	1,515.88	1,500.00	3,960.96	3,960.96	4,000.00
01-452-201	Matls/Supplies - Special Event	10,726.99	11,250.00	6,734.24	11,250.00	4,811.06	11,250.00	8,848.72	11,160.00	11,250.00
01-452-300	Other Services & Charges	7,365.59	5,250.00	6,190.76	5,250.00	10,163.10	9,500.00	14,815.76	16,050.00	12,500.00
01-452-340	Advertising/Printing/Postage	15,143.41	15,200.00	15,935.47	16,420.00	18,676.46	16,420.00	15,848.17	17,350.00	17,500.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
01-452-380	Rental of Equipment/Bldgs.	180.00	450.00	216.00	550.00	184.00	400.00	337.29	337.29	400.00
01-452-450	Contracted Program Instruc.	1,780.00	1,500.00	3,075.00	2,500.00	1,000.00	2,500.00	2,970.00	3,000.00	3,000.00
01-452-451	Contracted Prog Instruc - Spec	20,530.00	23,750.00	18,928.84	23,750.00	31,638.75	23,000.00	21,166.64	21,492.00	23,000.00
01-452-801	Recreation Prog Exp-Spec Event	333.37	200.00	1,235.60	1,000.00	4,322.39	.00	.00	.00	.00
01-452-802	Recreation Prog - Youth Sports	22,298.44	23,000.00	31,789.64	23,000.00	41,419.27	32,000.00	21,861.79	46,142.47	26,000.00
	Total Participant Recreation:	97,788.47	115,300.00	105,739.98	111,320.00	134,828.73	121,170.00	116,394.79	146,078.18	122,250.00
Parks										
01-454-200	Materials/Supplies - Park Main	15,234.02	27,000.00	26,491.90	27,000.00	29,470.41	27,000.00	26,906.06	28,560.00	27,000.00
01-454-201	Tree Maintenance & Replacement	440.83	3,500.00	794.85	2,700.00	107.59	1,500.00	379.71	379.71	1,500.00
01-454-230	Fuel	8,648.74	7,240.00	10,922.47	10,900.00	6,285.77	8,500.00	8,904.38	11,990.00	10,500.00
01-454-321	Cell Telephone Charges	.00	1,600.00	.00	.00	.00	.00	.00	.00	.00
01-454-360	Utilities - Parks	23,754.42	23,800.00	23,312.65	24,120.00	28,478.14	27,550.00	29,626.01	35,137.00	27,500.00
01-454-370	Repair/Maintenance Serv.	39,605.63	30,000.00	33,117.76	45,000.00	41,477.96	45,000.00	48,825.69	53,810.00	60,000.00
01-454-420	Parks Subscriptions	.00	.00	.00	.00	.00	.00	.00	.00	2,400.00
01-454-450	Contracted Mowing	26,820.00	28,000.00	20,315.00	22,755.00	23,030.00	34,100.00	24,795.00	30,635.00	34,100.00
01-454-460	Meetings/Conferences	.00	100.00	.00	100.00	.00	100.00	170.79	170.79	200.00
01-454-490	Consultant Services	5,682.96	13,600.00	4,977.28	26,600.00	24,833.99	13,600.00	17,210.12	18,470.00	39,525.00
	Total Parks:	120,186.60	134,840.00	119,931.91	159,175.00	153,683.86	157,350.00	156,817.76	179,152.50	202,725.00
Libraries										
01-456-520	Contribution - Library	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
01-456-521	Library Satellite Service	11,922.50	9,550.00	9,550.00	9,790.00	9,789.76	10,020.00	7,515.00	10,020.00	10,250.00
	Total Libraries:	25,922.50	23,550.00	23,550.00	23,790.00	23,789.76	24,020.00	21,515.00	24,020.00	24,250.00
Senior Citizens Centers										
01-458-520	Contri. - Senior Citizen Cente	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	5,000.00
	Total Senior Citizens Centers:	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	5,000.00
Debt Service										
01-470-380	Debt Payments Bonds	689,478.71	718,680.00	658,054.63	717,260.00	660,809.14	722,080.00	20,195.39	705,283.00	239,620.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
	Total Debt Service:	689,478.71	718,680.00	658,054.63	717,260.00	660,809.14	722,080.00	20,195.39	705,283.00	239,620.00
Miscellaneous Expenses										
01-480-000	Miscellaneous Expenditures	6,955.65	500.00	.00	500.00	69.34	500.00	.00	.00	150.00
	Total Miscellaneous Expenses:	6,955.65	500.00	.00	500.00	69.34	500.00	.00	.00	150.00
Insurance										
01-486-350	Workers Compensation (Twp. Onl	28,769.00	30,710.00	38,068.00	31,790.00	41,342.00	32,000.00	37,275.50	40,256.00	40,800.00
01-486-351	Casualty/Liability (Twp. Only)	73,320.70	73,820.00	76,244.96	78,250.00	83,055.22	85,100.00	99,414.80	100,714.00	106,715.00
01-486-352	Errors/Omissions	9,362.91	9,450.00	10,416.02	10,750.00	10,499.22	10,750.00	10,996.60	10,996.60	12,000.00
	Total Insurance:	111,452.61	113,980.00	124,728.98	120,790.00	134,896.44	127,850.00	147,686.90	151,966.60	159,515.00
Employee Benefits										
01-487-150	FICA	118,358.39	114,990.00	119,662.57	131,990.00	133,532.93	132,000.00	118,739.75	134,840.00	133,763.00
01-487-151	Retirement Plan (Non-Uniformed	92,230.39	153,690.00	116,095.00	172,520.00	134,949.00	159,560.00	127,459.00	127,459.00	159,235.00
01-487-152	Unemployment Compensation	5,003.96	6,230.00	5,799.67	6,230.00	.00	.00	.00	.00	.00
01-487-153	Hospitalization	498,410.00	515,350.00	510,481.87	615,940.00	777,939.45	898,700.00	859,714.77	970,564.00	991,442.00
01-487-154	Life Insurance/Weekly Disabili	7,781.54	7,710.00	9,169.16	9,030.00	9,318.89	9,950.00	9,009.51	10,170.00	10,200.00
01-487-155	Dental/Eye Care Self Insurance	12,503.24	15,020.00	.00	.00	.00	.00	.00	.00	.00
01-487-156	Federal Health Care Fees	26.87	200.00	223.84	200.00	316.24	230.00	151.34	151.34	270.00
01-487-157	PMRS Match	28,975.11	28,740.00	33,682.42	38,950.00	63,173.14	98,500.00	66,452.29	84,568.25	124,950.00
01-487-158	Cell Phones	9,015.17	9,120.00	9,887.72	9,120.00	9,054.21	10,000.00	8,931.10	10,690.00	10,900.00
01-487-450	Health Ins Consulting Services	240.00	500.00	240.00	500.00	250.00	500.00	813.41	813.41	1,000.00
	Total Employee Benefits:	772,544.67	851,550.00	805,242.25	984,480.00	1,128,533.86	1,309,440.00	1,191,271.17	1,339,256.00	1,431,760.00
Prior Year Revenue Refunds										
01-491-000	Refund of Prior Year Revenues	8,888.17	3,000.00	185.00	3,000.00	.00	1,000.00	49.35	.00	500.00
	Total Prior Year Revenue Refunds:	8,888.17	3,000.00	185.00	3,000.00	.00	1,000.00	49.35	.00	500.00
Interfund Operating Transfers										
01-492-300	Capital Reserve Fund Appropr.	275,000.00	311,180.00	276,757.33	575,070.00	375,668.87	365,820.00	.00	553,205.29	1,299,294.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
Total Interfund Operating Transfers:		275,000.00	311,180.00	276,757.33	575,070.00	375,668.87	365,820.00	.00	553,205.29	1,299,294.00
Contingency Reserve										
01-493-100	ARPA Expenditures	50,123.83	281,600.00	71,405.64	130,000.00	.00	.00	.00	.00	.00
Total Contingency Reserve:		50,123.83	281,600.00	71,405.64	130,000.00	.00	.00	.00	.00	.00
General Fund Revenue Total:		13,117,532.44	12,488,506.00	14,442,412.86	13,185,350.00	15,887,253.68	14,199,180.00	14,180,565.18	16,260,603.87	15,561,264.00
General Fund Expenditure Total:		12,002,836.21	12,474,790.00	12,147,936.36	13,340,155.00	14,488,066.20	14,199,180.00	12,266,161.70	15,031,452.50	15,561,264.00
Total General Fund:		1,114,696.23	13,716.00	2,294,476.50	154,805.00-	1,399,187.48	.00	1,914,403.48	1,229,151.37	.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
Street Light Fund										
Real Property Taxes										
02-301-100	Real Estate Taxes - Current Ye	22,129.87	21,530.00	22,118.02	21,920.00	22,708.98	22,650.00	21,647.03	21,700.00	22,650.00
02-301-200	Real Estate Taxes - Prior Year	249.90	400.00	.00	300.00	.00	300.00	.00	.00	150.00
Total Real Property Taxes:		22,379.77	21,930.00	22,118.02	22,220.00	22,708.98	22,950.00	21,647.03	21,700.00	22,800.00
Interest Earnings										
02-341-000	Interest Earnings	8.48	20.00	2.81	20.00	663.26	950.00	383.52	458.00	412.00
02-341-200	Lien Interest	15.33	20.00	.00	20.00	.00	20.00	.00	.00	.00
Total Interest Earnings:		23.81	40.00	2.81	40.00	663.26	970.00	383.52	458.00	412.00
Miscellaneous Revenue										
02-380-100	Miscellaneous	12.48	20.00	.00	20.00	.00	20.00	.00	.00	20.00
Total Miscellaneous Revenue:		12.48	20.00	.00	20.00	.00	20.00	.00	.00	20.00
Miscellaneous Revenue										
02-434-200	Matls/Supplies - Street Lights	.00	100.00	.00	.00	.00	100.00	.00	.00	100.00
02-434-360	Utilities - Street Lights	.00	20,900.00	19,599.21	.00	23,067.57	25,000.00	19,961.50	24,085.00	24,000.00
02-434-370	Maint/Repairs - Street Lights	.00	2,100.00	2,274.44	.00	898.41	4,200.00	500.57	500.57	2,500.00
Total :		.00	23,100.00	21,873.65	.00	23,965.98	29,300.00	20,462.07	24,585.57	26,600.00
Interfund Operating Transfers										
02-492-010	Transfer to General Fund	21,709.60	21,990.00	18,702.07	.00	.00	.00	.00	.00	.00
Total Interfund Operating Transfers:		21,709.60	21,990.00	18,702.07	.00	.00	.00	.00	.00	.00
Street Light Fund Revenue Total:		22,416.06	21,990.00	22,120.83	22,280.00	23,372.24	23,940.00	22,030.55	22,158.00	23,232.00
Street Light Fund Expenditure Total:		21,709.60	45,090.00	40,575.72	.00	23,965.98	29,300.00	20,462.07	24,585.57	26,600.00
Total Street Light Fund:		706.46	23,100.00-	18,454.89-	22,280.00	593.74-	5,360.00-	1,568.48	2,427.57-	3,368.00-

2025
STREET LIGHT DISTRICTS
TAX RATES

(Resolution #2024-)

DISTRICT	**2025 LINEAR FOOTAGE**	**2025 UTILITY COSTS ($)**	**2025 ADMIN. COSTS ($)**	**2025 TOTAL COSTS ($)**	**UNIT COST COL 4/COL 1**
Emigsville (SL & MV)	10,908.38	5,767.00	242.00	6,009.00	.55/FT
Susquehanna Trail	4,592.57	3,512.00	147.00	3,659.00	.80/FT
Gwendale/Teslin Road	6,561.00	2,421.00	101.00	2,522.00	.38/FT
Mt. View	2,627.00	2,077.00	86.00	2,163.00	.82/FT
Stillmeadow Development	12,356.87	7,583.00	212.00	7,795.00	.63/FT
Willow Springs Lane (Maple Press)	N/A	320.00	15.00	335.00	335.00/YR
Hayshire/Haymeadow (Cedar Village)	N/A	160.00	7.00	167.00	167.00/YR
	TOTAL	**21,840.00**	**810.00**	**22,650.00**	**N/A**

NOTES:

PER SECOND CLASS TOWNSHIP CODE, UNIMPROVED PROPERTIES ARE TAXED AT 25% OF TAX RATE IN THAT DISTRICT. SECTION 2003 (d).

Street Light Fund (02)

Proposed Adoption: December 10, 2024
Resolution #2024-

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
Fire Hydrant Fund										
Interest Earnings										
03-341-000	Interest Earnings	1.99	10.00	.58	.00	331.68	270.00	262.76	345.00	273.00
Total Interest Earnings:		1.99	10.00	.58	.00	331.68	270.00	262.76	345.00	273.00
Fire Hydrant Fund Revenue Total:		1.99	10.00	.58	.00	331.68	270.00	262.76	345.00	273.00
Total Fire Hydrant Fund:		1.99	10.00	.58	.00	331.68	270.00	262.76	345.00	273.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
Capital Reserve Fund										
Interest Earnings										
30-341-000	Interest Earnings	97.17	150.00	648.22	3,870.00	23,671.33	19,000.00	22,078.44	33,105.00	25,774.00
30-341-100	Interest Earnings - PLGIT EON	63.05	80.00	2,675.71	2,750.00	8,355.95	7,300.00	6,834.28	9,020.00	8,147.00
	Total Interest Earnings:	160.22	230.00	3,323.93	6,620.00	32,027.28	26,300.00	28,912.72	42,125.00	33,921.00
Miscellaneous Revenue										
30-380-100	Miscellaneous	20,648.00	.00	6,655.00	.00	10,500.00	.00	.00	.00	.00
	Total Miscellaneous Revenue:	20,648.00	.00	6,655.00	.00	10,500.00	.00	.00	.00	.00
Interfund Operating Transfers										
30-392-010	Transfer from General Fund	275,000.00	311,180.00	276,757.33	575,070.00	375,668.87	365,820.00	.00	553,205.29	1,299,294.00
	Total Interfund Operating Transfers:	275,000.00	311,180.00	276,757.33	575,070.00	375,668.87	365,820.00	.00	553,205.29	1,299,294.00
Prior Year Refunds										
30-395-000	Refunds of Prior Year Expendit	8,273.22	.00	71,525.26	.00	7,439.99	.00	.00	.00	.00
	Total Prior Year Refunds:	8,273.22	.00	71,525.26	.00	7,439.99	.00	.00	.00	.00
Executive										
30-401-300	Other Services and Charges	120.00	.00	300.31	.00	.00	.00	.00	.00	.00
30-401-740	Equipment Purchases	9,666.72	9,510.00	.00	.00	.00	.00	.00	.00	.00
	Total Executive:	9,786.72	9,510.00	300.31	.00	.00	.00	.00	.00	.00
General Gov't Bldgs and Plant										
30-409-730	Municipal Bldg. Improvements	47,477.00	52,000.00	65,857.00	52,800.00	61,154.74	70,000.00	80,089.62	80,089.62	195,440.00
30-409-740	Equipment Purchases	21,234.90	27,800.00	15,952.80	.00	.00	27,000.00	33,844.92	33,844.92	.00
	Total General Gov't Bldgs and Plant:	68,711.90	79,800.00	81,809.80	52,800.00	61,154.74	97,000.00	113,934.54	113,934.54	195,440.00
Protective Inspection										
30-413-740	Equipment Purchases	5,920.92	5,930.00	5,920.80	.00	.00	.00	.00	.00	.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
	Total Protective Inspection:	5,920.92	5,930.00	5,920.80	.00	.00	.00	.00	.00	.00
Protective Inspection										
30-414-395	Reimb. Strm Engineering Fees	.00	.00	.00	.00	.00	.00	8,495.10	.00	.00
	Total Protective Inspection:	.00	.00	.00	.00	.00	.00	8,495.10	.00	.00
Highway - General Services										
30-430-740	Equipment Purchases	118,332.42	179,370.00	122,216.64	210,000.00	178,052.60	137,620.00	196,757.34	196,757.34	259,975.00
	Total Highway - General Services:	118,332.42	179,370.00	122,216.64	210,000.00	178,052.60	137,620.00	196,757.34	196,757.34	259,975.00
Storm Water										
30-446-600	Capital Improv-Stormwater Mgmt	.00	.00	13,950.00	70,000.00	55,705.89	75,000.00	155,838.41	155,838.41	652,800.00
	Total Storm Water:	.00	.00	13,950.00	70,000.00	55,705.89	75,000.00	155,838.41	155,838.41	652,800.00
Parks										
30-454-600	Capital Improvements (Parks)	.00	4,000.00	6,246.74	200,000.00	46.60	78,500.00	108,775.23	128,800.00	225,000.00
30-454-710	Land Purchase	.00	.00	.00	.00	62,586.45	.00	.00	.00	.00
30-454-740	Equipment Purchases	12,472.68	46,080.00	46,265.35	42,270.00	37,996.43	4,000.00	.00	.00	.00
	Total Parks:	12,472.68	50,080.00	52,512.09	242,270.00	100,629.48	82,500.00	108,775.23	128,800.00	225,000.00
Debt Service										
30-470-380	Lease Rental Payments	108.16	.00	.00	.00	.00	.00	.00	.00	.00
	Total Debt Service:	108.16	.00	.00	.00	.00	.00	.00	.00	.00
	Capital Reserve Fund Revenue Total:	304,081.44	311,410.00	358,261.52	581,690.00	425,636.14	392,120.00	28,912.72	595,330.29	1,333,215.00
	Capital Reserve Fund Expenditure Total:	215,332.80	324,690.00	276,709.64	575,070.00	395,542.71	392,120.00	583,800.62	595,330.29	1,333,215.00
	Total Capital Reserve Fund:	88,748.64	13,280.00-	81,551.88	6,620.00	30,093.43	.00	554,887.90-	.00	.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
Highway Aid Fund										
Interest Earnings										
35-341-000	Interest Earnings	602.56	1,000.00	17,279.22	42,250.00	70,425.53	67,000.00	60,282.06	82,980.00	66,388.00
35-341-100	Interest Earnings - PLGIT EON	13.12	50.00	492.42	1,150.00	1,537.83	1,400.00	1,257.77	1,677.03	1,334.00
	Total Interest Earnings:	615.68	1,050.00	17,771.64	43,400.00	71,963.36	68,400.00	61,539.83	84,657.03	67,722.00
Interest Earnings										
35-354-100	State Grants	.00	.00	.00	.00	.00	.00	152,424.00	152,424.00	.00
	Total Interest Earnings:	.00	.00	.00	.00	.00	.00	152,424.00	152,424.00	.00
State Shared Revenue										
35-355-050	Highway Aid Entitlement	607,283.08	598,240.00	627,972.80	634,690.00	647,603.85	647,000.00	644,813.61	644,813.61	626,188.00
	Total State Shared Revenue:	607,283.08	598,240.00	627,972.80	634,690.00	647,603.85	647,000.00	644,813.61	644,813.61	626,188.00
Miscellaneous Revenue										
35-380-100	Miscellaneous	1,705.96	3,080.00	2,311.66	3,080.00	1,190.62	3,080.00	6,171.20	6,171.20	2,500.00
	Total Miscellaneous Revenue:	1,705.96	3,080.00	2,311.66	3,080.00	1,190.62	3,080.00	6,171.20	6,171.20	2,500.00
Executive										
35-401-300	Other Services & Charges	129.76	38,110.00	355.12	38,110.00	2,887.52	3,500.00	541.67	638.00	800.00
	Total Executive:	129.76	38,110.00	355.12	38,110.00	2,887.52	3,500.00	541.67	638.00	800.00
Executive										
35-432-200	Mater./Supplies - Snow Removal	51,225.73	52,500.00	63,712.00	64,000.00	10,382.07	80,000.00	67,046.57	67,046.57	70,000.00
35-432-450	Contr. Equip. Rental - Snow Re	.00	2,000.00	.00	.00	.00	1,000.00	.00	.00	500.00
	Total Executive:	51,225.73	54,500.00	63,712.00	64,000.00	10,382.07	81,000.00	67,046.57	67,046.57	70,500.00
Executive										
35-433-200	Mater./Supplies - Signs/Markin	2,624.17	11,000.00	9,778.40	13,120.00	8,785.38	10,000.00	11,367.65	11,367.65	15,000.00
35-433-360	Utilities - Traffic Signals	16,789.27	17,500.00	15,188.45	17,500.00	21,274.44	22,350.00	18,840.63	23,360.00	24,000.00
35-433-370	Maint/Repairs - Traffic Signal	11,657.41	14,000.00	14,911.01	14,000.00	36,876.21	42,000.00	105,233.96	107,600.00	61,325.00
35-433-450	Contracted Line Painting	42,181.24	46,200.00	53,698.84	50,120.00	57,260.98	50,120.00	50,563.68	50,563.68	57,692.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
	Total Executive:	73,252.09	88,700.00	93,576.70	94,740.00	124,197.01	124,470.00	186,005.92	192,891.33	158,017.00
Executive										
35-438-200	Mater./Supplies - Hwy. Maint.	6,421.04	40,000.00	6,591.33	9,150.00	6,189.69	7,000.00	23,520.34	24,157.00	5,000.00
35-438-340	Advertising	.00	1,000.00	.00	.00	.00	200.00	.00	.00	100.00
35-438-450	Equip. Rental - Highway Maint.	.00	2,700.00	9,320.00	2,700.00	.00	2,700.00	308.35	308.35	1,500.00
	Total Executive:	6,421.04	43,700.00	15,911.33	11,850.00	6,189.69	9,900.00	23,828.69	24,465.35	6,600.00
Executive										
35-439-200	Mater./Supplies - Highway Cons	436,789.26	379,500.00	483,891.37	428,560.00	390,857.37	497,610.00	845,429.15	845,429.15	460,493.00
35-439-300	Engineering - Highway Constr.	16,062.17	.00	.00	.00	.00	.00	.00	.00	.00
35-439-450	Equip. Rental - Highway Constr	.00	5,000.00	.00	.00	.00	2,000.00	.00	.00	.00
	Total Executive:	452,851.43	384,500.00	483,891.37	428,560.00	390,857.37	499,610.00	845,429.15	845,429.15	460,493.00
Interfund Operating Transfers										
35-492-010	Transfer to General Fund	583,687.38	598,240.00	28.83	.00	.00	.00	.00	.00	.00
	Total Interfund Operating Transfers:	583,687.38	598,240.00	28.83	.00	.00	.00	.00	.00	.00
	Highway Aid Fund Revenue Total:	609,604.72	602,370.00	648,056.10	681,170.00	720,757.83	718,480.00	864,948.64	888,065.84	696,410.00
	Highway Aid Fund Expenditure Total:	1,167,567.43	1,207,750.00	657,475.35	637,260.00	534,513.66	718,480.00	1,122,852.00	1,130,470.40	696,410.00
	Total Highway Aid Fund:	557,962.71-	605,380.00-	9,419.25-	43,910.00	186,244.17	.00	257,903.36-	242,404.56-	.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
Sewer Operating Fund										
Interest Earnings										
80-341-000	Interest Earnings	161.44	250.00	2,737.64	20,610.00	177,940.53	150,000.00	162,407.90	200,730.00	168,545.00
80-341-100	Interest Earnings-PLGIT EON	44.49	60.00	4,175.17	11,960.00	56,283.10	50,000.00	41,137.72	83,658.00	54,117.00
80-341-200	Lien Interest	4,026.20	640.00	4,495.32	1,370.00	1,277.75	1,500.00	.00	.00	1,500.00
80-341-300	CD Interest Earnings	710.76	710.00	1,176.07	710.00	.00	.00	.00	.00	.00
	Total Interest Earnings:	4,942.89	1,660.00	12,584.20	34,650.00	235,501.38	201,500.00	203,545.62	284,388.00	224,162.00
Highways & Streets										
80-363-500	Contracted Highway/Sewer Work	4,418.47	1,850.00	791.29	1,850.00	125.53	1,850.00	.00	.00	1,850.00
	Total Highways & Streets:	4,418.47	1,850.00	791.29	1,850.00	125.53	1,850.00	.00	.00	1,850.00
Sanitations										
80-364-100	Sewer Rentals	3,249,149.50	3,309,200.00	3,275,439.86	3,762,310.00	3,672,265.93	4,050,400.00	3,609,210.89	4,182,680.00	4,182,000.00
80-364-120	Connection Fees	33,821.66	16,750.00	8,875.36	13,080.00	13,789.64	10,000.00	69,105.06	74,155.00	25,000.00
80-364-130	Reservation Fees	79,187.62	77,250.00	61,911.67	72,400.00	64,183.93	72,400.00	86,880.42	118,954.00	72,400.00
	Total Sanitations:	3,362,158.78	3,403,200.00	3,346,226.89	3,847,790.00	3,750,239.50	4,132,800.00	3,765,196.37	4,375,789.00	4,279,400.00
Miscellaneous Revenue										
80-380-100	Miscellaneous	20.00	800.00	1,577.70-	40.00	147.00	40.00	9.18	16.00	20.00
	Total Miscellaneous Revenue:	20.00	800.00	1,577.70	40.00	147.00	40.00	9.18	16.00	20.00
Financial Administration										
80-402-140	Salaries - Administration	115,351.99	126,560.00	120,812.55	166,890.00	124,704.28	123,300.00	111,101.89	131,380.00	136,220.00
80-402-150	Benefits	133,382.70	138,910.00	167,517.19	165,530.00	182,615.35	160,416.00	189,545.34	215,430.00	215,520.00
80-402-200	Materials/Supplies/Postage	20,551.90	15,700.00	15,707.81	17,170.00	47,638.75	17,170.00	690.77	1,030.00	1,200.00
80-402-300	Other Services & Costs	8,757.32	4,550.00	5,536.93	5,940.00	10,343.09	12,180.00	9,965.61	12,600.00	12,750.00
80-402-350	Insurance	17,149.39	17,500.00	18,366.02	18,500.00	19,972.56	21,970.00	14,821.60	21,170.00	21,170.00
80-402-370	Office Equipment Maintenance	2,462.00	4,780.00	2,462.00	4,900.00	1,072.90	500.00	.00	.00	500.00
80-402-420	Sewer Dues, Membership & Subsc	.00	.00	.00	.00	.00	.00	.00	.00	2,000.00
80-402-460	Sewer Meetings/Conferences	.00	.00	.00	.00	.00	.00	.00	.00	7,500.00
80-402-530	Authority Administrative Expen	.00	100.00	.00	.00	.00	.00	.00	.00	.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
Total Financial Administration:		297,655.30	308,100.00	330,402.50	378,930.00	386,346.93	335,536.00	326,125.21	381,610.00	396,860.00
Law										
80-404-310	Professional Legal Service	48,888.21	40,000.00	22,925.49	20,000.00	9,201.02	20,000.00	5,015.12	5,610.00	7,500.00
Total Law:		48,888.21	40,000.00	22,925.49	20,000.00	9,201.02	20,000.00	5,015.12	5,610.00	7,500.00
Data Processing										
80-407-450	Contracted Data Processing	2,353.95	6,180.00	1,413.76	6,200.00	2,000.00	78,950.00	68,109.32	76,189.00	75,700.00
80-407-530	GEO Information System	.00	3,500.00	.00	.00	.00	.00	.00	.00	.00
Total Data Processing:		2,353.95	9,680.00	1,413.76	6,200.00	2,000.00	78,950.00	68,109.32	76,189.00	75,700.00
Engineer										
80-408-114	Salary-Prof Engineer	.00	.00	.00	.00	5,076.93	44,000.00	38,296.99	45,218.00	46,800.00
80-408-310	Engineering Services	52,333.74	64,230.00	99,247.69	87,250.00	116,330.61	105,500.00	50,511.09	71,825.00	176,500.00
Total Engineer:		52,333.74	64,230.00	99,247.69	87,250.00	121,407.54	149,500.00	88,808.08	117,043.00	223,300.00
General Gov't Bldgs and Plant										
80-409-380	Sewer Use Charge/Rental	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00
Total General Gov't Bldgs and Plant:		40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00
Wastewater Coll/Treatment										
80-429-140	Wages - Maintenance	129,836.92	132,990.00	150,966.92	149,800.00	146,283.79	147,600.00	129,754.80	155,663.00	145,045.00
80-429-200	Materials/Supplies	35,021.68	42,580.00	54,852.97	46,000.00	49,383.59	52,000.00	49,278.87	65,330.00	66,300.00
80-429-321	Cell Telephone Charges	1,290.69	1,350.00	1,492.80	1,550.00	1,159.94	1,500.00	762.28	990.00	1,500.00
80-429-360	Utilities	25,383.15	28,000.00	24,394.32	28,000.00	27,823.31	33,000.00	31,092.80	39,375.00	35,000.00
80-429-370	Maintenance/Repair/Services	92,952.92	105,430.00	44,165.63	105,500.00	46,728.49	50,000.00	97,929.47	99,507.00	35,000.00
80-429-380	Rental of Equipment	1,000.00	1,000.00	790.30	1,000.00	1,616.59	1,000.00	2,309.00	2,309.00	1,000.00
80-429-450	Contracted Treatment	1,689,358.22	1,486,000.00	1,233,717.92	2,212,540.00	1,998,035.80	2,200,010.00	1,474,010.74	2,363,279.00	2,400,000.00
80-429-600	Capital Improvement Reserve	74,880.00	190,780.00	234,530.50	350,000.00	3,476.20	764,424.00	40,590.84	764,424.00	1,000,000.00
80-429-740	Equipment Purchase	59,206.28	59,600.00	52,920.88	60,420.00	57,920.88	66,880.00	57,920.88	57,920.88	57,920.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
Total Wastewater Coll/Treatment:		2,108,929.86	2,047,730.00	1,797,832.24	2,954,810.00	2,332,428.59	3,316,414.00	1,883,649.68	3,548,797.88	3,741,765.00
Debt Principal										
80-471-000	Treatment Facility Debt Servic	860,811.11	894,980.00	643,070.47	391,350.00	418,435.73	395,000.00	334,506.38	418,435.00	420,300.00
Total Debt Principal:		860,811.11	894,980.00	643,070.47	391,350.00	418,435.73	395,000.00	334,506.38	418,435.00	420,300.00
Sewer Operating Fund Revenue Total:		3,371,540.14	3,407,510.00	3,358,024.68	3,884,330.00	3,986,013.41	4,336,190.00	3,968,751.17	4,660,193.00	4,505,432.00
Sewer Operating Fund Expenditure Total:		3,411,362.17	3,405,110.00	2,935,282.15	3,878,930.00	3,310,209.81	4,335,790.00	2,746,603.79	4,588,074.88	4,905,815.00
Total Sewer Operating Fund:		39,822.03-	2,400.00	422,742.53	5,400.00	675,803.60	400.00	1,222,147.38	72,118.12	400,383.00-

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
On Lot Sewer Account										
Interest Earnings										
85-341-000	Interest Earnings	5.01	10.00	1.61	10.00	892.16	785.00	782.66	1,025.00	825.00
	Total Interest Earnings:	5.01	10.00	1.61	10.00	892.16	785.00	782.66	1,025.00	825.00
General Government										
85-361-105	Administration Fee	.00	150.00	225.00	200.00	100.00	200.00	175.00	180.00	200.00
	Total General Government:	.00	150.00	225.00	200.00	100.00	200.00	175.00	180.00	200.00
Sanitation										
85-364-140	Application Fees	.00	400.00	.00	350.00	.00	350.00	.00	.00	150.00
	Total Sanitation:	.00	400.00	.00	350.00	.00	350.00	.00	.00	150.00
Financial Administration										
85-402-140	Salaries - Administration	.00	500.00	.00	.00	.00	.00	.00	.00	.00
85-402-150	Benefits	.00	200.00	.00	.00	.00	.00	.00	.00	.00
	Total Financial Administration:	.00	700.00	.00	.00	.00	.00	.00	.00	.00
Protective Inspection										
85-413-330	Transportation Expense	.00	10.00	.00	10.00	.00	.00	.00	.00	.00
85-413-450	Contracted Inspection	.00	90.00	.00	100.00	.00	100.00	.00	.00	100.00
	Total Protective Inspection:	.00	100.00	.00	110.00	.00	100.00	.00	.00	100.00
	On Lot Sewer Account Revenue Total:	5.01	560.00	226.61	560.00	992.16	1,335.00	957.66	1,205.00	1,175.00
	On Lot Sewer Account Expenditure Total:	.00	800.00	.00	110.00	.00	100.00	.00	.00	100.00
	Total On Lot Sewer Account:	5.01	240.00-	226.61	450.00	992.16	1,235.00	957.66	1,205.00	1,075.00

Account Number	Title	2021 Prior year 3 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2024 Projected Budget	2025 Budget
Historical Society Fund										
Interest Earnings										
87-341-000	Interest Earnings	1.13	10.00	.32	10.00	186.54	160.00	147.78	195.00	154.00
	Total Interest Earnings:	1.13	10.00	.32	10.00	186.54	160.00	147.78	195.00	154.00
Culture - Recreation										
87-367-302	Donations/Contributions	.00	100.00	.00	100.00	.00	100.00	.00	.00	100.00
	Total Culture - Recreation:	.00	100.00	.00	100.00	.00	100.00	.00	.00	100.00
Spectator Recreation										
87-453-340	Advertising/Printing	.00	400.00	.00	200.00	.00	100.00	.00	.00	100.00
87-453-451	Contracted Prog Instruc - Spec	.00	300.00	33.50	300.00	.00	150.00	.00	.00	100.00
	Total Spectator Recreation:	.00	700.00	33.50	500.00	.00	250.00	.00	.00	200.00
	Historical Society Fund Revenue Total:	1.13	110.00	.32	110.00	186.54	260.00	147.78	195.00	254.00
	Historical Society Fund Expenditure Total:	.00	700.00	33.50	500.00	.00	250.00	.00	.00	200.00
	Total Historical Society Fund:	1.13	590.00-	33.18-	390.00-	186.54	10.00	147.78	195.00	54.00

Glossary of Terms

Adopted Budget

- The budgeted amounts approved by the Board of Supervisors for a fiscal year.

Arbitrage

- The investment of bond proceeds at a higher yield than the coupon rate being paid on the bond.

Assets

- Resources with present service capacity that the government presently controls.

Available Fund Balance

- This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balance Budget

- A budget in which the current year revenues equal or exceed operating expenses and reoccurring capital expenses.

Bond

- A written promise to pay (debt) a specified sum or money at a specified future date along with periodic interest paid at a specified percentage of the principal (interest rate).

Budget

- A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Calendar

- The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Transfer

- A transfer from one account in a division to another within the same division does not increase the department’s total budget. A type of interfund activity that occurs within the primary government. These transfers may be made upon the approval of the Finance Director.

Debt Service

- Payment of interest and principal to holders of a government debt instrument

Escrow

- ❖ A bond, deed, or other document kept in the custody of a third party and taking effect only when a specified condition has been fulfilled.

Expenditures

- ❖ Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received, or services rendered whether cash payments have been made or not.

Fiduciary Funds

- ❖ A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year

- ❖ A twelve-month period from January to December designated as the operating year for accounting and budgeting purposes in an organization.

Fund

- ❖ An independent fiscal and accounting entity, with a self-balancing set of accounts, recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance

- ❖ Non-spendable Fund Balance - amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).

- ❖ Restricted Fund Balance - amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants, donations, bond proceeds).

- ❖ Committed Fund Balance - amounts that can be used only for the specific purposes determined by a formal action of the Board of Supervisors. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the board's commitment in connection with future construction projects).

- <u>Assigned Fund Balance</u> - amounts intended to be used by the government for specific purposes. Intent can be expressed by the Board of Supervisors or by a designee (e.g., Township Manager) to whom the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

- <u>Unassigned Fund Balance</u> - includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

General Obligation Bonds

- A municipal bond backed by the credit and taxing power of the issuing district rather than the revenue from a given project. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects.

Grants

- Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

Invoice

- A document issued by a seller to a buyer listing the goods or services supplied and stating the sum of money due.

Liabilities

- Debts or other legal obligations arising from present obligations to transfer assets or provide services to other entities in the future, resulting from past transactions or events.

Cost Accounting

- Managerial accounting process that involves recording, analyzing, and reporting the Township's costs.

Principal

- The original amount of a debt on which interest is calculated.

Purchase Order

- A legally binding document between a supplier and a buyer. It details the items the buyer agrees to purchase at a certain price point.