

# THE TOWNSHIP OF MANCHESTER

YORK COUNTY, PENNSYLVANIA



ESTABLISHED 1742

# 2024 Budget

## Manchester Township

### 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 Mermudian 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 30

#### Population:

2020 - 19,515

2010 - 18,161

#### Race and Hispanic Origin

White, alone	94.28%
Black or African American, alone	0.12%
Hispanic or Latino	1.66%
Native American	1.72%
All other races	2.22%

Median Household Income \$53,472

Median Family Income \$61,270

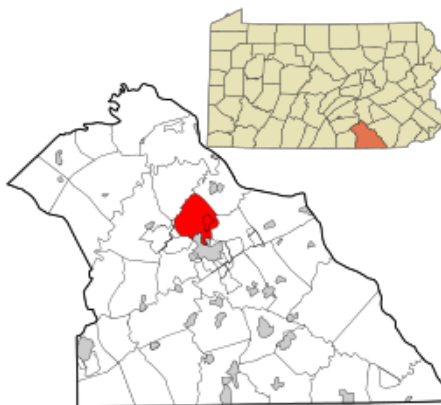
36.9% Bachelor's degree or higher

#### Employment

% with a disability, under age 65 years without health insurance	12.4%	Persons	% of population in labor force	68%
Under age 65 years	2.1%			

#### 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 by the city of York to the south, and the borough of North York.



Manchester Township, York County, PA

**Board of Supervisors**

Rodney Brandstedter, Chairman  
John Inch, Jr., Vice Chairman  
Beth Brennan Supervisor  
Debra McCune, Supervisor  
Craig Miller, Supervisor

**Township Staff**

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

**Township Solicitor**

Lawrence Young  
CGA Law Firm

**Appointed Engineer**

C.S. Davidson, Inc.

**Chief of Police**

David L. Lash

**Fire Chief**

Daniel Hoff

## **FUND INDEX**

**GENERAL FUND (01)**

**STREETLIGHT (02)**

**FIRE HYDRANT (03)**

**ARPA (04)**

**BOND FINANCING (15)**

**C&N BANK**

**CAPITAL RESERVE (30)**

**HIGHWAY AID (35)**

**SEWER (80)**

**ON LOT SEWER (85)**

**HISTORICAL SOCIETY (87)**

## Manchester Township

### Fund Narratives

#### Governmental Funds:

##### General Fund (01)

- ❖ The General Fund accounts for revenues and expenditures for general governmental services. This is a 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 street lights.

##### Hydrant Fund (03)

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

##### ARPA (04)

- ❖ Federal Funds received to assist with pandemic -related and other allowable expenses. Townships have until December 31, 2024, to obligate the funds (under contract or purchase order) and until December 31, 2026 to actually spend them.

##### Bond (15)

- ❖ The Bond Fund tracks all the bond dollars received as well as bond dollars spent from the 2021 General Obligation Bond borrowing.

##### Capital (30)

- ❖ The Capital Fund is used to follow money used for capital projects within the township.

##### Highway (35 )

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

## Manchester Township

### Sewer (80)

- ❖ The Sewer 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 waster water treatment facilities provided to residents.

### On Lot Sewer (85)

- ❖ The On Lot Sewer account is al projects within the Township.

### Historical Society

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

## **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, including interim billing.

### **Other Taxes**

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

### **Business Licenses and Permits**

- ❖ Revenue category that includes building permits, business licenses, and any 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**

- ❖ Revenue generated from the rental of Township facilities.

### **State Revenue and Grants**

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

### **State Shared and Entitlements**

- ❖ Revenues received from the Commonwealth of Pennsylvania from sources like state pension aid and foreign fire insurance relief aid.

### **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.

## Manchester Township

### Local Payment in Lieu 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 received from state agencies for reimbursement for maintenance of state roads and medians.

### Other Revenues

- ❖ All other unassigned immaterial revenue.

### Proceeds of General Fix Assets

- ❖ Revenue generated from the sale of Township resources.

### Refund of Prior Year Expense

- ❖ Refunds received for last year's expenses.



## **Definitions – Expense Terms**

### Salaries and Wage Expenses

- ❖ All costs associated with an employee's compensation.

### Benefits Expenses

- ❖ All costs associated with an employee's benefit package.

### Personnel Expenses

- ❖ 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 Services

- ❖ Expenses handled through contracts with third party vendors.

### Facility Expenses

- ❖ Expenses associated with Manchester Township municipal buildings and structures.

### Capital Expenses

- ❖ Items more the \$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 cost to other departments.

Manchester Township

DEBT SERVICE

**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
<b>Total</b>	<b>\$3,243,000.00</b>		<b>\$834,647.29</b>	<b>\$4,077,647.25</b>

Manchester Township

DEBT SERVICE

---

---

**Issue:** 2021 General Obligation Note Series A

**Date:** April 13, 2021

**Principal Amount:** \$2,565,300

**Interest Rate:** 0.853%

**Debt Service Source:** General Fund

**Purpose:** Refinance of 2015 General Obligation Bond

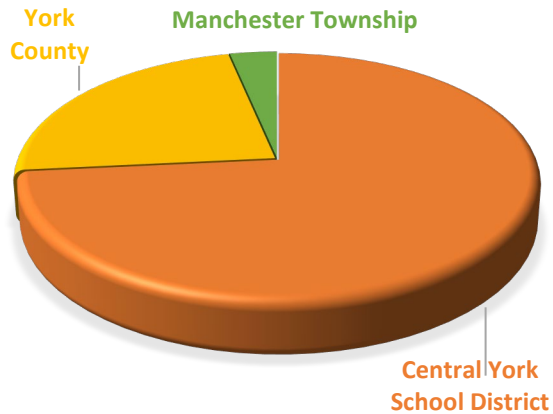
General Obligation Note, 2021 Series A				
Date	Principal	Maximum Interest Rate	Maximum Interest Payment	Maximum Annual Debt Service
2021	639,600.00	0.853%	2,913.06	653,437.00
2022	634,800.00	0.853%	8,196.05	651,192.10
2023	637,800.00	0.853%	5,488.63	648,777.26
2024	649,100.00	0.853%	2,768.41	654,636.82
<b>Total</b>	<b>\$2,561,300.00</b>		<b>\$46,743.18</b>	<b>\$2,608,043.18</b>

## 2023 County, Local & School Taxes

### Who Gets Our Property Taxes?

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

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



The rates are as follows:

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

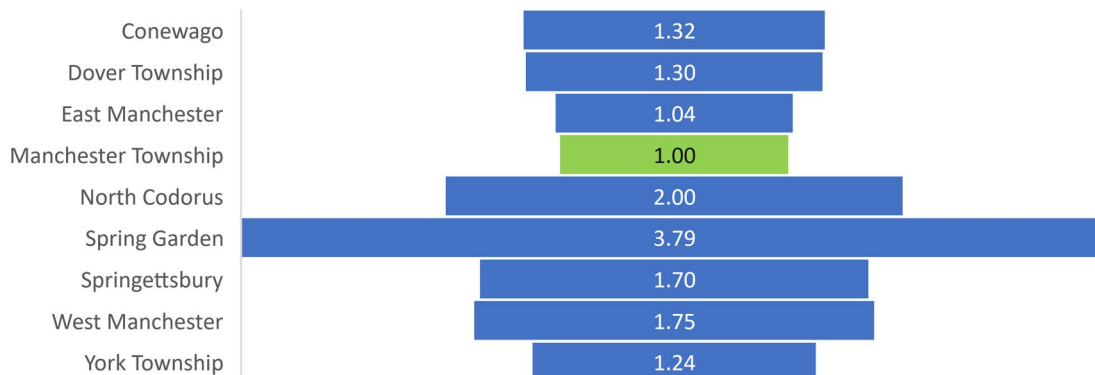
29.77 mills                      Total Property Tax

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 municipality must cover, such as miles of road to maintain, overall acreage, total population, and local services. The closest population comparison to Manchester Township may be West Manchester Township.

### MILLAGE RATES OF LOCAL MUNICIPALITIES



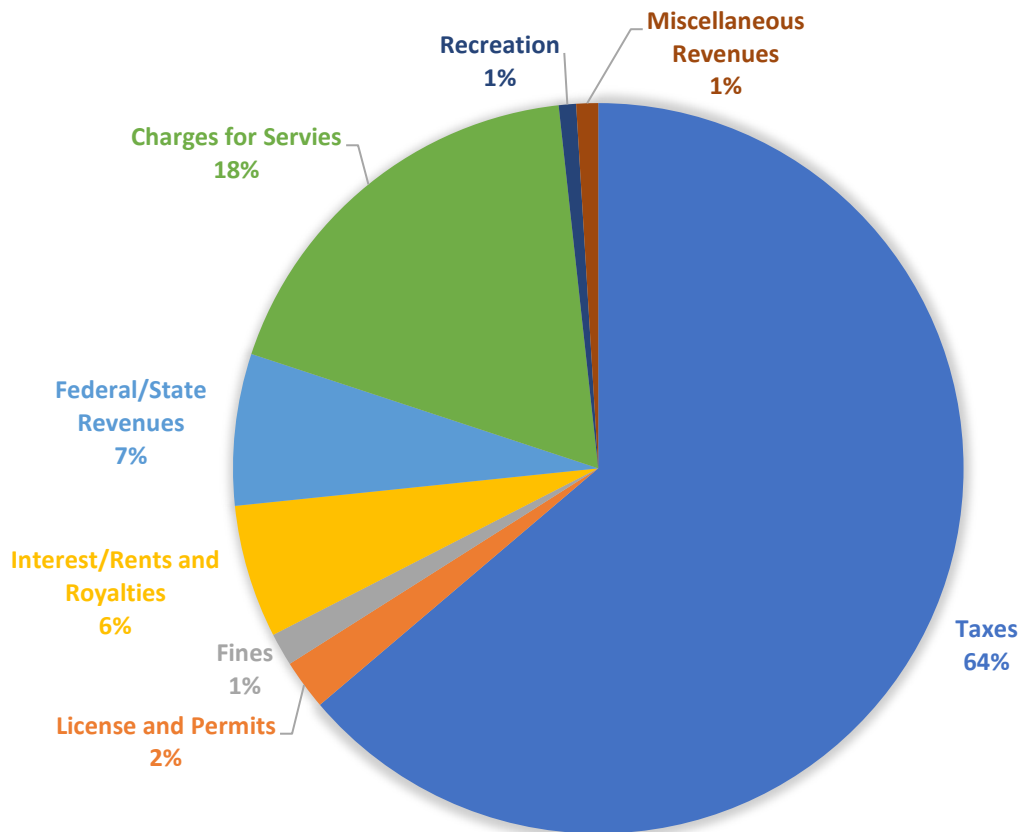
# MANCHESTER TOWNSHIP GENERAL FUND

## 2023 SNAPSHOT-REVENUE ANALYSIS

### Historical Analysis-Overall Township Revenues

	2024 BUDGET	2023 BUDGET	2023 ACTUAL	2022 ACTUAL	2022 BUDGET
Taxes	\$ 8,851,800.00	\$ 8,537,440.00	\$ 9,605,353.00	\$ 10,326,600.00	\$ 8,249,266.00
License and Permits	\$ 352,200.00	\$ 344,300.00	\$ 334,425.00	\$ 355,966.00	\$ 325,210.00
Fine and Forfeits	\$ 250,100.00	\$ 250,450.00	\$ 218,772.00	\$ 213,790.00	\$ 262,450.00
Interest/Rents and Royalties	\$ 839,785.00	\$ 558,920.00	\$ 887,781.00	\$ 300,614.00	\$ 91,430.00
Federal/State/Local Revenues	\$ 428,420.00	\$ 352,020.00	\$ 1,010,621.00	\$ 384,982.76	\$ 626,700.00
Charges for Services	\$ 2,348,180.00	\$ 2,202,740.00	\$ 2,740,191.00	\$ 2,120,755.00	\$ 2,137,560.00
Recreation	\$ 109,355.00	\$ 100,400.00	\$ 115,117.00	\$ 129,175.00	\$ 90,320.00
Miscellaneous Revenues	\$ 680,000.00	\$ 809,470.00	\$ 145,685.00	\$ 721,948.16	\$ 1,244,200.00
Total Revenue	\$ 13,859,840.00	\$ 13,355,740.00	\$ 15,057,945.00	\$ 14,553,830.92	\$ 13,127,136.00

### 2023 SNAPSHOT- REVENUE ANALYSIS



## **Manchester Township General Fund 2023 Budget – Revenue Analysis Categories**

### **Tax Revenues:**

- Tax Revenues – Most tax revenues are based on property assessments within the Township, 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 the residents of the Township.
    - The township receives 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 within the Township is subject to a business privilege tax of 1.5 mill on gross receipts.
  - Local Services Tax
    - Every individual engaging in an occupation within the Township is taxed \$52 per year.

### **Non-Tax Revenues :**

- Licenses and Permits
  - Cable franchise fees
  - Street Occupancy Permits
- Fine and Forfeits
  - Police fines– court and non-court related.
  - Violation of codes/ordnance 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)

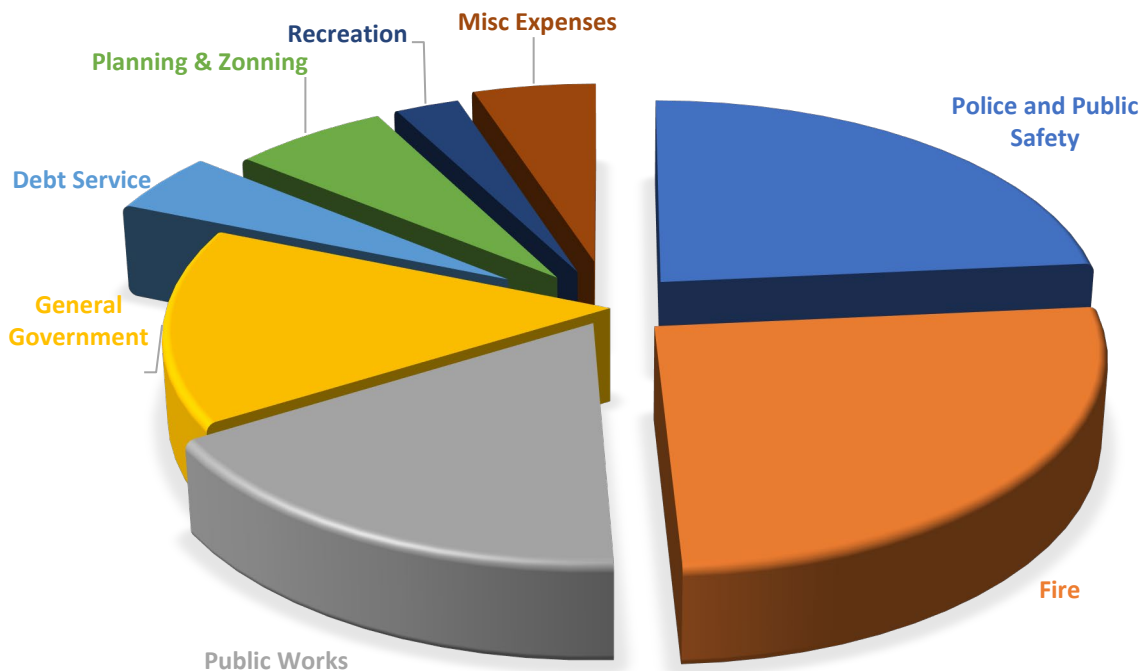
- Volunteer Fire Relief
  - Alcoholic Beverages Taxes
  - Shared Government Services
  - Host Community Fee
- Charges for Services
  - Building permits
  - Rental registrations fees
  - Contracted police services
  - Engineering/inspection fees
  - Solid waste charges
  - Sewage connection/tapping fees.
  - Other miscellaneous fees
- Recreation
  - Gift of Life
  - Building/Pavilions Rentals
  - Recreations Programs/Classes
- Miscellaneous Revenue
  - Interfund Transfers
  - Donations from public
  - Host Community Fee
  - Prior Year Refunds
  - Employee Insurance Contributions
  - Workers Comp Dividends

# **MANCHESTER TOWNSHIP GENERAL FUND 2023 SNAPSHOT-EXPENSE ANALYSIS**

## **Historical Analysis-Overall Township Revenues**

	2024 Budget	2023 Budget	2023 Actual	2022 Budget	2022 Actual
Police and Public Safety	\$ 3,683,340.00	\$ 3,135,590.00	\$ 3,323,332.00	\$ 3,001,590.00	\$ 2,986,613.00
Fire	\$ 3,567,950.00	\$ 3,494,570.00	\$ 3,637,521.00	\$ 3,296,400.00	\$ 3,309,902.00
Public Works	\$ 2,558,080.00	\$ 2,248,310.00	\$ 2,397,814.00	\$ 2,347,630.00	\$ 2,323,982.00
General Government	\$ 2,268,320.00	\$ 1,906,790.00	\$ 2,144,937.00	\$ 1,605,010.00	\$ 1,579,671.00
Debt Service	\$ 722,080.00	\$ 717,260.00	\$ 654,798.00	\$ 721,460.00	\$ 658,054.00
Planning & Zoning	\$ 580,430.00	\$ 655,090.00	\$ 903,703.00	\$ 501,150.00	\$ 527,083.00
Recreation	\$ 373,510.00	\$ 368,770.00	\$ 373,647.00	\$ 342,240.00	\$ 311,447.00
Other Expenses	\$ 130,830.00	\$ 829,360.00	\$ 718,169.00	\$ 710,260.00	\$ 473,075.00
Totals	\$ 13,884,540.00	\$ 13,355,740.00	\$ 14,153,921.00	\$ 12,525,740.00	\$ 12,169,827.00

## **2023 SNAPSHOT- EXPENSE ANALYSIS**





## **Manchester Township General Fund 2023 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 firefighter's relief association fund
- 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

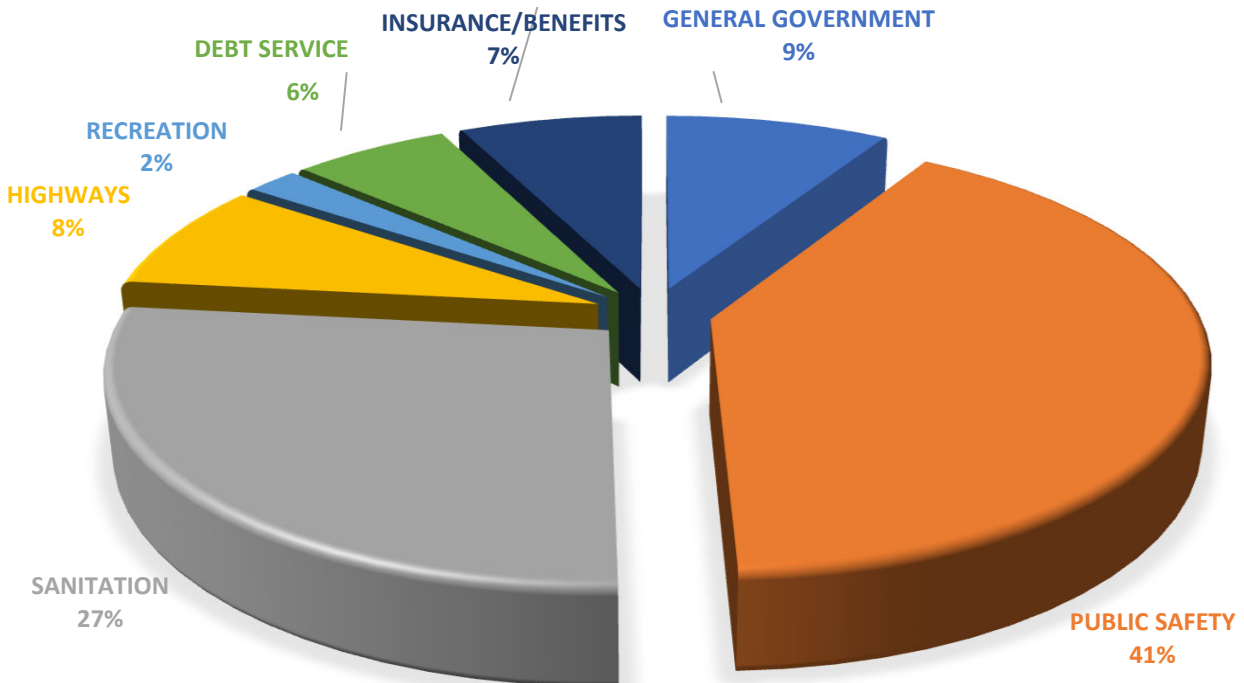
## BUDGET SYNOPSIS

The final 2024 budgets (General Fund, Street 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 12, 2023, at 6:00 p.m. at the Township Office.

A Synopsis of expenditures is as follows:

	GENERAL FUND		OTHER FUNDS		TOTAL ALL FUNDS	
GENERAL GOVERNMENT	7%	922,030	13%	725,946	9%	1,647,976
PUBLIC SAFETY	57%	7,828,370	0%	100	41%	7,828,470
SANITATION	13%	1,812,880	61%	3,316,414	27%	5,129,294
HIGHWAYS	5%	735,200	17%	956,900	8%	1,692,100
RECREATION	3%	374,010	2%	82,500	2%	456,510
DEBT SERVICE	5%	722,080	7%	395,000	6%	1,117,080
INSURANCE/BENEFITS	10%	1,437,290	0%	0	7%	1,437,290
OTHER		1,500	0%	0	0	1,500
TOTAL		\$ 13,833,360		\$ 5,476,860		\$ 19,310,220

**MANCHESTER TOWNSHIP 2024 TOTAL ALL FUNDS**



		2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
Account Number	Account Title	Actual								
<b>General Fund</b>										
<b>Real Property Taxes</b>										
01-301-100	Real Estate Taxes - Current Ye	1,683,001.52	1,650,950.00	1,715,626.41	1,696,400.00	1,758,260.35	1,723,450.00	1,750,180.61	1,781,680.51	1,755,000.00
01-301-200	Real Estate Taxes - Prior Year	2,204.95	4,650.00	5,483.69	4,650.00	1,864.10	3,350.00	5,274.23	5,300.00	4,100.00
01-301-400	Real Estate Taxes - Delinq Fro	16,117.64	14,080.00	18,669.09	14,080.00	10,105.59	10,070.00	16,332.94	16,457.00	11,880.00
Total Real Property Taxes:		1,701,324.11	1,669,680.00	1,739,779.19	1,715,130.00	1,770,230.04	1,736,870.00	1,771,787.78	1,803,437.51	1,770,980.00
<b>Act 511 Taxes</b>										
01-310-100	Real Estate Transfer Taxes	802,594.09	547,070.00	783,383.20	582,250.00	1,911,518.22	588,370.00	1,106,316.74	1,141,091.00	725,000.00
01-310-210	Earned Income Taxes - Current	2,268,454.47	2,093,170.00	2,616,721.17	2,289,926.00	2,590,470.27	2,270,000.00	1,979,413.76	2,709,981.00	2,552,790.00
01-310-230	Earned Income Taxes - Delinque	1,149,749.57	1,047,250.00	1,014,464.43	1,000,200.00	1,264,197.22	1,163,410.00	1,277,078.76	1,280,141.00	1,175,140.00
01-310-310	Mercantile Taxes - Current Yea	1,637,283.78	1,386,920.00	1,422,545.68	1,405,100.00	1,334,703.20	1,351,500.00	1,280,615.46	1,286,231.00	1,272,000.00
01-310-320	Mercantile Taxes - Prior Year'	5,889.30	6,200.00	16,211.87	16,200.00	19,333.16	18,010.00	17,828.48	17,828.48	18,030.00
01-310-360	Business Privilege - Current	592,581.70	497,780.00	594,457.28	557,000.00	732,935.18	724,000.00	725,782.40	751,348.10	733,000.00
01-310-370	Business Privilege - Prior	27,421.42	20,000.00	40,925.79	17,200.00	9,547.65	22,630.00	33,465.09	35,211.22	25,000.00
01-310-510	Local Services Tax - Cur. Yr.	474,457.77	470,100.00	484,436.95	496,260.00	519,466.89	489,090.00	355,277.73	528,418.00	489,090.00
01-310-520	Local Services Tax - Prior Yr.	219,640.89	169,380.00	175,944.43	170,000.00	174,198.34	173,560.00	177,800.68	178,009.00	173,560.00
Total Act 511 Taxes:		7,178,072.99	6,237,870.00	7,149,090.80	6,534,136.00	8,556,370.13	6,800,570.00	6,953,579.10	7,928,258.80	7,163,610.00
<b>Licenses</b>										
01-321-800	Cable Television Franchise	326,157.13	324,500.00	323,352.01	320,000.00	338,561.44	327,000.00	327,514.91	330,130.00	327,000.00
Total Licenses:		326,157.13	324,500.00	323,352.01	320,000.00	338,561.44	327,000.00	327,514.91	330,130.00	327,000.00
<b>Permits</b>										
01-322-800	Street Occupancy Permits	7,805.00	5,210.00	6,865.00	5,210.00	17,405.00	17,300.00	4,295.00	4,295.00	25,200.00
Total Permits:		7,805.00	5,210.00	6,865.00	5,210.00	17,405.00	17,300.00	4,295.00	4,295.00	25,200.00
<b>Fines</b>										
01-331-110	Vehicle Code Violations	210,552.83	216,100.00	222,023.98	234,600.00	188,340.24	220,700.00	170,613.62	191,309.00	221,700.00
01-331-120	Violations of Ordinances, Stat	26,221.33	25,320.00	30,483.50	27,850.00	25,450.44	29,750.00	25,027.81	27,463.00	28,400.00
Total Fines:		236,774.16	241,420.00	252,507.48	262,450.00	213,790.68	250,450.00	195,641.43	218,772.00	250,100.00

		2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
Account Number	Account Title	Actual								
<b>Interest Earnings</b>										
01-341-000	Interest Earnings	41,057.08	44,400.00	2,844.17	4,500.00	148,692.82	170,970.00	212,845.73	329,392.00	300,000.00
01-341-100	Interest Earnings - PLGIT EON	17,685.48	20,940.00	1,590.28	1,720.00	59,639.87	302,740.00	135,207.88	460,342.00	435,000.00
01-341-105	Interest Earnings-Payroll	3.46	.00	3.88	.00	.00	.00	.00	.00	.00
01-341-300	CD Interest Earnings	4,714.73	2,060.00	.00	2,060.00	850.70	2,060.00	.00	.00	.00
Total Interest Earnings:		63,460.75	67,400.00	4,438.33	8,280.00	209,183.39	475,770.00	348,053.61	789,734.00	735,000.00
<b>Rents and Royalties</b>										
01-342-100	Rent of Township Property	85,691.99	83,120.00	81,267.53	83,150.00	91,431.32	83,150.00	84,339.60	98,047.00	104,785.00
Total Rents and Royalties:		85,691.99	83,120.00	81,267.53	83,150.00	91,431.32	83,150.00	84,339.60	98,047.00	104,785.00
<b>Federal Shared Entitlements</b>										
01-352-530	Federal Entitlements	.00	.00	.00	281,600.00	.00	.00	.00	.00	.00
Total Federal Shared Entitlements:		.00	.00	.00	281,600.00	.00	.00	.00	.00	.00
<b>State Grants</b>										
01-354-010	Pension Aid Grants	310,467.83	270,810.00	283,039.67	283,040.00	290,105.30	290,100.00	338,017.51	338,010.00	338,010.00
01-354-081	Penn Dep Recycling Grant	51,255.00	51,500.00	53,504.70	51,250.00	.00	50,750.00	46,876.69	46,876.69	46,850.00
01-354-082	DCED Grant	.00	.00	.00	.00	.00	.00	.00	.00	32,000.00
01-354-083	DEP Grants	.00	.00	.00	.00	.00	.00	.00	.00	256,550.00
Total State Grants:		361,722.83	322,310.00	336,544.37	334,290.00	290,105.30	340,850.00	384,894.20	384,886.69	673,410.00
<b>State Shared Revenue</b>										
01-355-010	Public Utility Tax Reimb.	9,129.81	7,000.00	8,882.40	7,000.00	8,661.66	7,560.00	6,265.71	6,265.71	8,700.00
01-355-040	PA Sales Tax	2.27-	10.00	.60-	10.00	.24-	10.00	.00	10.00	10.00
01-355-070	Volunteer Fire Relief	73,921.58	.00	66,914.03	.00	83,067.69	.00	80,190.78	80,190.78	.00
01-355-080	Alcoholic Beverages Taxes	3,900.00	3,450.00	300.00	3,800.00	3,150.00	3,600.00	2,850.00	2,850.00	2,850.00
Total State Shared Revenue:		86,949.12	10,460.00	76,095.83	10,810.00	94,879.11	11,170.00	89,306.49	89,316.49	11,560.00
<b>Local Government Grants</b>										
01-357-021	York County Block Grants	2,141.39	.00	.00	100,000.00	.00	200,000.00	.00	.00	.00
Total Local Government Grants:		2,141.39	.00	.00	100,000.00	.00	200,000.00	.00	.00	.00

Budget Worksheet - 3 Prior Year Comparison  
Periods: 01/23-13/23

[illegible]

Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
Total Sanitation:		1,305,325.40	1,188,230.00	1,403,753.63	1,332,500.00	1,328,053.75	1,333,460.00	1,042,220.10	1,366,620.00	1,422,390.00
<b>Culture-Recreation</b>										
01-367-300	Park User Chg-Pav/Fields/Stage	16,192.53	12,300.00	23,868.00	16,000.00	17,912.50	16,000.00	15,170.00	16,465.00	14,000.00
01-367-301	Park Building User Fees	7,475.57	6,180.00	21,980.00	13,100.00	27,405.00	24,000.00	12,850.00	16,020.00	12,945.00
01-367-302	Donations/Contributions	100.00	650.00	330.00	100.00	100.00	100.00	100.00	100.00	100.00
01-367-304	Fee-Gift of Life	255.57-	260.00	150.00	260.00	.00	.00	.00	.00	100.00
01-367-305	Multi-Purpose Room Fee	3,197.00	1,250.00	12,173.50	10,000.00	11,040.00	11,780.00	9,745.00	11,245.00	10,000.00
01-367-800	Recreation Prog Fees - Classes	6,302.18	7,500.00	15,441.25	14,410.00	16,190.75	14,410.00	17,216.25	17,539.00	14,410.00
01-367-801	Recreation Prog Income - Speci	1,754.45	3,500.00	2,092.45	3,500.00	3,540.65	2,010.00	752.00	2,581.00	3,500.00
01-367-803	Entertainment Series - Contrib	.00	500.00	.00	500.00	.00	.00	.00	.00	.00
01-367-804	Recreation Fee - Youth Sports	41,169.94	32,000.00	34,611.47	32,000.00	52,986.97	32,000.00	31,979.26	51,067.00	54,200.00
01-367-805	PRPS Ticket Commission	133.85	100.00	.00	100.00	.00	.00	.00	.00	.00
01-367-806	Recreation - Soda Machine Comm	.00	350.00	.00	350.00	.00	100.00	.00	100.00	100.00
Total Culture-Recreation:		76,069.95	64,590.00	110,646.67	90,320.00	129,175.87	100,400.00	87,812.51	115,117.00	109,355.00
<b>Miscellaneous Revenue</b>										
01-380-002	Reimb Engineering	.00	.00	.00	.00	.00	.00	173,702.63	.00	.00
01-380-006	Reimb Utilities - Fire Service	.00	.00	.00	.00	.00	.00	16,913.52	.00	.00
01-380-010	Health Insurance Grant	.00	.00	.00	.00	.00	.00	13.22	13.22	.00
01-380-100	Miscellaneous	37.53	100.00	2,085.46	100.00	68.75	100.00	409.92	409.92	250.00
01-380-110	Employee Ins. Contributions	46,292.15	62,450.00	48,016.13	60,250.00	41,164.93	60,250.00	44,235.60	51,121.00	62,000.00
01-380-111	Employee Cell Phone Contributi	2,425.00	2,900.00	2,470.00	2,700.00	3,605.66	3,250.00	2,079.49	2,390.00	2,450.00
01-380-120	Workers Compensation Dividend	20,275.00	12,620.00	24,834.97	12,620.00	16,670.27	20,000.00	8,074.85	16,500.00	16,500.00
Total Miscellaneous Revenue:		69,029.68	78,070.00	77,406.56	75,670.00	61,509.61	83,600.00	245,429.23	70,434.14	81,200.00
<b>Contributions</b>										
01-387-100	Donations from Private Sources	1,441.58	250.00	1,869.61	250.00	2,626.12-	1,650.00	1,710.03	1,710.00	250.00
Total Contributions:		1,441.58	250.00	1,869.61	250.00	2,626.12-	1,650.00	1,710.03	1,710.00	250.00
<b>Interfund Operating Transfers</b>										
01-392-020	Transfer from Street Light Fun	22,554.35	22,650.00	21,709.60	22,650.00	18,702.07	23,170.00	.00	.00	.00
01-392-040	Transfer from ARPA	.00	.00	.00	.00	71,008.12	130,000.00	.00	.00	.00
01-392-350	Transfer from Highway Aid Fund	604,823.40	589,700.00	583,687.38	598,240.00	28.83	.00	.00	.00	.00
01-392-800	Trans from Swr Operating Fund	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	.00	40,390.00	.00

		2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
Account Number	Account Title	Actual								
Total Interfund Operating Transfers:		667,767.75	652,740.00	645,786.98	661,280.00	130,129.02	193,560.00	.00	40,390.00	.00
Prior Year Refunds										
01-395-000	Refunds of Prior Year Expendit	7,502.18	2,000.00	3,873.81	2,000.00	3,332.95	2,000.00	15,000.00	15,000.00	2,000.00
01-395-101	Refund YAUFR Pension	16,427.56	.00	5,544.63	.00	2,776.33	.00	18,151.21	18,151.21	.00
Total Prior Year Refunds:		23,929.74	2,000.00	9,418.44	2,000.00	6,109.28	2,000.00	33,151.21	33,151.21	2,000.00
Legislative Body										
01-400-110	Salary - Board of Supervisors	16,250.00	16,250.00	16,250.00	18,000.00	17,562.50	17,500.00	12,406.25	16,469.00	18,000.00
01-400-420	Dues, Subscriptions, and Membe	2,439.00	2,400.00	2,389.00	2,500.00	2,389.00	2,600.00	2,404.00	2,404.00	2,700.00
01-400-460	Meetings and Conferences	.00	300.00	.00	300.00	.00	300.00	90.00	90.00	350.00
Total Legislative Body:		18,689.00	18,950.00	18,639.00	20,800.00	19,951.50	20,400.00	14,900.25	18,963.00	21,050.00
Executive										
01-401-120	Salary - Manager	61,799.97	61,800.00	62,988.42	61,800.00	65,557.43	65,700.00	66,461.56	74,765.00	72,000.00
01-401-130	Salary - Financial Officer	.00	.00	.00	.00	.00	51,000.00	25,500.04	31,400.00	52,530.00
01-401-140	Salary - Clerical Staff	167,592.81	171,160.00	177,578.06	178,010.00	186,043.66	180,260.00	186,954.01	202,030.00	204,400.00
01-401-150	Vac/Comp	25,000.00	25,000.00	.00	.00	.00	21,360.00	14,210.40	15,356.40	.00
01-401-171	Unused Sick Leave	28,300.00	28,300.00	30,726.32	.00	.00	26,640.00	29,796.00	39,651.60	.00
01-401-200	Materials/Supplies	4,192.30	5,080.00	3,207.04	5,350.00	5,135.95	6,800.00	6,259.61	6,950.00	6,800.00
01-401-220	Postage	3,971.06	5,090.00	2,969.42	4,950.00	4,903.64	5,150.00	4,966.52	5,566.00	6,100.00
01-401-230	Fuel (Administrative Vehicle)	.00	100.00	.00	.00	.00	.00	.00	.00	.00
01-401-300	Other Services and Charges	20,884.03	6,500.00	20,821.19	23,000.00	15,078.76	12,800.00	16,830.42	23,194.00	21,000.00
01-401-305	Other Serv/Chgs-Payroll	90.00	180.00	180.50	180.00	170.00	200.00	.00	.00	.00
01-401-320	Telephone	6,026.16	6,100.00	4,710.46	5,850.00	6,494.12	6,300.00	4,922.88	5,953.00	6,500.00
01-401-321	Cell Telephone Charges	.00	1,870.00	.00	1,870.00	.00	.00	.00	.00	.00
01-401-330	Transportation Expense	56.14	200.00	31.36	200.00	.00	200.00	.00	.00	1,700.00
01-401-340	Advertising/Printing	12,996.95	13,070.00	15,841.23	15,450.00	20,202.06	15,910.00	20,784.59	21,834.37	21,500.00
01-401-350	Bonds	575.00	1,550.00	1,768.00	1,780.00	3,126.00	1,790.00	575.00	575.00	1,800.00
01-401-370	Office Equipment Maint.	21,546.89	21,280.00	24,233.43	22,800.00	27,458.17	24,500.00	25,993.08	29,690.00	31,500.00
01-401-420	Dues, Memberships, Subscriptio	2,515.07	4,650.00	2,181.25	4,650.00	7,042.84	8,400.00	2,098.12	2,129.00	6,000.00
01-401-450	Contracted Data Processing	40,293.75	34,670.00	36,552.20	34,670.00	42,236.50	49,150.00	58,214.24	78,793.00	57,550.00
01-401-451	Contracted Consultant	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,050.00	1,100.00	4,100.00
01-401-460	Meetings, Conferences	156.60	500.00	605.00	1,550.00	291.26	2,750.00	1,004.45	1,154.00	3,160.00
01-401-750	Office Equipment Purchase	.00	500.00	.00	500.00	190.00	2,780.00	1,448.45	1,448.45	2,780.00

Budget Worksheet - 3 Prior Year Comparison  
Periods: 01/23-13/23

Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
Total Executive:		397,096.73	388,700.00	385,493.88	363,710.00	385,030.39	482,790.00	467,069.37	541,589.82	499,420.00
<b>Financial Administration</b>										
01-402-110	Salary - Board of Auditors	30.00	30.00	20.00	30.00	30.00	30.00	20.00	20.00	30.00
01-402-330	Transportation Expense	.00	10.00	.00	10.00	.00	10.00	.00	.00	10.00
01-402-340	Advertising/Printing	.00	1,220.00	.00	1,220.00	.00	1,220.00	.00	.00	.00
01-402-420	Dues, Memberships, Subscriptio	.00	180.00	.00	180.00	140.00	200.00	95.39	95.39	125.00
01-402-450	Contracted Services (Audit)	12,900.00	13,050.00	13,470.00	13,600.00	13,100.00	13,800.00	13,200.00	13,800.00	14,000.00
01-402-460	Meetings, Conferences	34.35	200.00	.00	200.00	.00	200.00	.00	.00	200.00
Total Financial Administration:		12,964.35	14,690.00	13,490.00	15,240.00	13,270.00	15,460.00	13,315.39	13,915.39	14,365.00
<b>Tax Collection</b>										
01-403-110	Commission	59,845.48	50,620.00	54,476.73	52,500.00	55,068.73	55,950.00	54,767.84	55,275.00	54,700.00
01-403-150	FICA (Tax Collector)	.00	3,880.00	.00	4,020.00	.00	.00	.00	.00	.00
01-403-200	Materials, Supplies, Postage	2,126.94	2,700.00	1,875.40	2,700.00	1,842.57	2,350.00	2,911.27	2,911.27	2,950.00
01-403-310	Accounting (Special Audits)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01-403-340	Advertising/Printing	184.73	420.00	431.62	420.00	531.40	430.00	302.37	302.37	430.00
01-403-350	Bonds	.00	870.00	.00	870.00	933.00	950.00	.00	.00	950.00
01-403-460	Meetings/Conferences	80.00	200.00	.00	200.00	80.00	200.00	.00	.00	200.00
Total Tax Collection:		63,737.15	60,190.00	58,283.75	62,210.00	59,955.70	61,380.00	59,481.48	59,988.64	60,730.00
<b>Law</b>										
01-404-310	Professional Legal Services	38,081.15	44,150.00	54,153.95	46,150.00	36,602.48	49,630.00	44,100.56	51,980.00	55,000.00
01-404-450	Contracted Codification	1,195.00	3,000.00	1,195.00	3,000.00	1,195.00	3,000.00	1,195.00	1,195.00	11,000.00
Total Law:		39,276.15	47,150.00	55,348.95	49,150.00	37,797.48	52,630.00	45,295.56	53,175.00	66,000.00
<b>Engineer</b>										
01-408-114	Salary-Prof Engineer	.00	.00	.00	.00	.00	.00	.00	7,615.00	66,000.00
01-408-200	Materials/Supplies	.00	.00	.00	.00	.00	.00	.00	.00	5,000.00
01-408-300	Professional Eng. Serv. (Gen.)	32,423.44	103,500.00	64,408.00	103,500.00	97,053.72	108,810.00	99,440.57	113,646.00	56,000.00
01-408-301	MS4 Engineering	74,669.44	39,000.00	74,167.96	39,000.00	85,604.56	75,000.00	60,462.26	72,554.00	30,000.00
Total Engineer:		107,092.88	142,500.00	138,575.96	142,500.00	182,658.28	183,810.00	159,902.83	193,815.00	157,000.00



Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
<b>General Gov't Bldgs and Plant</b>										
01-409-200	Materials/Supplies	9,744.29	12,500.00	13,578.93	13,500.00	10,847.38	13,500.00	17,223.08	20,250.00	13,500.00
01-409-360	Utilities	31,881.80	34,000.00	29,431.60	34,000.00	29,926.14	36,410.00	25,515.19	30,618.00	40,490.00
01-409-361	Utilities - Multi-Purpose Room	7,525.05	7,850.00	5,978.89	7,850.00	5,660.97	7,850.00	5,507.71	6,880.00	8,850.00
01-409-362	Utilities - Fire Services	606.33	8,420.00	212.01-	8,420.00	1,060.47	8,420.00	5,195.92	5,195.92	.00
01-409-370	Repairs/Maintenance	34,312.48	31,200.00	20,913.25	32,200.00	23,833.24	34,850.00	14,936.00	20,776.00	34,850.00
01-409-381	Industrial Park Dues	294.84	350.00	331.70	350.00	460.69	500.00	552.83	552.83	600.00
01-409-450	Contracted Janitorial Service	2,931.84	2,900.00	5,028.97	2,900.00	3,267.09	3,680.00	2,250.05	2,370.00	4,450.00
01-409-452	Alarm Monitoring	1,215.00	630.00	648.00	630.00	712.80	630.00	.00	712.50	725.00
Total General Gov't Bldgs and Plant:		88,511.63	97,850.00	75,699.33	99,850.00	75,768.78	105,840.00	71,180.78	87,355.25	103,465.00
<b>Police</b>										
01-410-450	Contracted Police Services	2,757,275.92	2,751,990.00	2,751,984.55	2,986,000.00	2,971,894.85	3,119,950.00	2,724,130.06	3,306,209.00	3,659,440.00
01-410-451	Contracted Animal Enforcement	4,580.00	4,580.00	4,080.00	5,230.00	4,865.00	5,280.00	5,642.30	6,770.00	5,650.00
01-410-500	Donation - SPCA	9,353.43	9,360.00	9,353.43	9,360.00	9,353.43	9,360.00	9,353.43	9,353.43	13,900.00
01-410-501	Donation - Quick Response Team	.00	.00	.00	500.00	.00	500.00	500.00	500.00	500.00
01-410-502	Donation - Police Event	.00	500.00	.00	500.00	500.00	500.00	500.00	500.00	500.00
Total Police:		2,771,209.35	2,766,430.00	2,765,417.98	3,001,590.00	2,986,613.28	3,135,590.00	2,740,125.79	3,323,332.43	3,679,990.00
<b>Fire</b>										
01-411-171	Unused Sick Leave	.00	.00	.00	.00	.00	.00	102,903.02	102,903.02	.00
01-411-450	Contracted Fire Services	3,075,749.57	3,164,820.00	3,232,178.41	3,296,400.00	3,224,700.55	3,494,570.00	2,954,136.25	3,453,620.00	3,567,950.00
01-411-501	Volunteer Fire Relief	73,921.58	.00	66,914.03	.00	83,067.69	.00	80,190.78	80,190.78	.00
Total Fire:		3,149,671.15	3,164,820.00	3,299,092.44	3,296,400.00	3,307,768.24	3,494,570.00	3,137,230.05	3,636,713.80	3,567,950.00
<b>Ambulance/Rescue</b>										
01-412-500	Contrib. to Ambulance Service	4,402.31	.00	3,359.08	.00	2,134.97	.00	806.70	806.70	.00
Total Ambulance/Rescue:		4,402.31	.00	3,359.08	.00	2,134.97	.00	806.70	806.70	.00
<b>Protective Inspection</b>										
01-413-140	Salary - Code Enforcement Offi	92,027.45	69,260.00	62,148.82	72,030.00	75,640.59	75,760.00	83,586.32	91,593.00	102,300.00
01-413-200	Materials/Supplies	797.94	2,390.00	1,414.91	1,950.00	2,585.61	1,950.00	3,742.96	3,742.00	1,950.00
01-413-230	Fuel (Unit #21)	1,172.33	1,000.00	1,080.99	1,150.00	1,280.08	1,250.00	829.74	1,087.50	1,600.00
01-413-321	Cell Telephone Charges	.00	1,600.00	.00	1,600.00	.00	.00	.00	.00	.00
01-413-330	Transportation Expense	126.07	150.00	.00	150.00	.00	150.00	.00	.00	100.00

Budget Worksheet - 3 Prior Year Comparison  
Periods: 01/23-13/23

Account Number	Account Title	2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3 Actual	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
01-413-420	Dues, Memberships, Subscrip.	5.00	450.00	254.40	450.00	848.19	450.00	224.91	225.00	450.00
01-413-450	Contracted Inspection	482,868.59	325,290.00	457,880.16	340,300.00	329,263.74	314,640.00	508,719.98	610,462.00	330,000.00
01-413-451	UCC Appeal Charges	.00	700.00	.00	700.00	.00	700.00	.00	.00	700.00
01-413-460	Meetings/Conferences	80.00	1,000.00	375.00	1,000.00	174.00	1,000.00	359.30	509.00	1,200.00
01-413-750	Office Equipment Purchase	.00	1,500.00	.00	1,500.00	2,072.00	1,500.00	1,338.95	1,500.00	1,500.00
Total Protective Inspection:		577,077.38	403,340.00	523,154.28	420,830.00	411,864.21	397,400.00	598,802.16	709,118.50	439,800.00
<b>Planning and Zoning</b>										
01-414-140	Wages - Zoning Adm	57,044.74	55,080.00	54,539.94	57,280.00	50,425.26	161,430.00	72,921.26	78,112.50	70,000.00
01-414-200	Materials/Supplies	1,394.71	2,000.00	648.60	1,750.00	2,156.45	1,750.00	1,472.14	1,750.00	5,000.00
01-414-300	Engineering Services	2,038.26	1,020.00	1,993.36	2,040.00	1,850.00	2,200.00	1,926.73	1,957.00	2,200.00
01-414-301	Traffic Engineering Services	1,809.45	1,000.00	3,241.91	2,000.00	17,182.17	4,020.00	27,195.02	28,620.00	8,040.00
01-414-310	Legal Services	6,068.50	5,000.00	8,458.50	7,000.00	13,387.46	11,000.00	24,587.25	25,875.00	15,000.00
01-414-330	Transportation Costs	.00	100.00	.00	100.00	.00	100.00	.00	.00	100.00
01-414-340	Advertising/Printing	8,557.00	6,720.00	5,903.70	6,720.00	6,831.00	7,040.00	2,507.00	2,857.00	7,040.00
01-414-397	Reimb. Recording fees	.00	.00	.00	.00	.00	.00	797.00	.00	.00
01-414-398	Reimb. Engineering Services	.00	.00	.00	.00	20,674.15	.00	133,677.36	.00	.00
01-414-420	Dues, Memberships, Subscrip.	175.00	180.00	175.00	180.00	640.00	700.00	.00	700.00	450.00
01-414-450	Contr. Legal Secretarial Serv.	1,450.00	1,500.00	1,216.50	1,500.00	1,400.00	1,800.00	880.00	1,131.00	1,500.00
01-414-460	Meetings/Conferences	.00	300.00	.00	300.00	98.00	300.00	531.20	531.20	1,200.00
01-414-490	Consultant Services	.00	100.00	.00	100.00	.00	66,000.00	9,700.00	52,750.00	28,750.00
01-414-500	Contri. to Zoning Hearing Boar	1,700.00	1,350.00	625.00	1,350.00	575.00	1,350.00	300.00	300.00	1,350.00
Total Planning and Zoning:		80,237.66	74,350.00	76,802.51	80,320.00	115,219.49	257,690.00	276,494.96	194,583.70	140,630.00
<b>Solid Waste Coll/Disposal</b>										
01-427-200	Materials/Supplies	1,551.31	1,500.00	1,034.26	1,500.00	2,674.83	1,750.00	.00	.00	1,000.00
01-427-340	Advertising/Printing	.00	500.00	.00	500.00	.00	500.00	.00	.00	.00
01-427-440	Disposal Costs	447,413.71	458,390.00	482,153.79	478,810.00	478,485.38	488,470.00	393,660.34	524,880.00	587,860.00
01-427-450	Contracted Refuse Collect.	1,025,840.40	1,028,070.00	1,029,960.85	1,031,920.00	1,024,707.50	1,038,670.00	866,248.98	1,039,519.00	1,224,020.00
Total Solid Waste Coll/Disposal:		1,474,805.42	1,488,460.00	1,513,148.90	1,512,730.00	1,505,867.71	1,529,390.00	1,259,909.32	1,564,399.00	1,812,880.00
<b>Highway - General Services</b>										
01-430-140	Wages - General Services	470,809.88	439,190.00	495,146.31	456,760.00	541,305.93	538,420.00	633,587.27	686,585.00	575,500.00
01-430-170	Wages - Holid., Vac.	.00	74,950.00	.00	.00	.00	.00	.00	.00	.00
01-430-171	Unused Sick Leave	.00	.00	.00	29,370.00	.00	.00	.00	.00	.00
01-430-200	Materials/Supplies - Gen. Shop	7,958.58	13,300.00	26,888.37	14,900.00	11,624.31	16,800.00	21,525.64	23,715.00	25,000.00

Account Number	Account Title	2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3 Actual	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
01-430-230	Fuel	13,115.28	22,500.00	24,412.50	28,120.00	34,648.44	38,550.00	23,218.09	33,023.00	38,500.00
01-430-240	Uniforms	9,860.88	10,140.00	14,039.99	11,510.00	8,746.04	9,860.00	5,590.77	7,602.00	11,250.00
01-430-321	Cell Telephone Charges	.00	6,200.00	.00	6,200.00	.00	.00	.00	.00	.00
01-430-330	Transportation Expense	.00	100.00	.00	100.00	.00	100.00	.00	.00	50.00
01-430-340	Printing	.00	400.00	.00	400.00	.00	400.00	.00	.00	400.00
01-430-370	Maintenance - Radio System	3,053.19	2,470.00	3,270.80	2,000.00	1,678.50	1,550.00	.00	.00	2,200.00
01-430-371	Office Equipment Maint.	524.31	750.00	628.54	750.00	567.30	800.00	459.00	551.00	800.00
01-430-400	CDL Testing	2,227.50	1,100.00	2,057.50	1,100.00	1,620.00	2,400.00	4,114.94	4,115.00	4,500.00
01-430-420	Dues, Memberships, Subscriptio	3,065.00	3,150.00	3,077.00	3,150.00	4,833.58	3,850.00	4,387.14	4,387.14	3,500.00
01-430-460	Meetings, Conferences	756.64	1,000.00	402.01	1,000.00	329.80	1,000.00	511.20	511.20	1,000.00
01-430-750	Office Equipment Purchase	1,515.26	2,000.00	2,874.39	2,000.00	1,580.00-	1,700.00	.00	1,000.00	1,000.00
Total Highway - General Services:		512,886.52	577,250.00	572,797.41	557,360.00	603,773.90	615,430.00	693,394.05	761,489.34	663,700.00
<b>Highway - Streets and Gutters</b>										
01-431-200	Mater./Supplies - Street Clean	10,269.56	12,500.00	12,032.15	12,500.00	9,632.72	11,500.00	8,859.84	8,859.84	9,500.00
01-431-450	Contr Services - Spray Weeds	.00	.00	.00	.00	.00	4,000.00	2,443.40	2,443.40	3,000.00
Total Highway - Streets and Gutters:		10,269.56	12,500.00	12,032.15	12,500.00	9,632.72	15,500.00	11,303.24	11,303.24	12,500.00
<b>Highway - Snow &amp; Ice Removal</b>										
01-432-140	Wages - Snow Removal	.00	17,850.00	10,866.13	17,850.00	.00	.00	.00	.00	.00
01-432-141	Wages - Snow Removal Overtime	.00	20,000.00	8,779.98	20,000.00	.00	.00	.00	.00	.00
Total Highway - Snow & Ice Removal:		.00	37,850.00	19,646.11	37,850.00	.00	.00	.00	.00	.00
<b>Highway - Signals and Signs</b>										
01-433-302	Traffic Engr Serv (Non-Reimbur	271.25	3,500.00	.00	2,500.00	.00	1,500.00	.00	.00	1,500.00
01-433-361	School Flashers - Greenbriar R	654.02	720.00	612.51	720.00	590.21	720.00	530.46	645.00	.00
Total Highway - Signals and Signs:		925.27	4,220.00	612.51	3,220.00	590.21	2,220.00	530.46	645.00	1,500.00
<b>Highway - Street Lighting</b>										
01-434-200	Matls/Supplies - Street Lights	.00	100.00	.00	.00	.00	100.00	.00	.00	.00
01-434-360	Utilities - Street Lights	20,936.71	20,900.00	20,426.05	.00	.00	21,100.00	.00	.00	.00
01-434-370	Maint/Repairs - Street Lights	1,617.64	2,000.00	2,076.78	.00	.00	4,200.00	.00	.00	.00
Total Highway - Street Lighting:		22,554.35	23,000.00	22,502.83	.00	.00	25,400.00	.00	.00	.00

		2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
Account Number	Account Title	Actual								
<b>Highway - Tools &amp; Machinery</b>										
01-437-200	Mater/Supplies - Equip Repair	7,056.24	9,900.00	12,605.37	12,500.00	18,818.27	22,500.00	18,164.93	21,796.00	30,000.00
01-437-370	Contr. Equipment Repairs	24,178.03	23,100.00	24,372.38	20,000.00	5,021.59	9,470.00	9,266.23	9,781.57	8,000.00
Total Highway - Tools & Machinery:		31,234.27	33,000.00	36,977.75	32,500.00	23,839.86	31,970.00	27,431.16	31,577.57	38,000.00
<b>Highway - Highways &amp; Bridges</b>										
01-438-200	Mater./Supplies - Hwy. Maint.	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Highway - Highways & Bridges:		.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>Storm Water</b>										
01-446-200	Stormwater/MS4 Supplies	2,483.24	6,120.00	32,705.72	20,000.00	10,464.28	27,400.00	6,002.12	27,400.00	12,000.00
01-446-450	SWM Equipment Rental	37.32	1,650.00	8,583.50	1,650.00	.00	1,000.00	.00	1,000.00	7,500.00
01-446-530	Contrib to County SWM 5 Yr	169,817.00	169,820.00	169,817.00	169,820.00	169,817.00	.00	.00	.00	.00
Total Storm Water:		172,337.56	177,590.00	211,106.22	191,470.00	180,281.28	28,400.00	6,002.12	28,400.00	19,500.00
<b>Culture - Recreation Admin</b>										
01-451-120	Salary - Recreation Direc.	56,618.00	57,550.00	57,550.22	59,850.00	59,280.00	62,840.00	57,462.00	62,250.00	64,120.00
01-451-121	Salary - Assistant/Intern Wage	.00	3,000.00	21.75	2,000.00	.00	.00	.00	.00	2,000.00
01-451-200	Materials/Supplies	585.41	500.00	1,510.79	1,000.00	263.81	1,000.00	1,076.76	1,076.00	1,000.00
01-451-230	Fuel (Unit #20)	144.27	300.00	128.52	350.00	316.93	350.00	607.06	662.70	.00
01-451-321	Cell Telephone Charges	.00	960.00	.00	960.00	.00	.00	.00	.00	.00
01-451-330	Transportation Expense	.00	300.00	.00	300.00	.00	300.00	.00	.00	100.00
01-451-370	Repair Service (Unit #20)	21.00	300.00	717.28	500.00	126.52	500.00	.00	.00	.00
01-451-420	Dues, Memberships, Subscriptio	120.00	240.00	.00	240.00	240.00	400.00	200.00	320.00	400.00
01-451-460	Meetings/Conferences	.00	350.00	.00	350.00	.00	350.00	.00	.00	350.00
01-451-750	Equipment Purchase	.00	1,000.00	.00	1,000.00	.00	1,000.00	.00	.00	1,000.00
Total Culture - Recreation Admin:		57,488.68	64,500.00	59,928.56	66,550.00	60,227.26	66,740.00	59,345.82	64,308.70	68,970.00
<b>Participant Recreation</b>										
01-452-120	Salary - Playground Super.	15,332.87	28,600.00	18,473.76	31,700.00	20,560.57	24,600.00	21,097.82	23,911.00	24,600.00
01-452-200	Mats/Supplies - Rec Prog (Pla	1,995.42	3,000.00	956.91	3,000.00	1,073.86	3,000.00	3,922.94	3,922.00	1,500.00
01-452-201	Mats/Supplies - Special Event	5,552.16	10,250.00	10,726.99	11,250.00	6,734.24	11,250.00	4,651.11	6,706.00	11,250.00
01-452-300	Other Services & Charges	3,941.41	3,750.00	7,365.59	5,250.00	6,190.76	5,250.00	8,824.10	10,564.00	9,500.00
01-452-340	Advertising/Printing/Postage	13,295.52	11,570.00	15,143.41	15,200.00	15,935.47	16,420.00	18,676.46	24,176.00	16,420.00
01-452-380	Rental of Equipment/Bldgs.	494.00	450.00	180.00	450.00	216.00	550.00	184.00	184.00	400.00

Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
01-452-450	Contracted Program Instruc.	.00	430.00	1,780.00	1,500.00	3,075.00	2,500.00	.00	.00	2,500.00
01-452-451	Contracted Prog Instruc - Spec	4,450.00	23,750.00	20,530.00	23,750.00	18,928.84	23,750.00	27,492.00	27,492.00	23,000.00
01-452-801	Recreation Prog Exp-Spec Event	38.56	200.00	333.37	200.00	1,235.60	1,000.00	3,747.39	3,797.00	.00
01-452-802	Recreation Prog - Youth Sports	14,789.71	10,350.00	22,298.44	23,000.00	31,789.64	23,000.00	16,035.29	25,945.00	32,000.00
Total Participant Recreation:		59,889.65	92,350.00	97,788.47	115,300.00	105,739.98	111,320.00	104,631.11	126,697.00	121,170.00
<b>Parks</b>										
01-454-200	Materials/Supplies - Park Main	9,457.65	28,000.00	15,234.02	27,000.00	26,491.90	27,000.00	24,626.95	29,872.00	27,000.00
01-454-201	Tree Maintenance & Replacement	194.18	4,500.00	440.83	3,500.00	794.85	2,700.00	76.85	1,030.74	1,500.00
01-454-230	Fuel	4,287.54	5,240.00	8,648.74	7,240.00	10,922.47	10,900.00	5,692.80	7,475.00	8,500.00
01-454-321	Cell Telephone Charges	.00	1,600.00	.00	1,600.00	.00	.00	.00	.00	.00
01-454-360	Utilities - Parks	21,751.12	22,000.00	23,754.42	23,800.00	23,312.65	24,120.00	22,797.13	27,356.00	27,550.00
01-454-370	Repair/Maintenance Serv.	22,041.29	30,000.00	39,605.63	30,000.00	33,117.76	45,000.00	34,455.45	40,510.00	45,000.00
01-454-450	Contracted Mowing	27,030.00	28,000.00	26,820.00	28,000.00	20,315.00	22,755.00	19,035.00	34,100.00	34,100.00
01-454-460	Meetings/Conferences	.00	100.00	.00	100.00	.00	100.00	.00	.00	100.00
01-454-490	Consultant Services	11,429.52	13,500.00	5,682.96	13,600.00	4,977.28	26,600.00	15,317.24	16,007.00	13,600.00
Total Parks:		96,191.30	132,940.00	120,186.60	134,840.00	119,931.91	159,175.00	122,001.42	156,350.74	157,350.00
<b>Libraries</b>										
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	4,695.00	9,390.00	11,922.50	9,550.00	9,550.00	9,790.00	4,894.88	9,790.00	10,020.00
Total Libraries:		18,695.00	23,390.00	25,922.50	23,550.00	23,550.00	23,790.00	18,894.88	23,790.00	24,020.00
<b>Senior Citizens Centers</b>										
01-458-520	Contri. - Senior Citizen Cente	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
Total Senior Citizens Centers:		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
<b>Debt Service</b>										
01-470-380	Lease Rental Payments	665,400.00	713,690.00	689,478.71	718,680.00	658,054.63	717,260.00	11,509.13	654,797.76	722,080.00
01-470-450	Contracted Consultant Services	2,780.00	2,780.00	2,780.00	2,780.00	.00	.00	.00	.00	.00
Total Debt Service:		668,180.00	716,470.00	692,258.71	721,460.00	658,054.63	717,260.00	11,509.13	654,797.76	722,080.00
<b>Miscellaneous Expenses</b>										
01-480-000	Miscellaneous Expenditures	200.00	500.00	6,955.65	500.00	.00	500.00	69.34	150.00	500.00

Account Number	Account Title	2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3 Actual	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
	Total Miscellaneous Expenses:	200.00	500.00	6,955.65	500.00	.00	500.00	69.34	150.00	500.00
<b>Insurance</b>										
01-486-350	Workers Compensation (Twp. Onl	32,072.00	28,770.00	28,769.00	30,710.00	38,068.00	31,790.00	33,099.00	33,099.00	32,000.00
01-486-351	Casualty/Liability (Twp. Only)	67,119.16	68,270.00	73,320.70	73,820.00	76,244.96	78,250.00	82,410.22	82,410.00	85,100.00
01-486-352	Errors/Omissions	9,686.67	9,450.00	9,362.91	9,450.00	10,416.02	10,750.00	10,499.22	10,499.22	10,750.00
	Total Insurance:	108,877.83	106,490.00	111,452.61	113,980.00	124,728.98	120,790.00	126,008.44	126,008.22	127,850.00
<b>Employee Benefits</b>										
01-487-150	FICA	102,843.92	110,560.00	118,358.39	114,990.00	119,662.57	131,990.00	123,272.72	142,751.00	132,000.00
01-487-151	Retirement Plan (Non-Uniformed	124,434.82	153,690.00	92,230.39	153,690.00	116,095.00	172,520.00	.00	134,950.00	159,560.00
01-487-152	Unemployment Compensation	13,773.10	6,230.00	5,003.96	6,230.00	5,799.67	6,230.00	.00	.00	.00
01-487-153	Hospitalization	479,240.00	498,410.00	498,410.00	515,350.00	510,481.87	615,940.00	589,653.36	818,231.00	898,700.00
01-487-154	Life Insurance/Weekly Disabili	6,590.81	6,240.00	7,781.54	7,710.00	9,169.16	9,030.00	7,247.52	9,662.00	9,950.00
01-487-155	Dental/Eye Care Self Insurance	13,000.90	14,280.00	12,503.24	15,020.00	.00	.00	.00	.00	.00
01-487-156	Federal Health Care Fees	189.55	200.00	26.87	200.00	223.84	200.00	138.00	138.00	230.00
01-487-157	PMRS Match	16,634.88	21,690.00	28,975.11	28,740.00	33,682.42	38,950.00	47,779.67	65,897.67	98,500.00
01-487-158	Cell Phones	8,614.38	12,880.00	9,015.17	9,120.00	9,887.72	9,120.00	7,878.85	9,545.00	10,000.00
01-487-450	Health Ins Consulting Services	440.00	500.00	240.00	500.00	240.00	500.00	250.00	250.00	500.00
	Total Employee Benefits:	765,762.36	824,680.00	772,544.67	851,550.00	805,242.25	984,480.00	776,220.12	1,181,424.67	1,309,440.00
<b>Prior Year Revenue Refunds</b>										
01-491-000	Refund of Prior Year Revenues	530.00	3,600.00	8,888.17	3,000.00	185.00	3,000.00	.00	.00	1,000.00
	Total Prior Year Revenue Refunds:	530.00	3,600.00	8,888.17	3,000.00	185.00	3,000.00	.00	.00	1,000.00
<b>Interfund Operating Transfers</b>										
01-492-300	Capital Reserve Fund Appropri.	179,074.36	275,000.00	275,000.00	311,180.00	276,757.33	575,070.00	.00	592,011.48	365,820.00
	Total Interfund Operating Transfers:	179,074.36	275,000.00	275,000.00	311,180.00	276,757.33	575,070.00	.00	592,011.48	365,820.00
<b>Contingency Reserve</b>										
01-493-100	ARPA Expenditures	.00	.00	50,123.83	281,600.00	71,405.64	130,000.00	.00	.00	.00
	Total Contingency Reserve:	.00	.00	50,123.83	281,600.00	71,405.64	130,000.00	.00	.00	.00
	General Fund Revenue Total:	13,714,280.00	12,219,710.00	13,741,609.82	13,127,136.00	14,553,839.81	13,355,740.00	13,415,313.12	15,184,290.87	14,199,180.00

Budget Worksheet - 3 Prior Year Comparison  
Periods: 01/23-13/23

Account Number	Account Title	2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3 Actual	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
	General Fund Expenditure Total:	11,491,867.87	11,774,760.00	12,025,230.81	12,525,740.00	12,169,840.98	13,350,495.00	10,804,355.93	14,159,209.95	14,199,180.00
	Net Total General Fund:	2,222,412.13	444,950.00	1,716,379.01	601,396.00	2,383,998.83	5,245.00	2,610,957.19	1,025,080.92	.00

Budget Worksheet - 3 Prior Year Comparison  
Periods: 01/23-13/23

Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
<b>Street Light Fund</b>										
<b>Real Property Taxes</b>										
02-301-100	Real Estate Taxes - Current Ye	22,059.70	21,530.00	22,129.87	21,530.00	22,118.02	21,920.00	22,444.10	22,444.10	22,650.00
02-301-200	Real Estate Taxes - Prior Year	70.40	400.00	249.90	400.00	.00	300.00	.00	.00	300.00
Total Real Property Taxes:		22,130.10	21,930.00	22,379.77	21,930.00	22,118.02	22,220.00	22,444.10	22,444.10	22,950.00
<b>Interest Earnings</b>										
02-341-000	Interest Earnings	70.73	80.00	8.48	20.00	2.81	20.00	492.86	953.64	950.00
02-341-200	Lien Interest	4.22	20.00	15.33	20.00	.00	20.00	.00	.00	20.00
Total Interest Earnings:		74.95	100.00	23.81	40.00	2.81	40.00	492.86	953.64	970.00
<b>Miscellaneous Revenue</b>										
02-380-100	Miscellaneous	3.52	20.00	12.48	20.00	.00	20.00	.00	.00	20.00
Total Miscellaneous Revenue:		3.52	20.00	12.48	20.00	.00	20.00	.00	.00	20.00
<b>Department: 434</b>										
02-434-200	Mats/Supplies - Street Lights	.00	.00	.00	100.00	.00	.00	.00	.00	100.00
02-434-360	Utilities - Street Lights	.00	.00	.00	20,900.00	19,599.21	.00	17,759.74	23,943.00	25,000.00
02-434-370	Maint/Repairs - Street Lights	.00	.00	.00	2,100.00	2,274.44	.00	898.41	898.41	4,200.00
Total Department: 434:		.00	.00	.00	23,100.00	21,873.65	.00	18,658.15	24,841.41	29,300.00
<b>Interfund Operating Transfers</b>										
02-492-010	Transfer to General Fund	22,554.35	22,300.00	21,709.60	21,990.00	18,702.07	.00	.00	.00	.00
Total Interfund Operating Transfers:		22,554.35	22,300.00	21,709.60	21,990.00	18,702.07	.00	.00	.00	.00
Street Light Fund Revenue Total:		22,208.57	22,050.00	22,416.06	21,990.00	22,120.83	22,280.00	22,936.96	23,397.74	23,940.00
Street Light Fund Expenditure Total:		22,554.35	22,300.00	21,709.60	45,090.00	40,575.72	.00	18,658.15	24,841.41	29,300.00
Net Total Street Light Fund:		345.78-	250.00-	706.46	23,100.00-	18,454.89-	22,280.00	4,278.81	1,443.67-	5,360.00-



# 2024 STREET LIGHT DISTRICTS TAX RATES

(Resolution #2023- )

<u>DISTRICT</u>	<b>2024 LINEAR FOOTAGE</b>	<b>2024 UTILITY COSTS (\$)</b>	<b>2024 ADMIN. COSTS (\$)</b>	<b>2024 TOTAL COSTS (\$)</b>	<b>UNIT COST COL 4/COL 1</b>
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
	<b>TOTAL</b>	<b>21,840.00</b>	<b>810.00</b>	<b>22,650.00</b>	<b>N/A</b>

## 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 12, 2023  
Resolution #2023-

		2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
Account Number	Account Title	Actual								
Fire Hydrant Fund										
Interest Earnings										
03-341-000	Interest Earnings	17.64	30.00	1.99	10.00	.58	.00	236.67	300.66	270.00
Total Interest Earnings:		17.64	30.00	1.99	10.00	.58	.00	236.67	300.66	270.00
Fire Hydrant Fund Revenue Total:		17.64	30.00	1.99	10.00	.58	.00	236.67	300.66	270.00
Fire Hydrant Fund Expenditure Total:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Net Total Fire Hydrant Fund:		17.64	30.00	1.99	10.00	.58	.00	236.67	300.66	270.00

		2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
Account Number	Account Title	Actual								
<b>American Rescue Plan Fund</b>										
<b>Interest Earnings</b>										
04-341-000	Interest Earnings	.00	.00	47.12	50.00	203.54	1,000.00	39,124.46	55,670.00	16,456.00
	Total Interest Earnings:	.00	.00	47.12	50.00	203.54	1,000.00	39,124.46	55,670.00	16,456.00
<b>Federal Shared Entitlements</b>										
04-352-530	Federal Entitlements	.00	.00	975,935.73	975,930.00	982,107.03	.00	.00	.00	.00
	Total Federal Shared Entitlements:	.00	.00	975,935.73	975,930.00	982,107.03	.00	.00	.00	.00
<b>General Gov't Bldgs and Plant</b>										
04-409-200	Materials/Supplies	.00	.00	335.97	.00	.00	.00	.00	.00	.00
	Total General Gov't Bldgs and Plant:	.00	.00	335.97	.00	.00	.00	.00	.00	.00
<b>Police</b>										
04-410-740	Police-Equipment Purchases	.00	.00	.00	.00	106,674.06	.00	.00	.00	.00
	Total Police:	.00	.00	.00	.00	106,674.06	.00	.00	.00	.00
<b>Fire</b>										
04-411-730	FS - Bldg Improvements	.00	.00	.00	.00	.00	.00	.00	.00	200,000.00
	Total Fire:	.00	.00	.00	.00	.00	.00	.00	.00	200,000.00
<b>Wastewater Coll/Treatment</b>										
04-429-730	SWR-Bldg Improvements	.00	.00	.00	665,500.00	87,599.19	591,370.00	420,279.23	591,370.00	100,000.00
04-429-740	SWR-Equipment Purchases	.00	.00	.00	225,000.00	240,097.50	.00	.00	.00	.00
	Total Wastewater Coll/Treatment:	.00	.00	.00	890,500.00	327,696.69	591,370.00	420,279.23	591,370.00	100,000.00
<b>Highway - General Services</b>										
04-430-730	PW-Bldg Improvements	.00	.00	.00	64,000.00	.00	65,000.00	.00	.00	65,000.00
	Total Highway - General Services:	.00	.00	.00	64,000.00	.00	65,000.00	.00	.00	65,000.00

Budget Worksheet - 3 Prior Year Comparison  
Periods: 01/23-13/23

		2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
Account Number	Account Title	Actual								
<b>Storm Water</b>										
04-446-730	MS4-Bldg Improvements	.00	.00	.00	135,000.00	24,535.70	.00	5,796.20	5,796.20	7,500.00
Total Storm Water:		.00	.00	.00	135,000.00	24,535.70	.00	5,796.20	5,796.20	7,500.00
<b>Parks</b>										
04-454-740	Parks-Equipment Purchases	.00	.00	5,847.00	94,400.00	20,580.73	.00	.00	65,000.00	65,000.00
Total Parks:		.00	.00	5,847.00	94,400.00	20,580.73	.00	.00	65,000.00	65,000.00
<b>Interfund Operating Transfers</b>										
04-492-010	Transfer to General Fund	.00	.00	32,688.83	81,600.00	71,008.12	.00	.00	.00	.00
Total Interfund Operating Transfers:		.00	.00	32,688.83	81,600.00	71,008.12	.00	.00	.00	.00
American Rescue Plan Fund Revenue Total:		.00	.00	975,982.85	975,980.00	982,310.57	1,000.00	39,124.46	55,670.00	16,456.00
American Rescue Plan Fund Expenditure Total:		.00	.00	38,871.80	1,265,500.00	550,495.30	656,370.00	426,075.43	662,166.20	437,500.00
Net Total American Rescue Plan Fund:		.00	.00	937,111.05	289,520.00-	431,815.27	655,370.00-	386,950.97-	606,496.20-	421,044.00-

Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
<b>C &amp; N Bank</b>										
<b>Interest Earnings</b>										
15-341-000	Interest Earnings	.00	.00	4.19	20.00	19.51	120.00	4.08	3.28	.00
	Total Interest Earnings:	.00	.00	4.19	20.00	19.51	120.00	4.08	3.28	.00
<b>Miscellaneous Revenue</b>										
15-380-100	Miscellaneous Revenue	.00	.00	235,000.00	1,080,100.00	.00	2,550,000.00	.00	.00	.00
	Total Miscellaneous Revenue:	.00	.00	235,000.00	1,080,100.00	.00	2,550,000.00	.00	.00	.00
<b>Executive</b>										
15-401-300	Other Services & Charges	.00	.00	10.00-	100.00	.00	.00	.00	.00	.00
	Total Executive:	.00	.00	10.00-	100.00	.00	.00	.00	.00	.00
<b>General Gov't Bldgs and Plant</b>										
15-409-730	Municipal Bldg Improvements	.00	.00	.00	375,000.00	113.52-	.00	.00	.00	140,000.00
15-409-740	Equipment Purchases	.00	.00	.00	205,000.00	.00	205,000.00	.00	40,000.00	.00
	Total General Gov't Bldgs and Plant:	.00	.00	.00	580,000.00	113.52-	205,000.00	.00	40,000.00	140,000.00
<b>Highway - General Services</b>										
15-430-740	Highway-Equipment Purchase	.00	.00	235,000.00	.00	.00	.00	.00	.00	.00
	Total Highway - General Services:	.00	.00	235,000.00	.00	.00	.00	.00	.00	.00
<b>Storm Water</b>										
15-446-730	Stormwater-Bldg Improv	.00	.00	.00	.00	.00	1,300,000.00	311,880.45	781,000.00	519,000.00
	Total Storm Water:	.00	.00	.00	.00	.00	1,300,000.00	311,880.45	781,000.00	519,000.00
<b>Parks</b>										
15-454-730	Parks-Bldg Improvements	.00	.00	.00	500,000.00	.00	1,045,000.00	5,304.77	54,854.54	1,020,400.00
	Total Parks:	.00	.00	.00	500,000.00	.00	1,045,000.00	5,304.77	54,854.54	1,020,400.00
	C & N Bank Revenue Total:	.00	.00	235,004.19	1,080,120.00	19.51	2,550,120.00	4.08	3.28	.00

Budget Worksheet - 3 Prior Year Comparison  
Periods: 01/23-13/23

Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
C & N Bank Expenditure Total:		.00	.00	234,990.00	1,080,100.00	113.52-	2,550,000.00	317,185.22	875,854.54	1,679,400.00
Net Total C & N Bank:		.00	.00	14.19	20.00	133.03	120.00	317,181.14-	875,851.26-	1,679,400.00-

		2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
Account Number	Account Title									
<b>Capital Reserve Fund</b>										
<b>Interest Earnings</b>										
30-341-000	Interest Earnings	968.87	1,340.00	97.17	150.00	648.22	3,870.00	19,181.32	24,689.67	19,000.00
30-341-100	Interest Earnings - PLGIT EON	235.28	330.00	63.05	80.00	2,675.71	2,750.00	6,066.24	7,996.15	7,300.00
Total Interest Earnings:		1,204.15	1,670.00	160.22	230.00	3,323.93	6,620.00	25,247.56	32,685.82	26,300.00
<b>Miscellaneous Revenue</b>										
30-380-100	Miscellaneous	.00	.00	20,648.00	.00	6,655.00	.00	10,500.00	10,500.00	.00
Total Miscellaneous Revenue:		.00	.00	20,648.00	.00	6,655.00	.00	10,500.00	10,500.00	.00
<b>Interfund Operating Transfers</b>										
30-392-010	Transfer from General Fund	179,074.36	275,000.00	275,000.00	311,180.00	276,757.33	575,070.00	.00	592,011.48	365,820.00
Total Interfund Operating Transfers:		179,074.36	275,000.00	275,000.00	311,180.00	276,757.33	575,070.00	.00	592,011.48	365,820.00
<b>Prior Year Refunds</b>										
30-395-000	Refunds of Prior Year Expendit	13,970.00	.00	8,273.22	.00	71,525.26	.00	7,439.99	7,439.99	.00
Total Prior Year Refunds:		13,970.00	.00	8,273.22	.00	71,525.26	.00	7,439.99	7,439.99	.00
<b>Executive</b>										
30-401-300	Other Services and Charges	.00	.00	120.00	.00	300.31	.00	.00	.00	.00
30-401-740	Equipment Purchases	3,242.82	9,510.00	9,666.72	9,510.00	.00	.00	.00	.00	.00
Total Executive:		3,242.82	9,510.00	9,786.72	9,510.00	300.31	.00	.00	.00	.00
<b>General Gov't Bldgs and Plant</b>										
30-409-730	Municipal Bldg. Improvements	41,274.50	78,580.00	47,477.00	52,000.00	65,857.00	52,800.00	60,854.74	60,854.74	70,000.00
30-409-740	Equipment Purchases	12,756.81	29,230.00	21,234.90	27,800.00	15,952.80	.00	.00	.00	27,000.00
Total General Gov't Bldgs and Plant:		54,031.31	107,810.00	68,711.90	79,800.00	81,809.80	52,800.00	60,854.74	60,854.74	97,000.00
<b>Protective Inspection</b>										
30-413-740	Equipment Purchases	5,920.92	5,930.00	5,920.92	5,930.00	5,920.80	.00	.00	.00	.00

Account Number	Account Title	2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3 Actual	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
	Total Protective Inspection:	5,920.92	5,930.00	5,920.92	5,930.00	5,920.80	.00	.00	.00	.00
<b>Highway - General Services</b>										
30-430-740	Equipment Purchases	87,447.75	132,750.00	118,332.42	179,370.00	122,216.64	210,000.00	177,263.67	177,263.67	137,620.00
	Total Highway - General Services:	87,447.75	132,750.00	118,332.42	179,370.00	122,216.64	210,000.00	177,263.67	177,263.67	137,620.00
<b>Highway - Constr/Rebuilding</b>										
30-439-600	Street/Highway Construction	.00	.00	61,390.18	.00	47.69	.00	28,289.00	28,289.00	.00
	Total Highway - Constr/Rebuilding:	.00	.00	61,390.18	.00	47.69	.00	28,289.00	28,289.00	.00
<b>Storm Water</b>										
30-446-600	Capital Improv-Stormwater Mgmt	.00	.00	.00	.00	13,950.00	70,000.00	55,705.89	70,000.00	75,000.00
30-446-740	Stormwater Equip Purchase	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Storm Water:	.00	.00	.00	.00	13,950.00	70,000.00	55,705.89	70,000.00	75,000.00
<b>Parks</b>										
30-454-600	Capital Improvements (Parks)	3,238.61	4,000.00	.00	4,000.00	6,246.74	200,000.00	46.60	200,000.00	78,500.00
30-454-710	Land Purchase	.00	.00	.00	.00	.00	.00	62,586.45	62,586.45	.00
30-454-740	Equipment Purchases	25,231.88	15,000.00	12,472.68	46,080.00	46,265.35	42,270.00	37,996.43	37,996.43	4,000.00
	Total Parks:	28,470.49	19,000.00	12,472.68	50,080.00	52,512.09	242,270.00	100,629.48	300,582.88	82,500.00
<b>Debt Service</b>										
30-470-380	Lease Rental Payments	.00	.00	108.16	.00	.00	.00	.00	.00	.00
	Total Debt Service:	.00	.00	108.16	.00	.00	.00	.00	.00	.00
	Capital Reserve Fund Revenue Total:	194,248.51	276,670.00	304,081.44	311,410.00	358,261.52	581,690.00	43,187.55	642,637.29	392,120.00
	Capital Reserve Fund Expenditure Total:	179,113.29	275,000.00	276,722.98	324,690.00	276,757.33	575,070.00	422,742.78	636,990.29	392,120.00
	Net Total Capital Reserve Fund:	15,135.22	1,670.00	27,358.46	13,280.00-	81,504.19	6,620.00	379,555.23-	5,647.00	.00



		2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
Account Number	Account Title	Actual								
<b>Highway Aid Fund</b>										
<b>Interest Earnings</b>										
35-341-000	Interest Earnings	8,815.24	12,010.00	602.56	1,000.00	17,279.22	42,250.00	44,691.68	67,038.00	67,000.00
35-341-100	Interest Earnings - PLGIT EON	192.71	270.00	13.12	50.00	492.42	1,150.00	981.07	1,471.61	1,400.00
Total Interest Earnings:		9,007.95	12,280.00	615.68	1,050.00	17,771.64	43,400.00	45,672.75	68,509.61	68,400.00
<b>State Shared Revenue</b>										
35-355-050	Highway Aid Entitlement	656,737.08	589,700.00	607,283.08	598,240.00	627,972.80	634,690.00	647,603.85	647,000.00	647,000.00
Total State Shared Revenue:		656,737.08	589,700.00	607,283.08	598,240.00	627,972.80	634,690.00	647,603.85	647,000.00	647,000.00
<b>Miscellaneous Revenue</b>										
35-380-100	Miscellaneous	1,153.47	3,490.00	1,705.96	3,080.00	2,311.66	3,080.00	679.90	679.90	3,080.00
Total Miscellaneous Revenue:		1,153.47	3,490.00	1,705.96	3,080.00	2,311.66	3,080.00	679.90	679.90	3,080.00
<b>Executive</b>										
35-401-300	Other Services & Charges	.00	.00	129.76	38,110.00	355.12	38,110.00	1,785.86	2,678.00	3,500.00
Total Executive:		.00	.00	129.76	38,110.00	355.12	38,110.00	1,785.86	2,678.00	3,500.00
<b>Department: 432</b>										
35-432-200	Mater./Supplies - Snow Removal	33,845.88	52,500.00	51,225.73	52,500.00	63,712.00	64,000.00	10,382.07	10,382.07	80,000.00
35-432-450	Contr. Equip. Rental - Snow Re	.00	2,000.00	.00	2,000.00	.00	.00	.00	1,970.00	1,000.00
Total Department: 432:		33,845.88	54,500.00	51,225.73	54,500.00	63,712.00	64,000.00	10,382.07	12,352.07	81,000.00
<b>Department: 433</b>										
35-433-200	Mater./Supplies - Signs/Markin	7,700.16	11,000.00	2,624.17	11,000.00	9,778.40	13,120.00	8,785.38	9,460.00	10,000.00
35-433-360	Utilities - Traffic Signals	17,915.76	17,500.00	16,789.27	17,500.00	15,188.45	17,500.00	17,614.50	22,725.00	22,350.00
35-433-370	Maint/Repairs - Traffic Signal	7,438.70	14,000.00	11,657.41	14,000.00	14,911.01	14,000.00	18,481.67	35,577.00	42,000.00
35-433-450	Contracted Line Painting	43,044.49	44,000.00	42,181.24	46,200.00	53,698.84	50,120.00	28,782.94	50,120.00	50,120.00
Total Department: 433:		76,099.11	86,500.00	73,252.09	88,700.00	93,576.70	94,740.00	73,664.49	117,882.00	124,470.00
<b>Department: 438</b>										
35-438-200	Mater./Supplies - Hwy. Maint.	12,889.14	50,000.00	6,421.04	40,000.00	6,591.33	9,150.00	6,951.23	9,165.33	7,000.00

Budget Worksheet - 3 Prior Year Comparison  
Periods: 01/23-13/23

Account Number	Account Title	2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3 Actual	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
35-438-340	Advertising	.00	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	200.00
35-438-450	Equip. Rental - Highway Maint.	203.50	2,700.00	.00	2,700.00	9,320.00	2,700.00	.00	.00	2,700.00
Total Department: 438:		13,092.64	53,700.00	6,421.04	43,700.00	15,911.33	11,850.00	6,951.23	10,165.33	9,900.00
<b>Department: 439</b>										
35-439-200	Mater./Supplies - Highway Cons	481,785.77	386,960.00	436,789.26	379,500.00	483,891.37	428,560.00	239,060.34	428,560.00	497,610.00
35-439-300	Engineering - Highway Constr.	.00	.00	16,062.17	.00	.00	.00	.00	.00	.00
35-439-450	Equip. Rental - Highway Constr	.00	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	2,000.00
Total Department: 439:		481,785.77	391,960.00	452,851.43	384,500.00	483,891.37	428,560.00	239,060.34	433,560.00	499,610.00
<b>Interfund Operating Transfers</b>										
35-492-010	Transfer to General Fund	604,823.40	589,700.00	583,687.38	598,240.00	28.83	.00	.00	.00	.00
Total Interfund Operating Transfers:		604,823.40	589,700.00	583,687.38	598,240.00	28.83	.00	.00	.00	.00
Highway Aid Fund Revenue Total:		666,898.50	605,470.00	609,604.72	602,370.00	648,056.10	681,170.00	693,956.50	716,189.51	718,480.00
Highway Aid Fund Expenditure Total:		1,209,646.80	1,176,360.00	1,167,567.43	1,207,750.00	657,475.35	637,260.00	331,843.99	576,637.40	718,480.00
Net Total Highway Aid Fund:		542,748.30-	570,890.00-	557,962.71-	605,380.00-	9,419.25-	43,910.00	362,112.51	139,552.11	.00

Manchester Township		Budget Worksheet - 3 Prior Year Comparison Periods: 01/23-13/23								
Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
<b>Sewer Operating Fund</b>										
<b>Interest Earnings</b>										
80-341-000	Interest Earnings	1,101.09	1,330.00	161.44	250.00	2,737.64	20,610.00	124,854.97	178,600.00	150,000.00
80-341-100	Interest Earnings-PLGIT EON	908.02	1,000.00	44.49	60.00	4,175.17	11,960.00	25,262.11	53,490.00	50,000.00
80-341-200	Lien Interest	1,200.80	1,000.00	4,026.20	640.00	4,495.32	1,370.00	1,277.75	1,370.00	1,500.00
80-341-300	CD Interest Earnings	4,519.70	930.00	710.76	710.00	1,176.07	710.00	.00	.00	.00
Total Interest Earnings:		7,729.61	4,260.00	4,942.89	1,660.00	12,584.20	34,650.00	151,394.83	233,460.00	201,500.00
<b>Highways &amp; Streets</b>										
80-363-500	Contracted Highway/Sewer Work	1,846.60	.00	4,418.47	1,850.00	791.29	1,850.00	.00	.00	1,850.00
Total Highways & Streets:		1,846.60	.00	4,418.47	1,850.00	791.29	1,850.00	.00	.00	1,850.00
<b>Sanitations</b>										
80-364-100	Sewer Rentals	3,318,753.28	3,409,960.00	3,249,149.50	3,309,200.00	3,275,439.86	3,762,310.00	2,629,662.13	3,762,310.00	4,050,400.00
80-364-120	Connection Fees	32,598.91	26,080.00	33,821.66	16,750.00	8,875.36	13,080.00	5,567.70	8,891.41	10,000.00
80-364-130	Reservation Fees	75,388.04	78,000.00	79,187.62	77,250.00	61,911.67	72,400.00	42,129.39	61,794.00	72,400.00
Total Sanitations:		3,426,740.23	3,514,040.00	3,362,158.78	3,403,200.00	3,346,226.89	3,847,790.00	2,677,359.22	3,832,995.41	4,132,800.00
<b>Miscellaneous Revenue</b>										
80-380-100	Miscellaneous	85.50	800.00	20.00	800.00	1,577.70-	40.00	80.00	80.00	40.00
Total Miscellaneous Revenue:		85.50	800.00	20.00	800.00	1,577.70-	40.00	80.00	80.00	40.00
<b>Prior Year Refunds</b>										
80-395-000	Refunds-Prior Yr Expenditures	242,635.40	300.00	.00	300.00	73,379.56	300.00	.00	.00	300.00
Total Prior Year Refunds:		242,635.40	300.00	.00	300.00	73,379.56	300.00	.00	.00	300.00
<b>Financial Administration</b>										
80-402-140	Salaries - Administration	147,177.26	112,220.00	115,351.99	126,560.00	120,812.55	166,890.00	115,477.72	166,890.00	123,300.00
80-402-150	Benefits	163,760.34	151,690.00	133,382.70	138,910.00	167,517.19	165,530.00	153,000.83	165,530.00	160,416.00
80-402-200	Materials/Supplies/Postage	10,429.73	15,600.00	20,551.90	15,700.00	15,707.81	17,170.00	39,258.00	48,752.00	17,170.00
80-402-300	Other Services & Costs	5,175.62	3,880.00	8,757.32	4,550.00	5,536.93	5,940.00	7,255.37	8,760.00	12,180.00
80-402-340	Advertising/Printing	.00	1,000.00	226.00	500.00	407.00	500.00	815.33	950.00	700.00
80-402-350	Insurance	16,754.93	19,010.00	17,149.39	17,500.00	18,366.02	18,500.00	19,972.56	19,972.56	21,970.00

Manchester Township		Budget Worksheet - 3 Prior Year Comparison Periods: 01/23-13/23								
Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
80-402-370	Office Equipment Maintenance	2,593.00	5,490.00	2,462.00	4,780.00	2,462.00	4,900.00	1,072.90	1,072.90	500.00
80-402-451	Contracted Services	4,377.15	5,200.00	4,536.52	4,900.00	3,651.34	4,700.00	8,007.50	8,007.50	.00
80-402-530	Authority Administrative Expen	.00	100.00	.00	100.00	.00	.00	.00	.00	.00
80-402-750	Office Equipment Purchase	.00	1,500.00	.00	500.00	.00	500.00	.00	.00	.00
Total Financial Administration:		350,268.03	315,690.00	302,417.82	314,000.00	334,460.84	384,630.00	344,860.21	419,934.96	336,236.00
<b>Law</b>										
80-404-310	Professional Legal Service	6,911.00	19,940.00	48,888.21	40,000.00	22,925.49	20,000.00	5,998.02	7,550.00	20,000.00
Total Law:		6,911.00	19,940.00	48,888.21	40,000.00	22,925.49	20,000.00	5,998.02	7,550.00	20,000.00
<b>Data Processing</b>										
80-407-450	Contracted Data Processing	6,687.00	6,140.00	2,353.95	6,180.00	1,413.76	6,200.00	2,000.00	2,000.00	78,950.00
80-407-530	GEO Information System	.00	3,500.00	.00	3,500.00	.00	.00	.00	.00	.00
Total Data Processing:		6,687.00	9,640.00	2,353.95	9,680.00	1,413.76	6,200.00	2,000.00	2,000.00	78,950.00
<b>Engineer</b>										
80-408-114	Salary-Prof Engineer	.00	.00	.00	.00	.00	.00	.00	5,077.00	44,000.00
80-408-310	Engineering Services	38,094.05	85,800.00	52,333.74	64,230.00	99,247.69	87,250.00	88,069.10	94,418.56	105,500.00
Total Engineer:		38,094.05	85,800.00	52,333.74	64,230.00	99,247.69	87,250.00	88,069.10	99,495.56	149,500.00
<b>General Gov't Bldgs and Plant</b>										
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	.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	.00	40,390.00	40,390.00
<b>Wastewater Coll/Treatment</b>										
80-429-140	Wages - Maintenance	153,852.88	166,620.00	129,836.92	132,990.00	150,966.92	149,800.00	135,335.37	146,740.00	147,600.00
80-429-200	Materials/Supplies	36,445.07	33,000.00	35,021.68	42,580.00	54,852.97	46,000.00	42,130.04	43,460.00	52,000.00
80-429-321	Cell Telephone Charges	985.42	2,250.00	1,290.69	1,350.00	1,492.80	1,550.00	995.48	1,246.00	1,500.00
80-429-360	Utilities	24,524.91	29,000.00	25,383.15	28,000.00	24,394.32	28,000.00	21,169.74	29,147.00	33,000.00
80-429-370	Maintenance/Repair/Services	34,294.29	110,000.00	92,952.92	105,430.00	44,165.63	105,500.00	43,501.01	48,246.00	50,000.00
80-429-380	Rental of Equipment	.00	1,000.00	1,000.00	1,000.00	790.30	1,000.00	1,611.59	1,611.59	1,000.00
80-429-450	Contracted Treatment	1,377,010.68	1,414,600.00	1,689,358.22	1,486,000.00	1,233,717.92	2,212,540.00	1,354,967.26	2,117,650.00	2,200,010.00
80-429-600	Capital Improvement Reserve	24,960.00	340,000.00	74,880.00	190,780.00	234,530.50	350,000.00	3,476.20	350,000.00	764,424.00
80-429-740	Equipment Purchase	59,230.17	59,990.00	59,206.28	59,600.00	52,920.88	60,420.00	57,920.88	57,920.88	66,880.00

Budget Worksheet - 3 Prior Year Comparison  
Periods: 01/23-13/23

Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
	Total Wastewater Coll/Treatment:	1,711,303.42	2,156,460.00	2,108,929.86	2,047,730.00	1,797,832.24	2,954,810.00	1,661,107.57	2,796,021.47	3,316,414.00
<b>Debt Principal</b>										
80-471-000	Treatment Facility Debt Serv	814,998.88	894,980.00	860,811.11	894,980.00	643,070.47	391,350.00	309,127.13	393,065.48	395,000.00
	Total Debt Principal:	814,998.88	894,980.00	860,811.11	894,980.00	643,070.47	391,350.00	309,127.13	393,065.48	395,000.00
	Sewer Operating Fund Revenue Total:	3,679,037.34	3,519,400.00	3,371,540.14	3,407,810.00	3,431,404.24	3,884,630.00	2,828,834.05	4,066,535.41	4,336,490.00
	Sewer Operating Fund Expenditure Total:	2,968,652.38	3,522,900.00	3,416,124.69	3,411,010.00	2,939,340.49	3,884,630.00	2,411,162.03	3,758,457.47	4,336,490.00
	Net Total Sewer Operating Fund:	710,384.96	3,500.00-	44,584.55-	3,200.00-	492,063.75	.00	417,672.02	308,077.94	.00

		2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
Account Number	Account Title									
<b>On Lot Sewer Account</b>										
<b>Interest Earnings</b>										
85-341-000	Interest Earnings	42.36	70.00	5.01	10.00	1.61	10.00	632.85	802.88	785.00
	Total Interest Earnings:	42.36	70.00	5.01	10.00	1.61	10.00	632.85	802.88	785.00
<b>General Government</b>										
85-361-105	Administration Fee	75.00	300.00	.00	150.00	225.00	200.00	75.00	75.00	200.00
	Total General Government:	75.00	300.00	.00	150.00	225.00	200.00	75.00	75.00	200.00
<b>Sanitation</b>										
85-364-140	Application Fees	.00	400.00	.00	400.00	.00	350.00	.00	.00	350.00
	Total Sanitation:	.00	400.00	.00	400.00	.00	350.00	.00	.00	350.00
<b>Financial Administration</b>										
85-402-140	Salaries - Administration	.00	500.00	.00	500.00	.00	.00	.00	.00	.00
85-402-150	Benefits	.00	200.00	.00	200.00	.00	.00	.00	.00	.00
85-402-200	Materials/Supplies/Postage	15.28	20.00	7.51	20.00	8.64	20.00	.00	.00	20.00
	Total Financial Administration:	15.28	720.00	7.51	720.00	8.64	20.00	.00	.00	20.00
<b>Law</b>										
85-404-310	Professional Legal Services	.00	120.00	.00	150.00	.00	150.00	.00	.00	200.00
	Total Law:	.00	120.00	.00	150.00	.00	150.00	.00	.00	200.00
<b>Engineer</b>										
85-408-310	Engineering Services	.00	100.00	.00	100.00	.00	150.00	.00	.00	150.00
	Total Engineer:	.00	100.00	.00	100.00	.00	150.00	.00	.00	150.00
<b>Protective Inspection</b>										
85-413-330	Transportation Expense	.00	10.00	.00	10.00	.00	10.00	.00	.00	.00
85-413-450	Contracted Inspection	.00	90.00	.00	90.00	.00	100.00	.00	.00	100.00

Budget Worksheet - 3 Prior Year Comparison  
Periods: 01/23-13/23

Account Number	Account Title	2020 Prior year 3 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2023 Projected budget	2024 Budget
	Total Protective Inspection:	.00	100.00	.00	100.00	.00	110.00	.00	.00	100.00
	On Lot Sewer Account Revenue Total:	117.36	770.00	5.01	560.00	226.61	560.00	707.85	877.88	1,335.00
	On Lot Sewer Account Expenditure Total:	15.28	1,040.00	7.51	1,070.00	8.64	430.00	.00	.00	470.00
	Net Total On Lot Sewer Account:	102.08	270.00-	2.50-	510.00-	217.97	130.00	707.85	877.88	865.00

		2020	2021	2021	2022	2022	2023	2023	2023	2024
		Prior year 3	Budget	Actual	Budget	Actual	Budget	Actual	Projected budget	Budget
Account Number	Account Title	Actual								
<b>Historical Society Fund</b>										
<b>Interest Earnings</b>										
87-341-000	Interest Earnings	10.09	30.00	1.13	10.00	.32	10.00	133.11	169.10	160.00
Total Interest Earnings:		10.09	30.00	1.13	10.00	.32	10.00	133.11	169.10	160.00
<b>Culture - Recreation</b>										
87-367-302	Donations/Contributions	.00	200.00	.00	100.00	.00	100.00	.00	.00	100.00
Total Culture - Recreation:		.00	200.00	.00	100.00	.00	100.00	.00	.00	100.00
<b>Spectator Recreation</b>										
87-453-340	Advertising/Printing	.00	400.00	.00	400.00	.00	200.00	.00	.00	100.00
87-453-451	Contracted Prog Instruc - Spec	50.00	300.00	.00	300.00	33.50	300.00	.00	.00	150.00
Total Spectator Recreation:		50.00	700.00	.00	700.00	33.50	500.00	.00	.00	250.00
Historical Society Fund Revenue Total:		10.09	230.00	1.13	110.00	.32	110.00	133.11	169.10	260.00
Historical Society Fund Expenditure Total:		50.00	700.00	.00	700.00	33.50	500.00	.00	.00	250.00
Net Total Historical Society Fund:		39.91-	470.00-	1.13	590.00-	33.18-	390.00-	133.11	169.10	10.00



## **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 current year revenues equal or exceed operating expense 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 that does not increase the departments' 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

## Manchester Township

### 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).

## Manchester Township

- ❖ Assigned Fund Balance – 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.
- ❖ Unassigned Fund Balance – 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 jurisdiction 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.

## Manchester Township

### Rebate

- ❖ A partial refund to someone who has paid too much money for tax, rent, or a utility.

### Revenue

- ❖ Financial resources received from tax payments, fees for service, licenses and permits, fines, costs and forfeitures, grants, rents, and interest. Revenues increase a fund's assets.

### Vendor

- ❖ A supplier/seller of goods and services. A reference to a provider of product or service.