



SOUTH STRABANE
TOWNSHIP
WASHINGTON COUNTY, PENNSYLVANIA

December 12, 2023

Township Residents
Honorable Board of Supervisors
South Strabane Township, Pennsylvania

The Budget of South Strabane Township, Pennsylvania (“Township”) for the fiscal year commencing January 1, 2024 and ending December 31, 2024 was adopted by the Board of Supervisors at its meeting on December 12, 2023. The General Fund is in the amount of \$8,006,053. The Liquid Fuels Fund is in the amount of \$346,700. The Fire Protection Fund is in the amount of \$802,450. The accompanying projection of revenues and expenditures is provided to show how current economic trends could and may influence future cash balances and tax levies. When creating financial projections, known quantities such as actual revenues, expenditures, and balances interact with a set of key assumptions to determine a possible outcome at the end of the budget process and fiscal year.

It is important to note that there are a number of unknowns in this statement, which are projected based on the availability of information on current economic conditions and historical actual financial status of the Township. However, forecasting is a useful tool in developing financial policy statements, such as the Annual Budget. Financial projections presented in this policy document are intended to advise policymakers of the current potential financial conditions of the Township. This statement does not, however, represent a legal obligation of the Township Staff or the Board of Supervisors.

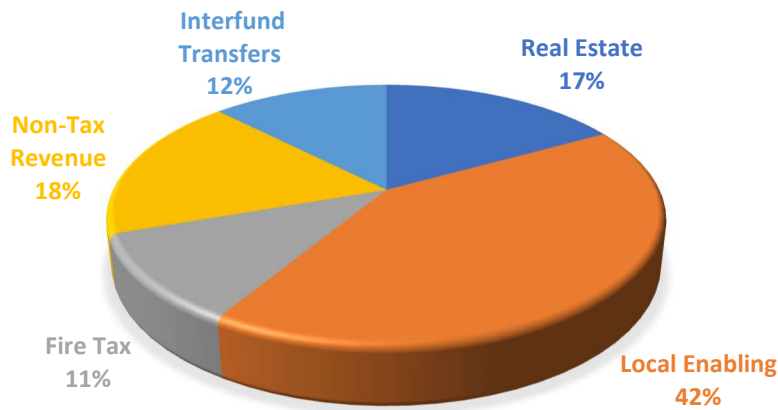
The 2024 Budget addresses the following:

1. The financial requirements for the construction, maintenance, repair and improvements of roads and stormwater facilities.
2. The financial obligations of the Township to provide zoning protection, legal services and general government services.
3. The financial requirements to provide public safety to residents and businesses; including police protection, emergency management and fire and EMS services (through a Combination Department comprised of career and volunteer firefighters).
4. Long-Term debt service undertaken by the Township for the construction of the Police Station and the Public Works Facility.

5. Capital projects and expenses to implement designated capital projects, along with the personnel and contracted entities to provide services beyond Township organizational capabilities.

REVENUES

The General Fund Budget projects \$8,233,376 in total revenues for the 2024 calendar year.



2024 REVENUES

The General Fund Budget is supported using tax and non-tax revenue sources, including:

A Real Estate Tax for 2024 that will be maintained at 1.1 mills (a multiplier of .0011) for a total projection of \$1,390,250. Based on a property value of \$200,000, a household will pay approximately \$220 for public services.

Fire Tax for 2024 at a rate of 0.75 mill (a multiplier of .00075) for a total projection of \$905,000. Based on a property value of \$200,000, a household will pay approximately \$150, or \$12.50 per month, for 24/7 fire protection and EMS services from a Combination Volunteer and Career Department.

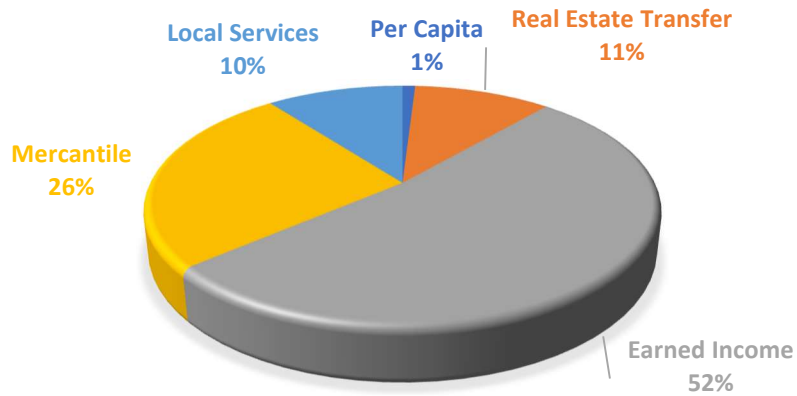
Local Enabling Taxes such as Per Capita, Real Estate Transfer, Earned Income, Mercantile and Local Service account for forty-two percent of the township revenue source.

Non-Tax Revenue includes Licenses/ Permits / Fines / Forfeitures, Intergovernmental Sources, General Government / Public Safety and other Miscellaneous Revenue. Examples of items that would fall into this category include Winter Services Agreements, Workers’ Compensation Dividend and Park Rentals.

Interfund Transfers includes Gaming Funds, Act 101 Recycling Funds, Liquid Fuel Fund and Fire Relief Fund.

Local Enabling Taxes for 2024:

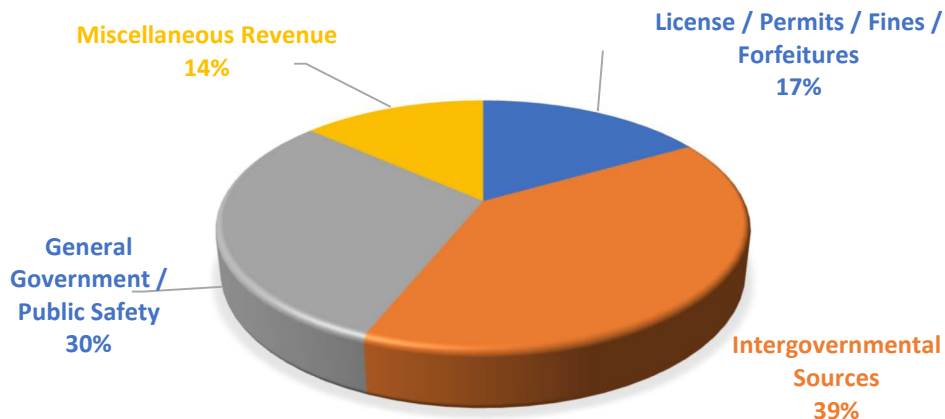
- Per Capita Tax \$33,000
- Real Estate Transfer Tax \$357,733
- Earned Income Tax \$1,800,000
- Mercantile Tax \$890,000
- Local Services Tax \$357,158



2024 LOCAL ENABLING TAXES

Non-Tax Revenue sources for 2024:

- Licences / Permits / Fine & Forfeitures \$247,984
- Intergovernmental Sources \$585,042
- General Government / Public Safety \$451,003
- Miscellaneous Revenue \$199,846

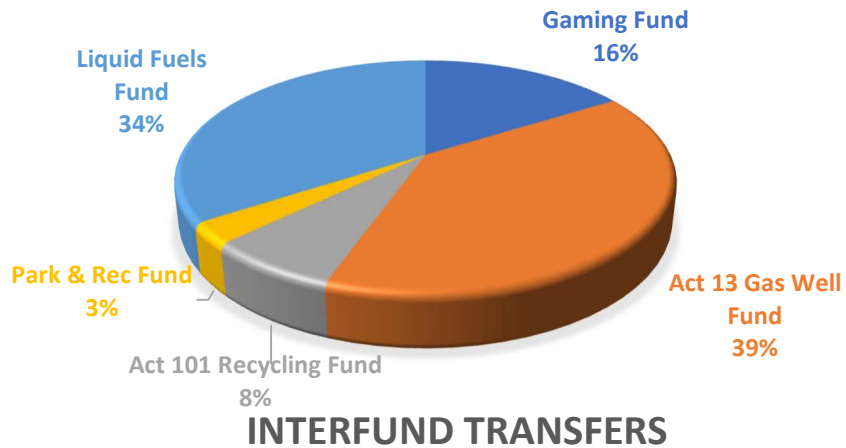


NON-TAX REVENUE

Other Funds

In addition to the tax and non-tax revenues received by the Township each year, the following is a summary of the 2024 projected revenues either received from the Commonwealth that must remain separate from the General Fund or remain separate to allow the Township to plan and allocate resources for specific improvements and programs:

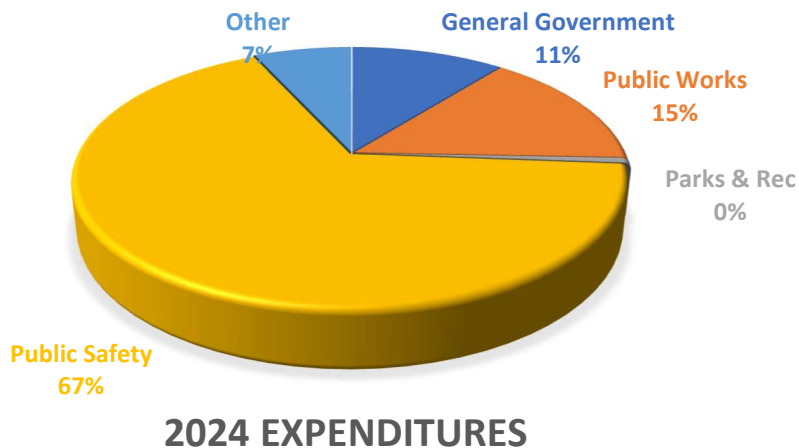
- Gaming Fund \$164,000
- Act 13 Gas Well Fund \$400,000
- Act 101 Recycling Fund \$30,000
- Park & Rec Fund \$30,300
- Liquid Fuels Fund \$347,720
- Fire Relief Fund \$905,000



Additionally, revenues from these funds are being used to not only support operational costs that are typically covered by the General Fund, but also special projects that are eligible and qualify under certain requirements.

EXPENDITURES

The General Fund projects \$8,006,053 in expenditures for 2024.



➤ **Personnel Services including wages, benefits and insurance:**

- A new Public Works Director will be appointed effective January 1, 2024 following the retirement of the former Director. The new Director is anticipated to be an internal promotion and therefore the replacement of a FT Public Works employee is anticipated to occur in 2024.
- The appointment of an Interim Assistant Manager will continue into 2024, which will result in cost savings until a permanent Assistant Manager is put into place.
- The 2024 budget also reflects the cost of hiring one FT Public Works employee to fill a retirement and the hire of two FT Police Officers to fill vacancies. All three of those hires took place at the end of 2023. The FT Public Works employee and the two FT Police Officers were hired on the step scale per the respective CBA's which will result in a wage savings for the positions in 2024.
- Wage increases to adjust for union anniversary increases over prior year, and merit increases for non-uniform Staff.
- Overall, medical benefits will increase in 2024, but at a rate of increase less than what is being seen nationally. The impact of inflation and the post pandemic increase in utilization continue to be factors in the increase of plan costs. In 2024, for the first time, the Township will offer employees the opportunity to participate in a wellness blood screen. This service, paid for by MBS will provide employees with a comprehensive panel of results that they can share with their doctor to chart a path toward better health.

➤ **Capital Expenditures and Other Projects:**

- **Administration** - Staff applied for a 2024 LSA Grant in the amount of \$57,000 to develop initial design and cost estimates for improvements on Berry Road. The 2024 budget allocates a \$6,000 match towards this project should the Township's application be funded. Staff will continue to improve communications with residents by looking for ways to enhance the Township website and by publishing a community newsletter - \$12,000.
- **Stormwater MS4** - The Township has budgeted \$19,500 for engineering costs related to MS4 requirements. The Township also invested funds to purchase a tablet for Public Works employees to use in the field to improve the quality and efficiency of MS4 reporting.
- **Sewer Infrastructure** - The Township received a \$1 million COVID-19 ARPA H2O grant for improvements to the Quarry Road pump station.
- **Public Works** - This 2024 budget funds the first year of a five-year lease to own Bobcat Skid Steer and Excavator - \$36,338 (Yr. 1/5).
- **Park & Recreation** – The Township re-established the Parks and Recreation Commission at the end of 2023. The 2024 Budget allocates \$10,000 to fund Parks and Recreation programming events in 2024. The Township is also scheduled to assume ownership of the former Smith Shaft site owned by CNX. It is anticipated that the Township will make commitments to develop this area according to the park master plan\ in the years ahead.
- **Police** - Lease to own option for two 2024 SUV Ford Interceptors - \$43,096 (Yr. 1/3); intersection cameras using remaining PCCD ARP funds - \$20,310; and plate reader cameras at Manse Street and Billy Bell Park - \$15,000.
- **Fire** – Staff applied for a 2024 LSA grant in the amount of \$508,660.82 for renovations at the Pancake Fire Station. ADA accessibility improvements are scheduled in 2024 to be funded by a \$75,000 CDBG grant. In the last quarter of 2023, the Township adopted an ordinance authorizing

fire staff to begin billing for motor vehicle accident responses for non-residents and commercial entities. Since this is the first full year, a conservative number of \$25,000 was projected for 2024. The 2024 budget also allocates \$35,200 for the purchase of turnout gear, radios and lease payments for an explorer and F150 that are currently owned. In 2024, a total of two transfers will be made: \$61,500 lease payment for the new rescue/engine, and \$65,570 into savings for the 2025 delivery of the aerial truck.

- **Liquid Fuels Fund** - Paving and seal coating - \$170,700; snow/ice removal - \$120,000; streetlights - \$25,000; and stormwater replacement and maintenance - \$20,000.

➤ **Pension Costs:**

- The calculation of the 2024 MMO (which is being approved at the meeting) required an estimate of the 2023 W-2 wages of the employees covered by the plan. The Township’s MMO for 2023 (which is paid in the fall) and the MMO for 2024 (which is approved in 2023 for payment in 2024) includes:

Pension Plan	2021 MMO	2022 MMO	2023 MMO	2024 MMO	% Change from 2023 to 2024
Non-Uniform	\$ 67,571	\$ 67,858	\$ 82,880	\$ 79,037	-4.64%
Fire	\$155,954	\$152,094	\$156,908	\$160,056	+2.00%
Police	\$383,099	\$399,868	\$405,128	\$413,639	+2.10%
Total	\$606,624	\$619,820	\$644,916	\$652,732	+1.21%

The MMO must be met with General Fund monies or any General State Aid to Municipal Pensions to which the Township may be entitled under Act 205.

ACKNOWLEDGEMENTS

Without the coordination and ability of the Township’s Department Heads, Administrative staff and the oversight of the Board of Supervisors, presentation of this budget document would not be possible.

Respectfully Submitted,

Jeffrey L. Ziegler,
Township Manager

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
REAL ESTATE TAX						
301.10	Real Estate - Current Yr	1,332,870	1,319,805	1,329,789	1,330,000	Real Estate Tax 1.1 mills
301.11	Real Estate - Vic Center TIF	35,129	35,129	35,455	35,500	Pass Thru TIF Funds
301.18	Real Estate - Fire Protection Tax	0	939,698	903,500	905,000	Fire Protection Tax .75 mills
301.30	Real Estate - Delinquent	18,077	18,028	24,500	19,750	Delinquent Real Estate
301.60	Real Estate - Interim	2,356	3,061	2,026	5,000	Interim Real Estate
	TOTAL REAL ESTATE	1,388,432	2,315,720	2,295,270	2,295,250	
LOCAL ENABLING TAX						
310.01	Per Capita - Current Yr	32,949	31,976	33,000	33,000	Per Capita
310.10	Real Estate Transfer	404,126	349,885	320,000	357,733	Real Estate Transfer Tax
310.21	Earned Income - Current Yr	1,912,766	1,708,381	1,740,954	1,800,000	Earned Income - Keystone
310.31	Mercantile - Current Yr	854,960	808,620	867,847	890,000	Mercantile Tax
310.51	Local Services - Current Yr	360,101	359,452	357,878	357,158	Local Services Tax - Keystone
	TOTAL LOC ENABLING	3,564,902	3,258,314	3,319,679	3,437,891	
TOTAL TAXES		4,953,334	5,574,035	5,614,949	5,733,141	
LICENSE AND PERMITS						
321.32	Junkyard License	200	400	200	200	Junk Dealer License
321.61	Transient Retailer	250	500	1,000	750	Solicitor / Transient Permit
321.80	Cable TV Franchise	214,205	207,538	207,129	207,456	Cable TV Franchise
321.90	Const. Trailer Permit	950	500	400	500	Construction Trailer Permit
322.82	Road Occupancy Permit	480	500	590	500	Road Occupancy Permit
322.83	Grading Permits	4,215	1,500	900	3,000	Grading Permit
322.84	Land Coverage	712	500	2,290	500	Land Development
322.85	Stormwater Applications	0	0	0	0	
	TOTAL LIC & PERMITS	221,012	211,438	212,509	212,906	
FINES AND FORFEITS						
331.11	Fines - Vehicle Code	16,412	24,670	27,300	25,500	Vehicle Code Violations
331.12	Fines - Twp. Ordinance	9,250	5,015	24,100	5,892	Violation of Twp Ordinances
331.125	Fines - Code Enf. Tickets	772	2,500	300	1,000	Code Enforcement Fines
331.30	False Alarms	3,890	2,500	1,550	2,686	False Alarm Fines
	TOTAL FINES / FORFEITS	30,324	34,685	53,250	35,078	
INTEREST / RENT						
341.01	Interest Earnings	15,987	4,500	72,000	72,000	Interest on Bank Accounts
341.03	Interest - CD/Money Market	3,610	5,500	896	0	CD/Money Market Interest
342.10	Rental Land	0	0	200	0	Rental - Land
342.20	Rental Facilities	890	0	0	0	Rental - Office Space
	TOTAL INT / RENT	20,487	10,000	73,096	72,000	
INTERGOV REVENUE						
351.01	Fed - CARES ACT	-	-	-	-	CARES Act Funding
351.02	Fed - Police Grants	-	-	37,974	9,500	Police Grants
351.021	Police PCCD ARP Grant	-	-	41,000	20,310	PCCD Police Grants - Pass Thru
351.03	Fed - AFG Fire Grant	-	-	-	143,000	AFG Fire Grant - Pass Thru
355.01	Public Util Reality Tax	4,476	4,313	4,382	4,382	PURTA - Public Utility Tax
355.04	Alcoholic Bev Tax	4,850	4,850	4,850	4,850	Alcoholic Beverage Tax
355.05	Muni Pension State Aid	367,812	360,000	437,092	400,000	State Pension Aid
357.02	BP Vest Partnership	3,242	-	1,000	3,000	Bullet Proof Vests
	TOTAL INTERGOV	380,380	369,163	526,298	585,042	

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
GEN GOVERNMENT						
361.30	Zoning/Subdivision Fees	82,017	10,000	12,900	17,000	Zoning/Subdivision Fees
361.50	Sale of Copies	17	50	25	25	Sale of Copies
361.56	Lien Letters	14,040	13,000	11,800	13,140	Lien Letters
361.57	Zoning Cert. Letters	150	50	50	50	Zoning Certificate Letters
	TOTAL GEN GOVT	96,224	23,100	24,775	30,215	
PUBLIC SAFETY						
362.11	Accident Reports	4,225	4,300	4,500	4,325	Police Accident Reports
362.13	Community Contributions	2,200	5,700	6,100	6,490	WalMart/Sams/Dick's Donations
362.15	Police Contracted Services	12,398	15,000	20,295	16,666	Police WalMart/Tanger Services
362.16	Pol Application Testing	0	0	0	0	Police Application Fee
362.20	Organized Crime Drug Forfeiture		0	1,480	1,500	Drug Forfeiture
362.41	Building Permits	124,319	120,000	102,900	250,000	Building Permits
362.421	Plan Review	14,300	14,500	8,375	30,000	Plan Reviews
362.44	UCC State Fees	338	454	365	650	UCC State Fees
362.45	Use & Occupancy Perm	1,950	4,000	5,000	5,000	Use & Occupancy Permits
362.46	Landlord Occupancy Fee	1,885	2,000	1,750	2,000	Landlord/Rental Occupancy Fee
362.47	Demolition Permits	1,000	500	300	620	Demolition Permit
362.48	Dye Tests	28,745	25,736	26,000	26,038	Dye Tests
362.50	Fire Inspection Fees	16,500	45,000	38,000	45,000	Fire Inspections
362.51	DFES - Fire Incidents				30,000	Fire Incident Fees
362.52	Firefighters Test Application	175	0	0	0	Firefighters Application Fee
362.60	Sign Permits	1,825	1,500	2,200	2,500	Sign Permits
--	Hydrant Assessment	-	-	-	-	
	TOTAL PUBLIC SAFETY	209,860	238,690	217,265	420,788	
MISC REV - NON TAX						
363.50	Contract Winter Maint	1,430	2,800	1,500	2,274	Bradford Run Winter Maintenance
363.51	PennDOT Winter Maint	50,861	25,682	25,000	24,861	PennDOT Winter Services Agreement
363.60	Road Bd Agree fee	0	500	250	250	Road Bond Application Fee
367.14	Park Pavilion Rental	37,486	22,000	20,000	20,000	Park Pavilion Rentals
367.20	Recreation User Fee	4,517	5,000	8,750	9,000	Park Field Rental Fees
380.03	Refunds	41,371	15,000	1,500	66,000	Rate Mitigation - Health Insurance
380.04	Dividends - Worker Comp	49,367	40,000	34,892	38,000	Workers' Comp Dividend
380.051	New Home Rec Fee	-	-	-	-	N/A
383.16	Re-Imburse Traff Signals	1,774	1,800	1,800	1,800	Reimbursement of Traffic Signal Costs
391.10	Sale of Property	36	0	44,100	37,300	Sale of Twp Vehicles/Police Guns
	TOTAL REV - NON TAX	186,842	112,782	137,792	199,486	
DEBT PROCEEDS						
394.10	Tax Anticipation Loan	-	-	-	-	N/A
394.20	Short Term Debt	-	-	-	-	N/A
	TOTAL DEBT PROCEEDS	0	0	0	0	
TOTAL NON TAX REV		1,145,129	999,858	1,244,985	1,555,515	
TOTAL REVENUES		6,098,463	6,573,893	6,859,934	7,288,656	
TRANSFERS IN						
392.04	Interf Transfers From Gaming	175,000	164,019	164,019	164,000	Transfer from Gaming Funds
392.05	Interf Trans From Act 13	225,959	382,500	382,500	400,000	Transfer from Act 13 Funds
392.06	Interf Trans From Act 101	0	79,610	79,610	75,000	Transfer from Act 101 Funds
392.07	Interf Trans From Park & Rec	42,003	41,962	41,962	30,000	Transfer from Park & Rec Funds
392.19	Interf Trans From Federal Drug Fund				4,400	Transfer from Fed Drug Fund
392.49	Interf Trans From Escrow				10,000	Transfer from Escrow Fund
392.50	Interf Trans From Fire Relief	55,143	43,147	52,719	51,000	Pass Thru Transfer
392.51	Interf Trans From Sewage Enterprise				20,000	Transfer from Sewage Enterprise
392.52	American Rescue Plan Act (ARPA)	0	610,273	618,535	0	N/A
	TOTAL INTERF TRANS IN	498,105	1,321,511	1,339,345	754,400	
Total Revenues & Interf Trans In		6,596,568	7,895,404	8,199,279	8,043,056	

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
GEN GOVERNMENT						
400.05	BOS - Compensation	12,500	12,500	12,500	12,500	BOS - Salaries
400.420	BOS - dues/memberships	2,596	2,600	2,056	2,600	BOS - Dues and Memberships
400.460	BOS - mtgs. Confs, cont Ed	5,339	0	668	3,500	BOS - Conferences, Meetings, etc.
402.05	Elected Auditors	0	100	100	100	Elected Auditor
402.30	Bank Chgs/Other Costs	208	300	933	1,000	Bank Fees and Costs
402.31	Prof Auditing Services	15,415	10,000	8,987	10,000	Professional Audit
486.00	General Liability Insur	71,607	74,000	74,000	77,000	Township Liability Insurance
486.01	Risk Management	28,848	0	0	2,500	Risk Management
	TOTAL GEN GOV & FINANCIAL	136,514	99,500	99,244	109,200	
TAX COLLECTION						
403.05	Real Estate - Elect Tax Collector	19,447	19,500	19,500	19,500	Elected Tax Collector - Salary
403.16	PC/Merc/Fire - Elect Tax Collector	14,856	24,000	24,000	24,000	Elected Tax Collector - Commission
403.21	Supplies	1,851	3,500	1,500	2,500	General Office Supplies
403.31	EIT & LST - Keystone	33,206	30,000	30,000	30,000	Keystone Collections - Commission
403.311	Prof Services - Software	250	300	0	300	Elected Tax - Real Estate Software
403.35	Bond Premium	0	700	780	900	Elected Tax - Bond
403.54	WCTCD Fee	1,018	700	700	750	Tax Collection District Fees
	TOTAL TAX COLLECT	70,628	78,000	76,480	77,950	
LEGAL						
404.31	Prof Serv/Retainer	4,374	3,000	3,000	3,000	Professional Services - Stenographer
404.314	General Legal Services	87,514	40,000	55,000	55,000	Legal Services - General
404.315	Labor Legal Services	34,999	20,000	21,500	22,000	Legal Services - Labor
404.316	ZHB Legal Services	5,155	4,000	3,500	5,000	Legal Services - Zoning Hearing Board
	TOTAL LAW	132,041	67,000	83,000	85,000	

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
ADMIN / FINANCE / HR						
401.10	Twp. Manager Salary	111,004	111,350	110,000	109,200	Admin - Manager's Salary
401.11	Twp. Manager Deferred Comp.	5,573	5,568	5,600	5,500	Admin - Manager's Deferred Comp
405.14	Wages - FT	178,576	178,730	145,000	138,211	Admin - Full-time Wages
405.15	Wages - PT	25,281	25,895	38,200	41,040	Admin - Part-time Wages
405.192	Personal Serv - Taxes	30,756	24,711	32,500	23,558	Admin - Payroll Taxes
405.196	Personal Serv - Benefits	43,487	61,346	60,000	44,019	Admin - Benefit Costs
405.197	PMRS Pension	20,720	21,342	21,342	22,130	Admin - Pension Contribution
	TOTAL PERSONNEL	415,397	428,942	412,642	383,658	
405.20	Supplies	12,004	7,500	7,500	7,500	Office supplies and general operating costs
405.24	Prof Serv - Admin	24,046	30,000	30,000	30,000	eCode 360, Code RED, Office 365, Payroll Services
405.26	Minor Equipment	4,039	8,500	5,500	9,500	Computer updates, copier lease
405.32	Communications	10,340	9,000	9,500	12,000	Comcast / Verizon Wireless / Video Conferencing / Emails
405.33	Fuel	74	750	0	1,500	Admin - Fuel
405.34	Advertising/Printing	12,929	18,000	8,000	18,000	Observer Reporter Required Advertising
405.35	Insurance/Bond	1,500	1,500	1,500	1,500	Manager Bond
405.37	Vehicle Maintenance	0	0	0	0	Admin - Vehicle Maintenance
405.42	Dues/ Subscriptions/Members	1,262	3,500	2,500	3,500	ICMA, Chamber, APMM, PELRAS, Municipal League, PSATS
405.43	Grant Writing Services	0	2,500	0	2,500	Grant Writing Services
405.46	Mtgs, Confs, Cont Ed.	1,333	2,500	0	2,500	Management continuing education, PSATS, PELRAS
	TOTAL CONTR/COMMODO	67,526	83,750	64,500	88,500	
	TOTAL DEPARTMENT	482,923	512,692	477,142	472,158	
INFORMATION TECH						
407.31	Prof Serv IT	3,289	10,000	4,000	10,000	Information Technology
407.48	Website/Park Reserv	2,199	8,100	5,000	5,000	Website / Code Red
	TOTAL INFO TECH	5,488	18,100	9,000	15,000	
ENGINEERING						
408.31	Prof Serv - Engineer	72,873	50,000	48,000	50,000	Engineer
408.312	Prof Serv - Other	0	0	0	6,000	Engineering Costs - Other
408.313	Prof Serv - MS4 Program	13,155	25,000	9,500	19,500	MS4 Engineering Costs
	TOTAL ENG SERVICES	86,028	75,000	57,500	75,500	
MUNICIPAL BUILDING						
409.20	Supplies	692	1,000	600	1,000	Municipal Building Supplies
409.37	Maint & Utilities	27,303	25,000	25,000	21,000	Municipal Building Maintenance & Utilities
	TOTAL MUNICIPAL BLD	27,995	26,000	25,600	22,000	
	TOTAL GEN GOVT	941,617	876,292	827,966	856,808	

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
	SANITATION					
429.31	Sewage Inspections	0	300	0	300	Sewage Inspections
429.45	WEWJA Dye Test	20,375	18,219	18,000	18,500	WEWJA Dye Tests
	TOTAL SANITATION	20,375	18,519	18,000	18,800	
	PUBLIC WORKS GENERAL					
430.10	Wages - PW Director	72,685	77,940	80,100	80,000	Public Works - Director Salary
430.12	Wages - Full-Time	412,710	443,500	422,100	470,870	Public Works - Full-time Wages
430.15	Wages - Part-Time Janitorial	28,521	4,100	21,000	14,850	Public Works - Part-time Wages
430.18	Wages - Overtime	37,265	47,000	30,000	47,000	Public Works - Overtime
430.192	Personal Serv - Taxes	41,162	43,250	40,100	43,798	Public Works - Payroll Taxes
430.196	Personal Serv - Benefits	118,331	158,401	165,000	189,091	Public Works - Benefit Costs
430.197	PMRS Pension	41,440	42,683	42,683	46,632	Public Works - Pension
	TOTAL PERSONNEL	752,114	816,874	800,983	892,241	
430.20	Supplies	14,143	12,000	11,500	13,000	Office supplies and general operating expenses
430.238	Uniforms	8,048	9,000	6,500	6,000	Uniforms, boot allowance
430.26	Minor Equipment	3,471	10,000	7,500	7,500	Small tools, generator, weed eaters, shovels, rakes
430.31	PW Prof Serv	18,859	7,200	12,500	13,000	PA One Calls, Office 365, Compost/Recycle, Forestry Program
430.32	Communications	9,313	9,500	6,500	7,000	Comcast / Verizon
430.33	Fuel	52,795	45,000	43,500	45,000	Public Works - Fuel
430.37	Building Maint & Utilities	19,008	25,000	18,000	25,000	Verizon road alarm, utilities, sprinkler system maintenance
430.42	Dues, Subs, Memberships	40	500	200	500	APWA, trade subscriptions
430.451	Vehicle Maint	66,288	35,000	27,000	35,000	Fleet maintenance
430.46	Mtgs, Confs, Cont Ed.	261	500	0	1,750	Flagger training, safety training, seminars, conferences
430.47	Drug/Alcohol Testing	0	400	200	400	DOT required testing for CDL drivers
	TOTAL CONTR/COMM.	192,226	154,100	133,400	154,150	
430.70	Capital	0	84,200	84,200	88,000	Lease payments for vehicle, skid steer, excavator
492.30	Interf Trans to Capital Fund	0	0	0	0	
	TOTAL DEPARTMENT	944,340	1,055,174	1,018,583	1,134,391	
	PW - ROADWAYS					
432.00	Winter Maint.	4,664	5,000	5,000	5,000	Roadways - Winter Maintenance
433.36	Traffic Control Devices	9,054	11,750	9,500	6,750	Roadways - Traffic Control Devices
433.37	Traffic Control Maint/Repair	3,398	10,000	12,000	12,000	Roadways - Traffic Maintenance
437.374	Tools/Machine Maint/Repair	5,438	12,000	12,800	15,000	Roadways - Tools/Repairs
438.38	Equip Rental	11,420	6,000	10,500	500	Roadways - Equipment Rental
	TOTAL ROADWAYS	33,973	44,750	49,800	39,250	
	TOTAL PUBLIC WORKS	998,689	1,118,443	1,086,383	1,192,441	

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
PARKS AND RECREATION						
451.00	Park & Recreation Admin	0	0	0	3,000	Park & Rec Online Rental Program
451.53	Recreation Programming	0	5,000	0	10,000	Park & Rec Programming Events
452.31	Professional Serv / PT Pavilion Cleaner	0	0	0	6,850	Park & Rec Seasonal Janitorial Employee
454.375	Streator Park	99	1,000	2,000	1,000	Streator Park Costs
454.376	Billy Bell Park	11,997	10,000	14,500	10,000	Billy Bell Park Costs
454.377	Community Park	12,797	11,500	14,000	11,000	Community Park Costs
454.378	Driscoll Park	9,398	8,000	12,000	8,000	Driscoll Park Costs
TOTAL RECREATION		34,292	35,500	42,500	49,850	

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
	PUBLIC SAFETY POLICE					
410.10	Salary - Chief	113,424	115,500	119,200	120,120	Police - Chief Salary
410.12	Wages - FT Admin	43,654	45,861	45,861	47,696	Police - Full-time Admin Wages
410.14	Wages - FT Officers	1,476,421	1,521,373	1,521,400	1,586,119	Police - Full-time Officer Wages
410.15	Wages - Part Time	0	0	0	3,500	Police - Part-time Officer Wages
410.17	Wages - Holiday Pay	0	0	0	53,831	Police - Holiday Pay
410.18	Wages - Overtime	118,305	110,000	110,000	100,000	Police - Overtime
410.192	Personal Serv - Taxes	131,041	138,317	135,300	134,444	Police - Payroll Taxes
410.196	Personal Serv - Benefits	276,934	302,289	283,500	331,745	Police - Benefit Costs
410.197	Pension	399,868	405,128	405,125	413,639	Police - Pension Contribution
	TOTAL PERSONNEL	2,559,646	2,647,852	2,620,386	2,791,094	
410.20	Supplies	11,296	14,300	9,500	15,300	Office supplies and general operating expenses
410.238	Uniforms	6,809	20,900	19,900	28,500	Officer uniform expenses
410.26	Minor Equipment	15,393	18,200	10,000	20,400	Police - Minor Equipment
410.31	Prof Serv	48,318	65,939	64,500	62,901	CODY System, PLATESMART, Traffic Solutions, Computer Sys
410.313	Police Exams	0	1,300	0	1,700	Hiring Exam, Physical/Drug Screen, Physical Exam
410.32	Communication	22,842	28,564	27,600	29,180	Comcast, Verizon Wireless
410.33	Fuel	45,389	40,000	39,900	40,000	Police - Fuel
410.36	Police Grant Expenses			41,800	20,310	Police - PCCD Grant Expense Pass Thru
410.37	Building Repairs/Maintenance	36,023	39,500	28,500	39,800	Station Repairs and Maintenance
410.42	Dues, Subs, Memberships	703	3,200	4,600	3,600	SWAT, Firearms Dues, Instructor Assoc., Chiefs Assoc.
410.451	Vehicle Maintenance	39,865	40,000	27,600	45,000	Fleet Maintenance
410.46	Mtgs, Confs, Cont. Ed	13,856	14,500	15,500	17,500	Training Admin, Instructors / Meetings / Conferences
410.47	Drug & Alcohol Processing	2,567	3,625	1,700	3,625	DUI Arrests, NMS Labs, Datamaster maintenance/calibration
410.50	K9 Officer Expenses	18,099	6,100	6,100	6,671	K9 Program, training, insurance, health care
	TOTAL CONTR/COMM.	261,160	296,128	297,200	334,487	
410.70	Capital	43,341	69,703	72,025	134,445	Lease payments for vehicles / Body armor, ammunition, guns
492.30	Interf Trans to Capital Fund	65,245	0	0	0	
	TOTAL POLICE	2,929,392	3,013,683	2,989,611	3,260,026	

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
	VOL FIRE DEPT					
411.35	Fire Dept. Insurance	32,870	35,630	34,207	37,055	General Liability Insurance on all equip & bldgs
411.354	SWIF Insurance	27,658	30,000	27,000	30,000	Worker's Comp for Volunteer Firefighters
411.37	Buildings Maintenance/Utilities		35,300	35,300	36,700	Contribution toward vol. owned bldgs & grnds
411.55	Volunteer Stipend Program		10,000	10,000	12,000	Stipend program for volunteer firefighter duty shifts
411.54	Contribution - VFD	55,143	0	0	0	N/A
	TOTAL VFD	115,671	110,930	106,507	115,755	
	PUBLIC SAFETY - DFES					
411.13	Wages - Fire Chief	98,599	90,950	88,900	95,030	Fire Chief/Emergency Manger Salary
411.14	Wages - Full-Time	521,590	586,268	603,768	667,565	Full-time Firefighter Wages
411.15	Wages - Part-Time	13,688	40,000	54,900	51,000	Part-time Firefighter Wages
411.18	Wages - Overtime	20,286	20,000	20,000	20,000	Overtime (shift coverage, call-backs, contracted)
411.192	Personal Serv - Taxes	48,114	56,900	54,500	66,829	Payroll Taxes for all DFES employees
411.196	Personal Serv - Benefits	128,720	107,753	151,800	155,153	Health and wellness benefits
411.197	PMRS Pension	152,094	156,908	157,847	161,000	Pension contribution for full time DFES employees
	TOTAL PERSONNEL	983,091	1,058,779	1,131,715	1,216,577	
411.20	Supplies	3,416	5,000	6,400	6,300	Office supplies & general operating supplies
411.24	Medical Supplies	-	5,000	5,500	7,000	Replenishment of medical supplies use on calls
411.238	Uniforms	9,732	10,000	10,000	10,750	Uniform replacements full time, part time, chief
411.26	Minor Equipment	916	7,500	7,500	8,000	Replacement of equipment
411.30	Fire Clearance	0	500	500	500	Cost for FBI fingerprinting and other clearances
411.31	Prof Serv	2,300	15,890	15,000	21,950	Required compliance testing apparatus & equip.
411.32	Communications	1,708	8,000	6,000	8,500	Mobile phones, tablets, emergency alerting
411.33	Fuel	16,694	36,000	33,000	37,000	Fuel for all fire & emergency svc apparatus
411.36	Fire AFG Grant Expenses	0	0	0	143,000	Fire - AFG Grant Expenses - Pass Thru (new)
411.363	Fire Hydrants	56,126	63,000	71,500	70,000	Fees paid to PA American Water for Hydrants
411.42	Dues, Subs, Memberships	790	1,750	1,500	2,000	Memberships to local, state, national orgs
411.451	Veh Maintenance	12,050	21,500	56,500	29,850	Annual inspections & PM, repair and upgrades
411.46	Mtgs, Confs, Cont. Ed	6,935	8,500	5,500	9,500	Training and professional certifications for staff
411.47	Drug Alcohol Testing	281	500	1,050	700	DOT required testing for CDL drivers
411.49	Recruitment	5,944	3,000	3,000	3,250	Recruitment & retention for career & vol FF
411.51	Fire Prevention Community Outreach	0	2,500	2,500	3,000	Community Outreach & Fire Prevention
	TOTAL CONTR/COMMOD.	116,891	188,640	225,450	361,300	
411.70	Capital	70,865	32,500	128,177	35,200	Lease payments for squads, radios, gear replace
492.30	Interf Trans to Capital Fund	0	185,677	90,000	127,250	Transfer into fire apparatus savings for 2025 aerial
	TOTAL DFES	1,170,847	1,465,596	1,575,342	1,740,327	

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
	BUILDING / CODE ENFOR					
413.12	Wages - Full-Time	113,394	132,000	117,500	122,307	Code - Full-time Wages
413.15	Wages - Part-Time	22,880	14,000	22,000	26,775	Code - Part-time Wages
413.192	Personal Serv - Taxes	9,240	10,041	10,000	11,405	Code - Payroll Taxes
413.196	Personal Serv - Benefits	18,935	29,554	26,000	25,530	Code - Benefits
413.197	PMRS Pension	5,700	10,670	10,670	10,275	Code - Pension
	TOTAL PERSONNEL	170,149	196,265	186,170	196,292	
413.20	Supplies	2,042	1,500	500	500	Office supplies and general operating expenses
413.238	Uniforms	751	500	500	500	Uniforms, boots
413.26	Minor Equipment	2,779	4,000	2,700	2,000	Code - Professional Services
413.31	Prof Services - CEPZ	682	4,700	3,500	4,000	Computer, cab commander, iPad
413.32	Communications	2,493	2,300	2,200	2,500	Verizon Wireless, email
413.33	Fuel	2,713	3,000	2,000	3,000	Code - Fuel
413.42	Dues, Subs, Memberships	229	600	550	600	PennBOC, PSATS, International Code
413.45	UCC STATE Fees	225	450	300	450	UCC Fees
413.451	Veh Maintenance	4,778	3,000	6,000	5,000	Fleet maintenance
413.46	Mtgs, Confs, Cont. Ed	577	3,000	1,000	3,000	Training, conferences
	TOTAL CONTR/COMM.	17,267	23,050	19,250	21,550	
	TOTAL CEPZ	187,416	219,315	205,420	217,842	

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
	EMERGENCY MANAGEMENT					
415.15	Wages - Part-Time				15,000	Part-time admin asst
415.192	Personal Serv - Taxes				1,148	Payroll taxes
413.196	Personal Serv - Benefits				0	Benefits (N/A)
	TOTAL PERSONNEL	0	0	0	16,148	
413.20	Supplies				750	Supplies for extended/large-scale incidents
413.238	Uniforms				300	Uniform for PT EM
413.26	Minor Equipment				1,800	Identification Badge Printer for all Township Staff
413.46	Mtgs, Confs, Cont. Ed				750	Attendance at annual PEMA conference
	TOTAL CONTR/COMM.	0	0	0	3,600	
	TOTAL EMERGENCY MANAGEMENT	0	0	0	19,748	
	HEALTH & HUMAN SERVICES					
422.31	Animal Control	5,370	5,400	5,400	5,400	Animal Control - Dog Ordinance / Deer Pickup
	TOTAL HHS	5,370	5,400	5,400	5,400	
TOTAL PUBLIC SAFETY		4,408,697	4,814,924	4,882,280	5,359,098	

2024 Tentative Budget

Budget #	LINE ITEM	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024	Explanation
EMPLOYER PAID BENEFITS & WITHHOLDINGS						
481.10	Social Security / FICA	-	-	-	-	Under Various Department Expenses
481.20	Medicare	-	-	-	-	Under Various Department Expenses
481.30	Unemploy Comp PSATS	18,257	20,000	15,250	15,500	PSATS Unemployment Compensation
483.00	Muni Empl Retirement	-	-	-	0	Under Various Department Expenses
484.00	Worker's Comp	152,206	175,000	291,000	270,000	Worker's Compensation Insurance
487.01	Dental	-	-	-	-	Under Various Department Expenses
487.02	Vision	-	-	-	-	Under Various Department Expenses
487.03	Sick/Accident Coverage	-	-	-	-	Under Various Department Expenses
487.04	Hospital Premium	-	-	-	-	Under Various Department Expenses
487.05	Group Life Premium	-	-	-	-	Under Various Department Expenses
478.06	Health Reimbursement	-	-	-	-	N/A
	TOTAL BENEFITS	170,463	195,000	306,250	285,500	
DEBT SERVICE						
471.10	Prin - PD/PW Bldg Bond	160,000	170,000	170,000	180,000	Police/Public Works Building Bond Principle
471.60	Prin - Tax Anticipation	0	0	0	0	N/A
471.70	Prin - Short Term Loan	0	0	0	0	N/A
472.10	Int - PD/PW Bldg Bond	89,656	81,406	81,406	72,656	Police/Public Works Building Bond Interest
472.60	Int - Tax Anticipation	0	0	0	0	N/A
472.70	Int - Short Term	0	0	0	0	N/A
	TOTAL DEBT SERV	249,656	251,406	251,406	252,656	
REFUNDS						
491.10	VC TIF Share	76,570	-	-	-	N/A - included with Real Estate Taxes
491.00	Tax Assess Refunds	9,639	2,500	-	-	N/A
491.20	Refunds General	11,667	2,500	-	-	N/A
	TOTAL REFUNDS	97,876	5,000	0	0	
COMMUNITY CONTRIB						
480.00	Miscellaneous	0	0	0	0	N/A
480.54	Citizens Library	19,400	9,700	9,700	9,700	Citizens Library Contribution
480.541	Wash Co. Transit Authority	2,000	2,000	0	0	N/A
480.542	Local Gov't Academy	3,000	0	0	0	N/A
	TOTAL COMM CONTRIB	24,400	11,700	9,700	9,700	
TOTAL		542,395	463,106	567,356	547,856	
GEN FUND TRANSFERS OUT						
492.30	Interf Trans To Capital Improv	257,281	0	-	-	N/A
	TOTAL INTERF TRANS OUT	257,281	0	0	0	
Total Expenditures & Transf Out		6,925,689	7,308,265	7,406,485	8,006,053	

2024 Tentative Budget

CODE/ LINE ITEM		ACTUAL	BUDGET	EST. ACTUAL	BUDGET
RECLASS		2022	2023	2023	2024
ACT 101 RECYCLING FUND					
REVENUE					
341.01	Interest		100	3,000	3,500
354.15	Act 101 Grant	24,443	30,000	30,496	30,000
358.10	Glass Recycling Partnership	0	0	0	0
364.51	Recycling Bins	300	0	0	0
364.90	Leaf Bags	-	0	0	0
364.91	Composting Rebate	0	2,000	2,000	2,000
391.10	Sale of Scrap Metal	1,258	500	3,200	1,500
TOTAL RECYCLING		26,001	32,600	38,696	37,000
EXPENDITURES					
492.01	Tranf to General Fund	0	79,610	79,610	34,900
492.30	Tranf to Cap Imprv Eq Fund	0	0	0	0
TOTAL RECYCLING		0	79,610	79,610	34,900
ACT 101 RECYCLING FUND DETAIL					
		ACTUAL	BUDGET	EST. ACTUAL	BUDGET
		2022	2023	2023	2024
492.01	TRANSFERS TO GEN FUND				
	Leaf Bags		1,200	740	1,200
	Recyling Bins		-	2,200	2,200
	Composting		5,000	3,600	5,000
	Glass Recycling Program		5,500	5,500	5,500
	Cardboard/Paper Recycling Program	-	-	-	-
	Miscellaneous		67,910	67,910	21,000
TOTAL TRANS TO GEN FUND		-	79,610	79,950	34,900
492.30	TRANSFERS TO CAPITAL FUND				
	Cardboard Compactor & Site Dev	-	-	-	-
TOTAL TRANS TO CAPITAL FUND		-	-	-	-
TOTAL TRANSFERS OUT		-	79,610	79,950	34,900

2024 Tentative Budget

2024 Tentative Budget				
CODE/ LINE ITEM				
RECLASS	EST. ACTUAL 2022	ACTUAL 2022	BUDGET 2023	BUDGET 2024
ACT 13 GAS WELL FUND				
REVENUE				
341.01	Interest Earnings	1,560	1,750	5,000
355.09	Marcellus Shale Impact Fee	340,381	350,000	249,636
	TOTAL GAS WELL	341,941	351,750	254,636
EXPENDITURES				
492.01	Tranf to General Fund	378,500	382,500	400,000
492.30	Tranf to Cap Imprv Eq Fund	0	0	0
	TOTAL GAS WELL	378,500	382,500	400,000
ACT 13 FUND DETAIL				
	EST. ACTUAL 2022	ACTUAL 2022	BUDGET 2023	BUDGET 2024
492.01	TRANSFERS TO GF			
	Payroll (Police)	350,000	350,000	350,000
	Community Park Sewer Ext. Project	-	-	-
	Community Park Master Plan Update	-	-	-
	Fire Department Fuel	10,000	-	-
	Park & Rec Comp Plan	-	-	-
	Fire Capital	18,500	-	-
	Police Capital	-	-	17,500
	FD Turnout Gear	-	13,000	13,000
	FD Radios/Pagers	-	4,500	4,500
	FD Explorer	-	7,500	7,500
	FD F-150 Command	-	7,500	7,500
	TOTAL TRANS TO GF	378,500	382,500	400,000
492.30	TRANSFERS TO CAPITAL FUND			
	Community Park Kitchen/Bath Proj	-	-	-
	Billy Bell Park Playground	-	-	-
	Police Body Cameras	-	-	-
	TOTAL TRANS TO CAPITAL FUND	0	0	0
	TOTAL TRANFS OUT	378,500	382,500	400,000

2024 Projected Budget

CODE/ LINE ITEM		ACTUAL	BUDGET	EST. ACTUAL	BUDGET
RECLASS		2022	2023	2023	2024
CAPITAL IMPROVEMENT & VEHICLE/EQUIP FUND					
REVENUE					
341.01	Interest Earnings	1,542	2,200	2,200	2,200
354.07	DCNR Grant - BBP Playground	4,610	-	-	-
391.10	Sales of Vehicles & Equip	0	0	9,860	-
392.405	Trans from General Gov't	-	-	-	-
392.430	Trans from Public Works	80,420	0	0	0
392.454	Trans from Parks and Rec	-	0	0	0
392.410	Trans from Police	78,422	-	-	-
392.411	Trans from Fire	-	185,677	90,000	185,700
392.413	Trans from CEPZ	-	-	-	-
392.358	Trans from Gaming Fund	-	-	-	-
392.359	Trans from Act 13 Fund	-	-	-	-
392.360	Trans from Act 101 Fund	-	-	-	-
393.100	General Obligation Note Proceed	233,648	-	-	-
394.20	Short Term Debt Proceeds	0	0	0	0
	SUB TOTAL	398,642	187,877	102,060	187,900
	Fund Bal Forward (1/1)	99,339	50,000	50,000	75,000
	REV & FUND BAL FORW	497,981	237,877	152,060	262,900
EXPENDITURES					
405.750	Technology Equip	-	-	-	-
408.720	Stormwater Projects	-	-	-	-
410.740	Police Squads	124,830	-	-	-
410.750	Police Equipment	-	-	-	-
411.740	Fire Squads	-	90,000	90,000	90,200
411.750	Fire Apparatus	-	91,190	-	95,500
413.740	Vehicles - CEPZ	-	-	-	-
430.60	Capital Constr	-	-	-	-
430.740	PW Trucks & Equip	108,818	-	-	-
454.730	Parks & Recreation	0	-	-	-
471.20	Lease Princ - 20 Ford 550 - Tiger	77,189	-	-	-
471.25	Lease Princ - 20 FNB Ford Interc	23,745	-	-	-
471.30	Lease Princ - FNB Police Responder	12,953	-	-	-
471.40	Lease Princ - Police Intercep CSL3	27,705	-	-	-
471.50	Lease Princ - Police Intercep CSL4	12,598	-	-	-
471.55	Lease Princ - 22 John Deere Loader	42,998	-	-	-
471.60	Lease Princ - 2022 Ford Trck KS	37,679	-	-	-
471.65	Lease Princ - 1st Equip Finance	43,425	-	-	-
472.20	Lease Interest - 20 Ford 550 & Tiger	3,231	-	-	-
472.25	Lease Interest - 20 FNB Ford Incerc	164	-	-	-
472.30	Lease Interest - FNB Police Respond	224	-	-	-
472.40	Lease Interest - Police Intercep CSL3	454	-	-	-
472.50	Lease Interest - Police Intercep CSL4	579	-	-	-
472.55	Lease Interest - 21 John Deere Loader	2,973	-	-	-
472.60	Lease Interest - 2022 Ford Trck KS	445	-	-	-
475.00	Fiscal Agent Fee	500	-	-	-
489.000	Miscellaneous Expense	659	-	-	-
	TOTAL	521,169	181,190	90,000	185,700

2024 Tentative Budget

CODE/ LINE ITEM				
RECLASS		BUDGET 2023	EST ACTUAL 2023	BUDGET 2024
FIRE PROTECTION FUND				
REVENUE				
310.80	Fire Protection Tax	900,235	903,500	905,000
310.81	Fire Protection Tax - Vic Center TIF	23,890	-	0
310.83	Fire Protection - Delinquent	14,073	-	0
341.01	Interest Earnings	1,500	12,500	12,500
TOTAL		939,698	916,000	917,500
EXPENDITURES				
411.12	Wages - Full-Time	586,268	586,268	549,300
411.15	Wages - Part-Time	40,000	40,000	40,000
411.18	Wages - Overtime	20,000	20,000	20,000
411.196	Personal Serv - Benefits	107,753	107,753	110,000
492.01	Tranf to General Fund	-	-	-
492.30	Tranf to Cap Imprv Eq Fund	185,677	90,000	185,700
TOTAL		939,698	844,021	905,000
<u>FIRE PROTECTION FUND DETAIL</u>				
		BUDGET 2023		
492.01	TRANSFERS TO GF	754,021	754,021	719,300
TOTAL TRANS TO GF		754,021	754,021	719,300
492.30	TRANSFERS TO CAPITAL FUND			
	2023 Fire Rescue 44-2	90,190	90,000	90,200
	Aerial Ladder Truck (2026 delivery)	95,487	0	95,500
TOTAL TRANS TO CAPITAL FUND		185,677	90,000	185,700
TOTAL TRANFS OUT		939,698	844,021	905,000

2024 Tentative Budget				
CODE/ LINE ITEM				
RECLASS	ACTUAL 2022	BUDGET 2023	ACTUAL 2023	BUDGET 2024
FIREMAN'S RELIEF FUND				
REVENUE				
355.17				
	55,143	43,147	52,719	45,061
	55,143	43,147	52,719	45,061
	0	0	0	0
EXPENDITURES				
411.00				
	55,143	43,147	52,719	45,061
	55,143	43,147	52,719	45,061

2024 Tentative Budget

CODE/ LINE ITEM						
RECLASS		ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	ACTUAL 2023	BUDGET 2024
	LOCAL SHARE GAMING PROCEEDS					
	REVENUE					
341.01	Interest Earnings		350	3,800		3,500
355.08	Gaming Proceeds	162,737	162,000	162,737	162,737	162,000
	TOTAL GAMING	162,737	162,350	166,537	162,737	165,500
	EXPENDITURES					
492.01	Tranf to General Fund	162,737	164,019	164,019	164,019	162,000
492.30	Tranf to Cap Imprv Eq Fund	0	0	0	0	0
	TOTAL GAMING	162,737	164,019	164,019	164,019	162,000
	<u>GAMING FUND DETAIL</u>					
		ACTUAL 2022	BUDGET 2023			
492.01	TRANSFERS TO GEN FUND					
	Payroll	175,000	164,019	164,019	164,019	162,000
	PW Cold Storage Bldg	0	-			0
	TOTAL TRANS TO GEN FUND	175,000	164,019	164,019	164,019	162,000
492.30	TRANSFERS TO CAPITAL FUND					
	Manifold Rd. Streambank Restor Proj	-	-			-
	TOTAL TRANS TO CAPITAL FUND	-	-			
	TOTAL TRANSFERS OUT	175,000	164,019	164,019	164,019	162,000

2024 Tentative Budget				
CODE/ LINE ITEM				
RECLASS	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	PROPOSED BUDGET 2024
STATE FUND - LIQUID FUELS / MOTOR FUEL				
REVENUE				
355.020 Motor Fuel Taxes	342,980	346,462	346,462	347,720
355.03 State Road Turnback	9,400	9,400	0	0
355.341 Interest Earnings	7,452	3,000	16,402	14,000
392.01 Trans from General Fund	0	0	0	0
TOTAL	359,832	358,862	362,864	361,720
Fund Balance & Investments	290,932	124,483	169,032	
EXPENDITURES				
430.74 Capital		0		0
432.00 Snow & Ice Removal	117,487	120,000	84,686	120,000
433.01 Traffic Sig Maint		0	0	0
433.24 Road Control	3,330	0	3,500	3,000
434.00 Street Lights	24,382	25,000	24,835	25,000
436.00 Storm Sewers	18,896	40,000	16,000	20,000
438.00 Road Maint. (Seal & Stone)	77,253	60,000	25,000	20,000
438.25 Guiderails	0	10,000		8,000
439.00 Road Construction	340,384	150,000	163,000	150,700
492.01 Trans to General Fund		0		
TOTAL	581,732	405,000	317,021	346,700

2024 Tentative Budget

CODE/ LINE ITEM				
RECLASS		ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023
				BUDGET 2024
PARK & REC FUND				
REVENUE				
341.01	Interest Earnings		250	1,200
367.14	Park Pavillion Rental	37,486	22,000	19,000
367.20	Recreation User Fee	4,517	5,000	8,750
TOTAL PARK & REC		42,003	27,250	28,950
	Fund Balance	14,712	16,094	
EXPENDITURES				
492.01	Tranf to General Fund	42,003	41,962	41,962
492.30	Tranf to Cap Imprv Eq Fund		0	0
TOTAL PARK & REC		42,003	41,962	30,000
<u>PARK & REC FUND DETAIL</u>				
		ACTUAL 2022	BUDGET 2023	BUDGET 2024
492.01	TRANSFERS TO GF			
	Miscellaneous		41,962	41,962
	CP Dog Park	-	-	-
	CP Parking Lot Ext.	-	-	-
TOTAL TRANS TO GF		-	41,962	41,962
492.30	TRANSFERS TO CAPITAL FUND			
	CP Dog Park		-	-
			-	-
TOTAL TRANS TO CAPITAL FUND		-	-	-
TOTAL TRANFS OUT		-	41,962	41,962

2024 Final Budget

2024 Final Budget					
CODE/ LINE ITEM					
RECLASS	ACTUAL 2022	BUDGET 2023	EST. ACTUAL 2023	BUDGET 2024	
SEWAGE ENTERPRISE					
REVENUE					
341.01	Interest Earnings - Bank Account	5,872	25,000	25,000	25,000
410.00	Tap in Fees	96,420	24,000	24,000	25,000
420.00	Deferred Assessments	0	10,000	9,200	0
424.50	Contribution-Manifold Proj	207,000	98,200	98,200	98,200
425.00	Manifold Dist 1 Fee	0	1,500	1,428	1,428
450.00	Interest Income	5,980	2,200	2,200	1,500
455.00	Royalty Income	7,353	3,500	3,700	3,200
TOTAL GAMING		322,625	164,400	163,728	154,328
EXPENDITURES					
520	Engineering Fees	19,151	18,000	17,000	25,000
530	Insurance	2,516	0	240	0
542	Accounting Fees - Audit	9,150	9,000	11,625	13,000
544	Legal Services	20,200	5,000	0	5,000
551	Railroad Road Right of Way Lease	181	200	187	200
560	Repairs and Maintenance	0	800	560	1,000
570	Billing Fees - WEWJA	994	1,200	1,000	1,100
610	Depreciation	69,582	46,000	45,800	44,000
492.01	Tranf to General Fund		20,000	20,000	20,000
TOTAL GAMING		121,774	100,200	96,412	109,300
TRANSFERS TO GEN FUND					
	Payroll	0	20,000	20,000	20,000
	Interest Earnings	5,872			0
TOTAL TRANS TO GEN FUND		5,872	20,000	20,000	20,000
TOTAL TRANSFERS OUT		5,872	20,000	20,000	20,000