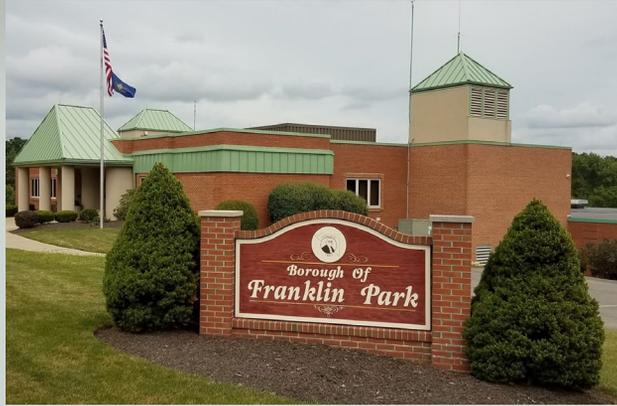


Borough of Franklin Park



2024 Budget

PROPOSED: DECEMBER 6, 2023

ADOPTED: DECEMBER 20, 2023

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2024 Budget Executive Summary

General Fund (GF)

The Borough's present financial position will allow Franklin Park to fund the current level of services being provided, the initiatives established by Council and Mayor and many of the additional services and projects proposed by the department directors without any change in the tax rate. The 2024 Budget prioritizes the maintenance of infrastructure, IT upgrades, and upgrades to Acorn Park. In determining which projects to approve, the Borough Council and Mayor had to balance competing interests of all departments. The need to maintain local roads, stormwater systems, recreation facilities, public safety and other services were fully evaluated during the budget process.

The 2024 GF beginning unrestricted cash balance is projected to be \$4,170,800. Of that amount, \$3,132,900 will be used to balance the 2024 General Fund Budget.

General Fund revenues, net of cash reserves transferred in, are expected to increase \$1,348,800 (12.47%) over the 2023 projected actual level. The Borough is expected to receive grants of approximately \$1,083,200 in 2024.

2024 General Fund budgeted expenditures are projected to increase \$4,565,600 (42.55%) over the 2023 projected actual level. Included in 2024 is a transfer of \$3,958,800 to cover expenditures in the Capital Reserve Fund. The Borough should finish 2024 with an unrestricted cash balance of \$1,037,900, which equals 8.53% of budgeted revenue. A year-end cash balance is necessary to finance the Borough's operations for the first four months of the year. Municipalities experience a cash flow shortfall during the first four months of each year.

The major General Fund initiatives in this year's budget include:

- \$652,200 of materials, trucking, and milling costs for paving.
- \$376,700 contribution to the Northland Library
- \$100,000 of materials for stormwater projects, to be completed with in-house labor.
- \$100,000 for in-house labor and materials for improvements to Acorn Park
- \$73,000 contribution to the McCandless-Franklin Park Ambulance Authority
- \$41,900 of municipal building upgrades/purchases.

Fire Protection Fund. (Established in 2016)

With financial backing of the Borough, the Franklin Park Volunteer Fire Company built a new fire station in 2017. The new station culminated a three-year effort by the VFC and the Borough, which enhances the VFC's ability to provide up to date fire and rescue services to the residents of our community. The Fire Protection Fund also includes costs for related activities such as annual inspection of businesses for compliance with the National Fire Code, fire hydrant service charges.

The funding arrangement agreed to by the Council, Mayor and the VFC provides the resources necessary to finance the planned future replacement of pieces of apparatus and to purchase additional pieces which may be necessary. The funding plan projects the needs of the VFC well into 2040; however, each year at budget time the plan is reviewed and updated, as necessary.

Clover Hill Golf Course

In 2023 CHGC experienced a record year for rounds played and revenue generated. This allowed CHGC to pay down its advance from the General Fund. Expected continued elevated levels of play in 2024 will allow CHGC to contribute money back into the General Fund for the first time.

Capital Reserve

The Capital Reserve Fund is expected to begin 2024 with a cash balance of \$5,940. Projects and purchases planned in 2024 will require a \$3,958,800 transfer from the General Fund. Major projects to be expended from this fund in 2024 include:

- \$1,800,000 of MS4 work which will be contracted work.
- \$1,476,000 of ACORN Park work, of which \$662,000 we will receive as a matching grant.
- \$238,000 for a property purchase.
- \$210,000 of public works equipment purchases
- \$118,900 for police equipment purchases.
- \$70,000 IT upgrades/purchases
- \$45,000 of parks equipment purchases

Highway Aid - Liquid Fuels

Each time Pennsylvania citizens purchase gasoline they pay a liquid fuels tax that by law must be used for highway/road related expenditures. Every year the State of Pennsylvania returns a portion of this tax to each municipality.

The Borough enters the 2023-2024 winter with a full salt shed. As in prior years, contracts through the North Hills Council of Governments and PennDOT require that a minimum amount of salt be purchased to guarantee the prices offered.

In 2024 it is estimated the Borough will receive \$451,200 in Liquid Fuels revenues. In addition, the Borough will receive \$20,800 for state roads which the Borough took over and maintains for snow and ice removal. That amount is unchanged from 2023. The total Liquid Fuels budget is \$477,000.

BOROUGH OF FRANKLIN PARK
2024 PROPOSED BUDGET SUMMARY - ALL FUNDS

	General Fund (01)	Fire Protection Fund (03)	Clover Hill Golf Course (09)	Capital Reserve Fund (30)	State Highway Aid Fund (35)	TOTAL FUNDS
BEGINNING FUND BALANCE:						
Nonspendable - Advances to CHGC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted by Governmental Source	-	-	-	-	18,602	18,602
Assigned for Capital Projects	-	-	-	(12,900)	-	(12,900)
Assigned for Fire Protection	640,000	979,373	-	-	-	1,619,373
Unassigned 17% Reserve	1,838,431	-	-	-	-	1,838,431
Unassigned Balance	1,692,369	-	225,581	-	-	1,917,950
TOTAL FUND BALANCE - 1/1/2023	\$ 4,170,800	\$ 979,373	\$ 225,581	\$ (12,900)	\$ 18,602	\$ 5,381,456
REVENUE:						
Taxes	\$ 9,080,500	\$ -	\$ -	\$ -	\$ -	\$ 9,080,500
Licenses and Permits	182,200	-	-	-	-	182,200
Fines and Forfeitures	26,000	-	-	-	-	26,000
Interest and Rents	126,300	8,000	2,500	25,000	5,000	166,800
Intergovernmental	1,947,500	-	-	-	472,000	2,419,500
Charges for Services	645,600	-	651,450	-	-	1,297,050
Miscellaneous	155,000	-	-	-	-	155,000
Transfers From Other Funds	-	1,150,000	-	3,958,800	-	5,108,800
TOTAL REVENUE AND TRANSFERS IN	\$ 12,163,100	\$ 1,158,000	\$ 653,950	\$ 3,983,800	\$ 477,000	\$ 18,435,850
EXPENDITURES:						
General Government	\$ 1,629,300	\$ -	\$ -	\$ 70,000	\$ -	\$ 1,699,300
Public Safety	3,808,200	1,367,100	-	118,900	-	5,294,200
Public Works	2,786,100	-	-	2,055,000	477,000	5,318,100
Culture and Recreation	1,546,100	-	552,000	1,714,900	-	3,813,000
Community Development	35,500	-	-	-	-	35,500
Debt Service	159,600	296,650	-	-	-	456,250
Insurance	135,900	-	-	-	-	135,900
Miscellaneous	86,500	-	1,000	-	-	87,500
Transfers To Other Funds	5,108,800	-	25,000	-	-	5,133,800
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 15,296,000	\$ 1,663,750	\$ 578,000	\$ 3,958,800	\$ 477,000	\$ 21,973,550
ENDING FUND BALANCE:						
Nonspendable - Advances to CHGC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted by Governmental Source	-	-	-	-	18,602	18,602
Assigned for Capital Projects	-	-	-	12,100	-	12,100
Assigned for Fire Protection	-	473,623	-	-	-	473,623
Unassigned Reserve	1,037,900	-	-	-	-	1,037,900
Unassigned Balance	-	-	301,531	-	-	301,531
TOTAL FUND BALANCE - 12/31/2023	\$ 1,037,900	\$ 473,623	\$ 301,531	\$ 12,100	\$ 18,602	\$ 1,843,756

8.53%

2024 BOROUGH CAPITAL PROJECTS, PURCHASES AND INITIATIVES

Location	Description	Materials	Labor	Outside Contracting	Purchased Equipment	Total
CLOVER HILL GOLF COURSE						
	Aerifier	-	-	-	34,500	34,500
	Clubhouse exterior facade with Hardy board	-	-	-	40,000	40,000
	Windows in original clubhousebuilding	-	-	-	8,000	8,000
	Approach mower reels	-	-	-	13,000	13,000
	Vending Machine Room Enhancement	-	-	-	5,000	5,000
TOTAL CLOVER HILL GOLF COURSE		\$ -	\$ -	\$ -	\$ 100,500	\$ 100,500
MUNICIPAL COMPLEX						
<u>Municipal Building and Grounds</u>						
	Electronic Digital Sign	-	-	20,000	-	20,000
	Automatic Door Openers on lower level entrance doors	-	-	6,400	-	6,400
	Automatic External Defibrillators (4)	-	-	-	8,000	8,000
	Security locks for admin doors - lower level	-	-	7,500	-	7,500
<u>Police Department</u>						
	Two Police Vehicles	-	-	-	98,855	98,900
	Expansion of Borough Camera Sites	-	-	-	20,000	20,000
	Lexipol Police Accreditation Services	-	-	-	35,000	35,000
<u>IT</u>						
	Fire Alarm/Security; Borough Building + Panel in Public Works hydrants	-	-	-	45,000	45,000
		-	-	-	25,000	25,000
SUB-TOTAL MUNICIPAL BUILDING & GROUNDS		\$ -	\$ -	\$ 33,900	\$ 231,855	\$ 265,800
<u>Public Works Building and Grounds</u>						
	Bucket Truck	-	-	-	210,000	210,000
SUB-TOTAL PW BUILDING & GROUNDS		\$ -	\$ -	\$ -	\$ 210,000	\$ 210,000
TOTAL MUNICIPAL COMPLEX		\$ -	\$ -	\$ 33,900	\$ 441,855	\$ 475,800

2024 BOROUGH CAPITAL PROJECTS, PURCHASES AND INITIATIVES

Location	Description	Materials	Labor	Outside Contracting	Purchased Equipment	Total
PARKS						
	<u>Parks Equipment</u>					
	Kobata Utility Vehicle RTV900W	-	-	-	15,000	15,000
	Dump Trailer	-	-	-	10,500	10,500
	Z Mower 60" deck	-	-	-	17,000	17,000
	SUB-TOTAL PARKS EQUIPMENT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$42,500</u>	<u>\$42,500</u>
	<u>Acorn Park</u>					
	Improvements detailed in grant submission	-	-	1,476,000	-	1,476,000
	SUB-TOTAL ACORN PARK	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,476,000</u>	<u>\$ -</u>	<u>\$ 1,476,000</u>
	<u>Blueberry Hill Park</u>					
	McDevitt Property	-	-	-	238,900	238,900
	Activity Center - Stove & Alarms	-	-	-	30,000	30,000
	SUB-TOTAL BLUEBERRY HILL PARK	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$268,900</u>	<u>\$268,900</u>
	<u>Linbrook Park</u>					
	N/A	-	-	-	-	-
	SUB-TOTAL LINBROOK PARK	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Mel Lubert Nature Preserve</u>					
	N/A	-	-	-	-	-
	SUB-TOTAL MEL LUBERT NATURE PRESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Old Orchard Park</u>					
	N/A	-	-	-	-	-
	SUB-TOTAL OLD ORCHARD PARK	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Winterberger-Nagle House</u>					
	N/A	-	-	-	-	-
	SUB-TOTAL WINTERBERGER-NAGLE HOUSE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>YMCA Property</u>					
	N/A	-	-	-	-	-
	SUB-TOTAL YMCA PROPERTY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL PARKS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,476,000</u>	<u>\$ 268,900</u>	<u>\$ 1,787,400</u>

2024 BOROUGH CAPITAL PROJECTS, PURCHASES AND INITIATIVES

Location	Description	Materials	Labor	Outside Contracting	Purchased Equipment	Total
STORMWATER						
<u>PIPE, CATCH BASINS & OUTFALLS</u>						
	Inspect, inventory and rate pipe, catch basins & outfalls	-	-	-	-	-
	Emergency and planned repairs and improvements	-	-	100,000	-	100,000
	SUB-TOTAL PIPE, CATCH BASINS & OUTFALLS	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
<u>DETENTION FACILITIES</u>						
	Inspect, inventory and rate all detention facilities	-	-	-	-	-
	Emergency and planned repairs and improvements	-	-	-	-	-
	SUB-TOTAL DETENTION FACILITIES	\$ -	\$ -	\$ -	\$ -	\$ -
<u>MS4</u>						
	MS4 Project Work	-	-	1,800,000	-	1,800,000
	SUB-TOTAL MS4	\$ -	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000
TOTAL STORMWATER		\$ -	\$ -	\$ 1,900,000	\$ -	\$ 1,900,000
STREETS, CURBS, TRAFFIC SIGNALS & SIDEWALKS						
<u>Paving</u>						
	Bellwood Dr	231,400	-	59,400	-	290,800
	Bellwood Ct	27,500	-	6,700	-	34,200
	Bellmont	57,600	-	18,500	-	76,100
	Sturbridge	92,500	-	27,000	-	119,500
	Gloucester	22,100	-	8,100	-	30,200
	Brimfield	68,100	-	20,800	-	88,900
	Brimfield Ct	9,600	-	3,000	-	12,600
	SUB-TOTAL PAVING	\$ 508,800	\$ -	\$ 143,500	\$ -	\$ 652,300
<u>Concrete Curb</u>						
	2023 Curb Work	-	-	60,000	-	60,000
	SUB -TOTAL CONCRETE CURB	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
TRAFFIC SIGNALS						
		-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
SIDEWALKS						
		-	-	-	-	-
	SUB-TOTAL SIDEWALKS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STREETS, CURBS, TRAFFIC SIGNALS & SIDEWALKS		\$ 508,800	\$ -	\$ 203,500	\$ -	\$ 712,300
TOTAL ALL PROJECTS		\$ 508,800	\$ -	\$ 3,613,400	\$ 811,255	\$ 4,976,000

GENERAL FUND HISTORICAL AND PROJECTED DATA

<u>YEAR</u>	<u>REVENUE</u>	<u>EXPENDITURE</u>	<u>SURPLUS/DEFICIT</u>	
2019	\$ 9,466,314	\$ 9,714,866	\$ (248,552)	Actual
2020	\$ 9,358,974	\$ 9,011,990	\$ 346,984	Actual
2021	\$ 10,633,080	\$ 9,533,155	\$ 1,099,925	Actual
2022	\$ 11,870,584	\$ 11,267,883	\$ 602,701	Actual
2023	\$ 10,814,300	\$ 10,730,600	\$ 83,700	Projecte Actual
2024	\$ 12,163,100	\$ 15,296,000	\$ (3,132,900)	Budget

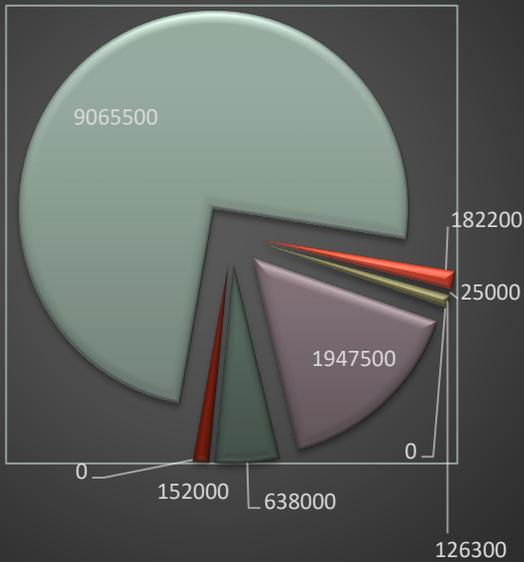
REVENUE & EXPENDTURE HISTORICAL TRENDS



2024 REVENUE AND EXPENDITURE PIE CHARTS

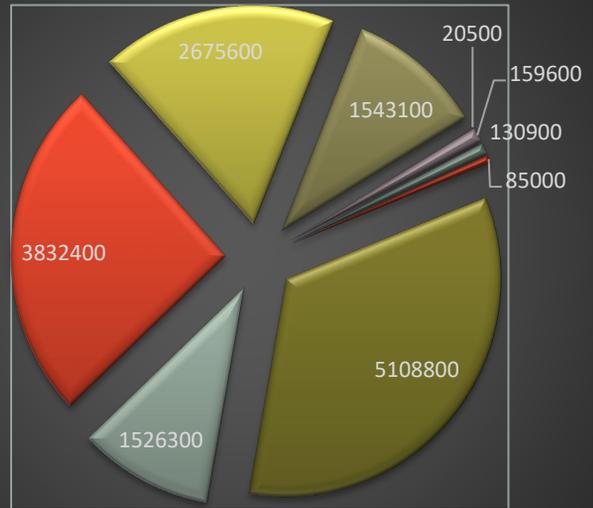
<u>REVENUES</u>	<u>AMOUNT</u>	<u>%</u>	<u>EXPENDITURES</u>	<u>AMOUNT</u>	<u>%</u>
TAX REVENUE	\$ 9,080,500	74.7%	GENERAL GOVERNMENT	\$ 1,629,300	10.7%
LICNESES & PERMITS	\$ 182,200	1.5%	PUBLIC SAFETY	\$ 3,808,200	24.9%
FINES & FOREEITS	\$ 26,000	0.2%	PUBLIC WORKS	\$ 2,786,100	18.2%
INTEREST, RENT, ROYALTIES	\$ 126,300	1.0%	CULTURE & RECERATION	\$ 1,546,100	10.1%
FEDERAL REVENUE	\$ -	0.0%	COMMUNITY DEVELOPMENT	\$ 35,500	0.2%
STATE REVENUE	\$ 1,947,500	16.0%	DEBT SERVICE	\$ 159,600	1.0%
CHARGES FOR SERVICES	\$ 645,600	5.3%	INSURANCE	\$ 135,900	0.9%
MISCELLANEOUS	\$ 155,000	1.3%	MISCELLANEOUS	\$ 86,500	0.6%
CASH RESERVE TRANSFERS	\$ -	0.0%	TRANSFERS TO OTHER FUNDS	\$ 5,108,800	33.4%
TOTAL	\$12,163,100	100%	TOTAL	\$15,296,000	100%

Revenues



- TAX REVENUE
- LICNESES & PERMITS
- FINES & FOREEITS
- INTEREST, RENT, ROYALTIES

Expenditures

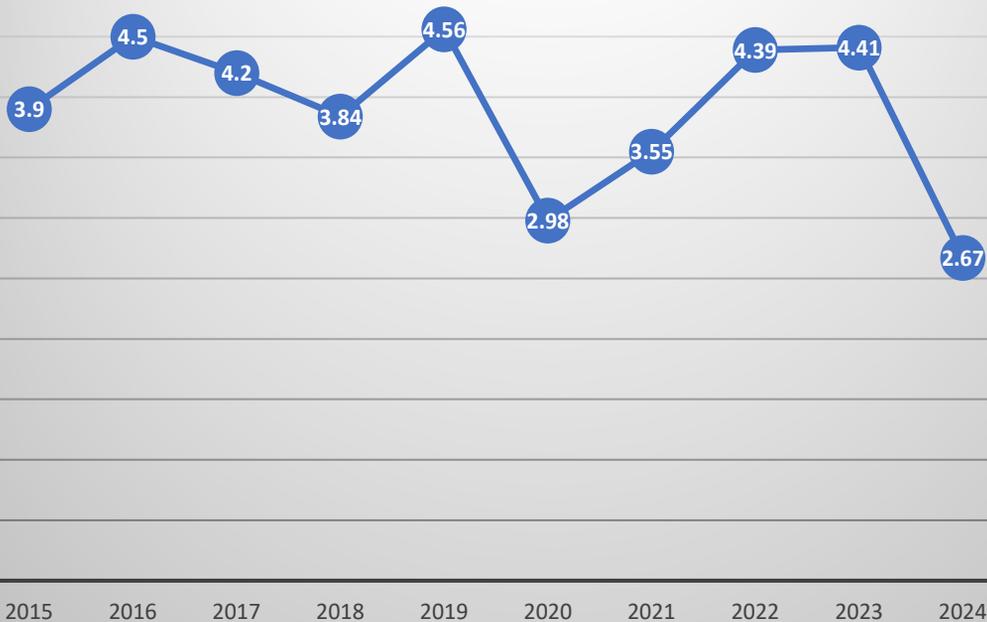


- GENERAL GOVERNMENT
- PUBLIC SAFETY
- PUBLIC WORKS
- CULTURE & RECERATION

2024 POTENTIAL ROAD RESURFACING PROJECTS

<u>STREET NAME</u>	<u>LENGTH IN MILES</u>	<u>ESTIMATED COST</u>
Bellwood Dr	1.19	290,800
Bellwood Ct	0.14	34,200
Bellmont	0.29	76,100
Sturbridge	0.48	119,500
Gloucester	0.12	30,200
Brimfield	0.35	88,900
Brimfield Ct	<u>0.05</u>	<u>12,600</u>
Total	2.62	652,300

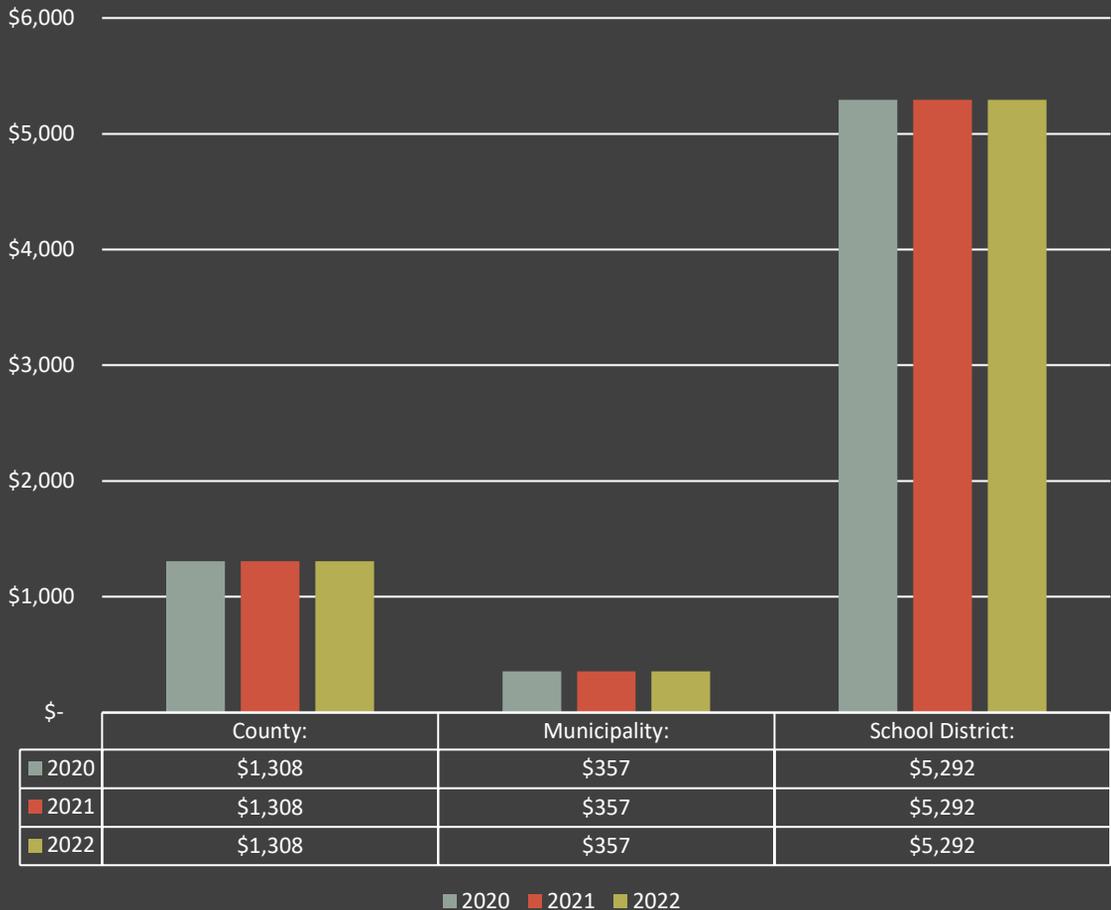
HISTORICAL PAVING - # OF MILES



DISTRIBUTION OF YOUR REAL ESTATE TAX DOLLAR

Taxes for Median Property Value (\$276,500)			
Tax Type	2020	2021	2022
	\$ 1,308	\$ 1,308	\$ 1,308
County:	\$ 357	\$ 357	\$ 357
Municipality:	\$ 5,292	\$ 5,292	\$ 5,292
School District:	\$ 6,957	\$ 6,957	\$ 6,957
TOTAL:	\$ 6,957	\$ 6,957	\$ 6,957

IN 2023 FRANKLIN PARK BOROUGH HAD THE 3RD LOWEST MUNICIPAL REAL ESTATE TAX RATE IN ALLEGHENY COUNTY. WHEN CONSIDERING ALL TAXES LEVIED BY A MUNICIPALITY, FRANKLIN PARK HAD THE LOWEST OVERALL TAX RATE.



Description	2021	2022	2023	2023 Actuals	2023	2024	Incr/Decr ' 23	
	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Requested</u>	\$	%
REVENUE:								
TRANSFERS IN	-	-						
REAL PROPERTY	2,290,241	2,379,480	2,395,500	2,279,028	2,322,000	2,348,500	26,500	
REAL ESTATE TRANSFER TAX	653,791	533,916	600,000	447,670	545,000	575,000	30,000	
EARNED INCOME TAX	5,163,171	5,420,995	5,638,200	4,429,196	5,700,000	5,950,000	250,000	
LOCAL SERVICE TAX	161,649	183,408	180,000	195,868	199,000	207,000	8,000	
TOTAL TAXES	8,268,852	8,517,799	8,813,700	7,351,762	8,766,000	9,080,500	314,500	3.59%
LICENSES & PERMITS	190,187	215,292	177,000	127,037	171,500	182,200	10,700	
TOTAL LICENSES & PERMITS	190,187	215,292	177,000	127,037	171,500	182,200	10,700	6.24%
FINES	27,554	30,066	24,500	25,423	26,000	26,000	-	
TOTAL FINES & FORFEITS	27,554	30,066	24,500	25,423	26,000	26,000	-	0.00%
INTEREST EARNINGS	4,665	35,227	20,000	65,122	82,000	100,000	18,000	
RENTS & ROYALTIES	24,829	25,573	26,300	24,138	26,300	26,300	-	
TOTAL INTEREST, RENT, ROYALTIES	29,493	60,801	46,300	89,259	108,300	126,300	18,000	16.62%
FEDERAL SHARED REVENUES	779,001	783,927	-	-	-	-	-	
FED CAP/OPERATING GRANTS	-	-	-	-	-	-	-	
TOTAL FEDERAL	779,001	783,927	-	-	-	-	-	0.00%
STATE CAP/OPERATING GRANTS	31,977	55,211	395,300	-	64,100	1,083,200	1,019,100	
STATE SHARED REVENUES	429,639	469,575	488,500	521,537	523,900	564,100	40,200	
ST PYMTS IN LIEU OF TAX	238	238	200	238	200	200	-	
LOCAL GOVT CAP/OPR GRANT	201,210	237,616	245,000	254,926	276,000	300,000	24,000	
TOTAL STATE	663,063	762,639	1,129,000	776,701	864,200	1,947,500	1,083,300	125.35%
GENERAL GOVERNMENT	23,942	16,448	21,100	26,866	28,000	16,500	(11,500)	
CHRGs FOR SVCS-PUB SAFETY	123,819	174,647	282,700	145,968	196,100	203,900	7,800	
CHRGs FOR SERVICE-ROADS	104,844	94,019	93,100	14,564	93,600	95,900	2,300	
CHRGs FOR SVCS-SANITATION	344	426	300	306	300	300	-	
PARK FEES-SHELTERS/FIELDS/PAV	53,915	52,895	43,300	31,845	34,500	36,000	1,500	
PARK FEES-ACTIVITY CENTER	46,133	53,598	47,000	66,235	67,000	58,000	(9,000)	
MISC RECREATION PROGRAM FEES	165,856	195,585	195,900	295,672	298,000	235,000	(63,000)	
CHARGES FOR SERVICES	518,852	587,618	683,400	581,455	717,500	645,600	(71,900)	-10.02%
DEBT PROCEEDS		700,000	-	-	-	-	-	
MISCELLANEOUS REVENUE	97,834	132,522	49,000	92,162	96,000	92,500	(3,500)	
DONATIONS-PVT SOURCES	10,064	6,725	3,700	2,800	2,800	500	(2,300)	
FIXED ASSET DISPOSITIONS	-	74,473	47,500	57,340	60,400	60,500	100	
REFUND OF PRIOR YR EXP	1,224	(1,276)	1,500	1,619	1,600	1,500	(100)	
TOTAL MISCELLANEOUS	109,121	912,444	101,700	153,920	160,800	155,000	(5,800)	-3.61%
TOTAL REVENUE	10,586,123	11,870,584	10,975,600	9,105,558	10,814,300	12,163,100	1,348,800	12.47%

Description	2021	2022	2023	2023 Actuals	2023	2024	Incr/Decr ' 23	
	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Requested</u>	\$	%
EXPENDITURES:								
LEGISLATIVE	28,094	35,628	31,700	29,849	32,200	31,700	(500)	-1.55%
EXECUTIVE	196,612	220,967	234,800	204,198	239,000	241,900	2,900	1.21%
FINANCIAL ADMINISTRATION	210,867	266,125	299,000	238,828	283,000	240,800	(42,200)	-14.91%
TAX COLLECTION	35,936	42,073	42,600	37,925	40,500	42,000	1,500	3.70%
SOLICITOR/LEGAL SERVICES	88,120	102,734	106,000	101,224	125,000	135,000	10,000	8.00%
SECRETARY/CLERK	210,683	213,740	217,900	214,162	257,400	286,200	28,800	11.19%
DATA PROCESSING	133,343	112,228	276,400	98,695	155,100	146,300	(8,800)	-5.67%
ENGINEERING	189,351	155,436	173,600	152,495	175,000	180,000	5,000	2.86%
GENL GOVT BLDGS & PLANT	189,118	268,616	239,900	141,864	170,100	325,400	155,300	91.30%
TOTAL GENERAL GOVERNMENT	1,282,124	1,417,546	1,621,900	1,219,240	1,477,300	1,629,300	152,000	10.29%
PUBLIC SAFETY	2,828,804	3,076,829	3,201,300	2,427,407	3,222,000	3,362,900	140,900	4.37%
FIRE	96,895	126,928	125,000	125,567	125,600	126,000	400	0.32%
UCC/CODE ENFORCEMENT	286,939	324,248	337,300	261,858	302,000	298,000	(4,000)	-1.32%
PLANNING & ZONING	19,664	60,018	22,600	42,909	45,200	21,300	(23,900)	-52.88%
TOTAL PUBLIC SAFETY	3,232,302	3,588,024	3,686,200	2,857,741	3,694,800	3,808,200	113,400	3.07%
RECYCLING COLLECT & DISP	8,250	11,250	12,500	9,450	10,300	11,000	700	6.80%
WASTE COLLECTION & DISPOSAL	34,189	22,579	34,600	15,868	16,000	19,000	3,000	18.75%
SNOW & ICE REMOVAL	31,232	52,946	84,400	22,901	31,500	44,800	13,300	42.22%
SIGNS/SIGNALS/ENGRG	16,699	26,741	30,400	31,684	34,600	32,900	(1,700)	-4.91%
STORM SEWERS AND DRAINS	250,012	78,977	211,000	24,108	28,600	220,700	192,100	671.68%
REPAIR TOOLS MACHINERY	121,934	272,503	314,000	225,652	266,600	277,700	11,100	4.16%
ROAD MAINT & REPAIRS	2,250,589	2,966,334	2,912,700	2,271,291	2,711,300	2,164,600	(546,700)	-20.16%
STORMWATER MAN/FLOOD CTRL	1,927	-	32,000	16,858	20,700	15,400	(5,300)	-25.60%
TOTAL PUBLIC WORKS	2,714,833	3,431,331	3,631,600	2,617,812	3,119,600	2,786,100	(333,500)	-10.69%
PARTICIPANT RECREATION	234,094	272,474	342,800	336,456	359,800	337,900	(21,900)	-6.09%
PARKS	698,433	775,091	781,700	628,851	776,100	831,500	55,400	7.14%
LIBRARIES	344,861	344,861	363,200	363,139	363,200	376,700	13,500	3.72%
TOTAL CULTURE & RECREATION	1,277,388	1,392,426	1,487,700	1,328,447	1,499,100	1,546,100	47,000	3.14%
CONSERVATION-NATURAL RESO	220	6,933	10,500	6,557	7,000	10,500	3,500	50.00%
REFUNDS	3,690	18,922	5,000	20,515	21,000	25,000	4,000	19.05%
TOTAL COMMUNITY DEVELOPMENT	3,910	25,855	15,500	27,071	28,000	35,500	7,500	
DEBT SERVICE	-	10,000	164,900	164,058	164,100	159,600	(4,500)	-2.74%
TOTAL DEBT SERVICE	-	10,000	164,900	164,058	164,100	159,600	(4,500)	-2.74%
INSURANCE	118,999	126,286	127,100	130,028	130,700	135,900	5,200	3.98%
TOTAL INSURANCE	118,999	126,286	127,100	130,028	130,700	135,900	5,200	3.98%
JUDGEMENTS & LOSSES	19,346	11,441	15,000	-	5,000	5,000	-	0.00%
EMPLOYEE BENEFITS	13,164	5,289	3,500	297	5,000	5,000	-	0.00%
INTERGOVERNMENTAL EXP	36,500	30,000	105,500	105,500	105,500	73,000	(32,500)	-30.81%
REFUND OF PRIOR YR REV	86,241	4,685	5,000	1,295	1,500	3,500	2,000	133.33%
TOTAL MISCELLANEOUS	155,251	51,415	129,000	107,092	117,000	86,500	(30,500)	-26.07%
INTERFUND OPERATING TRNSF	750,444	1,225,000	2,371,000	500,000	500,000	5,108,800	4,608,800	921.76%
TRANSFER TO OTHER FUNDS	750,444	1,225,000	2,371,000	500,000	500,000	5,108,800	4,608,800	
TOTAL EXPENDITURES	9,535,252	11,267,883	13,234,900	8,951,489	10,730,600	15,296,000	4,565,400	42.55%

Description	2021	2022	2023	2023 Actuals	2023	2024	Incr/Decr ' 23	
	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Requested</u>	\$	%
REVENUE OVER/(UNDER) EXPENDITUR	1,050,871	602,701	(2,259,300)	154,069	83,700	(3,132,900)	(3,216,600)	

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>	<u>Incr/Decr '23 \$</u>
REVENUE							
01-300-200-000	Transfer from Reserve	-	2,159,300	-			
01-301-100-000	Real Estate Taxes - Current	2,270,790	2,310,000	2,253,238	2,275,000	2,286,500	11,500
01-301-200-000	Real Estate Taxes - Prior	103,614	80,000	15,065	35,000	50,000	15,000
01-301-500-000	Real Estate Taxes - Leined	5,076	5,500	10,725	12,000	12,000	-
01-309-010-000	ACT 77 RAD	237,616	245,000	254,926	276,000	300,000	24,000
01-310-100-000	Real Estate Transfer Tax	533,916	600,000	447,670	545,000	575,000	30,000
01-310-210-000	Earned Income Tax	5,420,995	5,638,200	4,429,196	5,700,000	5,950,000	250,000
01-310-500-000	Local Services Tax	183,408	180,000	195,868	199,000	207,000	8,000
01-321-500-000	Solicitation Permits	750	1,500	1,220	1,500	1,500	-
01-321-800-000	Cable TV Franchise	214,542	175,500	125,817	170,000	180,700	10,700
01-331-110-000	Violations - Vehicle Code	30,066	24,500	25,423	26,000	26,000	-
01-331-130-000	State Police Fines	12,478	14,000	7,677	10,000	14,000	4,000
01-341-000-000	Interest	35,227	20,000	65,122	82,000	100,000	18,000
01-342-530-000	Cell Tower Revenue	25,573	26,300	24,138	26,300	26,300	-
01-351-000-000	Federal Capital & Operating Grants	-	-	-	-	-	-
01-352-000-000	Federal Shared Revenues	783,927	-	-	-	-	-
01-354-073-000	State Capital & Operating Grants	55,211	395,300	-	64,100	1,083,200	1,019,100
01-355-010-000	Public Utility Realty Tax (PURTA)	8,038	7,500	7,619	7,600	8,000	400
01-355-040-000	Alcoholic Beverage Licenses	1,800	1,500	1,800	1,800	2,000	200
01-355-050-000	General Municipal Pension System State Aid	310,827	331,500	367,157	367,200	402,100	34,900
01-355-090-000	Act 13/Gas Well Impact Fee	9,504	9,000	11,716	11,700	12,000	300
01-355-990-000	Foreign Fire Insurance Premium Tax	126,928	125,000	125,567	125,600	126,000	400
01-356-020-000	Game Commission Lands	238	200	238	200	200	-
01-361-000-000	Charges for Services	493	800	481	800	500	(300)
01-361-330-000	Zoning/Subdivision Fees	9,761	13,000	6,227	6,500	10,000	3,500
01-361-500-000	Sale of Maps & Publications	3	-	-	-	-	-
01-361-650-000	Tax Certification Revenue	5,800	6,500	4,465	5,000	5,500	500
01-361-660-000	Fee for Other Service	392	800	15,693	15,700	500	(15,200)
01-362-100-000	Special Police Service	82,553	75,000	26,505	75,000	80,000	5,000
01-362-110-000	Sale of Accident Reports	1,970	2,500	2,475	2,500	2,500	-
01-362-120-000	Security Alarm Violations	-	100	-	100	100	-
01-362-130-000	Vehicle Parking Violations	90	300	95	300	300	-
01-362-140-000	Miscellaneous Services	310	300	730	1,000	1,000	-
01-362-410-000	Building Permits	84,599	200,000	112,113	113,000	115,000	2,000
01-362-460-000	Stormwater Fee Rec/W	2,500	2,500	1,700	1,700	2,500	800
01-362-461-000	Stormwater Fee Rec/WO	2,625	2,000	2,350	2,500	2,500	-
01-363-010-000	Street, Sidewalk, Curb Repaired	5,856	5,000	-	5,000	5,000	-
01-363-510-000	Contracted Snow - PENDOT	74,023	74,000	-	74,000	75,500	1,500
01-363-520-000	Contracted Snow - County Roads	14,139	14,100	14,564	14,600	15,400	800
01-364-300-000	Leaf Bags	426	300	306	300	300	-

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>	<u>Incr/Decr '23 \$</u>
01-367-300-000	Bicentennial		50,000	30,615	33,000	-	-
01-367-200-000	Recreation Program Fees	195,585	195,900	265,057	265,000	235,000	(30,000)
01-367-450-000	Park Fees - Fields	34,445	28,800	9,295	10,500	12,000	1,500
01-367-451-000	Park Fees - Pavilion	18,450	14,500	22,550	24,000	24,000	-
01-367-452-000	Park Fees - Activity Center	53,598	47,000	66,235	67,000	58,000	(9,000)
01-380-000-000	Miscellaneous Revenue	7,307	1,500	26,477	27,500	10,000	(17,500)
01-380-150-000	Rebates	11,963	2,500	-	2,500	2,500	-
01-380-200-000	Insurance Dividends	113,834	95,000	65,684	66,000	80,000	14,000
01-387-150-000	Sale of History Book	200	-	-	-	-	-
01-387-350-000	Donations - Miscellaneous	6,275	3,200	-	-	-	-
01-387-600-000	Donations - Police Department	250	500	2,800	2,800	500	(2,300)
01-387-700-000	Donations - Miscellaneous	-	-	-	-	-	-
01-391-000-000	Sale of Fixed Assets	30,189	10,000	18,700	20,000	20,000	-
01-391-010-000	Sale of Millings & Scrap	40,187	35,000	35,216	37,000	37,000	-
01-391-100-000	Compensation/Loss - Fixed Asset	4,097	2,500	3,424	3,400	3,500	100
01-393-100-000	GO Note Proceeds	700,000	-	-	-	-	-
01-395-000-000	Refund of Prior Year Expenditures	(1,276)	1,500	1,619	1,600	1,500	(100)
	Total Revenue	11,871,166	13,234,900	9,105,558	10,814,300	12,163,100	1,381,800

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>	<u>Incr/Decr '23 \$</u>
EXPENSES							
01-400-105-000	Salary - Elected Official	21,000	21,000	19,250	21,000	21,000	
01-400-192-000	FICA - Employer Paid	1,377	1,700	1,435	1,600	1,700	
01-400-310-000	Professional Services	1,326	3,000	2,640	3,000	3,000	
01-400-420-000	Dues & Subscriptions	70	500	1,955	2,000	500	
01-400-460-000	Conferences & Continuing Educa	3,300	3,500	4,570	4,600	5,000	
01-400-700-000	Capital Purchases	8,554	2,000	-	-	500	
	400 Total Legislative	35,628	31,700	29,849	32,200	31,700	-500
01-401-112-000	Salary - Executive	129,709	134,140	118,220	133,600	139,000	
01-401-192-000	FICA - Employer Paid	9,865	10,300	8,826	10,200	10,700	
01-401-194-000	Unemployment Compensation	621	800	855	900	300	
01-401-195-000	Workers Compensation	331	300	249	200	200	
01-401-196-000	Health Insurance	17,791	18,900	15,338	18,900	19,900	
01-401-197-000	Pension	9,226	9,800	-	9,800	10,600	
01-401-198-000	Other Group Benefits	1,894	1,900	1,559	1,900	1,900	
01-401-210-000	Office/Operating Supplies	5,125	4,500	5,985	6,000	5,000	
01-401-215-000	Postage	8,637	6,500	2,472	3,500	3,700	
01-401-310-000	Professional Services	8,429	7,500	11,278	11,500	7,500	
01-401-321-000	Telephone - Monthly Charges	4,408	4,000	4,051	4,400	4,400	
01-401-341-000	Advertising	3,761	5,000	2,672	3,200	3,700	
01-401-342-000	Printing	5,527	7,000	14,609	15,000	15,500	
01-401-384-000	Office Equipment Leases	4,769	5,100	4,761	5,000	5,000	
01-401-420-000	Dues & Subscriptions	9,614	13,500	7,702	8,000	10,000	
01-401-460-000	Conferences & Continuing Education	26	2,000	1,666	1,700	1,000	
01-401-470-000	Awards/Recognition/Sympathy	-	-	-	1,000	1,000	
01-401-700-000	Capital Purchases	-	1,000	2,245	2,200	500	
01-401-900-000	General Expenses	1,233	2,060	1,711	2,000	2,000	
	401 Total Executive	220,967	234,800	204,198	239,000	241,900	2,900
01-402-120-000	Salary - Financial Administration	150,706	159,000	138,571	154,200	140,000	
01-402-192-000	FICA - Employer Paid	11,257	12,200	16,673	17,500	10,800	
01-402-194-000	Unemployment Compensation	825	900	729	700	700	
01-402-195-000	Workers Compensation	315	300	237	300	300	
01-402-196-000	Health Insurance	17,692	18,800	15,249	18,800	7,400	
01-402-197-000	Pension	9,762	19,500	111	19,500	21,100	
01-402-198-000	Other Group Benefits	1,894	1,900	1,992	2,300	1,700	
01-402-210-000	Office/Operating Supplies	2,008	2,500	1,167	1,500	1,500	
01-402-310-000	Professional Services	52,107	52,900	42,038	45,000	32,500	
01-402-311-000	Accounting & Auditing Services	11,971	22,000	17,239	17,200	18,000	
01-402-390-000	Bank Service Charges/Fees	1,403	1,500	1,717	2,000	2,000	
01-402-420-000	Dues & Subscriptions	375	1,500	824	900	1,000	-

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>	<u>Incr/Decr '23 \$</u>
01-402-460-000	Conferences & Continuing Education	3,381	5,000	2,243	3,000	3,000	
01-402-700-000	Capital Purchases	2,230	500	-	-	500	
01-402-900-000	General Expenses	200	500	37	100	300	
	402 Total Financial Administration	266,125	299,000	238,828	283,000	240,800	-42,200
01-403-116-000	Commission - RET Collector	32,956	33,000	30,822	32,000	33,000	
01-403-192-000	FICA - Employer Paid	2,521	2,600	2,358	2,500	2,500	
01-403-900-000	General Expenses	6,595	7,000	4,745	6,000	6,500	
	403 Total Tax Collection	42,073	42,600	37,925	40,500	42,000	1,500
01-404-314-000	Legal Services	102,734	106,000	101,224	125,000	135,000	
	404 Total Legal	102,734	106,000	101,224	125,000	135,000	10,000
01-405-120-000	Salary - Clerk/Secretary	152,698	150,400	159,324	176,000	195,900	
01-405-192-000	FICA - Employer Paid	11,175	11,600	11,556	13,400	15,000	
01-405-194-000	Unemployment Compensation	827	900	579	900	900	
01-405-195-000	Workers Compensation	346	300	261	400	400	
01-405-196-000	Health Insurance	24,882	26,900	32,423	38,000	34,700	
01-405-197-000	Pension	20,911	22,400	2,062	22,400	31,600	
01-405-198-000	Other Group Benefits	2,900	2,700	3,450	4,300	3,500	
01-405-460-000	Conferences & Continuing Education	-	-	-	1,300	1,500	
01-405-700-000	Capital Purchases	-	2,500	-	500	2,500	
01-405-900-000	General Expenses	-	200	4,507	200	200	
	405 Total Secretary/Clerk	213,740	217,900	214,162	257,400	286,200	28,800
01-407-120-000	Salary - IT/Data Processing	-	14,300	-	14,300	14,800	
01-407-192-000	FICA - Employer Paid	-	1,100	-	1,000	1,200	
01-407-210-000	Office/Operating Supplies	1,797	2,500	1,766	2,000	2,000	
01-407-420-000	Dues & Subscriptions	61,048	75,000	36,286	75,000	70,000	
01-407-452-000	Contracted IT services	37,954	25,500	24,783	26,000	30,000	
01-407-453-000	Web Design/Maintenance	11,429	13,000	15,754	15,800	25,800	
01-407-700-000	Capital Purchases	-	145,000	20,106	21,000	2,500	
	407 Total IT/Network Services	112,228	276,400	98,695	155,100	146,300	-8,800
01-408-313-000	Engineering Services	155,436	173,600	152,495	175,000	180,000	
	408 Total Engineering	155,436	173,600	152,495	175,000	180,000	5,000
01-409-120-000	Salary - Gen Govt	48,738	61,000	46,548	55,500	56,300	
01-409-192-000	FICA - Employer Paid	3,887	2,600	2,359	2,500	2,700	
01-409-194-000	Unemployment Compensation	296	300	309	300	300	
01-409-195-000	Workers Compensation	2,300	2,300	1,732	2,400	3,000	
01-409-196-000	Health Insurance	-	-	-	-	7,500	
01-409-197-000	Pension	9,226	9,800	-	9,800	10,600	
01-409-198-000	Other Group Benefits	439	400	365	400	300	
01-409-210-000	Office/Operating Supplies	3,331	4,000	3,207	3,500	4,000	
01-409-260-000	Small Tools/Minor Equipment	955	-	-	-	-	
01-409-310-000	Professional Services	430	8,800	635	1,000	110,000	

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actuals</u>	<u>2023</u> <u>Budget</u>	<u>2023 Actuals</u> <u>YTD</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Requested</u>	<u>Incr/Decr '23</u> <u>\$</u>
01-409-325-000	Internet Fees	1,800	1,900	1,315	1,300	1,500	
01-409-361-000	Electricity	25,655	27,500	29,418	33,000	35,000	
01-409-362-000	Gas	13,129	20,000	8,095	9,000	10,500	
01-409-364-000	Sewer	2,213	3,000	1,912	2,000	3,200	
01-409-366-000	Water	1,882	3,000	1,532	1,800	2,000	
01-409-373-000	Building Maintenance/Repair	49,500	73,900	31,941	34,500	35,000	
01-409-374-000	Equipment Maintenance/Repair	-	2,000	520	1,000	1,500	
01-409-600-000	Capital Construction	76,932	-	-	-	-	
01-409-700-000	Capital Purchases	20,781	11,900	11,956	12,000	41,900	
01-409-900-000	General Expenses	1,444	-	21	100	100	
	409 Total General Govt Building	268,616	239,900	141,864	170,100	325,400	155,300
01-410-120-000	Salary - Police	1,739,369	1,810,200	1,542,443	1,752,100	1,907,500	
01-410-179-000	Salary - Police Longevity	52,793	56,500	-	57,500	56,700	
01-410-180-000	Salary - Police OT	60,866	60,000	114,465	125,000	90,000	
01-410-181-000	Salary - Police Court OT	51,551	52,000	41,091	45,000	50,000	
01-410-182-000	Salary - Police OIC	7,165	6,500	8,379	9,500	7,500	
01-410-183-000	Salary - Police OTR	43,320	46,000	37,872	50,000	55,000	
01-410-192-000	FICA - Employer Paid	146,192	141,000	130,541	158,000	167,500	
01-410-194-000	Unemployment Compensation	5,330	5,900	5,483	5,900	5,900	
01-410-195-000	Workers Compensation	74,093	74,000	66,450	88,300	87,400	
01-410-196-000	Health Insurance	277,486	275,100	225,257	275,100	316,500	
01-410-197-000	Pension	319,103	349,200	763	349,200	256,300	
01-410-198-000	Other Group Benefits	33,230	31,100	25,942	31,100	32,700	
01-410-210-000	Office/Operating Supplies	5,177	9,000	11,766	12,000	12,000	
01-410-215-000	Postage	-	200	-	200	200	
01-410-231-000	Gasoline	25,473	35,000	20,808	26,000	30,000	
01-410-235-000	Vehicle Maintenance	27,734	25,000	13,057	18,000	25,000	
01-410-236-000	Vehicle Maintenance - Patrol Outfitting	28,607	25,000	12,311	20,000	25,000	
01-410-238-000	Uniform Allowance	16,642	17,000	12,588	17,000	18,000	
01-410-239-000	Uniform/Equipment/Vests	8,363	15,000	6,426	12,500	26,000	
01-410-249-000	Ammunition/Targets/Firearms	6,879	7,000	4,835	6,000	18,500	
01-410-310-000	Professional Services	86,658	71,800	89,543	97,500	110,000	
01-410-321-000	Telephone - Monthly Charges	3,377	5,000	2,819	5,000	5,000	
01-410-325-000	Internet Fees	14,817	10,000	13,115	14,000	15,000	
01-410-327-000	Radio Equipment Maintenance/Repair	-	4,500	5,115	5,000	5,000	
01-410-331-000	Travel Expense	434	500	1,673	1,700	1,000	
01-410-341-000	Advertising	-	500	1,801	1,800	1,000	
01-410-361-000	Electricity	1,441	-	439	500	500	
01-410-374-000	Equipment Maintenance/Repair	18,480	28,700	10,433	15,000	20,000	
01-410-420-000	Dues & Subscriptions	2,552	2,500	848	1,500	2,500	
01-410-460-000	Meetings, Conferences & Training	15,963	16,500	4,530	5,000	10,000	
01-410-530-000	Contributions	1,500	2,000	3,196	3,200	3,300	

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>	<u>Incr/Decr '23 \$</u>
01-410-700-000	Capital Purchases	-	13,600	11,526	11,500	-	
01-410-900-000	General Expenses	2,236	5,000	1,891	1,900	1,900	
	410 Total Public Safety - Police	3,076,829	3,201,300	2,427,407	3,222,000	3,362,900	140,900
01-411-000-000	Foreign Fire Insurance Premium Tax	126,928	125,000	125,567	125,600	126,000	
	411 Total Fire	126,928	125,000	125,567	125,600	126,000	400
01-412-000-000	Ambulance Authority	30,000	105,500	105,500	105,500	73,000	
	412 Total Ambulance	30,000	105,500	105,500	105,500	73,000	-32,500
01-413-120-000	Salary - Code	183,821	186,700	184,904	185,000	179,200	
01-413-192-000	FICA - Employer Paid	13,431	14,400	13,685	11,400	13,800	
01-413-194-000	Unemployment Compensation	959	900	922	900	900	
01-413-195-000	Workers Compensation	406	400	306	400	400	
01-413-196-000	Health Insurance	41,451	44,400	30,955	36,000	33,000	
01-413-197-000	Pension	31,700	34,800	2,871	34,800	31,600	
01-413-198-000	Other Group Benefits	4,756	4,500	3,681	4,200	3,500	
01-413-210-000	Office/Operating Supplies	7,749	7,500	2,042	2,100	2,000	
01-413-231-000	Gasoline	-	500	-	200	200	
01-413-235-000	Vehicle Maintenance	241	500	75	100	200	
01-413-310-000	Professional Services	20,720	25,000	14,160	17,000	19,000	
01-413-314-000	Legal Services	2,768	3,500	326	500	1,500	
01-413-321-000	Telephone - Monthly Charges	506	700	463	500	600	
01-413-342-000	Printing	587	500	106	200	500	
01-413-374-000	Equipment Maintenance/Repair	2,232	2,500	648	1,000	1,600	
01-413-384-000	Equipment Leases	1,830	2,100	4,075	4,600	5,000	
01-413-420-000	Dues & Subscriptions	210	1,100	85	100	200	
01-413-460-000	Conferences & Continuing Education	2,313	5,000	1,152	1,200	1,500	
01-413-700-000	Capital Purchases	8,208	2,000	677	1,000	2,500	
01-413-900-000	General Expense	363	300	722	800	800	
	413 Total UCC & Code	324,248	337,300	261,858	302,000	298,000	-4,000
01-414-110-000	Salary - Planning & Zoning	2,565	3,900	2,052	2,500	3,900	
01-414-192-000	FICA - Employer Paid	196	400	157	200	400	
01-414-194-000	Unemployment Compensation	129	100	56	100	100	
01-414-195-000	Workers Compensation	16	100	12	-	-	
01-414-310-000	Professional Services	45,891	7,000	35,796	36,000	10,000	
01-414-314-000	Legal Services	9,924	8,000	3,611	5,000	5,000	
01-414-341-000	Advertising	1,249	3,000	1,190	1,300	1,800	
01-414-900-000	General Expense	49	100	36	100	100	
	414 Total Planning & Zoning	60,018	22,600	42,909	45,200	21,300	-23,900
01-426-317-000	Recycling Disposal	11,250	12,500	9,450	10,300	11,000	
	426 Total Recycling & Disposal	11,250	12,500	9,450	10,300	11,000	700
01-427-120-000	Salary - Solid Waste Disposal	968	1,600	-	-	-	

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>	<u>Incr/Decr '23 \$</u>
01-427-450-000	Contracted Services	21,611	33,000	15,868	16,000	19,000	
	427 Total Solid Waste Disposal	22,579	34,600	15,868	16,000	19,000	3,000
01-432-120-000	Salary - Snow & Ice Removal	52,946	78,900	22,901	31,300	43,600	
01-432-245-000	Construction Materials	-	5,000	-	-	1,000	
01-432-373-000	Building Maintenance/Repair	-	500	-	200	200	
	432 Total Snow Removal	52,946	84,400	22,901	31,500	44,800	13,300
01-433-120-000	Salary - Traffic Control Devices	11,381	11,400	15,787	18,000	15,100	
01-433-245-000	Construction Materials	10,598	8,000	12,049	12,300	12,500	
01-433-361-000	Electric	4,762	8,000	3,847	4,300	4,300	
01-433-700-000	Capital Purchases	-	3,000	-	-	1,000	
	433 Total Traffic Control Devices	26,741	30,400	31,684	34,600	32,900	-1,700
01-436-120-000	Salary - Storm Sewer & Drains	30,212	60,500	7,012	9,600	20,700	
01-436-245-000	Construction Materials	48,765	150,000	17,096	19,000	200,000	
01-436-450-000	Contracted Services	-	-	-	-	-	
	436 Total Storm Sewer & Drains	78,977	211,000	24,108	28,600	220,700	192,100
01-437-120-000	Salary - Repair Tools & Machinery	146,268	148,000	133,318	150,300	152,700	
01-437-210-000	Office/Operating Supplies	7,458	10,000	7,054	8,200	8,000	
01-437-234-000	Oil & Lubricants	8,074	8,500	6,152	7,000	8,000	
01-437-235-000	Vehicle Maintenance	47,370	53,000	37,402	43,000	50,000	
01-437-260-000	Small Tools/Minor Equipment	1,594	2,000	1,849	3,000	3,500	
01-437-374-000	Equipment Maintenance/Repair	31,419	35,000	20,805	22,500	27,500	
01-437-450-000	Contracted Services	18,751	35,500	6,566	20,000	20,000	
01-437-600-000	Capital Construction	2,970	10,000	7,353	7,400	2,500	
01-437-700-000	Capital Purchases	8,600	12,000	5,154	5,200	5,500	
	437 Total Repair Tools & Machinery	272,503	314,000	225,652	266,600	277,700	11,100
01-438-120-000	Salary - PWD	700,808	698,800	707,035	786,900	767,400	
01-438-121-000	Salary - PWD OT	15,964	20,900	22,930	26,000	28,000	
01-438-192-000	FICA - Employer Paid	72,399	82,700	70,457	80,600	81,600	
01-438-194-000	Unemployment Compensation	4,153	4,200	4,261	5,500	6,000	
01-438-195-000	Workers Compensation	52,372	52,000	39,442	49,800	41,300	
01-438-196-000	Health Insurance	223,050	225,600	184,624	220,000	234,200	
01-438-197-000	Pension	159,837	154,200	19,496	154,200	147,300	
01-438-198-000	Other Group Benefits	25,009	23,000	17,969	22,000	23,000	
01-438-210-000	Office/Operating Supplies	750	800	3,766	4,100	4,500	
01-438-231-000	Gasoline	86,181	85,000	67,002	79,000	90,000	
01-438-238-000	Uniform Allowance	8,212	13,000	9,098	13,000	13,000	
01-438-245-000	Construction Materials	934,156	830,000	743,115	753,100	508,800	
01-438-260-000	Small Tools/Minor Equipment	7,713	8,000	3,419	4,000	7,000	
01-438-310-000	Professional Services	485	1,000	708	750	1,000	
01-438-321-000	Telephone - Monthly Charges	2,884	3,000	2,827	3,500	3,500	
01-438-420-000	Dues & Subscriptions	1,370	1,800	1,972	2,200	2,500	

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>	<u>Incr/Decr '23 \$</u>
01-438-450-000	Contracted Services	665,409	700,000	372,639	505,000	203,500	
01-438-460-000	Meetings, Conferences & Training	310	700	95	150	500	
01-438-700-000	Capital Purchases	3,700	4,000	-	1,000	1,000	
01-438-900-000	General Expense	1,573	4,000	436	500	500	
	438 Total Maint/Repair of Roads	2,966,334	2,912,700	2,271,291	2,711,300	2,164,600	-546,700
01-446-120-000	Salary - Stormwater/Flood Control	-	25,000	7,824	10,700	5,400	
01-446-245-000	Construction Materials		5,000	9,034	10,000	10,000	
	446 Total Storm Water/Flood Control	-	32,000	16,858	20,700	15,400	-5,300
01-452-120-000	Salary - Recreation	73,772	81,000	64,257	72,200	76,000	
01-452-192-000	FICA - Employer Paid	-	5,700	4,954	5,600	6,000	
01-452-194-000	Unemployment Compensation	-	300	90	300	300	
01-452-195-000	Workers Compensation	-	300	2,400	3,000	3,100	
01-452-196-000	Health Insurance	-	-	369	400	400	
01-452-197-000	Pension	-	9,800	-	9,800	10,600	
01-452-198-000	Other Group Benefits	-	500	205	300	500	
01-452-210-000	Office/Operating Supplies	2,135	2,800	649	800	1,000	
01-452-300-000	Recreation Programming	137,346	144,600	177,950	180,000	165,000	
01-452-301-000	Recreation Programming - Festival	29,601	60,000	68,797	68,800	55,000	
01-452-321-000	Telephone - Monthly Charges	-	-	604	600	-	
01-452-341-000	Advertising	1,482	1,500	-	-	-	
01-452-342-000	Printing	12,874	8,000	-	-	-	
01-452-390-000	Bank Service Charges/Fees	12,003	22,000	14,570	16,000	16,800	
01-452-420-000	Dues & Subscriptions	395	1,000	43	100	500	
01-452-450-000	Contracted Services	-	-	-	-	-	
01-452-460-000	Meetings, Conferences & Training	2,453	4,000	1,544	1,800	2,500	
01-452-700-000	Capital Purchases	-	-	-	-	-	
01-452-900-000	General Expense	413	1,300	25	100	200	
	452 Total Recreation	272,474	342,800	336,456	359,800	337,900	-21,900
01-454-120-000	Salary - Parks	363,981	383,300	325,849	389,000	404,400	
01-454-121-000	Salary - Parks OT	14,119	10,500	12,214	12,500	15,000	
01-454-192-000	FICA - Employer Paid	34,578	25,100	23,771	26,800	28,300	
01-454-194-000	Unemployment Compensation	1,966	3,300	1,611	3,300	3,600	
01-454-195-000	Workers Compensation	16,957	16,900	12,771	16,400	14,800	
01-454-196-000	Health Insurance	59,161	81,700	60,613	72,000	78,300	
01-454-197-000	Pension	59,938	58,100	6,079	58,100	63,100	
01-454-198-000	Other Group Benefits	7,142	7,700	6,449	7,700	7,900	
01-454-210-000	Office/Operating Supplies	36,350	58,700	6,634	6,700	6,000	
01-454-221-000	Topdressing/Fertilizer/Seed&So	-	-	41,466	42,000	50,000	
01-454-226-000	Trees & Plantings	-	-	750	1,000	2,000	
01-454-231-000	Gasoline	63	5,000	-	-	-	
01-454-235-000	Vehicle Maintenance	5,087	5,500	5,920	6,000	6,500	

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actuals</u>	<u>2023</u> <u>Budget</u>	<u>2023 Actuals</u> <u>YTD</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Requested</u>	<u>Incr/Decr '23</u> <u>\$</u>
01-454-238-000	Uniforms	2,593	3,600	1,990	3,600	3,600	
01-454-260-000	Small Tools/Minor Equipment	2,410	3,000	5,262	5,500	5,000	
01-454-310-000	Professional Services	836	1,400	833	1,000	1,500	
01-454-321-000	Telephone - Monthly Charges	1,825	1,400	847	1,000	1,500	
01-454-325-000	Internet Fees	5,182	4,000	4,616	5,000	5,000	
01-454-361-000	Electricity	14,841	15,000	13,490	15,000	15,000	
01-454-362-000	Gas	3,346	5,000	2,125	2,500	3,500	
01-454-364-000	Sewer	2,405	3,000	2,695	2,700	3,500	
01-454-366-000	Water	7,404	9,000	7,237	8,000	8,000	
01-454-372-000	Memorial Program	8,491	2,500	6,464	6,500	6,500	
01-454-373-000	Building Maintenance/Repair	20,048	25,000	21,002	23,000	25,000	
01-454-374-000	Equipment Maintenance/Repair	14,977	20,000	10,610	12,000	17,000	
01-454-420-000	Dues & Subscriptions	-	-	-	-	-	
01-454-450-000	Contracted Services	10,693	8,500	11,768	12,500	15,000	
01-454-460-000	Meetings, Conferences & Train	-	-	680	800	1,000	
01-454-600-000	Capital Construction	58,505	-	10,800	10,800	-	
01-454-700-000	Capital Purchases	21,071	23,500	23,763	24,000	39,500	
01-454-900-000	General Expense	1,122	1,000	543	700	1,000	
	454 Total Parks	775,091	781,700	628,851	776,100	831,500	55,400
01-456-540-000	Contributions	344,861	363,200	363,139	363,200	376,700	
	454 Total Contributions	344,861	363,200	363,139	363,200	376,700	13,500
01-461-300-000	Environmental Advisory Council	541	500	164	500	500	
01-461-312-000	Forest Management	6,393	10,000	6,393	6,500	10,000	
	461 Total Forest Management	6,933	10,500	6,557	7,000	10,500	3,500
01-469-470-000	Real Estate Tax Refunds	18,922	5,000	20,515	21,000	25,000	
	469 Total Real Estate Tax Refunds	18,922	5,000	20,515	21,000	25,000	4,000
01-471-000-000	GO Note - Principle	-	140,000	134,089	134,100	140,000	
01-472-000-000	GO Note - Interest	-	24,900	29,969	30,000	19,600	
01-475-100-000	GO Notes - Administrative Fees	10,000	-	-	-	-	
	470 Total Debt	10,000	164,900	164,058	164,100	159,600	-4,500
01-482-410-000	Judgement/Damages	11,441	15,000	-	5,000	5,000	
	482 Total Judgements	11,441	15,000	-	5,000	5,000	-
01-486-200-000	Insurance - Liability	42,061	43,100	45,101	45,100	48,000	
01-486-300-000	Insurance - Auto	27,471	27,500	25,803	26,000	27,300	
01-486-400-000	Insurance - Public Officials	29,198	29,000	30,707	30,700	31,000	
01-486-500-000	Insurance - Police Professional	25,004	25,000	26,250	26,300	27,000	
01-486-600-000	Fidelity and Surety Bonds	1,249	1,000	1,081	1,100	1,100	
01-486-700-000	Insurance - Other	1,303	1,500	1,086	1,500	1,500	
	486 Total Insurance	126,286	127,100	130,028	130,700	135,900	5,200
01-487-198-000	Other Group Benefits	5,289	3,500	297	5,000	5,000	

GENERAL FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022</u> <u>Actuals</u>	<u>2023</u> <u>Budget</u>	<u>2023 Actuals</u> <u>YTD</u>	<u>2023</u> <u>Projected</u>	<u>2024</u> <u>Requested</u>	<u>Incr/Decr '23</u> <u>\$</u>
	487 Total Other Group Benefits	5,289	3,500	297	5,000	5,000	-
01-491-000-000	Refund of Prior Year Revenues	4,685	5,000	1,295	1,500	3,500	
	491 Total Refunds	4,685	5,000	1,295	1,500	3,500	2,000
01-492-030-000	Transfer to Fire Fund	500,000	700,000	500,000	500,000	1,150,000	
01-492-300-000	Transfer to Capital Reserve Fund	725,000	1,671,000	-	-	3,958,800	
	492 Total Transfers	1,225,000	2,371,000	500,000	500,000	5,108,800	4,608,800
	Total Expenditures	11,267,883	13,234,900	8,951,489	10,730,600	15,296,000	

Revenue (Under)/Over Expenditures	603,283	-	154,069	83,700	(3,132,900)
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03 FIRE FUND DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>
Beginning Cash Balance 1/1			1,024,808		1,024,808	979,373
03-341-000-000	Interest	3,919	3,500	6,032	7,100	8,000
03-387-000-000	Contributions	-	-	-	-	-
03-392-010-000	Transfer from General Fund	500,000	700,000	500,000	500,000	1,150,000
03-393-100-000	General Obligation Bonds/Note Proceeds	-	-	-	-	-
03-393-200-000	Bond Premium	-	-	-	-	-
	Total Revenues	503,919	703,500	506,032	507,100	1,158,000
03-411-120-000	Salary	24,709	29,300	-	25,968	27,000
03-411-192-000	FICA - Employer Paid	1,853	2,000	-	2,000	2,200
03-411-194-000	Unemployment Compensation	18	200	-	100	100
03-411-195-000	Workers Compensation	22,240	22,000	23,528	25,000	28,000
03-411-321-000	Telephone - Monthly Charges	1,467	1,300	1,344	1,300	1,300
03-411-363-000	Hydrant Service	95,498	97,900	84,473	97,900	98,000
03-411-540-000	Contributions	100,000	100,000	100,000	100,000	100,000
03-411-700-000	Capital Purchases	-	910,000	-	-	1,110,000
03-411-950-000	Bank Service Charges/Fees	-	500	-	-	-
03-471-100-000	GO Bonds/Note - Principal	195,000	205,000	204,999	205,000	210,000
03-472-100-000	GO Bonds/Note- Interest	100,700	94,900	94,674	94,674	86,650
03-472-700-000	GO Bonds/Note - Discount/Premium	-	-	-	-	-
03-475-100-000	GO Bonds/Note - Administrative Fees	593	500	593	593	500
	Total Expenditures	542,077	1,466,000	509,611	552,535	1,663,750
	Revenues (Under)/Over Expenditures	(38,159)	(762,500)	(3,578)	(45,435)	(505,750)
Ending Cash Balance 12/31			262,308		979,373	473,623

09 CLOVER HLL GOLF COURSE DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>
	Beginning Cash Balance 1/1		165,516		165,516	225,581
09-341-000-000	Interest	1,486	1,500	1,443	2,165	2,500
09-367-100-000	Golf Fees	383,260	375,000	393,080	425,000	456,300
09-367-405-000	Food/Snack Bar	927	700	842	900	900
09-367-410-000	Merchandise Sales - Non Taxable	1,264	1,300	1,306	1,500	1,500
09-367-415-000	Merchandise Sales - Taxable	7,194	10,300	7,900	9,000	9,500
09-367-805-000	Golf Cart Rental	167,679	156,600	165,965	172,000	183,150
09-380-000-000	Miscellaneous Revenue	115	300	97	100	100
	Total Revenues	561,925	545,700	570,632	610,665	653,950
09-452-115-000	Salary - Part Time	105,192	136,400	85,458	90,300	103,500
09-452-120-000	Salary - Full Time	98,468	79,850	72,006	106,000	111,000
09-452-192-000	FICA - Employer Paid	14,005	16,300	11,834	15,000	16,600
09-452-194-000	Unemployment Compensation	2,999	2,400	1,743	2,400	2,400
09-452-195-000	Workers Compensation	3,187	3,200	-	3,200	3,500
09-452-196-000	Health Insurance	16,083	9,700	28,760	32,500	22,200
09-452-197-000	Pension	11,274	10,400	1,392	1,500	10,600
09-452-198-000	Other Group Benefits	2,063	800	1,376	1,500	2,300
09-452-210-000	Office/Operating Supplies	4,583	5,000	3,514	4,500	5,500
09-452-220-000	Pesticides/Chemicals	30,848	35,000	23,000	25,000	35,000
09-452-221-000	Topdressing/Fertilizer/Seed&Sod	13,853	16,000	19,842	22,000	25,000
09-452-226-000	Trees & Plantings	-	1,500	3,228	1,500	1,500
09-452-234-000	Fuel/Lubricants	8,595	10,000	9,937	10,000	10,000
09-452-235-000	Vehicle Maintenance	158	800	-	-	500
09-452-236-000	Tee Equipment	1,278	1,000	1,831	2,000	1,500
09-452-238-000	Uniforms	848	900	1,684	1,400	1,500
09-452-240-000	Purchases - Merchandise	5,887	7,000	7,053	7,500	8,000
09-452-260-000	Small Tools/Minor Equipment	96	2,000	85	500	1,000
09-452-310-000	Professional Services	786	500	2,916	3,000	1,000
09-452-321-000	Telephone - Monthly Charges	1,013	1,000	672	1,000	1,000
09-452-325-000	Internet Fees	2,053	2,000	2,016	2,000	2,000
09-452-341-000	Advertising	5,775	6,000	2,805	4,200	6,000
09-452-350-000	Insurance	-	2,500	-	-	-
09-452-361-000	Electricity	3,212	3,000	3,046	3,000	3,000
09-452-362-000	Gas	1,824	2,500	1,029	2,500	2,500
09-452-366-000	Water	21,762	22,500	35,330	33,000	27,000
09-452-372-000	Irrigation & Drainage Maintenance/Repair	5,195	7,500	2,591	2,600	6,500
09-452-373-000	Building Maintenance/Repair	2,987	5,400	3,939	4,000	5,400
09-452-374-000	Equipment Maintenance/Repair	9,833	9,000	3,927	4,000	9,000

09 CLOVER HLL GOLF COURSE DETAIL

Account	Description	2022 Actuals	2023 Budget	2023 Actuals YTD	2023 Projected	2024 Requested
09-452-390-000	Bank Service Charges/Fees	20,745	20,000	19,260	20,000	20,000
09-452-420-000	Dues & Subscriptions	805	1,200	-	200	1,200
09-452-460-000	Conferences & Continuing Education	465	3,000	195	500	3,000
09-452-470-000	Cash Over/Under	-	-	-	-	
09-452-471-000	Lease Rental Equipment	-	-	338	700	1,800
09-452-600-000	Capital Construction	-	5,000	-	-	-
09-452-700-000	Capital Purchases	4,230	163,400	23,376	141,400	100,500
09-452-800-000	Depreciation Expense	-	-	-	-	-
09-452-900-000	General Expense - CHGC	1,086	-	450	500	500
09-480-000-000	Miscellaneous Expenditures	1,086	2,000	1,014	1,200	1,000
09-491-000-000	Refund of Prior Year Expenditures	-	-	-	-	-
09-999-999-999	Contribution to General Fund	-	-	-	-	25,000
	Total Expenditures	402,271	594,750	375,648	550,600	578,000
	Revenues (Under)/Over Expenditures	159,654	(49,050)	194,985	60,065	75,950
	Ending Cash Balance 12/31		116,466		225,581	301,531

30 CAPITAL RESERVE DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>
Beginning Cash Balance 1/1			394,600		394,600	(12,900)
30-341-000-000	Interest	4,688	2,000	16,025	19,000	25,000
30-392-010-000	Transfer From General Fund	725,000	1,671,000	-	-	3,958,800
	Total Revenues	729,688	1,673,000	16,025	19,000	3,983,800
30-401-700-000	Capital Purchases - Executive	-	-	-	-	-
30-402-700-000	Capital Purchases - Finance	-	-	-	-	-
30-409-600-000	Capital Construction - Municipal Building	-	30,000	-	30,000	-
30-409-700-000	Capital Purchases - Municipal Building	-	45,000	-	-	70,000
30-410-700-000	Capital Purchases - Police	112,889	20,000	-	-	118,900
30-413-700-000	Capital Purchases - Code	-	-	-	-	-
30-438-600-000	Capital Construction - Highways and Roads	-	155,200	-	-	-
30-438-700-000	Capital Purchases - Highways and Roads	157,818	-	-	66,300	210,000
30-446-600-000	Capital Construction - Storm Water/Flood Control	329,553	1,000,000	206,138	281,200	1,800,000
30-454-600-000	Capital Construction - Parks	58	340,000	23,750	24,000	1,714,900
30-454-700-000	Capital Purchases - Parks	915,678	82,800	25,000	25,000	45,000
	Total Expenditures	1,515,997	1,673,000	254,888	426,500	3,958,800
	Revenues (Under)/Over Expenditures	(786,308)	-	(238,863)	(407,500)	25,000
Ending Cash Balance 12/31			394,600		(12,900)	12,100

35 HIGHWAY AID DETAIL

<u>Account</u>	<u>Description</u>	<u>2022 Actuals</u>	<u>2023 Budget</u>	<u>2023 Actuals YTD</u>	<u>2023 Projected</u>	<u>2024 Requested</u>
	Beginning Cash Balance 1/1		6,802		6,802	18,602
35-341-000-000	Interest	1,056	1,200	1,418	2,000	5,000
35-355-020-000	Liquid Fuels Tax	443,555	449,000	458,768	458,800	451,200
35-355-030-000	State Road Turnback	20,840	20,800	20,840	20,800	20,800
	Total Revenues	465,452	471,000	481,026	481,600	477,000
35-430-700-000	Capital Purchases - Equipment	14,133	89,800	127,653	128,000	94,400
35-432-120-000	Snow & Ice Removal - Salary	405,676	32,000		-	
35-432-200-000	Snow/Ice Removal - Supplies	91,301	348,000	212,010	353,600	382,600
35-437-120-000	Repair Tools & Machinery - Salary	-	-	-	-	
35-437-200-000	Repair Tools & Machinery - Supplies	-	-	-	-	
35-480-900-000	General Expense		-	-	-	
	Total Expenditures	511,110	469,800	339,663	481,600	477,000
	Revenues (Under)/Over Expenditures	(45,658)	1,200	141,363	-	-
	Ending Cash Balance 12/31				6,802	18,602