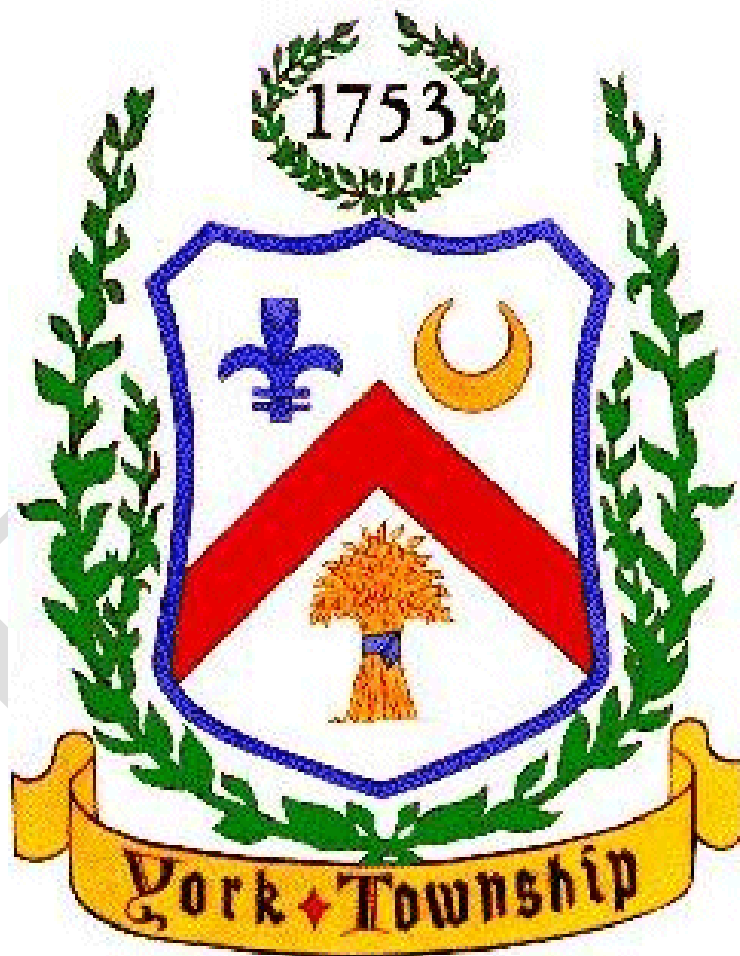


YORK TOWNSHIP 2024 BUDGET



**YORK TOWNSHIP 2024 BUDGET
TABLE OF CONTENTS**

INTRODUCTION.....	1
2024 BUDGET HIGHLIGHTS	1
YORK TOWNSHIP TAX AND USER FEES 2024.....	3
ALL FUNDS SUMMARY.....	4
DESCRIPTION OF YORK TOWNSHIP OPERATING FUNDS.....	5
YORK TOWNSHIP 2024 ALL FUNDS REVENUE SOURCES	8
YORK TOWNSHIP 2024 ALL FUNDS EXPENSE APPROPRIATIONS	9
YORK TOWNSHIP 2024 ALL FUNDS REVENUE AND EXPENDITURE SUMMARY	10
GENERAL FUND.....	12
YORK TOWNSHIP MILLAGE RATE ANALYSIS.....	13
TAX ALLOCATION CHARTS FOR A HOME ASSESSED AT \$174,495	14
WHERE YOUR TAX DOLLARS GO	14
ALLOCATION OF YOUR TAX DOLLAR	15
2023 GENERAL FUND BUDGET – MAJOR CATEGORIES	16
2024 GENERAL FUND REFERENCE MATERIAL.....	17
2024 GENERAL FUND CAPITAL RESERVE BUDGET.....	29
SEWER FUND.....	31
2024 SEWER FUND BUDGET – MAJOR CATEGORIES.....	32
2024 SEWER FUND REFERENCE MATERIAL	33
SEWER FUND CAPITAL RESERVE.....	35
2024 SEWER FUND CAPITAL RESERVE BUDGET	36
INTERMUNICIPAL SEWER FUND.....	37
2024 INTERMUNICIPAL SEWER FUND BUDGET.....	38
2024 RECREATION CAPITAL RESERVE FUND BUDGET.....	40
IMPACT FEE FUND	41
2024 IMPACT FEE FUND BUDGET.....	42
2024 LIQUID FUEL FUND BUDGET	44
STORMWATER FUND.....	45
2024 STORMWATER FUND BUDGET	46

STREET LIGHT FUND	47
2024 STREET LIGHT FUND BUDGET	48
ARPA FUND	49
2024 ARPA FUND BUDGET	50

Final

INTRODUCTION

The following pages represent the 2024 York Township budget. The staff of York Township has tried to present this budget manual in a way that will effectively communicate the Township's projected revenues, expenses, and fund balances for 2024. The first part of this manual addresses this point, summarizing the Township as a whole and providing general schedules showing the Township's approved capital projects, the 2024 tax, and user fees. The first tabbed section describes and summarizes all funds and gives a top-level view of the revenues and expenditures facing York Township in 2024. The manual is then divided into sections representing each of the Funds at a detailed level.

2024 BUDGET HIGHLIGHTS

Listed below are the major assumptions that were used in the preparation of the estimates used in the 2024 budget.

- 2024 real estate taxes are based upon 10/3/2023 York County Valuation Reports
- York Township general purpose millage rate will remain the same as the 2023 rate at 1.24 mills
- Fire protection millage rate will also remain the same as the 2023 rate at .37 mills
- \$75,778 of recycling grant monies are budgeted for 2024
- \$227,287 of state pension aid is budgeted for 2024
- A 1.3% increase in Real Estate Tax revenue due to growth
- A 7.4% increase in Act 511 revenue due to conservative budgeting in 2023
- A 1.0% increase in Local Service Tax revenue
- Interest on investments is \$155,000 more than 2023 Budgeted
- 42% Increased costs for Stormwater
- 25% increase in electricity costs
- 82% increase in Animal Control costs
- 48% increase in SPCA costs
- 31% increase in Auditor costs over 2020 rates
- 3.9% increase in solicitor fees.
- 3% increase in staff salaries
- 4.3% decrease in health insurance premiums
- No increase in dental or vision insurance premiums
- Township personnel contributing to their health care at 5% of cost
- No fee is budgeted for the York County Cooperative agreement for the York County Regional Chesapeake Bay pollution reduction plan for 2024. \$40,000 budgeted for new plan development. Fee likely to return in 2025.
- \$40,000 for MS4 PRP plan development (Application due in Q1 2025) (Application due in Q1 2025)
- Police costs will increase by 5% or \$263,685 over 2023 projected costs. The Township will maintain its 105 Police Protection Units.

- 4% increase in contributions to volunteer fire companies and ambulance / -0- increase in firemen recruitment & training / 23% increase in workers compensation insurance for volunteer firemen.
- \$193,870 fireman's relief funding based upon 2023 actual
- \$5,200 to continue the fire house scholarship program
- 7% increase in liability insurance for Township employees.
- 20% increase in workers compensation insurance for Township employees.
- Contributions to: Kaltreider Library \$25,000 / Golden Connections Community Center \$30,000 / York County & Dallastown HS science fairs, York County Envirothon \$900 / and United Way \$175
- \$35,000 for Comprehensive plan update
- \$129,500 for the Recreation and Public Works feasibility study
- \$80,000 for Recreation comprehensive plan update
- \$68,000 ARPA funds are budgeted to be transferred to cover 1.4% of police costs.
- \$566,995 General fund transfers to the capital reserve fund are based upon identified project needs and linked to 18% of the established general-purpose real estate millage rate plus \$68,000 of excess fund balance as a result of using ARPA funds towards police expenses.
- \$23,000 appropriations used from the Township's unassigned fund balance to offset budgeted deficit in the general fund.
- Sewer rates will remain \$125/quarter for residential & \$166/quarter for commercial
- Pa American Water Company(formerly York City) treatment costs are budgeted 20.2% lower than the 2023 budget
- Springettsbury Township debt service costs are budgeted flat from the 2023 budget.
- Springettsbury Township treatment costs increased 4% from the 2023 budget
- \$1,145,515 Sewer Fund transfers to the sewer capital reserve fund will be based upon project needs and linked to 17% of sewer rents budgeted.
- No use from the Township's unassigned sewer fund balance needed.
- \$2.2 million is budgeted to be spent in the General Fund Capital Reserve
- \$1.4 million is budgeted to be spent in the Sewer Fund Capital Reserve
- \$0.4 million is budgeted to be spent in the Recreation Fund Capital Reserve

YORK TOWNSHIP TAX AND USER FEES 2024

REAL ESTATE TAXES

General Purpose 1.24 mills or \$1.24 per \$1,000 of assessed valuation.
(\$124.00 on a property assessment of \$100,000.)

Fire Protection .37 mills or \$0.37 per \$1,000 of assessed valuation.
(\$37.00 on a property assessment of \$100,000.)

Earned Income Tax: The township receives ½ of the 1% local wage tax.
 Dallastown Area School District receives the other ½ %.

Realty Transfer Tax: The township receives ½ of the 1% realty transfer tax.
 Dallastown Area School District receives the other ½ %.

Mercantile Tax: .50 mills or \$0.50 per thousand dollars of wholesale gross receipts,
 1 mill or \$1.00 per thousand dollars of retail gross receipts.

Local Services Tax: \$52.00 for anyone working in the township.
 Exemption for earnings of \$12,000 or less

Business Privilege Tax: 1 mill or \$1.00 per thousand dollars of gross service related receipts or rental income.

2023 Sewer Rates:

Domestic Consumer	\$125.00/ Qtr.
Commercial / Industrial	\$166 minimum
	\$5.49/ 1,000 gallons over 27,275 gal. per qtr.

ALL FUNDS SUMMARY

Final

DESCRIPTION OF YORK TOWNSHIP OPERATING FUNDS

The accounting records and budgeting for a municipality is somewhat different than that of private industry. In contrast to private industry, municipalities break their operations down into smaller segments, which would resemble the various individual companies that may exist within a larger corporation. These individual "companies" are referred to as funds within a municipality. In some cases, these "funds" are required by State guidelines, in other cases they are required by the Governmental Accounting Standards. The Township prepares budgets for all major funds in accordance with regulatory reporting requirements of the Commonwealth. The primary purpose of each of the funds is described below.

General Fund

The General Fund is used to pay the "general" expenses associated with the government. It pays for the administration of the local governmental offices, the maintenance of the buildings and grounds including the various parks and athletic fields scattered throughout the Township. The General Fund also pays for all emergency services including the police, ambulance and fire services which account for 50% of the total operational costs of this fund. Another major cost is the year-round maintenance and improvements of the 121.8 miles of local roads and vehicles maintaining them, all storm drains in the Township, all parks within the Township and all of the municipal buildings. This amounts to 20% of this budget. The remaining 30% of the budget is used to pay for administration, legal fees, codes enforcement, planning & zoning, engineering, IT and GIS, emergency management, parks & recreation and other general government costs.

The primary sources of revenue for the general fund are the Act 511 taxes, often referred to as the nuisance taxes. In 2024, the Act 511 taxes amount to \$8.4 million and account for 57% of our revenues. The earned income tax, by far the largest of the 511 taxes, of which we receive 1/2 of the 1% tax collected, will amount to \$5.3 million and 37% of the total township general fund revenue.

The general-purpose real estate tax of 1.24 mills will bring in \$2,8 million of revenue in 2024 and will represent 21% of our general fund revenue stream. This particular revenue stream is the only funding source over which the Township has some control because it is based upon real estate assessments from the York County Assessment Office, and the York Township Board of Commissioners can set the millage rate based on Township needs and services. In 2024, the millage rate will remain the same as the 2023 rate at 1.24 mills. 100% of this revenue source is used to fund police protection in the Township but only represents 51% of the total police cost. The remaining police expense is funded through 100% of the local service tax and 36% of the earned income tax.

The Fire Protection real estate tax is based upon a .37 millage rate, represents 6% of total revenue, and is estimated at \$832k. This tax was enacted in 2013 to sustain the appropriation of funds being distributed to the five volunteer fire stations that service York Township through a dedicated revenue source, which can be adjusted according to the expenses required for the operation of all five volunteer fire stations servicing our Township. In 2024, this rate will remain the same as the 2023 rate at .37 mills to cover expenses experienced by the fire companies.

\$68,000 of revenue is budgeted to be transferred in from the ARPA fund to help cover police expenses.

The remaining \$2.4 million of the \$14.4 million revenue budget is comprised of interest, licenses, permits, inter-governmental revenue, and department earnings.

There is no bond debt associated with this fund.

Sewer Fund

York Township has approximately 130 miles of sewer pipe to maintain for its sewer system. The Sewer Fund will collect approximately \$6.7 million in sewer rent from about 8,100 residential commercial accounts. Of the funds collected, \$3.5 million is budgeted to pay for treatment costs at the two plants that serve York Township. \$267k will be used to pay debt service for our percentage of the Springettsbury Township sewer plants. \$1.1 million will be transferred to the sewer capital reserve for future sewer projects and maintenance and \$288k will be paid to Springettsbury Township for additional sewer capacity. The remaining \$1.9 million of expenses will be used to pay wages, benefits, legal and engineering expenses, and other ongoing expenses required to maintain and repair the Township's aging sewer lines. Sewer rates will remain at \$125.00 per quarter for residential customers and remain at \$166 per quarter for commercial customers in 2024. There is no sewer bond debt associated with this fund.

Intermunicipal Sewer Fund

The sole purpose of this fund is to account for the revenues and expenses associated with the inter-municipal sewer lines that link the five surrounding municipalities to York Township. The Township is the first "link" to Springettsbury Township's treatment plant. As such, Springettsbury Township bills York Township. We, in turn, allocate the bill to the surrounding municipalities based on the amount of sewage that they contribute to the system. The other municipalities involved are Dallastown Borough, Red Lion Borough, Windsor Borough, Windsor Township, and Yoe Borough.

Liquid Fuels Fund

Money for this fund is provided entirely by the Commonwealth of Pennsylvania. The funds are collected by the state through taxes on liquid fuels such as gasoline, hence the name of the fund. The primary restriction placed on these monies is that they can only be used for the maintenance of roads or for equipment used to maintain roads. For 2024, the state has projected that we will receive \$926k. \$972k has been budgeted for the reconstruction of existing roads and bridges and \$22k for new equipment to be used for those purposes. All other expenditures for roads, snow removal etc. are budgeted within the Public Works budget within the General Fund or within the General Fund Capital Reserve Fund.

Capital Reserve Fund / General Fund

The General Capital Reserve Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. General funds are transferred to this reserve fund based upon a percentage of the established millage rate and in accordance with the Township's five-year capital projects schedule. In 2024, \$567k has been allocated to be transferred to the capital reserve fund, representing 18% of the earned income tax and \$68k of excess fund balance as a result of using ARPA funds towards police expenses.

Capital Reserve Fund / Sewer Fund

The Sewer Capital Reserve Fund is used for the purchase of all capital items and capital improvement projects involving the 130 miles of sewer pipe running in the York Township sewer system. Funds are transferred from the Sewer Fund based on a percentage of sewer rents. In 2024, \$1.1 million will be transferred from the sewer fund.

Street Light Fund

The sole purpose of the Street Light Fund is to collect a street light tax from those individuals that have requested street lights on their streets. Homes are assessed based on the linear footage along the street and their proximity to the street lights. The proceeds are then used to pay the electric bills and maintenance for the street lights.

American Rescue Protection Act(ARPA) Fund

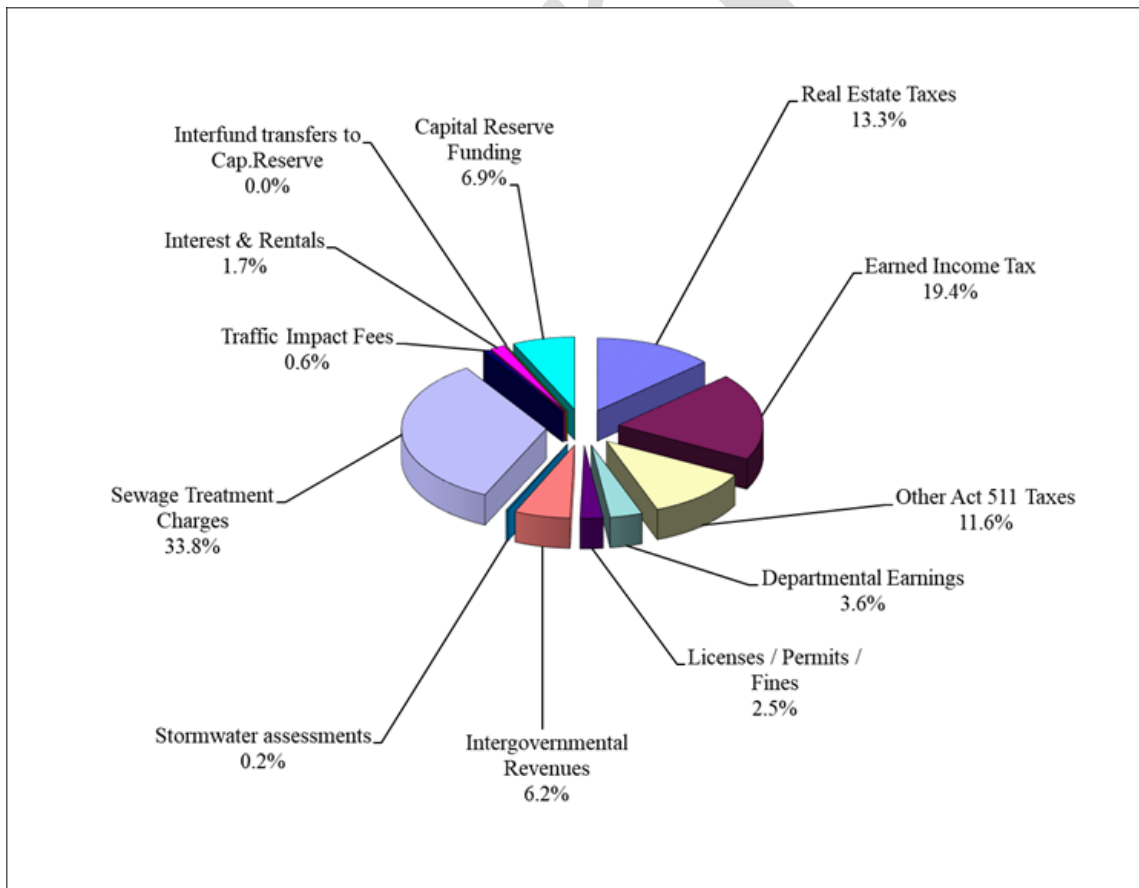
Money for this fund is provided entirely by the Federal Government over a two-year period. In 2022, the Township received its second \$1.5 million in ARPA funding. The primary restrictions placed on these monies are that they can only be used for public health & economic impacts, revenue loss, and investments in Infrastructure. \$68k has been budgeted for 2024. This fund will be fully expended by the end of 2024.

Other Funds

The Township also maintains several other "capital improvement" funds that are reflected in this budget. These are the Storm Water Management Fund and the Recreation Capital Reserve Fund. The sources of revenue for both of these capital reserve funds are fees associated with building permits. The Township assesses any individual that is making an improvement to a building lot that adds impervious material to the lot. The reason for this is to provide stormwater management to control water run-off. Likewise, if a developer chooses not to provide a park or recreation facility for a given development, the Township assesses an additional fee for each building unit. The Township then uses these fees when providing recreation facilities. In addition, the Township assesses "traffic impact fees" to developers to fund a major capital improvement plan for our intersection infrastructure system.

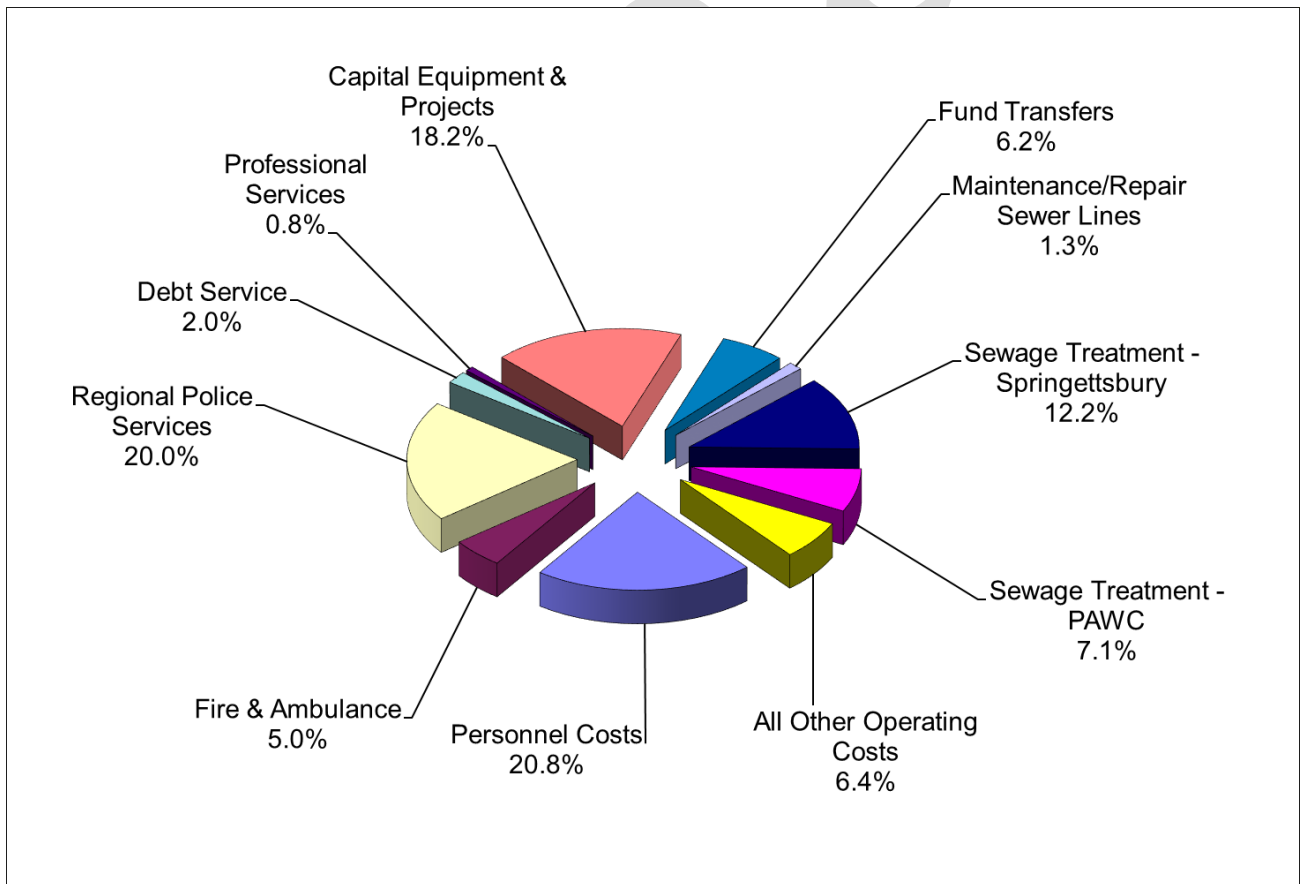
YORK TOWNSHIP 2024 ALL FUNDS REVENUE SOURCES

	2024 REQUESTS	PERCENT OF BUDGET
Real Estate Taxes	\$ 3,625,805	13.3%
Earned Income Tax	5,280,335	19.4%
Other Act 511 Taxes	3,166,344	11.6%
Departmental Earnings	985,508	3.6%
Licenses / Permits / Fines	692,823	2.5%
Intergovernmental Revenues	1,697,099	6.2%
Stormwater assessments	67,000	0.2%
Sewage Treatment Charges	9,203,624	33.8%
Traffic Impact Fees	175,000	0.6%
Interest & Rentals	458,700	1.7%
Interfund transfers to Cap.Reserve	-	0.0%
Capital Reserve Funding	1,893,131	6.9%
Total Revenues	\$ \$27,245,369	100%



YORK TOWNSHIP 2024 ALL FUNDS EXPENSE APPROPRIATIONS

	2024 REQUESTS	PERCENT OF BUDGET
Personnel Costs	\$ 5,769,042	20.8%
Fire & Ambulance	1,374,645	5.0%
Regional Police Services	5,541,165	20.0%
Debt Service	554,086	2.0%
Professional Services	216,509	0.8%
Capital Equipment & Projects	5,029,535	18.2%
Fund Transfers	1,712,510	6.2%
Maintenance/Repair Sewer Lines	370,000	1.3%
Sewage Treatment - Springettsbury	3,377,931	12.2%
Sewage Treatment - PAWC	1,977,508	7.1%
All Other Operating Costs	1,785,085	6.4%
Total Expenditures	\$ 27,708,017	100.0%



YORK TOWNSHIP 2024 ALL FUNDS REVENUE AND EXPENDITURE SUMMARY

	General Fund	Non Major Government Funds				Proprietary Funds		Capital Projects Funds				Memo Total
	General	ARPA	Street Light	Liquid Fuels	Impact Fees	Sewer	IMSF	Storm Water	Recreation Capital Reserve	Gen. fund Capital Reserve	Sewer fund Capital Reserve	
Revenue Sources												
General Purpose Real Estate Tax	2,788,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,788,665
Fire Protection Tax	832,090	-	-	-	-	-	-	-	-	-	-	832,090
Earned Income Taxes	5,280,335	-	-	-	-	-	-	-	-	-	-	5,280,335
Other Act 511 Taxes	3,166,344	-	-	-	-	-	-	-	-	-	-	3,166,344
Total Licenses & Permits	522,023	-	-	-	-	-	-	-	-	-	-	522,023
Total Fines	170,800	-	-	-	-	-	-	-	-	-	-	170,800
Recreation Department Earnings	193,820	-	-	-	-	-	-	-	-	-	-	193,820
Other Departmental Earnings	728,423	-	-	-	-	-	-	-	-	-	-	728,423
State Grants/Entitlements	512,542	-	-	926,063	-	-	-	-	25,000	233,494	-	1,697,099
Street Light Tax	-	-	5,050	-	-	-	-	-	-	-	-	5,050
York Twp. Treatment Charges	-	-	-	-	-	6,583,623	-	-	-	-	-	6,583,623
Sewer Tapping Fees	-	-	-	-	-	194,350	-	-	-	-	-	194,350
Intermunicipal Treatment Charges	-	-	-	-	-	154,700	2,270,950	-	-	-	-	2,425,651
Capital Reserve Funding	-	-	-	-	-	-	-	-	186,000	561,616	1,145,515	1,893,131
Traffic Impact Fees	-	-	-	-	175,000	-	-	-	-	-	-	175,000
Stormwater Assessments	-	-	-	-	-	-	-	67,000	-	-	-	67,000
Interest & Rentals	250,900	3,000	300	5,000	15,000	75,000	4,000	8,000	6,000	33,000	58,500	458,700
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	63,265	-	-	-	-	-	63,265
Total Revenues	\$ 14,445,942	\$ 3,000	\$ 5,350	\$ 931,063	\$ 190,000	\$ 7,070,939	\$ 2,274,950	\$ 75,000	\$ 217,000	\$ 828,110	\$ 1,204,015	\$ 27,245,369
Total of revenue funds												22,938,294

YORK TOWNSHIP 2023 ALL FUNDS REVENUE AND EXPENDITURE SUMMARY

	General Fund	Non Major Government Funds				Proprietary Funds		Capital Projects Funds				Memo Total
	General	ARPA	Street Light	Liquid Fuels	Impact Fees	Sewer	IMSF	Storm Water	Recreation Capital Reserve	Gen. fund Capital Reserve	Sewer fund Capital Reserve	
Expenditures												
Salaries & Wages	\$ 2,156,937	\$ -	\$ -	\$ -	\$ -	\$ 682,062	\$ 60,840	\$ -	\$ -	\$ -	\$ -	2,899,839
Fringe Benefits	1,911,904	-	-	-	-	463,175	\$ 34,380	-	-	-	-	2,409,459
Pension Contributions	349,006	-	-	-	-	101,733	9,005	-	-	-	-	459,744
Debt Service	-	-	-	-	-	554,086	-	-	-	-	-	554,086
Fire & Ambulance Contributions	1,374,645	-	-	-	-	-	-	-	-	-	-	1,374,645
Professional Services	178,509	-	-	-	-	4,500	8,500	25,000	-	-	-	216,509
Regional Police Services	5,541,165	-	-	-	-	-	-	-	-	-	-	5,541,165
All Other Operating Costs	1,175,990	-	3,000	-	25,000	501,645	29,450	50,000	-	-	-	1,785,085
Fund transfers	566,995	-	-	-	-	1,145,515	-	-	-	-	-	1,712,510
Maintenance/Repair Sewer Lines	-	-	-	-	-	200,000	170,000	-	-	-	-	370,000
Sewage Treatment - Springettsbury	-	-	-	-	-	1,419,156	1,958,775	-	-	-	-	3,377,931
Sewage Treatment - PAWC	-	-	-	-	-	1,977,508	-	-	-	-	-	1,977,508
Capital Projects	-	68,035	-	972,000	-	-	-	-	410,000	2,200,500	1,379,000	5,029,535
Total Expenditures	\$ 14,468,122	\$ 68,035	\$ 3,000	\$ 972,000	\$ 25,000	\$ 7,049,380	\$ 2,270,950	\$ 75,000	\$ 410,000	\$ 2,200,500	\$ 1,379,000	\$ 27,708,017
Reserve Funds used for budget	\$ 23,000	\$ 62,035	\$ -	\$ 40,937	\$ -	\$ -	\$ -	\$ -	\$ 193,000	\$ 1,372,390	\$ 174,985	\$ 1,866,347
Total Net Excess fund appropriations	\$ 820	\$ -	\$ 2,350	\$ 0	\$ 165,000	\$ 21,558	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 193,728
												\$ -

GENERAL FUND

Final

YORK TOWNSHIP MILLAGE RATE ANALYSIS THE REAL ESTATE TAXES YOU PAY FOR YORK TOWNSHIP SERVICES

AVERAGES BASED UPON YORK COUNTY VALUATION REPORT of 08/3/2023				
GENERAL PURPOSE MILLAGE				
	unit count	York Co. Valuation	AVERAGE valuation/unit	Yearly gen.purpose millage @ 1.24
apartments	93	150,755,820	1,621,030	\$ 2,010.08
commercial	405	408,941,084	1,009,731	\$ 1,252.07
farm	174	49,531,820	284,666	\$ 352.99
industrial	30	20,642,080	688,069	\$ 853.21
residential	9,506	1,663,498,550	174,995	\$ 216.99

FIRE PROTECTION MILLAGE				
	unit count	York Co. Valuation	AVERAGE valuation/unit	Yearly Fire protection millage @ .37
apartments	93	150,755,820	1,621,030	\$ 599.78
commercial	405	408,941,084	1,009,731	\$ 373.60
farm	174	49,531,820	284,666	\$ 105.33
industrial	30	20,642,080	688,069	\$ 254.59
residential	9,506	1,663,498,550	174,995	\$ 64.75

At the current millage rates the yearly Real Estate tax on a property assessed at the average residential property valuation in York Twp. of					
\$	174,994.59	is:	\$	216.99	general purpose millage
			\$	64.75	Fire protection tax
			\$	281.74	Total Real Estate Tax Per Property
Averager received per person based on 2020 population			\$	90.12	Total Real Estate Tax Per Person

	Per Person	Per Household
Cost for police protection	\$ 186.45	\$ 582.91
Cost for vol.fire & ambulance	\$ 46.25	\$ 144.61
Total cost for police, vol.fire, ambulance portection using 2020 census figures	\$ 232.71	\$ 727.52

On average, York Township will receive \$282 **per household** or \$90.12 per person in R.E. taxes. but will spend \$728 **per household** or \$233 **per person** in the township for fire, police & ambulance services. In revenue dollars this will mean that we project \$3,620,755 in Real Estate Tax receipts to cover \$5,541,165 in police, fire & ambulance costs leaving -0- to cover all other services in the township which are supposed to be part funded by the general purpose millage.

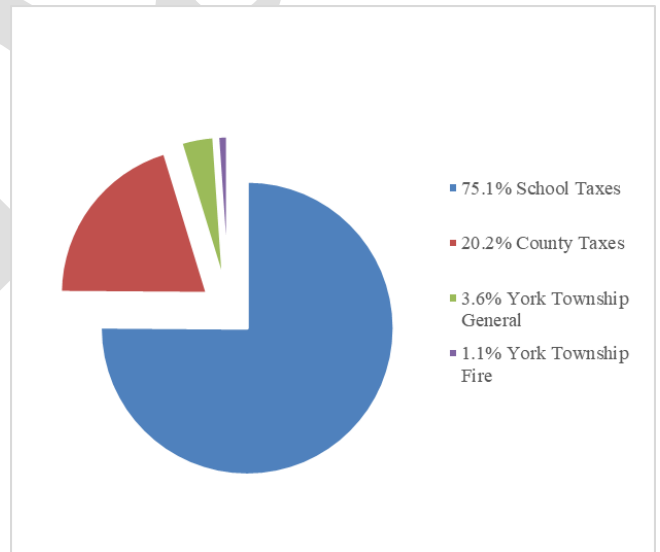
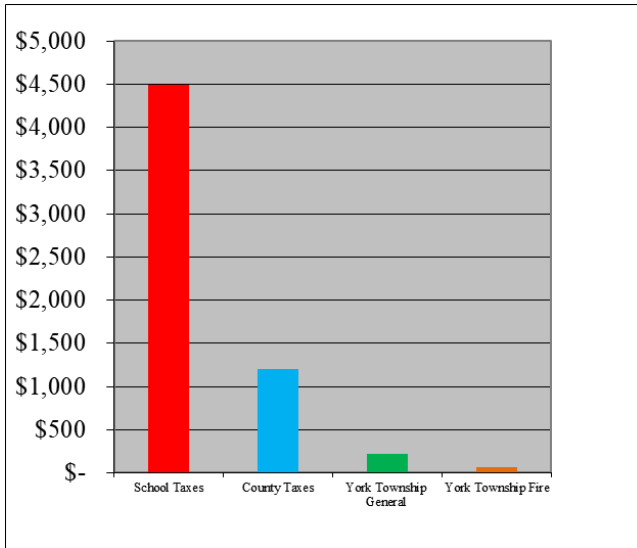
GUIDE TO BASE YOUR REAL ESTATE PROPERTY TAXES IN 2022				
HOME ASSESSED VALUE		General Millage at 1.24 mill	Fire Millage at .37 mill	Total Tax at 1.61 mill
\$	100,000.00	\$ 124.00	\$ 37.00	\$ 161.00

TAX ALLOCATION CHARTS FOR A HOME ASSESSED AT \$174,495

Average home assessed at \$ 174,995 for 2024

	Tax rate	% share		Allocation of total taxes
	25.6861	75.1%	School Taxes	\$ 4,494.94
	6.90	20.2%	County Taxes	\$ 1,207.47
York Twp	1.24	3.6%	York Township General	\$ 216.99
York Twp	0.37	1.1%	York Township Fire	\$ 64.75
	34.1961	100.0%		\$ 5,984.15

WHERE YOUR TAX DOLLARS GO



ALLOCATION OF YOUR TAX DOLLAR



	School	County	Township
--	---------------	---------------	-----------------

Cents	\$0.75	\$0.20	\$0.05
Millage	25.69	6.90	1.61

2023 GENERAL FUND BUDGET – MAJOR CATEGORIES

DESCRIPTION	2023 BUDGET	2023 PROJECTED	2024 REQUESTED	Var.fr Bud/Bud
<u>REVENUES</u>				
General Purpose Real Estate Tax	\$ 2,722,781	\$ 2,757,069	\$ 2,788,665	2.4%
Fire Protection Tax	811,894	824,270	832,090	2.5%
Earned Income Taxes	4,880,171	5,560,551	5,280,335	8.2%
Other Act 511 Taxes	2,986,319	3,083,964	3,166,344	6.0%
Total Licenses & Permits	502,432	521,833	522,023	3.9%
Total Fines	170,800	136,500	170,800	0.0%
Total Interest & Rentals	50,150	302,650	250,900	400.3%
Total Intergovernmental Revenue	510,478	509,171	512,542	0.4%
Recreation Department Earnings	175,500	198,961	193,820	10.4%
Other Departmental Earnings	1,363,088	1,488,441	728,423	-46.6%
Total Revenues	\$ 14,173,613	\$ 15,383,411	\$ 14,445,942	1.9%
<u>EXPENSES</u>				
<u>General Government</u>				
Administration	\$ 635,267	\$ 591,597	\$ 661,758	4.2%
Solicitor	78,500	53,000	79,500	1.3%
Treasurer and Tax Collector	146,904	160,912	160,133	9.0%
Municipal Buildings	445,860	415,296	463,734	4.0%
Engineering	305,538	236,067	343,853	12.5%
IT/GIS	130,855	116,910	135,064	3.2%
Other General Government	99,775	96,166	99,908	0.1%
Total General Government	\$ 1,842,699	\$ 1,669,949	\$ 1,943,950	5.5%
<u>Public Safety</u>				
Police	\$ 5,277,300	\$ 5,277,300	\$ 5,541,165	5.0%
Fire & Ambulance Protection	1,311,565	1,316,931	1,374,645	4.8%
Codes Enforcement	539,139	508,079	556,326	3.2%
Planning & Zoning	400,258	289,258	346,570	-13.4%
Emergency Management	28,484	27,984	28,272	-0.7%
Sewage Enforcement	33,000	25,000	33,000	0.0%
Total Public Safety	\$ 7,589,746	\$ 7,444,552	\$ 7,879,979	3.8%
<u>Health & Human Services</u>				
	\$ 20,904	\$ 20,904	\$ 34,341	64.3%
<u>Public Works</u>				
	\$ 2,895,193	\$ 2,493,506	\$ 2,876,024	-0.7%
<u>Recreation</u>				
	\$ 1,184,170	\$ 1,059,246	\$ 1,166,834	-1.5%
Total Operating Expenses	\$ 13,532,712	\$ 12,688,157	\$ 13,901,127	2.7%
Funds transferred to Capital Projects				
	\$ 1,239,101	\$ 2,745,272	\$ 566,995	
Total Operating Expense & Fund Transfer	\$ 14,771,813	\$ 15,433,429	\$ 14,468,122	
Excess Revenue over/(under) Expenditures				
	\$ (598,200)	\$ (50,018)	\$ (22,180)	
Appropriations used from Fund Balance				
	\$ 598,865	\$ -	\$ 23,000	

2024 GENERAL FUND REFERENCE MATERIAL

		2022	2023	2023	2024
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED
	REVENUES				
	REAL ESTATE TAXES				
01-01-301-100	Real Estate general purpose - Current	\$ 2,680,468	\$ 2,690,781	\$ 2,726,000	\$ 2,758,465
01-01-301-110	Real Estate general purpose - Prior	39,003	5,000	16,608	5,000
01-01-301-120	Real Estate general purpose - Delinquent	25,525	27,000	14,461	25,200
01-01-301-200	Fire Protection Tax	799,824	802,894	815,000	823,090
01-01-301-210	Fire Protection Tax - Prior	11,900	2,000	4,955	2,000
01-01-301-220	Fire Protection Tax - Delinquent	7,695	7,000	4,315	7,000
	Total Real Estate Taxes	\$ 3,564,415	\$ 3,534,676	\$ 3,581,340	\$ 3,620,755
	ACT 511 TAXES				
01-02-310-100	Real Estate Transfer Tax	\$ 1,242,847	\$ 888,964	\$ 888,964	\$ 1,035,007
01-02-310-200	Earned Income - Current	3,657,394	3,385,474	3,742,940	3,582,760
01-02-310-210	Earned Income - Prior	1,880,502	1,494,697	1,817,612	1,697,575
01-02-310-310	Mercantile	670,861	634,943	703,428	665,607
01-02-310-320	Business Privilege	704,737	806,432	806,572	801,444
01-02-310-500	Local Services Tax (Previously EMS)	661,814	655,980	685,000	664,286
	Total Act 511 Taxes	\$ 8,818,155	\$ 7,866,489	\$ 8,644,515	\$ 8,446,680
	LICENSES AND PERMITS				
01-03-320-100	Yard Sale Permits	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000
01-03-320-200	Plumbers Licenses	7,995	6,000	5,000	7,000
01-03-320-300	Home Occupation Business	2,000	1,500	2,000	2,000
01-03-320-400	Transient Retail Peddlers	872	1,000	1,000	1,000
01-03-320-500	Seasonal Sales	225	100	300	200
01-03-321-800	Cable TV Franchise	519,915	491,832	511,533	509,823
	Total Licenses & Permits	\$ 532,707	\$ 502,432	\$ 521,833	\$ 522,023
	FINES AND FORFEITS				
01-04-330-100	Court Fines - Traffic	\$ 172,465	\$ 130,000	\$ 130,000	\$ 130,000
01-04-330-200	Court Fines - Non Traffic / violation of Ordinance	5,119	40,000	5,000	40,000
01-04-330-400	Parking Tickets - Other	245	300	300	300
01-04-330-500	Dog Fines	966	500	1,200	500
	Total Fines	\$ 178,795	\$ 170,800	\$ 136,500	\$ 170,800
	INTEREST AND RENTS				
01-05-341-100	Interest - General Fund	\$ 64,625	\$ 40,000	\$ 90,000	\$ 90,000
01-05-341-200	Investment Earnings	(85,096)	4,500	207,000	155,250
01-05-342-100	Rent of Buildings	5,650	5,650	5,650	5,650
	Total Interest & Rentals	\$ (14,821)	\$ 50,150	\$ 302,650	\$ 250,900
	INTERGOVERNMENTAL REVENUE				
01-06-352-100	Other Federal Operating Grants	\$ 23,134	\$ -	\$ -	\$ -
01-06-354-100	Other State & Operating Grants	2,435	-	-	-
01-06-354-150	Recycling Grant	92,604	75,778	75,778	75,778
01-06-355-101	Public Utility Reality	11,283	10,940	10,940	11,076
01-06-355-104	Alcoholic Beverage Tax	900	6,000	900	4,000
01-06-355-105	Act 205 FF/CIP - Non-Uniformed Pension Plan	222,759	222,759	227,288	227,288
01-06-355-106	Act 205 Uniformed Pension	-	-	-	-
01-06-355-107	Firemen's Relief Association	194,001	194,001	193,870	193,870
01-06-355-108	Gaming Proceeds - local share	670	1,000	395	530
	Total Intergovernmental Revenue	\$ 547,786	\$ 510,478	\$ 509,171	\$ 512,542

2024 GENERAL FUND REFERENCE MATERIAL

		2022	2023	2023	2024
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED
	CHARGES FOR SERVICES				
01-07-361-010	Building Plumbing Code Books	\$ -	\$ 100	\$ 150	\$ 100
01-07-361-020	Zoning Maps/Ordinances	-	-	50	50
01-07-361-100	Subdivision Fees	6,404	5,000	10,000	7,500
01-07-361-110	Waivers-Subdivision/Ld Ord.	-	50	50	50
01-07-361-120	Special Exception/Variance/Use	9,600	6,000	6,000	6,000
01-07-361-130	Zoning Inspection Fees	12,640	15,000	13,000	14,000
01-07-361-135	Zoning Amendments	-	500	1,500	500
01-07-361-140	Certificate of Compliance	1,250	3,000	4,000	4,000
01-07-361-150	Temporary Use Permit	75	150	150	150
01-07-361-160	Zoning Permits	5,375	6,000	6,000	6,000
01-07-361-170	Zoning Verification Fees	1,650	1,500	750	1,000
01-07-362-100	Alarms	-	100	100	100
01-07-362-110	Building Plan Reviews	60,890	60,000	85,000	80,000
01-07-362-111	Building Inspection Fees	72,304	100,000	100,000	100,000
01-07-362-112	Building Inspection Fees- Dallastown	3,045	500	500	500
01-07-362-113	Building Inspection Fees - Jacobus	40	-	-	-
01-07-362-120	Electrical Inspection Fees	46,845	20,000	50,000	50,000
01-07-362-121	Electrical Inspection Fees - Dallastown	1,415	500	500	500
01-07-362-122	Electrical Inspection Fees - Jacobus	-	-	-	-
01-07-362-140	Plumbing Inspection Fees	17,990	45,000	35,000	35,000
01-07-362-150	Stormwater Inspection Fees	3,560	5,000	1,000	2,500
01-07-362-200	Building Permits	225,407	185,000	225,000	200,000
01-07-362-202	Plumbing Permits	1,460	3,500	2,500	3,500
01-07-362-203	Electrical Permits	3,880	5,000	5,000	5,000
01-07-362-204	Building Cert. of Use & Occpancy	3,775	7,500	7,500	7,500
01-07-362-205	Excavation Permits	42,175	30,000	30,000	30,000
01-07-362-206	Driveway Permits	660	750	500	500
01-07-362-207	Sewage Permits	19,278	20,000	10,000	15,000
01-07-362-208	Grading Plan Review	-	-	-	-
01-07-362-209	Fireworks Permit	100	100	100	100
01-07-362-300	Reimbursed Legal Fees	(551)	-	1,000	-
01-07-362-310	Reimbursed Engineering Fees	(27,214)	-	40,000	-
01-07-363-100	Highway & Street services (Sign sales)	-	1,000	1,000	1,000
01-07-364-300	Solid waste collection/svc charge	51,597	41,500	48,312	41,500
01-07-367-001	Discount Park Tickets	2,325	4,000	3,600	4,000
01-07-367-002	Golf Tournament & Lessons	-	-	-	-
01-07-367-003	Trips	65,800	62,500	48,083	73,920
01-07-367-004	Park Beautification - Benches / Trees / Tables	-	1,000	1,100	1,100
01-07-367-005	Special Events - Other	7,759	4,500	7,618	5,000
01-07-367-007	Misc. Recreation Fees	85	-	-	-
01-07-367-101	Rentals - Park Building	20,515	12,000	16,050	13,000
01-07-367-102	Rentals - Pavillions	6,310	3,500	4,340	3,800
01-07-367-103	Rentals - Athletic Fields / Courts	22,765	16,000	25,850	21,000
01-07-367-104	Rentals- Tournaments / Special Events	13,125	4,000	9,870	4,000
01-07-367-201	Athletics - Softball	-	-	-	-
01-07-367-202	Athletics - Soccer	-	-	-	-
01-07-367-203	Athletics - Other	4,297	4,000	2,855	2,000
01-07-367-204	Athletics - Ball Pickup	-	-	-	-
01-07-367-301	Fitness- Senior Strides	-	-	-	-
01-07-367-302	Fitness - Other	2,972	3,000	2,330	2,000
01-07-367-401	Playground Program - Registration Fees	60,189	55,000	65,000	55,000
01-07-367-402	Playground Program - Miscellaneous	-	-	-	-
01-07-367-403	Programs - Instructional Camps	-	-	-	-
01-07-367-404	Programs -Other	6,182	6,000	12,265	9,000
01-07-379-500	Misc. Receipts - General	34,550	30,000	22,000	30,000
01-07-379-530	Right to know fees	198	260	260	260
01-07-379-550	Brown Bags	80	78	78	78
01-07-379-560	Copies	-	-	100	-
01-07-379-570	Signs	2,025	1,000	750	1,000
01-07-392-392	Interfund Operating Transfers	726,431	749,000	749,000	65,035
01-07-395-395	Refunds of Prior Yr. Expenses	19,784	20,000	31,591	20,000
	Total Departmental Earnings	\$ 1,559,043	\$ 1,538,588	\$ 1,687,402	\$ 922,243
	Total Revenues	\$ 15,186,080	\$ 14,173,613	\$ 15,383,411	\$ 14,445,942

2024 GENERAL FUND REFERENCE MATERIAL

		2022	2023	2023	2024
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED
	<u>EXPENDITURES</u>				
	<u>GENERAL GOVERNMENT</u>				
	Administration				
01-400-100	Commissioners	\$ 20,625	\$ 20,625	\$ 20,625	\$ 20,625
01-401-100	Salaries - Manager	107,106	106,753	106,753	110,970
01-402-102	Wages - Administrative Staff	123,207	161,112	100,000	159,826
01-402-104	Wages PT - Administrative Staff	-	-	-	-
01-402-120	Overtime	647	800	500	800
	Total Personnel	\$ 251,585	\$ 289,290	\$ 227,878	\$ 292,221
01-400-201	Fica-Commissioners	\$ 1,578	\$ 1,578	\$ 1,578	\$ 1,578
01-401-201	Fica-Manager	6,210	8,167	8,167	8,489
01-401-202	Worker's Compensation Insurance mgt	76	144	144	173
01-401-204	Health & Hospitalization mgt	27,005	33,203	33,203	34,380
01-401-205	PPACA tax mgt	7	6	6	7
01-401-206	Life Insurance mgt	83	69	69	69
01-401-207	Disability Insurance mgt	417	650	650	676
01-401-208	Pension - Non-Uniformed mgt	11,102	16,765	16,765	17,277
01-402-201	Fica-Administrative Staff	9,207	12,386	12,386	12,288
01-402-202	Worker's Compensation Insurance staff	204	461	461	684
01-402-204	Health & Hospitalization staff	51,202	83,704	83,704	83,379
01-402-205	PPACA tax staff	134	71	71	76
01-402-206	Life Insurance staff	198	217	217	216
01-402-207	Disability Insurance staff	652	987	987	978
01-402-208	Pension - Non-Uniformed staff	21,662	25,301	25,301	24,884
	Total Benefits	\$ 129,737	\$ 183,709	\$ 183,709	\$ 185,154
	Total Personnel & Benefits	\$ 381,322	\$ 472,999	\$ 411,587	\$ 477,375
01-400-401	Commissioners Training	\$ 50	\$ 500	\$ 250	500
01-400-402	Commissioners - Assoc. Dues / Memberships	-	-	-	-
01-400-505	Commissioners - Professional Services	2,654	7,000	4,000	7,000
01-401-401	Training mgt	915	1,500	1,400	1,500
01-401-402	Dues, memberships mgt	1,065	1,000	1,000	1,000
01-401-406	Liability Insurance	1,832	2,082	2,086	2,346
01-402-301	Postage	3,016	2,575	4,500	4,500
01-402-302	Office Supplies	4,798	6,413	5,500	6,000
01-402-304	Subscriptions	664	1,500	1,500	1,500
01-402-305	Misc. Supplies	-	-	-	-
01-402-401	Training staff	3,936	7,000	5,000	7,000
01-402-402	Dues, memberships staff	848	1,300	1,000	1,300
01-402-403	Travel	-	3,000	300	3,000
01-402-404	Advertising	1,294	3,500	3,500	3,500
01-402-405	Communications Expense	1,043	1,330	1,170	1,360
01-402-406	Liability Insurance	5,282	6,519	6,505	7,317
01-402-408	General Expenses	5,728	6,750	15,000	10,000
01-402-503	Internet Expenses	294	290	290	360
01-402-504	Auditing / Mgt. Advisory Services	22,022	27,009	27,009	39,500
01-402-505	Professional Services	28,627	60,000	80,000	60,000
01-402-506	Bank Fees	213	300	300	300
01-402-507	Rental of Equipment	2,206	2,700	2,700	2,700
01-402-510	IT maint.	18,617	19,200	16,500	22,900
01-402-601	Fuel	420	800	500	800
	Total Non Personnel	\$ 105,524	\$ 162,268	\$ 180,010	\$ 184,383
	Total Administration	\$ 486,846	\$ 635,267	\$ 591,597	\$ 661,758

2024 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 REQUESTED
Solicitor					
01-404-519	Legal Expenses - Solicitor-Admin	\$ 42,088	\$ 50,000	\$ 35,000	\$ 50,000
01-404-521	Legal Expenses - Solicitor-Engin.	-	2,500	500	2,500
01-404-522	Legal Expenses - Solicitor-Codes	4,046	3,000	1,500	3,000
01-404-523	Legal Expenses - Solicitor-Plan&Zon	6,765	15,000	10,000	16,000
01-404-524	Legal Expenses - Solicitor-PW	788	5,000	3,000	5,000
01-404-525	Legal Expenses - Solicitor-Rec	1,755	3,000	3,000	3,000
	Total Solicitor	\$ 55,441	\$ 78,500	\$ 53,000	\$ 79,500
Treasurer and Tax Collector					
01-403-102	Compensation of Treasurer	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Total Personnel	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-403-201	Fica	\$ 765	\$ 765	\$ 765	\$ 765
	Total Benefits	\$ 765	\$ 765	\$ 765	\$ 765
	Total Personnel & Benefits	\$ 10,765	\$ 10,765	\$ 10,765	\$ 10,765
01-403-406	Liability Insurance	\$ 5,832	\$ 2,780	\$ 2,774	\$ 3,127
01-403-408	General Expenses	4,156	3,500	4,500	4,500
01-403-508	Tax collection fees YATB	150,826	129,859	142,873	141,741
	Total Non Personnel	\$ 160,814	\$ 136,139	\$ 150,147	\$ 149,368
	Total Treasurer and Tax Collector	\$ 171,579	\$ 146,904	\$ 160,912	\$ 160,133
Municipal Buildings					
01-409-102	Wages - Building Maintenance FT	\$ 127,930	\$ 147,206	\$ 130,000	\$ 153,711
01-409-104	Wages - Building Maintenance PT	11,923	12,745	11,700	12,051
01-409-120	Overtime	4,124	7,500	3,000	7,500
	Total Personnel	\$ 143,978	\$ 167,451	\$ 144,700	\$ 173,262
01-409-201	Fica	\$ 10,724	\$ 12,810	\$ 12,810	\$ 13,255
01-409-202	Worker's Compensation Insurance	4,144	6,899	6,899	8,348
01-409-204	Health & Hospitalization	64,305	92,937	92,937	93,913
01-409-205	ACA	22	20	20	26
01-409-206	Life Insurance	202	227	227	232
01-409-207	Disability Insurance	590	901	901	938
01-409-208	Pension	27,074	23,117	23,117	23,932
	Total Benefits	\$ 107,062	\$ 136,911	\$ 136,911	\$ 140,644
	Total Personnel & Benefits	\$ 251,039	\$ 304,362	\$ 281,611	\$ 313,906
01-409-306	Small Tools and Equipment	\$ 696	\$ 2,000	\$ 2,000	\$ 2,000
01-409-307	Janitorial Supplies	8,202	10,000	8,000	8,000
01-409-401	Training	-	100	-	100
01-409-405	Communications	1,672	1,230	1,910	1,270
01-409-406	Liability Insurance	5,509	7,018	7,145	8,068
01-409-408	General Expenses	833	1,000	1,000	1,000
01-409-409	Maintenance & Repairs - Building	55,790	50,000	50,000	50,000
01-409-503	Internet	144	150	150	190
01-409-509	Custodial Service	-	2,000	-	2,000
01-409-510	IT Maintenance	-	-	-	3,200
01-409-701	Utilities - Electricity - Municipal Facility	21,899	25,000	23,000	31,000
01-409-702	Utilities - Gas - Municipal Facility	28,736	35,000	35,000	35,000
01-409-703	Utilities - Water - Municipal Facility	4,959	7,500	5,000	7,500
01-409-704	Utilities - Electricity - Fitzkee	239	500	480	500
	Total Non Personnel	\$ 128,679	\$ 141,498	\$ 133,685	\$ 149,828
	Total Municipal Buildings	\$ 379,718	\$ 445,860	\$ 415,296	\$ 463,734

2024 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 REQUESTED
	Engineering				
01-408-102	Wages - Engineering	\$ 111,457	\$ 112,924	\$ 112,924	\$ 117,842
01-408-120	Overtime	626	500	500	500
	Total Personnel	\$ 112,083	\$ 113,424	\$ 113,424	\$ 118,342
01-408-201	Fica	\$ 8,379	\$ 8,677	\$ 8,677	\$ 9,053
01-408-202	Worker's Compensation Insurance	148	246	246	1,447
01-408-204	Health & Hospitalization	35,311	53,010	53,010	53,519
01-408-205	ACA	10	11	11	14
01-408-206	Life Insurance	175	148	148	152
01-408-207	Disability Insurance	566	690	690	719
01-408-208	Pension - Non-Uniformed	15,334	17,734	17,734	18,347
	Total Benefits	\$ 59,922	\$ 80,516	\$ 80,516	\$ 83,251
	Total Personnel & Benefits	\$ 172,005	\$ 193,940	\$ 193,940	\$ 201,593
01-408-301	Postage	\$ -	\$ 1,000	\$ 200	1,000
01-408-302	Office Supplies	275	300	300	300
01-408-401	Training	300	1,000	500	1,000
01-408-402	Dues & Subscriptions	218,485	-	-	-
01-408-403	Travel	-	500	-	500
01-408-405	Communications	828	1,040	1,020	1,150
01-408-406	Liability Insurances	3,680	4,438	4,587	5,160
01-408-408	General Expenses	424	3,000	500	3,000
01-408-501	Engineering fees	35,644	35,000	5,000	30,000
01-408-503	Internet	107	120	120	150
01-408-505	Professional Services	57,372	60,000	25,000	95,000
01-408-510	IT maintenance	3,915	5,000	4,800	4,800
01-408-601	Fuel	55	200	100	200
	Total Non Personnel	\$ 321,085	\$ 111,598	\$ 42,127	\$ 142,260
	Total Engineering	\$ 493,090	\$ 305,538	\$ 236,067	\$ 343,853
	IT / GIS				
01-407-102	Wages - Geographic Information Systems	\$ 61,114	\$ 65,525	\$ 65,525	\$ 68,154
01-407-120	Overtime	171	400	200	400
	Total Personnel	\$ 61,286	\$ 65,925	\$ 65,725	\$ 68,554
01-407-201	Fica	\$ 4,603	\$ 5,043	\$ 5,043	\$ 5,244
01-407-202	Worker's Compensation Insurance	60	107	107	129
01-407-204	Health & Hospitalization	12,077	23,460	23,460	24,118
01-407-205	PPACA Tax	4	5	5	8
01-407-206	Life Insurance	88	78	78	78
01-407-207	Disability Insurance	298	399	399	414
01-407-208	Pension	9,971	10,290	10,290	10,611
	Total Benefits	\$ 27,103	\$ 39,382	\$ 39,382	\$ 40,602
	Total Personnel & Benefits	\$ 88,388	\$ 105,307	\$ 105,107	\$ 109,156
01-407-301	Postage	\$ -	\$ 200	-	200
01-407-302	Office Supplies	306	1,000	500	1,000
01-407-401	Training	-	1,000	100	1,000
01-407-402	Dues, memberships, certifications	-	200	-	200
01-407-403	Travel	-	500	-	500
01-407-405	Communications	467	610	560	650
01-407-406	Liability Insurances	1,841	2,358	2,363	2,658
01-407-408	General Expenses	12	600	-	600
01-407-503	Internet	82	80	80	100
01-407-505	Professional Services	7,898	8,800	3,000	8,800
01-407-510	IT maintenance	4,219	5,000	5,000	5,000
01-407-511	GIS System	-	5,000	-	5,000
01-407-601	Gasoline	55	200	200	200
	Total Non Personnel	\$ 14,878	\$ 25,548	\$ 11,803	\$ 25,908
	Total IT / GIS	\$ 103,266	\$ 130,855	\$ 116,910	\$ 135,064

2024 GENERAL FUND REFERENCE MATERIAL

		2022	2023	2023	2024
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED
	Other General Government				
01-406-410	Unemployment comp. Solvency fee	\$ -	\$ 5,200	\$ 5,200	5,333
01-406-411	Right to know expense	-	500	250	500
01-406-412	Township Newsletter	35,417	38,000	34,641	38,000
01-406-450	Science fairs & envirothon / MS4credits	600	900	900	900
01-406-451	Kaltreider Memorial Library Donation	25,000	25,000	25,000	25,000
01-406-452	United way	175	175	175	175
01-406-453	Golden Connections Community Center donation	30,000	30,000	30,000	30,000
	Total Other General Government	\$ 91,192	\$ 99,775	\$ 96,166	\$ 99,908
	TOTAL GENERAL GOVERNMENT				
	Total Personnel	\$ 578,931	\$ 646,090	\$ 561,727	\$ 662,379
	Total Benefits	\$ 324,588	\$ 441,283	\$ 441,283	\$ 450,416
	Total Non Personnel	\$ 877,613	\$ 755,326	\$ 666,939	\$ 831,155
	Total General Government	\$ 1,781,132	\$ 1,842,699	\$ 1,669,949	\$ 1,943,950
	PUBLIC SAFETY				
	Police				
01-410-512	Regional Police Costs	\$ 4,956,987	\$ 5,277,300	\$ 5,277,300	5,541,165
	Act 205 state aid - police pension	-	-	-	-
	Total Police Department	\$ 4,956,987	\$ 5,277,300	\$ 5,277,300	\$ 5,541,165
	Fire Protection				
01-411-104	Wages/Pt	\$ -	\$ -	\$ -	\$ -
01-411-201	FICA	-	-	-	-
01-411-202	Worker's Compensation	51,549	68,391	68,391	83,888
01-411-301	Postage	-	-	-	-
01-411-302	Office supplies	-	-	-	-
01-411-303	Computer supplies	-	-	-	-
01-411-304	Subscriptions	-	-	-	-
01-411-305	Misc. supplies	-	-	-	-
01-411-306	Small tools & equipment	-	-	-	-
01-411-401	Training	-	-	-	-
01-411-402	Dues/memberships/certifications	-	-	-	-
01-411-403	Travel	-	-	-	-
01-411-405	Communication	-	-	-	-
01-411-406	Liability Insurance	-	-	-	-
01-411-407	Uniforms	-	-	-	-
01-411-408	General Expenses	14,360	25,000	15,000	25,000
01-411-413	Scholarships	4,032	5,200	5,200	5,200
01-411-503	Internet	-	-	-	-
01-411-510	IT maintenance	113	200	200	200
01-411-513	Act 205 Foreign Fire Distribution	194,001	194,001	193,870	193,870
01-411-514	Vol. Fire Co. Distribution	699,491	721,471	721,471	750,329
01-411-601	Fuel	-	-	-	-
01-411-704	Utilities - Fire Hydrants	202,205	213,343	228,840	228,840
01-412-515	Ambulance Services	80,916	83,959	83,959	87,318
	Total Fire & Ambulance Protection	\$ 1,246,667	\$ 1,311,565	\$ 1,316,931	\$ 1,374,645

2024 GENERAL FUND REFERENCE MATERIAL

		2022	2023	2023	2024
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED
	Code Enforcement				
01-413-102	Wages - Code Enforcement	\$ 212,777	\$ 259,104	\$ 205,000	\$ 254,172
01-413-120	Overtime - Codes Enforcement	192	1,000	150	1,000
	Total Personnel	\$ 212,969	\$ 260,104	\$ 205,150	\$ 255,172
01-413-201	Fica	\$ 15,863	\$ 19,898	\$ 19,898	\$ 19,521
01-413-202	Worker's Compensation Insurance	389	667	667	2,289
01-413-204	Health & Hospitalization	84,690	143,910	143,910	136,861
01-413-205	PPACA Tax	27	27	27	32
01-413-206	Life Insurance	287	325	325	316
01-413-207	Disability Insurance	1,081	1,576	1,576	1,546
01-413-208	Pension	40,001	40,690	40,690	39,573
	Total Benefits	\$ 142,339	\$ 207,093	\$ 207,093	\$ 200,138
	Total Personnel & Benefits	\$ 355,308	\$ 467,197	\$ 412,243	\$ 455,310
01-413-301	Postage	\$ -	\$ 3,000	\$ 1,000	\$ 2,000
01-413-302	Office Supplies	907	1,000	1,000	1,000
01-413-305	Misc. supplies	4,971	2,000	1,000	2,000
01-413-306	Small tools & equipment	-	-	-	-
01-413-401	Training	1,813	5,000	3,000	5,000
01-413-402	Dues & Subscriptions	384	750	750	750
01-413-403	Travel	-	500	-	-
01-413-405	Communication	2,152	2,130	2,080	2,200
01-413-406	Liability Insurance	7,535	9,792	9,536	10,726
01-413-407	Uniforms	1,774	2,500	2,500	2,500
01-413-408	General Expenses	971	500	1,200	1,000
01-413-503	Internet	263	270	270	340
01-413-505	Professional Services	20,649	15,000	45,000	45,000
01-413-510	IT maintenance	19,013	24,500	23,500	23,500
01-413-601	Fuel	5,006	5,000	5,000	5,000
	Total Non Personnel	\$ 65,439	\$ 71,942	\$ 95,836	\$ 101,016
	Total Codes Enforcement	\$ 420,747	\$ 539,139	\$ 508,079	\$ 556,326
	Planning & Zoning				
01-414-102	Wages - Planning, Zoning	\$ 139,599	\$ 143,841	\$ 143,841	\$ 150,145
01-414-120	Overtime	45	200	100	200
	Total Personnel	\$ 139,644	\$ 144,041	\$ 143,941	\$ 150,345
01-414-201	Fica	\$ 10,404	\$ 11,019	\$ 11,019	\$ 11,501
01-414-202	Worker's Compensation Insurance	163	276	276	1,296
01-414-204	Health & Hospitalization	51,687	74,094	74,094	74,237
01-414-205	PPACA Tax	15	14	14	15
01-414-206	Life Insurance	178	162	162	167
01-414-207	Disability Insurance	693	873	873	911
01-414-208	Pension - Non-Uniformed	22,474	22,589	22,589	23,377
01-414-414	Zoning Hearing Board Members	2,350	4,200	4,200	4,200
01-414-415	Planning Commission Members	2,450	3,000	3,000	3,000
	Total Benefits	\$ 90,414	\$ 116,227	\$ 116,227	\$ 118,704
	Total Personnel & Benefits	\$ 230,058	\$ 260,268	\$ 260,168	\$ 269,049

2024 GENERAL FUND REFERENCE MATERIAL

		2022	2023	2023	2024
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED
01-414-301	Postage	\$ -	\$ 1,500	\$ 1,000	\$ 1,500
01-414-302	Office Supplies	646	1,000	1,000	1,000
01-414-305	Supplies/materials	181	250	250	250
01-414-401	Training	145	2,000	100	2,000
01-414-402	Dues & Subscriptions	30	150	50	150
01-414-403	Travel	-	500	-	500
01-414-404	Advertising	4,690	4,000	3,000	4,000
01-414-405	Communications	842	1,020	970	1,120
01-414-406	Liability Insurances	3,932	4,910	5,060	5,691
01-414-408	General Expenses	89	200	200	200
01-414-502	Legal Expenses	-	-	-	-
01-414-511	Legal Expenses - Non Reimbursable	167	12,000	6,000	12,000
01-414-503	Internet	6,600	160	160	210
01-414-505	Professional Services	2,882	108,000	7,500	45,000
01-414-510	IT maintenance	13,758	4,300	3,800	3,900
	Total Non Personnel	\$ 33,961	\$ 139,990	\$ 29,090	\$ 77,521
	Total Planning & Zoning	\$ 264,020	\$ 400,258	\$ 289,258	\$ 346,570
	Emergency Management				
01-415-104	Wages PT	\$ 21,053	\$ 21,351	\$ 21,351	\$ 21,154
01-415-201	Fica	1,611	1,633	1,633	1,618
01-415-408	EMA general expense	2,642	5,500	5,000	5,500
	Total Emergency Management	\$ 25,306	\$ 28,484	\$ 27,984	\$ 28,272
	Sewage Enforcement				
01-429-518	Engineering Services	\$ 24,260	\$ 33,000	\$ 25,000	\$ 33,000
	Total Sewage Enforcement	\$ 24,260	\$ 33,000	\$ 25,000	\$ 33,000
	TOTAL PUBLIC SAFETY				
	Total Personnel	\$ 373,666	\$ 425,496	\$ 370,442	\$ 426,671
	Total Benefits	\$ 285,913	\$ 393,344	\$ 393,344	\$ 404,349
	Total Non Personnel	\$ 6,278,408	\$ 6,770,906	\$ 6,680,766	\$ 7,048,959
	Total Public Safety	\$ 6,937,987	\$ 7,589,746	\$ 7,444,552	\$ 7,879,979
	HEALTH & HUMAN SERVICES				
01-420-516	Dog Enforcement Officer	\$ 5,030	\$ 6,590	\$ 6,590	13,180
01-420-517	Animal Control	14,314	14,314	14,314	21,161
	Total Health & Human Services	\$ 19,344	\$ 20,904	\$ 20,904	\$ 34,341

2024 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 REQUESTED
	PUBLIC WORKS				
	Public Works-Hwys,Roads,Streets				
01-430-102	Wages - Full Time	\$ 747,504	\$ 891,244	\$ 800,000	\$ 851,745
01-430-104	Wages - Part Time	-	-	-	-
01-430-105	Wages - Temporary Employees	2,726	36,000	10,000	46,424
01-430-120	Overtime - Laborers	24,857	45,000	25,000	45,000
	Total Personnel	\$ 775,087	\$ 972,244	\$ 835,000	\$ 943,169
01-430-201	Fica	\$ 57,807	\$ 74,377	\$ 74,377	72,152
01-430-202	Worker's Compensation Insurance	26,253	40,295	40,295	46,463
01-430-203	Unemployment	-	-	-	-
01-430-204	Health & Hospitalization	308,097	471,577	471,577	461,199
01-430-205	PPACA Tax	95	87	87	122
01-430-206	Life Insurance	1,205	1,255	1,255	1,256
01-430-207	Disability Insurance	3,713	5,191	5,191	5,173
01-430-208	Pension - Non-Uniformed	146,242	134,308	134,308	132,611
	Total Benefits	\$ 543,412	\$ 727,090	\$ 727,090	\$ 718,976
	Total Personnel & Benefits	\$ 1,318,499	\$ 1,699,334	\$ 1,562,090	\$ 1,662,145
01-426-416	Recycling	\$ 955	\$ 3,000	\$ 1,500	\$ 3,000
01-430-301	Postage	24	400	200	400
01-430-302	Office Supplies	2,946	3,000	3,000	3,000
01-430-303	Computer Supplies	-	-	-	-
01-430-305	Misc. Supplies	-	-	-	-
01-430-306	Small Tools & Equipment	11,973	10,000	12,000	10,000
01-430-401	Training	3,395	5,000	3,000	5,000
01-430-402	Dues & Subscriptions	965	1,000	200	1,000
01-430-403	Travel	-	1,500	-	1,500
01-430-404	Advertising	6,470	6,000	2,000	6,000
01-430-405	Communications	3,316	4,940	4,420	4,200
01-430-406	Liability Insurances	29,703	37,699	37,476	42,529
01-430-407	Uniforms	9,032	15,000	9,000	15,000
01-430-408	General Expenses	6,244	6,000	4,200	6,000
01-430-501	Engineering Services	8,854	20,000	5,000	20,000
01-430-503	Internet	242	320	320	350
01-430-510	IT maintenance	7,182	16,000	10,400	9,900
01-430-601	Fuel	54,671	65,000	42,700	65,000
01-430-602	Oil & Grease	10,156	15,000	15,000	15,000
01-430-603	Maintenance- Vehicles	69,010	90,000	60,000	90,000
01-430-605	Tires	10,471	17,000	15,000	17,000
01-430-700	Materials & Supplies - Snow Removal	129,677	225,000	137,000	200,000
01-430-701	Rental of Equipment - Snow Removal	-	-	-	-
01-430-710	Materials & Supplies - Signs	16,068	15,000	8,000	15,000
01-430-711	Electric Utility Traffic Signals	10,696	14,000	12,000	14,000
01-430-712	Maintenance - Traffic Signals	8,102	30,000	45,000	60,000
01-430-720	Electric Utility Street	17,990	30,000	20,000	30,000
01-430-730	Materials & Supplies - Stormwater	8,997	35,000	35,000	50,000
01-430-740	Maintenance & Repairs - Equipment	3,795	5,000	4,000	5,000
01-430-750	Supplies - Highway Maintenance	79,036	175,000	100,000	175,000
01-430-751	Rental of Equipment - Highway Maintenance	-	10,000	5,000	10,000
01-430-752	Maintenance - Bridges	1,817	40,000	40,000	40,000
01-430-760	Road Resurfacing	279,742	300,000	300,000	300,000
	Total Non Personnel	\$ 791,528	\$ 1,195,859	\$ 931,416	\$ 1,213,879
	TOTAL PUBLIC WORKS				
	Total Personnel	\$ 775,087	\$ 972,244	\$ 835,000	\$ 943,169
	Total Benefits	\$ 543,412	\$ 727,090	\$ 727,090	\$ 718,976
	Total Non Personnel	\$ 791,528	\$ 1,195,859	\$ 931,416	\$ 1,213,879
	Total Public Works	\$ 2,110,026	\$ 2,895,193	\$ 2,493,506	\$ 2,876,024

2024 GENERAL FUND REFERENCE MATERIAL

	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 REQUESTED
RECREATION				
Recreation Department				
01-451-102	\$ 170,668	\$ 164,768	\$ 164,768	\$ 165,033
01-451-103	143,017	210,150	172,000	210,023
01-451-104	8,751	46,502	12,000	8,424
01-451-105	21,839	38,000	28,000	38,000
01-451-120	13,714	13,000	13,000	13,000
Total Personnel	\$ 357,990	\$ 472,420	\$ 389,768	\$ 434,480
01-451-201	\$ 26,846	\$ 36,140	\$ 36,140	\$ 33,238
01-451-202	12,828	19,771	19,771	22,796
01-451-203	-	-	-	-
01-451-204	109,171	232,429	232,429	215,646
01-451-205	29	41	41	56
01-451-206	514	629	629	617
01-451-207	1,478	2,300	2,300	2,300
01-451-208	38,522	58,877	58,877	58,394
Total Benefits	\$ 189,387	\$ 350,187	\$ 350,187	\$ 333,047
Total Personnel & Benefits	\$ 547,377	\$ 822,607	\$ 739,955	\$ 767,527
01-451-301	\$ 29	\$ 1,000	900	1,000
01-451-302	909	1,200	1,500	1,500
01-451-305	55	250	150	250
01-451-401	3,098	2,500	5,475	8,000
01-451-402	1,592	2,000	1,410	2,000
01-451-403	1,431	1,250	1,000	1,500
01-451-404	3,783	1,000	2,500	2,500
01-451-405	2,752	3,570	3,250	3,700
01-451-406	14,408	18,863	18,863	20,827
01-451-407	337	300	300	500
01-451-408	4,834	5,200	8,270	10,000
01-451-410	-	1,500	1,400	1,500
01-451-417	-	-	-	-
01-451-418	-	-	-	-
01-451-419	-	-	-	-
01-451-420	2,475	9,000	2,465	4,000
01-451-421	-	-	-	-
01-451-422	2,937	5,500	4,248	5,000
01-451-423	25,498	35,000	29,925	37,000
01-451-424	2,662	4,000	11,257	12,000
01-451-425	2,067	4,000	3,600	4,000
01-451-426	15,244	20,000	17,485	20,000
01-451-427	59,647	62,500	48,823	83,920
01-451-428	-	1,200	-	1,200
01-451-429	-	100	-	-
01-451-430	5,801	2,100	2,100	2,400
01-451-431	49,230	50,000	50,000	50,000
01-451-432	9,849	25,000	15,000	25,000
01-451-433	2,786	5,000	4,800	5,000
01-451-434	31,794	45,000	45,000	45,000
01-451-435	439	2,000	1,000	2,000
01-451-436	-	10,000	5,140	8,000
01-451-437	-	2,900	2,200	2,900
01-451-503	294	330	330	410
01-451-510	8,125	12,800	10,400	11,700
01-451-511	4,960	2,500	-	1,000
01-451-601	13,999	9,000	9,000	9,000
01-451-604	-	-	-	-
01-451-701	4,674	7,000	5,500	8,500
01-451-702	-	-	-	-
01-451-703	4,366	8,000	6,000	8,000
Total Non Personnel	\$ 280,075	\$ 361,563	\$ 319,291	\$ 399,307
TOTAL RECREATION				
Total Personnel	\$ 357,990	\$ 472,420	\$ 389,768	\$ 434,480
Total Benefits	\$ 189,387	\$ 350,187	\$ 350,187	\$ 333,047
Total Non Personnel	\$ 280,075	\$ 361,563	\$ 319,291	\$ 399,307
Total Recreation	\$ 827,452	\$ 1,184,170	\$ 1,059,246	\$ 1,166,834

2024 GENERAL FUND REFERENCE MATERIAL

		2022	2023	2023	2024
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED
	Total Personnel	\$ 2,085,674	\$ 2,516,250	\$ 2,156,937	\$ 2,466,699
	Total Benefits	\$ 1,343,299	\$ 1,911,904	\$ 1,911,904	\$ 1,906,788
	Total Non Personnel	\$ 8,246,968	\$ 9,104,558	\$ 8,619,315	\$ 9,527,641
	Total Operating Expense	\$ 11,675,941	\$ 13,532,712	\$ 12,688,157	\$ 13,901,127
01-492-801	Funds Transferred to Capital Projects	\$ 1,622,179	\$ 1,239,101	\$ 2,745,272	\$ 566,995
	Total Operating Expense & Fund Transfers	\$ 13,298,120	\$ 14,771,813	\$ 15,433,429	\$ 14,468,122
	Excess Revenue over (under) Expenditures	\$ 1,887,960	\$ (598,200)	\$ (50,018)	\$ (22,180)
	Appropriation of funds in reserve				
	Fund Balance Reserve for Employee benefits		\$ -	\$ -	\$ -
	Assigned reserve for 2024 MMO pmt	\$ -	\$ -	\$ -	\$ -
	Use of unassigned fund balance	\$ -	\$ 598,865	\$ -	\$ 23,000
	Total Appropriations used from Fund Balance	\$ -	\$ 598,865	\$ -	\$ 23,000
	Excess Revenue over (under) Expenditures with Fund Balance Appropriations	\$ 1,887,960	\$ 665	\$ (50,018)	\$ 820

GENERAL FUND CAPITAL RESERVE

Final

2024 GENERAL FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2023 BUDGET	2023 PROJECTED	2024 BUDGET
REVENUES				
32-05-341-100	Interest Earnings	\$ 8,000	\$ 10,000	\$ 13,000
32-05-341-200	Investment Earnings	20,000	45,600	20,000
32-06-354-100	Grants	54,000	33,426	233,494
32-08-389-100	Miscellaneous Receipts	-	-	-
32-08-387-100	Developer Contributions	-	-	-
32-09-391-100	Sale of General Fixed Assets - Miscellaneous	-	-	-
32-09-392-100	Transfers in from general fund	1,239,101	2,753,586	561,616
	Total Revenues	\$ 1,321,101	\$ 2,842,612	\$ 828,110
CAPITAL EXPENDITURES				
Reserve for Buildings/Land		\$ 657,500	\$ 221,790	\$ 377,000
401				
32-401-451	Resurfacing/Building/Renovating Sports Courts & Fields	10,000	10,000	10,000
32-401-451	Rec/DPW master plan/feasibility study (50% GF, 50% RC)	100,000	4,000	65,000
32-401-451	Land acquisition (50%GF,50% RC)	125,000	-	125,000
32-401-451	ADA improvements for YT park/inner loop	100,000	25,000	75,000
32-401-451	Municipal building upgrades	30,000	10,000	30,000
32-401-451	Various Seal Coat (2023 Twp Park, 2024 Municipal Campus)	20,000	17,000	20,000
32-401-451	Paving Parks (2023 Heritage, 2024 Township Park)	10,000	6,000	40,000
32-401-451	Sprinkler System Upgrade Storage Building	-	-	12,000
32-401-451	Carpet replacement	37,500	34,245	-
32-401-451	Roof - Fitzkee Lane (75% GF/25% SF)	225,000	115,545	-
Reserve for Machinery & Equipment		\$ 45,500	\$ 25,000	\$ 120,000
402				
32-402-451	Recreation equipment replacement	10,000	7,000	10,000
32-402-430	Recreation mower (2024 John Deere, 2027 John Deere)	-	-	50,000
32-402-430	Security/cameras recording systems	10,000	4,000	5,000
32-402-430	Overhaul upgrades to leaf pickers and chippers	15,000	10,000	15,000
32-402-430	Band Saw	3,000	3,000	-
32-402-430	Lifts for Service Building (2024 Small Trucks)	-	-	40,000
32-402-430	Toolbox and hand tools(Service building (75% GF/25% SF))	7,500	1,000	-
Reserve for Vehicles		\$ 338,050	\$ 132,500	\$ 685,000
403				
32-403-430	New vehicle for Twp use for replacement	35,000	-	35,000
32-403-430	Bucket truck van for signal maint.	150,000	-	150,000
32-403-430	Replacement truck (2026)	150,000	127,164	-
32-403-430	Brine Spreader system (2023 expenses incurred 2022 carryover)	3,050	5,336	-
32-403-430	Unimog replacement (2024)	-	-	500,000

2024 GENERAL FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2023 BUDGET	2023 PROJECTED	2024 BUDGET
Reserve for Traffic Signals		\$ 102,000	\$ 20,000	\$ 70,000
404				
32-404-433	Misc. equip. updates	30,000	20,000	30,000
32-404-433	Retiming equipment	15,000	-	15,000
32-404-433	Springwood & Pauline Drive signal light	25,000	-	25,000
32-404-433	Queen and Leader Heights Signal upgrade(ARLE Grant)	32,000	-	-
Reserve for Office Equipment		\$ 52,300	\$ 26,479	\$ 58,500
405				
32-405-406	Office furniture	10,000	7,000	10,000
32-405-406	Work order software	15,000	-	15,000
32-405-406	IT general	16,000	16,000	17,000
32-405-406	Copier	4,000	-	4,000
32-405-406	Printer replacement	2,500	1,000	-
32-405-406	Signage software upgrades & PC	2,500	-	2,500
32-405-406	Credit card software and Casell Upgrade	-	-	10,000
32-405-406	Cassell one time payment accounts payable module	2,300	2,479	-
Reserve for Roads		\$ 132,000	\$ 81,000	\$ 340,000
407				
32-407-439	Restriping intersections	20,000	20,000	20,000
32-407-439	Guide rail projects	25,000	9,000	25,000
32-407-439	Culvert upgrades	25,000	10,000	25,000
32-407-439	Hess Farm Bridge #419 (2024 Design, 2025 const.)	10,000	10,000	150,000
32-407-439	Honey Valley Bridge #420 - Repair \$22k	22,000	22,000	-
32-407-439	Small span bridge repair(#405 Water Road, #412 Powder Mill)	30,000	10,000	120,000
Reserve for Sidewalks		\$ 5,000	\$ -	\$ 5,000
408				
32-408-435	Township sidewalks	5,000	-	5,000
Reserve for Storm Water		\$ 491,000	\$ 23,568	\$ 545,000
411				
32-411-446	Queensgate stream bank restoration/York Co.proj.	315,000	4,000	315,000
32-411-446	Basins upgrades	25,000	10,000	25,000
32-411-446	MS4 field inspection program	5,000	-	5,000
32-411-446	Spangler Meadows basin repair	21,000	2,068	-
32-411-446	Shasta/Allegheny Storm pipe replacement	75,000	-	50,000
32-411-446	Fruitlyn Drive Swale/Road Widening(2025 Design and Const.)	-	-	-
32-411-446	Brandt Dr to Thomas Ave stormwater improvement	50,000	7,500	50,000
32-411-446	Hudson Drive Pipe Lining	-	-	100,000
Miscellaneous Expenses		\$ -	\$ -	\$ -
492				
32-492-100	Stop payment fee	-	-	-
Total Capital Expenses		\$ 1,823,350	\$ 530,336	\$ 2,200,500
Net Income (Loss)		\$ (502,249)	\$ 2,312,276	\$ (1,372,390)

SEWER FUND

Final

2024 SEWER FUND BUDGET – MAJOR CATEGORIES

	2022	2023	2023	2024	%
DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED	BUD TO BUD VARIANCE
REVENUES					
Interest	1,308	11,669	142,793	130,000	1014%
Sewer Rent	6,720,253	6,680,012	6,702,378	6,738,324	1%
Tapping Fees	198,835	300,000	194,350	194,350	-35%
Other Revenues	1,595,511	9,760	2,965	8,265	-15%
Grants	-	-	-	-	
Total Revenues	\$ 8,515,907	\$ 7,001,441	\$ 7,042,486	\$ 7,070,939	1%
EXPENSES					
Personnel & Benefits	\$ 900,406	\$ 1,260,223	\$ 942,789	\$ 1,246,970	-1%
Treatment	2,907,746	3,494,715	2,815,794	3,486,842	0%
Debt Service - Sewer System	266,536	266,529	266,529	266,551	0%
Sewer Capacity Purchase	-	287,535	287,535	287,535	0%
Other Operating Expenses	360,937	603,394	448,824	615,967	2%
Operational Transfers/projects	1,127,445	1,135,602	1,135,602	1,145,515	1%
Total Expenses	\$ 5,563,070	\$ 7,047,998	\$ 5,897,073	\$ 7,049,380	0%
Net Surplus (deficit)	2,952,837	(46,557)	1,145,413	21,558	-146%
Appropriations used from Fund Balance	\$ -	\$ 46,557	\$ -	\$ -	
Excess Revenue over (under) Expenditures with Fund Balance Appropriations	2,952,837	(0)	1,145,413	21,558	

2024 SEWER FUND REFERENCE MATERIAL

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 REQUESTED
REVENUES					
21-01-341-100	Interest - Sewer Revenue	\$ 66,763	\$ 30,000	\$ 67,793	\$ 75,000
21-01-341-200	Investment Earnings	(65,455)	(18,331)	75,000	55,000
21-02-358-100	Sewer Rent - Sgt. Treatment	177,796	147,464	135,785	142,574
21-02-358-200	Sewer Rent - Sgt Transprt	3,448	3,620	3,448	3,620
21-02-358-300	Sewer Rent - Violet Hill	7,572	10,489	8,100	8,505
21-02-364-110	Sewer Rent	6,531,438	6,518,439	6,555,045	6,583,623
21-03-364-114	Sewer Maintenance Services	7,150	5,000	1,000	5,000
21-03-364-115	Tapping Fees	198,835	300,000	194,350	194,350
21-03-364-116	Connection Permits	1,765	3,260	1,765	1,765
21-03-364-117	Misc. Receipts - Sewer	-	1,000	-	1,000
21-03-364-119	Engineering Services	(8,986)	500	(50)	500
21-08-391-110	Gain/Loss Sale of Fixed Assets	-	-	250	-
21-09-392-100	Interfund Operating Transfers	1,595,582	-	-	-
21-06-352-100	Other Federal Operating Grants	-	-	-	-
21-06-354-100	Other State & Operating Grants	-	-	-	-
	Total Revenues	\$ 8,515,907	\$ 7,001,441	\$ 7,042,486	\$ 7,070,939
EXPENDITURES					
21-429-102	Salaries & Wages - FT	510,653	658,480	390,465	647,814
21-429-104	Salaries & Wages - PT	3,915	4,248	2,123	4,248
21-429-120	Overtime	14,503	30,000	10,000	30,000
	Total Personnel	529,071	692,728	402,588	682,062
21-429-201	Fica	39,920	52,994	35,699	52,178
21-429-202	Worker's Compensation	14,253	20,239	12,140	19,723
21-429-203	Unemployment	-	-	-	-
21-429-204	Health & Hospitalization	208,715	386,298	386,298	386,298
21-429-205	PPACA tax	69	69	69	69
21-429-206	Life Insurance	803	948	893	948
21-429-207	Disability Insurance	2,500	4,026	2,180	3,959
21-429-208	Pension - non-uniformed	105,075	102,921	102,921	101,733
	Total Benefits	371,335	567,495	540,201	564,908
	Total Personnel & Benefits	900,406	1,260,223	942,789	1,246,970

2024 SEWER FUND REFERENCE MATERIAL

ACCOUNT #	DESCRIPTION	2022	2023	2023	2024
		ACTUAL	BUDGET	PROJECTED	REQUESTED
21-429-301	Postage	19,228	33,120	33,120	34,279
21-429-302	Office Supplies	4,284	6,000	3,800	6,000
21-429-304	Subscriptions	72	200	145	200
21-429-305	Misc. Supplies	-	-	-	-
21-429-306	Sm. Tools, Equip & Supplies	5,730	15,000	13,500	15,000
21-429-307	Janitorial Supplies	2,852	4,000	3,000	3,000
21-429-401	Training	5,304	15,000	11,000	15,000
21-429-402	Dues, memberships, certifications	724	2,000	1,300	2,000
21-429-403	Travel	-	2,000	-	2,000
21-429-404	Advertising	769	3,500	3,000	3,500
21-429-405	Communication Expenses	4,886	8,390	6,170	8,200
21-429-406	Liability Insurance	22,070	28,600	28,600	28,600
21-429-407	Uniforms	4,173	9,000	6,500	9,000
21-429-408	General Expenses	2,172	5,000	4,500	5,000
21-429-409	Maint. & Repairs - Buildings	16,508	25,000	15,000	25,000
21-429-501	Engineering Services	2,202	20,000	12,000	20,000
21-429-503	Internet	449	520	520	670
21-429-504	Sewer Authority Administrative Costs	16,436	22,550	18,000	22,550
21-429-505	Professional Services	4,825	4,500	2,500	4,500
21-429-506	Bank Fees	47	100	100	100
21-429-507	Rental of Equipment	735	1,500	1,250	1,500
21-429-510	IT maintenance	17,837	33,100	29,400	32,400
21-429-525	Legal Exp. - Solicitor	33,301	40,000	10,000	40,000
21-429-601	Fuel	14,289	35,500	31,600	35,500
21-429-602	Oil & Grease	-	500	500	500
21-429-604	Maint. & Repairs - Mach. & Equip. / Vehicles	17,034	35,000	27,500	35,000
21-429-606	Maint. & Repairs - Sewer System (I & I)	122,629	200,000	145,000	200,000
21-429-701	Electric Utilities	31,404	40,000	31,275	50,000
21-429-702	Gas Utilities	8,034	8,400	7,231	10,080
21-429-703	Water Utilities	2,943	4,914	2,314	6,388
21-429-710	Treatment - York City/PAWC	1,498,804	2,476,657	1,797,735	1,977,508
21-429-711	Treatment - Springettsbury	1,351,577	932,750	932,750	1,419,156
21-429-712	Treatment - Spring Garden	51,326	79,845	79,845	83,837
21-429-713	Treatment - Windsor Township	6,039	5,464	5,464	6,341
21-429-720	Debt Service - York City	-	-	-	-
21-429-721	Debt Service - Springettsbury Township	266,536	266,529	266,529	266,551
21-429-730	Sewer Capacity Purchase - Springettsbury Twp.	-	287,535	287,535	287,535
21-429-801	Transfer out to Capital Reserve	1,127,445	1,135,602	1,135,602	1,145,515
	Total Non Personnel	4,662,664	5,787,775	4,954,284	5,802,411
	Total Expenditures	\$ 5,563,070	\$ 7,047,998	\$ 5,897,073	\$ 7,049,380
	Excess Revenue over (under) Expenditures	\$ 2,952,837	\$ (46,557)	\$ 1,145,413	\$ 21,558
	Appropriation of funds in reserve				
	Use of unassigned fund balance	\$ -	\$ 46,557	\$ -	\$ -
	Total Appropriations used from Fund Balance	\$ -	\$ 46,557	\$ -	\$ -
	Excess Revenue over (under) Expenditures with Fund Balance Appropriations	\$ 2,952,837	\$ (0)	\$ 1,145,413	\$ 21,558

SEWER FUND CAPITAL RESERVE

2024 SEWER FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2023 BUDGET	2023 PROJECTED	2024 BUDGET
REVENUES				
30-05-341-100	Interest Earnings	\$ 8,500	\$ 15,000	\$ 8,500
30-05-341-200	Investment Earnings	41,500	149,000	50,000
30-08-389-100	Miscellaneous Receipts	-	-	-
30-09-391-100	Sale of General Fixed Assets - Miscellaneous	-	-	-
30-09-392-100	Transfer from Sewer Fund	1,135,602	1,135,602	1,145,515
30-06-354-100	Grants	-	-	-
	Total Revenues	\$ 1,185,602	\$ 1,299,602	\$ 1,204,015
CAPITAL EXPENDITURES				
Reserve for Buildings/Land		\$ 72,500	\$ 56,327	\$ 10,000
401				
30-401-429	Municipal building upgrades	10,000	5,000	10,000
30-401-429	Carpet replacement	12,500	11,415	-
30-401-429	Roof - Fitzkee Lane(75% GF/25% SF)	50,000	38,515	-
30-401-429	Sewer Building(Budgeted in 2022 and not expended till 2023)	-	1,397	-
Reserve for Machinery & Equipment		\$ 42,500	\$ 11,500	\$ 5,000
402				
30-402-429	Camera system upgrades / cable hardware	25,000	6,000	-
30-402-429	Misc pump hose & supplies	5,000	2,500	5,000
30-402-429	Toolbox and hand tools for new bays(Ser. And San. Building)	12,500	3,000	-
Reserve for Vehicles		\$ 100,000	\$ -	\$ 250,000
403				
30-403-429	Mini Excavator (Sell JCB Loader)	100,000	-	100,000
30-403-429	Replacement Truck (2024 S-14, 2026 S-9)	-	-	150,000
Reserve for Office Equipment		\$ 19,000	\$ 6,000	\$ 19,000
405				
30-405-429	IT General	4,000	4,000	4,000
30-405-429	Work order software	5,000	-	5,000
30-405-429	Security system replacement	2,000	-	-
30-405-429	Sewer field inspection program	8,000	2,000	5,000
30-405-429	Credit card software	-	-	5,000
Reserve for Sewer- Pump Stations/Flow meters/Lines		\$ 605,000	\$ 251,066	\$ 1,095,000
406				
30-406-429	General sewer line upgrades	200,000	160,000	200,000
30-406-429	PS upgrades	40,000	10,000	40,000
30-406-429	Green Valley PS cons.(Budgeted in 2022 and not expended untill 2023)	-	21,066	-
30-406-429	Interceptor Upgrade PennDOT S. Geogr Street Bridge	-	10,000	425,000
30-406-429	Update Sewer Authority specs	15,000	5,000	15,000
30-406-429	Green Valley Rd sewer extension design/ lateral construction	50,000	35,000	125,000
30-406-429	Dairyland and Imperial Dr PS(2024 Design, 2025 Construction)	300,000	10,000	290,000
	Total Capital Expenses	\$ 839,000	\$ 324,892	\$ 1,379,000
	Net Income (Loss)	\$ 346,602	\$ 974,710	\$ (174,985)

INTERMUNICIPAL SEWER FUND

Final

2024 INTERMUNICIPAL SEWER FUND BUDGET

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 REQUESTED
REVENUES					
22-01-341-100	Interest - Intermunicipal Sewer Fund	\$ 4,612	\$ 4,000	\$ 2,148	\$ 4,000
22-02-358-111	svc charge - Dallastown	183,418	217,719	207,603	227,095
22-02-358-112	svc charge - Red Lion	345,827	391,894	358,855	408,771
22-02-358-113	svc charge - Windsor Borough	38,801	43,544	41,066	45,419
22-02-358-114	svc charge - Windsor Township	334,913	370,122	354,152	386,062
22-02-358-115	svc charge - Yoe Borough	52,615	65,316	54,159	68,129
22-02-358-110	svc charge - York Township	986,044	1,088,594	1,009,631	1,135,475
	Total Revenues	\$ 1,946,230	\$2,181,187	\$ 2,027,614	\$ 2,274,950
EXPENSES					
22-429-102	Salaries & Wages	\$ 45,308	\$ 58,374	\$ 34,991	\$ 57,840
22-429-120	Overtime	1,430	3,000	2,000	3,000
	Total Personnel	46,738	61,374	36,991	60,840
22-429-201	Fica	3,664	4,695	4,695	4,654
22-429-202	Worker's Compensation	1,267	1,775	1,775	1,996
22-429-204	Health & Hospitalization	19,541	35,044	35,044	27,274
22-429-205	PPACA tax	7	4	4	7
22-429-206	Life Insurance	73	86	86	95
22-429-207	Disability Insurance	232	357	357	354
22-429-208	Pension	9,513	9,124	9,124	9,005
	Total Benefits	34,298	51,085	51,085	43,385
	Total Personnel & Benefits	81,036	112,459	88,076	104,225
22-429-301	Postage	-	50	50	50
22-429-401	Training	-	400	-	400
22-429-405	Communications	255	350	310	350
22-429-406	Liability Insurance	2,079	2,552	2,558	3,190
22-429-408	General Expenses	-	-	-	-
22-429-501	Engineering Services	7,588	8,500	8,500	8,500
22-429-502	Legal Expenses	-	-	-	-
22-429-503	Internet	37	40	40	60
22-429-510	IT maintenance	1,689	3,000	2,088	2,900
22-429-604	Maintenance Equipment	-	5,000	5,000	4,000
22-429-605	Maintenance HVPS	-	20,000	12,000	20,000
22-429-606	Maintenance Sewer System	63	150,000	10,000	150,000
22-429-701	Electric Utility-HVPS	12,573	15,000	9,500	18,500
22-429-714	Sewer treatment - Springettsbury	1,865,500	1,865,500	1,865,500	1,958,775
	Total Non Personnel	1,889,784	2,070,392	1,915,546	2,166,725
	Total Expenses	\$ 1,970,819	\$2,182,851	\$ 2,003,622	\$ 2,270,950
	Net Income (Loss)	\$ (24,589)	\$ (1,664)	\$ 23,992	\$ 4,000

RECREATION CAPITAL FUND

Final

2024 RECREATION CAPITAL RESERVE FUND BUDGET

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 REQUESTED
REVENUES					
31-05-341-100	Interest	\$ 6,017	\$ 4,000	\$ 8,000	\$ 6,000
31-07-367-000	Recreation Site Fees	61,350	186,000	250,000	186,000
31-06-354-100	Grants	-	-	-	25,000
	Total Revenues	\$ 67,367	\$ 190,000	\$ 258,000	\$ 217,000
EXPENSES					
31-451-100	Capital Purchases	\$ -	\$ 316,000	\$ 35,888	\$ 410,000
	Total Expenses	\$ -	\$ 316,000	\$ 35,888	\$ 410,000
	Net Income (Loss)	\$ 67,367	\$ (126,000)	\$ 222,112	\$ (193,000)
REC CAP RESERVE DETAIL					
		2023 Budget	2023 Projected		
		50,000.00		Park improvements	
		30,000.00	27,388.00	Playground equipment	
		125,000.00	-	Land acquisition (50%GF,50% RC)	
		100,000.00	4,000.00	Rec master plan and construction	
		11,000.00	4,500.00	Roof replacement (2024 Twp park)	
		316,000.00	35,888.00		
REC CAP RESERVE DETAIL					
		2024 Budget			
		50,000.00		Park improvements	
		-		Kids Kingdom replacement and ADA surface	
		-		Playground equipment	
		40,000.00		Aerator	
		125,000.00		Land acquisition (50%GF,50% RC)	
		100,000.00		Rec master plan and construction	
		-		YT park bldg expanded	
		15,000.00		Roof replacement (2024 Twp park)	
		80,000.00		Recreation Comp Plan Update	
		-	-		
		410,000.00			

IMPACT FEE FUND

Final

2024 IMPACT FEE FUND BUDGET

		2022	2023	2023	2024
ACCOUNT #	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED
<u>REVENUES</u>					
12-05-341-100	Interest	\$ 21,914	\$ 15,000	\$ 30,000	\$ 15,000
12-06-383-100	Traffic Impact Fees 2002	2,764	-	-	-
12-06-383-200	Traffic Impact Fees 2012	73,566	200,000	125,000	150,000
12-06-383-300	Traffic Impact Fees 2023		50,000		25,000
	Total Revenues	\$ 98,244	\$ 215,000	\$ 155,000	\$ 190,000
<u>EXPENSES</u>					
12-439-107	Capital Improvements	\$ 1,828	\$ 25,000	\$ -	\$ 25,000
	Total Expenses	\$ 1,828	\$ 25,000	\$ -	\$ 25,000
	Net Income (Loss)	\$ 96,416	\$ 190,000	\$ 155,000	\$ 165,000

LIQUID FUEL FUND

Final

2024 LIQUID FUEL FUND BUDGET

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 REQUESTED
<u>REVENUES</u>					
14-05-341-100	Interest - Liquid Fuels	\$ 6,117	\$ 5,000	\$ 14,000	\$ 5,000
14-06-355-100	Liquid Fuels Tax Allocation	908,837	910,184	941,090	926,063
			-		
	Total Revenue	\$914,954	\$ 915,184	\$ 955,090	\$ 931,063
<u>EXPENSES</u>					
14-438-107	Major Equipment	\$ -	\$ 22,000	\$ -	\$ 22,000
14-439-750	Materials & Supplies	\$ 641,711	\$ 950,000	\$ 628,078	\$ 950,000
	Total Construction And Rebuilding	\$641,711	\$ 972,000	\$ 628,078	\$ 972,000
	Total Expenses	\$641,711	\$ 972,000	\$ 628,078	\$ 972,000
	Net Income (Loss)	\$273,243	\$ (56,816)	\$ 327,012	\$ (40,937)

STORMWATER FUND

Final

2024 STORMWATER FUND BUDGET

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 REQUESTED
<u>REVENUES</u>					
33-05-341-100	Interest	\$ 7,405	\$ 8,000	\$ 11,500	\$ 8,000
33-07-379-100	Stormwater Assessments	53,542	64,458	75,000	67,000
33-06-354-100	Grant	-	-	-	-
	Total Revenues	\$ 60,947	\$ 72,458	\$ 86,500	\$ 75,000
<u>EXPENSES</u>					
33-446-409	Stormwater Assessments	\$ 53,698	44,000	42,000	50,000
33-446-402	Dues / Memberships	-	-	-	-
33-446-505	Professional Services	-	25,000	5,000	25,000
33-492-100	Transfer to Capital Reserve	-	-	-	-
	Total Expenses	\$ 53,698	\$ 69,000	\$ 47,000	\$ 75,000
	Net Income (Loss)	\$ 7,249	\$ 3,458	\$ 39,500	\$ -
	Modified accrual adjustments	\$ (1,598)			
	Ending Cash & Investments	\$ 1,064,240	\$ 1,065,517	\$ 1,103,740	\$ 1,103,740

STREET LIGHT FUND

Final

2024 STREET LIGHT FUND BUDGET

		2022	2023	2023	2024
ACCOUNT #	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED
<u>REVENUES</u>					
11-01-301-100	Street Light Tax	\$ 4,912	\$ 5,050	\$ 4,759	\$ 5,050
11-05-341-100	Interest	388	300	622	300
	Transfer of funds from GF				
	Total Revenues	\$ 5,300	\$ 5,350	\$ 5,381	\$ 5,350
<u>EXPENSES</u>					
11-409-701	Utilities - Electricity	2,496	3,000	2,871	3,000
	Total Expenses	\$ 2,496	\$ 3,000	\$ 2,871	\$ 3,000
	Net Income (Loss)	\$ 2,805	\$ 2,350	\$ 2,510	\$ 2,350

ARPA FUND

Final

2024 ARPA FUND BUDGET

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 REQUESTED
<u>REVENUES</u>					
15-05-341-100	Interest	\$ 10,944	\$ 6,200	\$ 21,000	\$ 3,000
15-06-351-100	American Rescue Plan Allocation	1,505,457	-	-	-
	Total Revenues	\$ 1,516,401	\$ 6,200	\$ 21,000	\$ 3,000
<u>EXPENSES</u>					
15-492-801	Interfund operating transfers	\$ 726,366	\$ 749,000	\$ 749,000	\$ 68,035
	Total Expenses	\$ 726,366	\$ 749,000	\$ 749,000	\$ 68,035
	Net Income (Loss)	\$ 790,035	\$ (742,800)	\$ (728,000)	\$ (68,035)