

Lemoyne Borough							
FINAL 2024 Budget Summary							
	Beginning	Total	Total	Unappropriated	Ending		
<u>Fund</u>	<u>Fund Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Balance</u>	<u>Fund Balance</u>		
General Fund	\$1,852,059.70	\$3,216,020.00	\$3,733,534.04	(\$517,514.04)	\$1,334,545.66		
Fire Services	\$64,655.40	\$388,500.00	\$345,075.00	\$43,425.00	\$108,080.40		
American Rescue Plan Act Fund	\$62,147.59	\$0.00	\$62,147.59	(\$62,147.59)	\$0.00		
Stormwater Fund	\$699,977.05	\$484,100.00	\$887,723.00	(\$403,623.00)	\$296,354.05		
Sewer Fund	\$2,285,758.77	\$2,845,426.88	\$2,871,319.04	(\$25,892.16)	\$2,259,866.61		
Pool Fund	\$0.00	\$128,053.00	\$128,053.00	\$0.00	\$0.00		
GF Capital Reserve Fund	\$3,462,506.28	\$797,860.00	\$839,632.98	(\$41,772.98)	\$3,420,733.30		
Sewer Capital Reserve	\$2,374,866.05	\$180,000.00	\$924,500.00	(\$744,500.00)	\$1,630,366.05		
Liquid Fuels Fund	\$204,667.09	\$150,625.80	\$320,000.00	(\$169,374.20)	\$35,292.89		
Parks-Recreation Development Fund	\$32,775.02	\$100.00	\$32,875.02	(\$32,775.02)	\$0.00		
Total Funds	\$11,039,412.95	\$8,190,685.68	\$10,144,859.67	(\$1,954,173.99)	\$9,085,238.96		
General Fund Summary							
Revenues			Expenditures		% of Total Exp.	% of Revenue	
Real Property Taxes	\$1,655,000.00		Legislative Body	\$6,090.00	0.16%	0.19%	
Local Tax Enab. Act Taxes	\$1,100,000.00		Executive	\$381,250.70	10.21%	11.85%	
Licenses	\$70,900.00		Tax Collector	\$9,937.00	0.27%	0.31%	
Permits	\$7,500.00		Law	\$71,000.00	1.90%	2.21%	
Fines	\$3,000.00		Engineering	\$91,000.00	2.44%	2.83%	
Interest Earnings	\$50,000.00		General Government Building/Plant	\$90,550.00	2.43%	2.82%	
Rent from WSRPD	\$25,000.00		Police Department	\$1,430,792.40	38.32%	44.49%	
State Capital & Oper. Funds	\$2,000.00		Protective Inspection	\$164,823.50	4.41%	5.13%	
State Shared Rev. & Entitle.	\$47,000.00		Planning & Zoning	\$17,950.00	0.48%	0.56%	
PUC Realty Tax	\$2,300.00		EMS	\$2,900.00	0.08%	0.09%	
Intergovernmental Revenues	\$30,500.00		Highway Maint./General Svces.	\$596,069.44	15.97%	18.53%	
General Government	\$19,750.00		Repairs Maintenance/Machinery	\$35,100.00	0.94%	1.09%	
Public Safety	\$41,420.00		Traffic Signals & Street Signs	\$21,405.00	0.57%	0.67%	
Highways & Streets	\$250.00		Street Lighting	\$90,000.00	2.41%	2.80%	
Operating Revenue	\$25,900.00		Sidewalks & Crosswalks	\$500.00	0.01%	0.02%	
Culture & Recreation	\$20,400.00		Maint. & Rep./Highways & Bridges	\$8,600.00	0.23%	0.27%	
Other Charges for Services	\$75,000.00		Participant Recreation	\$16,443.00	0.44%	0.51%	
Miscellaneous Revenue	\$40,000.00		Parks	\$145,700.00	3.90%	4.53%	
Proceeds, general fixed asset disp.	\$100.00		Shade Tree	\$3,500.00	0.09%	0.11%	
Total Revenue	\$3,216,020.00		Economic Development	\$7,200.00	0.19%	0.22%	
			Pension Fund Contributions	\$3,000.00	0.08%	0.09%	
Total Revenue	\$3,216,020.00		Internal Transfers	\$539,723.00	14.46%	16.78%	
Total Expenditures	\$3,733,534.04		Total Expenditures	\$3,733,534.04	100.00%	116.09%	
Unappropriated Balance	(\$517,514.04)						

<b>GENERAL FUND</b>						
General Ledger Account	Title	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>REVENUE</b>						
01.301.300	Fund Balance Forward	\$3,612,797.10	\$3,867,586.36	\$4,483,894.06	\$3,867,586.36	\$1,852,059.70
<b>301 Real Property Taxes</b>						
01.301.100	Real Estate Taxes - Current Yr	\$1,369,336.57	\$1,363,233.44	\$1,370,000.00	\$1,371,725.00	\$1,625,000.00
01.301.400	Real Estate Tax - Delinquent	\$42,288.22	\$30,039.39	\$25,000.00	\$35,638.01	\$30,000.00
	<b>Subtotal</b>	<b>\$1,411,624.79</b>	<b>\$1,393,272.83</b>	<b>\$1,395,000.00</b>	<b>\$1,407,363.01</b>	<b>\$1,655,000.00</b>
<b>310 Local Tax Enabling Act Taxes</b>						
01.310.100	Real Estate Transfer Taxes	\$292,241.66	\$222,003.02	\$200,000.00	\$180,000.00	\$175,000.00
01.310.200	Earned Income Tax	\$745,475.82	\$814,643.69	\$700,000.00	\$750,000.00	\$725,000.00
01.310.500	Local Services Tax	\$223,722.82	\$215,325.33	\$190,000.00	\$242,000.00	\$200,000.00
	<b>Subtotal</b>	<b>\$1,261,440.30</b>	<b>\$1,251,972.04</b>	<b>\$1,090,000.00</b>	<b>\$1,172,000.00</b>	<b>\$1,100,000.00</b>
<b>321 Licenses</b>						
01.321.800	Comcast Franchise Fee	\$50,017.80	\$43,899.36	\$43,000.00	\$42,000.00	\$41,500.00
01.321.801	Verizon Franchise Fee	\$30,893.31	\$29,632.99	\$30,000.00	\$27,500.00	\$27,000.00
01.321.802	Wireless Attachment Fees	\$2,400.00	\$2,900.00	\$2,400.00	\$2,400.00	\$2,400.00
	<b>Subtotal</b>	<b>\$83,311.11</b>	<b>\$76,432.35</b>	<b>\$75,400.00</b>	<b>\$71,900.00</b>	<b>\$70,900.00</b>
<b>322 Permits</b>						
01.322.820	Street Cuts	\$8,550.00	\$11,120.00	\$7,500.00	\$15,200.00	\$7,500.00
	<b>Subtotal</b>	<b>\$8,550.00</b>	<b>\$11,120.00</b>	<b>\$7,500.00</b>	<b>\$15,200.00</b>	<b>\$7,500.00</b>
<b>331 Fines</b>						
01.331.110	Vehicle Code Violations	\$1,983.15	\$1,996.09	\$2,000.00	\$1,964.81	\$2,000.00
01.331.120	Ord. Violations & Restit. Pymt	\$4,731.28	\$1,261.78	\$1,000.00	\$1,000.00	\$1,000.00
	<b>Subtotal</b>	<b>\$6,714.43</b>	<b>\$3,257.87</b>	<b>\$3,000.00</b>	<b>\$2,964.81</b>	<b>\$3,000.00</b>
<b>341 Interest Earnings</b>						
01.341.000	Interest Earnings	\$18,782.63	\$25,124.44	\$35,000.00	\$91,900.00	\$50,000.00
	<b>Subtotal</b>	<b>\$18,782.63</b>	<b>\$25,124.44</b>	<b>\$35,000.00</b>	<b>\$91,900.00</b>	<b>\$50,000.00</b>
<b>342 Rent of Buildings</b>						
01.342.200	Rent from WSRPD	\$24,999.96	\$24,999.96	\$25,000.00	\$25,000.00	\$25,000.00
	<b>Subtotal</b>	<b>\$24,999.96</b>	<b>\$24,999.96</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>
<b>354 State Capital &amp; Operating Funds</b>						
01.354.030	Winter Serv - Market St.	\$2,078.54	\$2,120.12	\$2,000.00	\$2,162.52	\$2,000.00
	<b>Subtotal</b>	<b>\$2,078.54</b>	<b>\$2,120.12</b>	<b>\$2,000.00</b>	<b>\$2,162.52</b>	<b>\$2,000.00</b>
<b>355 State Shared Revenues &amp; Entitlements</b>						
01.355.070	Borough Pension State Aid	\$42,725.79	\$43,062.50	\$47,000.00	\$54,348.52	\$47,000.00
	<b>Subtotal</b>	<b>\$42,725.79</b>	<b>\$43,062.50</b>	<b>\$47,000.00</b>	<b>\$54,348.52</b>	<b>\$47,000.00</b>
<b>356 PUC Realty Tax</b>						
01.356.050	Public Utility Realty Tax	\$2,461.84	\$2,598.39	\$2,500.00	\$2,366.21	\$2,300.00
	<b>Subtotal</b>	<b>\$2,461.84</b>	<b>\$2,598.39</b>	<b>\$2,500.00</b>	<b>\$2,366.21</b>	<b>\$2,300.00</b>
<b>358 Intergovernmental Revenues</b>						
01.358.010	Lower Allen - Traffic Signal	\$1,207.39	\$847.49	\$600.00	\$231.85	\$500.00
01.358.040	Self-Insured Trust Dividends	\$77,037.39	\$70,971.72	\$20,000.00	\$55,000.00	\$30,000.00
	<b>Subtotal</b>	<b>\$78,244.78</b>	<b>\$71,819.21</b>	<b>\$20,600.00</b>	<b>\$55,231.85</b>	<b>\$30,500.00</b>
<b>361 General Government</b>						
01.361.310	Subdivision Plan Fees	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
01.361.340	Zoning Hearing Fees	\$2,500.00	\$1,500.00	\$750.00	\$1,250.00	\$750.00
01.361.350	Reimburse Legal Fees	(\$377.00)	\$0.00	\$0.00	\$0.00	\$0.00

01.361.351	Reimburse Engineering Fees	\$24,156.50	\$16,668.50	\$30,000.00	\$20,000.00	\$18,500.00
	<b>Subtotal</b>	<b>\$26,779.50</b>	<b>\$18,668.50</b>	<b>\$31,250.00</b>	<b>\$21,750.00</b>	<b>\$19,750.00</b>
<b>362 Public Safety</b>						
01.362.410	Building Permits	\$93,748.25	\$67,546.04	\$18,000.00	\$70,000.00	\$22,000.00
01.362.431	Zoning Permits & Compliance	\$2,750.00	\$2,300.00	\$2,000.00	\$2,500.00	\$2,100.00
01.362.432	Sign Permits	\$3,100.00	\$1,875.00	\$1,000.00	\$2,000.00	\$1,200.00
01.362.434	Certificate of Occupancy	\$850.00	\$250.00	\$300.00	\$450.00	\$350.00
01.362.435	UCC Permit Fees	\$216.00	\$180.00	\$200.00	\$200.00	\$200.00
01.362.500	Rental Unit Registration/Inspection Fees	\$12,320.00	\$10,022.00	\$10,000.00	\$15,800.00	\$15,500.00
01.362.600	Rental Unit Re-Inspection Fees	\$70.00	\$0.00	\$70.00	\$70.00	\$70.00
	<b>Subtotal</b>	<b>\$113,054.25</b>	<b>\$82,173.04</b>	<b>\$31,570.00</b>	<b>\$91,020.00</b>	<b>\$41,420.00</b>
<b>363 Highway &amp; Streets</b>						
01.363.600	Other Highway Receipts	\$304.98	\$532.34	\$300.00	\$280.00	\$250.00
	<b>Subtotal</b>	<b>\$304.98</b>	<b>\$532.34</b>	<b>\$300.00</b>	<b>\$280.00</b>	<b>\$250.00</b>
<b>364 Operating Revenue</b>						
01.364.300	Solid Waste Collection	\$16,717.50	\$14,496.75	\$13,500.00	\$14,100.00	\$13,500.00
01.364.304	Purchase Card Rebate	\$497.29	\$491.02	\$500.00	\$415.27	\$400.00
01.364.310	Recycling Grant	\$11,437.68	\$12,139.20	\$11,500.00	\$23,738.10	\$12,000.00
	<b>Subtotal</b>	<b>\$28,652.47</b>	<b>\$27,126.97</b>	<b>\$25,500.00</b>	<b>\$38,253.37</b>	<b>\$25,900.00</b>
<b>367 Culture &amp; Recreation</b>						
01.367.150	Community Room Rental	\$7,115.00	\$14,942.50	\$12,500.00	\$12,500.00	\$12,500.00
01.367.700	Field Rentals	\$50.00	\$100.00	\$100.00	\$200.00	\$100.00
01.367.800	Tennis Court Fees	\$850.00	\$700.00	\$650.00	\$900.00	\$800.00
01.367.900	Pavilion Rentals	\$8,600.00	\$7,550.00	\$7,000.00	\$7,100.00	\$7,000.00
	<b>Subtotal</b>	<b>\$16,615.00</b>	<b>\$23,292.50</b>	<b>\$20,250.00</b>	<b>\$20,700.00</b>	<b>\$20,400.00</b>
<b>368 Other Charges for Services</b>						
01.368.100	Billboard Rental	\$56,622.69	\$75,532.43	\$65,000.00	\$82,000.00	\$75,000.00
	<b>Subtotal</b>	<b>\$56,622.69</b>	<b>\$75,532.43</b>	<b>\$65,000.00</b>	<b>\$82,000.00</b>	<b>\$75,000.00</b>
<b>380 Misc Revenue</b>						
01.380.000	Miscellaneous Revenues	\$10,374.88	\$19,367.56	\$50,000.00	\$35,000.00	\$40,000.00
	<b>Subtotal</b>	<b>\$10,374.88</b>	<b>\$19,367.56</b>	<b>\$50,000.00</b>	<b>\$35,000.00</b>	<b>\$40,000.00</b>
<b>391 Proceeds, General Fixed Asset Disp.</b>						
01.391.100	Asset Sales	\$8,057.60	\$0.00	\$100.00	\$4,850.00	\$100.00
	<b>Subtotal</b>	<b>\$8,057.60</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$4,850.00</b>	<b>\$100.00</b>
<b>TOTAL REVENUE</b>		<b>\$6,814,192.64</b>	<b>\$7,020,059.41</b>	<b>\$7,410,864.06</b>	<b>\$7,061,876.65</b>	<b>\$5,068,079.70</b>
<b>EXPENSE</b>						
<b>400 Legislative Body</b>						
01.400.111	Salary of Council	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01.400.112	Salary of Mayor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01.400.420	Dues, Subscrip., and Members	\$3,514.48	\$4,063.72	\$4,100.00	\$4,129.16	\$4,290.00
01.400.460	Continuing Education	\$109.35	\$1,540.46	\$1,950.00	\$675.00	\$1,800.00
	<b>Subtotal</b>	<b>\$3,623.83</b>	<b>\$5,604.18</b>	<b>\$6,050.00</b>	<b>\$4,804.16</b>	<b>\$6,090.00</b>
<b>401 Executive</b>						
01.401.140	Salaries - Professional Staff	\$101,470.08	\$94,907.16	\$116,830.00	\$94,500.00	\$123,800.00
01.401.141	Overtime Salaries - Professional Staff	\$0.00	\$0.00	\$3,500.00	\$0.00	\$0.00
01.401.152	Dental	\$3,129.30	\$2,986.50	\$3,258.00	\$3,250.00	\$3,258.00
01.401.153	Life, AD&D, & LTD	\$2,391.53	\$2,515.08	\$2,885.00	\$2,510.00	\$2,515.00
01.401.155	Vision	\$162.00	\$162.00	\$165.00	\$162.00	\$162.00

01.401.156	Health Insurance	\$125,674.62	\$116,904.63	\$144,365.00	\$135,000.00	\$150,650.00
01.401.157	Health Insurance Ded. Reimb.	\$0.00	\$130.67	\$1,500.00	\$750.00	\$1,500.00
01.401.160	Pension	\$16,644.23	\$16,011.75	\$20,575.00	\$17,757.60	\$23,000.00
01.401.161	FICA	\$7,336.77	\$6,846	\$9,205	\$7,550	\$9,471
01.401.162	Unemployment Comp. Ins.	\$1,140.01	\$1,130.77	\$1,150.00	\$1,140.00	\$1,150.00
01.401.163	Workers Compensation Insurance	\$617.12	\$631.66	\$505.00	\$250.00	\$500.00
01.401.190	Benevolent Expenditures	\$351.39	\$258.00	\$400.00	\$200.00	\$350.00
01.401.210	Office Supplies	\$2,098.48	\$2,079.23	\$3,000.00	\$2,400.00	\$3,000.00
01.401.215	Postage	\$545.40	\$638.00	\$800.00	\$600.00	\$800.00
01.401.260	Minor Office Tools & Equip.	\$185.65	\$244.27	\$500.00	\$0.00	\$200.00
01.401.300	Prof. Svcs.-Insurance Appr.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01.401.310	Prof. Svcs.-IT & Software Cons	\$20,088.62	\$19,579.88	\$22,205.00	\$21,100.00	\$22,000.00
01.401.311	Accounting/Auditing Service	\$4,836.67	\$4,946.66	\$5,750.00	\$5,726.66	\$6,000.00
01.401.321	Telephone	\$4,297.28	\$4,418.88	\$4,750.00	\$4,800.00	\$4,800.00
01.401.325	Internet Services	\$1,718.70	\$1,552.77	\$2,000.00	\$1,550.00	\$2,000.00
01.401.340	Ads (Not Legal), Printing	\$0.00	\$0.00	\$500.00	\$122.96	\$0.00
01.401.342	Newsletter	\$4,171.64	\$1,843.50	\$2,000.00	\$1,433.30	\$2,000.00
01.401.353	Surety Bonds-Mgr./Treas.	\$2,351.00	\$2,387.50	\$3,025.00	\$2,500.00	\$2,625.00
01.401.421	Dues, Subscrip, Members	\$1,767.08	\$1,232.77	\$1,550.00	\$1,525.88	\$1,600.00
01.401.450	Office Equipment Contracts	\$1,496.44	\$1,446.62	\$1,750.00	\$1,900.00	\$2,000.00
01.401.451	Web Site Maintenance	\$5,043.48	\$2,669.48	\$3,000.00	\$2,800.00	\$3,000.00
01.401.460	Continuing Education	\$1,095.42	\$772.00	\$6,000.00	\$1,500.00	\$6,000.00
01.401.461	Other Expenses	\$7,609.14	\$6,729.12	\$6,000.00	\$8,250.00	\$8,500.00
01.401.742	Office Equipment Purchase	\$681.11	\$0.00	\$500.00	\$0.00	\$250.00
01.401.743	New Software Purchase	\$190.67	\$119.88	\$200.00	\$0.00	\$120.00
	<b>Subtotal</b>	<b>\$317,093.83</b>	<b>\$293,144.34</b>	<b>\$367,868.25</b>	<b>\$319,278.40</b>	<b>\$381,250.70</b>
<b>403 Tax Collector</b>						
01.403.114	Salary of Tax Collector	\$7,280.00	\$7,280.00	\$7,280.00	\$7,280.00	\$7,280.00
01.403.161	FICA	\$556.92	\$557	\$557	\$557	\$557
01.403.210	Office Supplies	\$49.78	\$145.17	\$370.00	\$77.35	\$250.00
01.403.215	Postage	\$541.68	\$688.57	\$700.00	\$894.33	\$950.00
01.403.321	Telephone	\$481.02	\$448.03	\$600.00	\$550.00	\$600.00
01.403.325	Internet Services	\$294.99	\$50.03	\$0.00	\$0.00	\$0.00
01.403.353	Surety & Fidelity Bond	\$196.00	\$253.00	\$300.00	\$262.00	\$300.00
	<b>Subtotal</b>	<b>\$9,400.39</b>	<b>\$9,421.72</b>	<b>\$9,806.92</b>	<b>\$9,620.68</b>	<b>\$9,937.00</b>
<b>404 Law</b>						
01.404.310	Borough Solicitor Fees	\$41,207.25	\$38,289.88	\$55,000.00	\$55,000.00	\$65,000.00
01.404.311	Reimbursable Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01.404.340	Legal Ads/Public Notices	\$3,673.56	\$4,640.54	\$5,500.00	\$5,500.00	\$6,000.00
	<b>Subtotal</b>	<b>\$44,880.81</b>	<b>\$42,930.42</b>	<b>\$60,500.00</b>	<b>\$60,500.00</b>	<b>\$71,000.00</b>
<b>408 Engineering</b>						
01.408.310	Borough Engineering Fees	\$51,864.67	\$34,885.74	\$48,200.00	\$45,000.00	\$72,500.00
01.408.311	Reimbursable Engineering Fees	\$23,950.00	\$25,436.75	\$30,000.00	\$25,000.00	\$18,500.00
	<b>Subtotal</b>	<b>\$75,814.67</b>	<b>\$60,322.49</b>	<b>\$78,200.00</b>	<b>\$70,000.00</b>	<b>\$91,000.00</b>
<b>409 General Government Building/Plant</b>						
01.409.142	Salaries-Boro Office Maint.	\$4,266.67	\$15,879.40	\$6,725.00	\$15,000.00	\$18,000.00
01.409.220	Janitorial Supplies	\$74.96	\$646.69	\$850.00	\$750.00	\$850.00
01.409.250	Repair & Maintenance Supplies	\$116.74	\$2,547.05	\$1,625.00	\$2,050.00	\$2,500.00

01.409.352	Liability Insurance	\$11,458.00	\$16,329.00	\$18,015.00	\$16,680.00	\$18,000.00
01.409.361	Electricity - 510 Herman	\$11,284.68	\$10,959.29	\$18,029.00	\$16,900.00	\$17,500.00
01.409.362	Gas - 510 Herman	\$3,754.29	\$4,756.82	\$6,620.00	\$4,500.00	\$5,500.00
01.409.366	Water - 510 Herman	\$3,976.23	\$2,535.01	\$2,916.00	\$2,900.00	\$3,200.00
01.409.371	Repairs to 510 Herman	\$7,560.37	\$7,104.96	\$36,000.00	\$32,000.00	\$15,000.00
01.409.450	Contracted Maint. - 510 Herman	\$8,579.79	\$12,875.57	\$15,000.00	\$9,500.00	\$10,000.00
	<b>Subtotal</b>	<b>\$51,071.73</b>	<b>\$73,633.79</b>	<b>\$105,780.00</b>	<b>\$100,280.00</b>	<b>\$90,550.00</b>
<b>410 Police Department</b>						
01.410.500	Regional Police Services	\$1,170,721.00	\$1,165,495.00	\$1,256,915.00	\$1,256,914.28	\$1,430,792.40
	<b>Subtotal</b>	<b>\$1,170,721.00</b>	<b>\$1,165,495.00</b>	<b>\$1,256,915.00</b>	<b>\$1,256,914.28</b>	<b>\$1,430,792.40</b>
<b>413 Protective Inspection</b>						
01.413.121	Salary-Code Enforcement Off.	\$59,888.56	\$50,903.00	\$82,500.00	\$64,210.00	\$85,000.00
01.413.152	Dental	\$331.24	\$316.14	\$345.00	\$1,240.00	\$1,086.00
01.413.153	Life, AD&D, LTD	\$860.39	\$914.16	\$925.00	\$915.00	\$925.00
01.413.155	Vision	\$54.00	\$54.00	\$55.00	\$54.00	\$55.00
01.413.156	Health Insurance	\$18,055.11	\$16,516.94	\$20,100.00	\$50,115.00	\$50,210.00
01.413.160	Pension	\$5,159.19	\$5,337.25	\$5,920.00	\$5,919.20	\$7,550.00
01.413.161	FICA	\$4,497.18	\$4,715	\$6,311	\$4,660	\$6,503
01.413.162	Unemployment Compensation	\$285.00	\$285.00	\$575.00	\$309.94	\$570.00
01.413.163	Workers Compensation	\$308.55	\$315.83	\$350.00	\$77.40	\$250.00
01.413.191	Uniform Maintenance	\$260.00	\$260.00	\$260.00	\$260.00	\$260.00
01.413.210	Office Supplies	\$447.22	\$443.28	\$500.00	\$300.00	\$350.00
01.413.215	Postage	\$442.83	\$503.10	\$800.00	\$700.00	\$700.00
01.413.300	Prof. Svcs.-BCO Svcs.	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
01.413.321	Communications	\$987.84	\$904.44	\$1,115.00	\$1,115.00	\$1,115.00
01.413.330	Vehicle Expense	\$807.24	\$558.99	\$650.00	\$650.00	\$1,400.00
01.413.420	Dues, Subscrips, Members	\$474.40	\$339.45	\$1,000.00	\$860.00	\$1,000.00
01.413.430	PA UCC Permit Fees	\$466.00	\$220.50	\$200.00	\$200.00	\$200.00
01.413.452	Software Purchase	\$3,800.00	\$3,800.00	\$3,800.00	\$3,800.00	\$5,550.00
01.413.460	Continuing Education	\$0.00	\$590.90	\$1,000.00	\$250.00	\$1,800.00
01.413.742	Office Equipment Purchase	\$544.49	\$81.99	\$750.00	\$650.00	\$300.00
	<b>Subtotal</b>	<b>\$97,669.24</b>	<b>\$87,059.61</b>	<b>\$127,256.25</b>	<b>\$136,285.54</b>	<b>\$164,823.50</b>
<b>414 Planning &amp; Zoning</b>						
01.414.314	Legal Services - ZHB	\$18,710.00	\$7,144.00	\$10,000.00	\$5,250.00	\$6,000.00
01.414.317	Stenographic Services - ZHB	\$1,974.63	\$837.29	\$1,200.00	\$1,010.00	\$1,200.00
01.414.321	Zoning Ordinance Codification	\$1,195.00	\$2,852.65	\$5,000.00	\$6,770.00	\$10,000.00
01.414.340	Legal Ads - ZHB	\$1,136.37	\$592.89	\$900.00	\$625.00	\$750.00
	<b>Subtotal</b>	<b>\$23,016.00</b>	<b>\$11,426.83</b>	<b>\$17,100.00</b>	<b>\$13,655.00</b>	<b>\$17,950.00</b>
<b>415 EMS</b>						
01.415.300	Other Svcs-Swift911	\$2,479.00	\$2,479.00	\$2,479.00	\$2,497.00	\$2,500.00
01.415.400	Local Emergency Management	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00
	<b>Subtotal</b>	<b>\$2,479.00</b>	<b>\$2,479.00</b>	<b>\$2,879.00</b>	<b>\$2,497.00</b>	<b>\$2,900.00</b>
<b>430 Highway Maintenance - General Services</b>						
01.430.140	Salaries - Highway Maintenance	\$166,771.41	\$204,990.85	\$241,700.00	\$206,500.00	\$240,500.00
01.430.141	Department Overtime	\$0.00	\$510.40	\$5,000.00	\$580.00	\$2,500.00
01.430.152	Dental	\$3,370.44	\$3,212.14	\$4,690.00	\$4,450.00	\$4,690.00
01.430.153	Life, AD&D, & LTD	\$4,645.53	\$5,204.68	\$6,000.00	\$5,000.00	\$6,000.00
01.430.155	Vision	\$236.25	\$247.50	\$270.00	\$230.00	\$270.00

01.430.156	Health Insurance	\$102,772.08	\$100,130.68	\$178,800.00	\$139,500.00	\$178,800.00
01.430.157	Health Ins. Deduct. Reimburse	\$500.00	\$1,000.00	\$1,750.00	\$1,000.00	\$1,750.00
01.430.160	Pension	\$28,375.53	\$32,023.50	\$35,516.00	\$35,515.20	\$45,100.00
01.430.161	FICA	\$18,786.10	\$21,867.55	\$23,751	\$19,250	\$23,399
01.430.162	Unemployment Compensation	\$1,567.50	\$1,980.18	\$2,200.00	\$1,855.00	\$2,200.00
01.430.163	Workers Compensation	\$14,810.40	\$15,159.84	\$13,775.00	\$13,500.00	\$13,800.00
01.430.191	Uniform Maintenance	\$1,987.05	\$2,355.20	\$2,985.00	\$2,985.00	\$2,985.00
01.430.210	Office Supplies	\$276.85	\$169.89	\$500.00	\$325.00	\$2,800.00
01.430.220	Chemicals - Cleaning & Other	\$64.25	\$18.83	\$475.00	\$475.00	\$475.00
01.430.230	Heating Fuel - Highway	\$1,589.87	\$2,529.45	\$2,976.00	\$2,500.00	\$3,400.00
01.430.231	Vehicle Fuel	\$10,246.75	\$13,026.61	\$18,000.00	\$10,000.00	\$12,000.00
01.430.234	Oil & Lubricants	\$706.22	\$249.12	\$440.00	\$440.00	\$440.00
01.430.250	Repair & Maintenance Supplies	\$3,552.63	\$4,062.42	\$6,225.00	\$2,000.00	\$3,000.00
01.430.260	Small Tools & Minor Equipment	\$1,468.47	\$1,730.63	\$3,500.00	\$3,500.00	\$4,000.00
01.430.261	Safety Equipment & Supplies	\$2,145.85	\$1,975.35	\$2,750.00	\$2,500.00	\$2,750.00
01.430.321	Telephone	\$3,719.16	\$4,120.95	\$5,230.00	\$4,900.00	\$5,100.00
01.430.352	Property & Liability Insurance	\$25,497.00	\$16,329.00	\$18,015.00	\$16,680.00	\$18,000.00
01.430.366	Water	\$392.73	\$961.54	\$660.00	\$565.00	\$660.00
01.430.374	Equipment Repairs & Maint.	\$562.65	\$873.01	\$600.00	\$400.00	\$600.00
01.430.384	Rent of Machinery & Equip.	\$0.00	\$70.85	\$1,000.00	\$0.00	\$1,000.00
01.430.420	Dues, Subscrips, Members	\$706.39	\$827.10	\$915.00	\$600.00	\$850.00
01.430.450	Contracted Maintenance	\$1,109.25	\$4,945.95	\$2,700.00	\$950.00	\$2,000.00
01.430.451	Vehicle Repairs & Maintenance	\$6,612.88	\$11,078.31	\$8,500.00	\$12,300.00	\$13,500.00
01.430.452	Software Purchase	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
01.430.460	Continuing Education	\$838.88	\$657.50	\$2,000.00	\$1,500.00	\$2,000.00
	<b>Subtotal</b>	<b>\$404,812.12</b>	<b>\$453,809.03</b>	<b>\$592,423.34</b>	<b>\$491,499.90</b>	<b>\$596,069.44</b>
<b>432 Repairs/Maintenance Machinery</b>						
01.432.245	Road Salt/Anti Skid Stone	\$17,908.42	\$40,481.43	\$55,000.00	\$15,000.00	\$30,000.00
01.432.246	Brine Purchases	\$798.00	\$0.00	\$3,190.00	\$500.00	\$1,600.00
01.432.247	Emergency Contr Snow Removal	\$438.84	\$0.00	\$1,330.00	\$0.00	\$1,500.00
01.432.374	Repairs & Maint. - Snow Equip.	\$960.33	\$9,522.38	\$2,125.00	\$300.00	\$2,000.00
	<b>Subtotal</b>	<b>\$20,105.59</b>	<b>\$50,003.81</b>	<b>\$61,645.00</b>	<b>\$15,800.00</b>	<b>\$35,100.00</b>
<b>433 Traffic Signals &amp; Street Signs</b>						
01.433.250	Supplies-Signs, Poles	\$2,484.53	\$10,608.17	\$2,375.00	\$1,500.00	\$2,375.00
01.433.251	Supplies-Paint, Plastic	\$307.33	\$0.00	\$1,000.00	\$1,000.00	\$1,700.00
01.433.351	Electric for Traffic Signals	\$4,167.94	\$3,868.31	\$5,330.00	\$5,100.00	\$5,330.00
01.433.374	Traffic Signal Repair & Maint.	\$13,310.24	\$8,054.86	\$12,900.00	\$2,750.00	\$12,000.00
	<b>Subtotal</b>	<b>\$20,270.04</b>	<b>\$22,531.34</b>	<b>\$21,605.00</b>	<b>\$10,350.00</b>	<b>\$21,405.00</b>
<b>434 Steet Lighting</b>						
01.434.351	Street Lighting	\$74,518.59	\$74,241.76	\$102,150.00	\$85,000.00	\$90,000.00
	<b>Subtotal</b>	<b>\$74,518.59</b>	<b>\$74,241.76</b>	<b>\$102,150.00</b>	<b>\$85,000.00</b>	<b>\$90,000.00</b>
<b>435 Sidewalks &amp; Crosswalks</b>						
01.435.010	Sidewalks and Curbs	\$738.00	\$78.82	\$500.00	\$330.00	\$500.00
	<b>Subtotal</b>	<b>\$738.00</b>	<b>\$78.82</b>	<b>\$500.00</b>	<b>\$330.00</b>	<b>\$500.00</b>
<b>438 Maintenance &amp; Repairs-Highways/Bridges</b>						
01.438.245	Blacktop and Other Supplies	\$918.11	\$7,166.47	\$8,550.00	\$500.00	\$1,000.00
01.438.246	Traffic Calming Devices	\$0.00	\$0.00	\$4,586.00	\$3,500.00	\$7,500.00
01.438.250	Repair & Maintenance Supplies	\$0.00	\$25.76	\$200.00	\$0.00	\$100.00

	<b>Subtotal</b>	<b>\$918.11</b>	<b>\$7,192.23</b>	<b>\$13,336.00</b>	<b>\$4,000.00</b>	<b>\$8,600.00</b>
<b>452 Participant Recreation</b>						
01.452.540	Cont. to WS Shore Recreation	\$11,951.63	\$13,659.00	\$14,000.00	\$13,977.00	\$14,443.00
01.452.541	Contribution to Library	\$2,000.00	\$3,000.00	\$3,000.00	\$2,000.00	\$2,000.00
	<b>Subtotal</b>	<b>\$13,951.63</b>	<b>\$16,659.00</b>	<b>\$17,000.00</b>	<b>\$15,977.00</b>	<b>\$16,443.00</b>
<b>454 Parks</b>						
01.454.140	Salaries - Parks	\$72,958.41	\$60,348.07	\$63,775.00	\$44,550.00	\$62,875.00
01.454.220	Operating Supplies	\$3,875.02	\$4,976.28	\$2,100.00	\$2,100.00	\$3,500.00
01.454.231	Vehicle Fuel - Gasoline	\$1,097.29	\$1,493.98	\$1,375.00	\$1,350.00	\$1,375.00
01.454.250	Repair & Maintenance Supplies	\$3,066.25	\$1,194.40	\$4,000.00	\$2,100.00	\$3,000.00
01.454.351	Electricity	\$2,895.85	\$2,639.48	\$4,500.00	\$3,350.00	\$3,500.00
01.454.366	Water	\$49.59	\$1,363.55	\$1,000.00	\$2,850.00	\$2,000.00
01.454.372	Repairs to Buildings & Equip.	\$4,482.09	\$1,521.09	\$2,600.00	\$1,600.00	\$6,600.00
01.454.374	Repair to Machinery	\$1,066.32	\$2,387.06	\$3,000.00	\$2,000.00	\$3,000.00
01.454.384	Rental of Machinery	\$7,287.97	\$6,532.15	\$6,400.00	\$6,600.00	\$6,600.00
01.454.450	Contracted Services	\$15,634.00	\$19,000.00	\$20,000.00	\$25,200.00	\$53,250.00
	<b>Subtotal</b>	<b>\$112,412.79</b>	<b>\$101,456.06</b>	<b>\$108,750.00</b>	<b>\$91,700.00</b>	<b>\$145,700.00</b>
<b>455 Shade Tree</b>						
01.455.450	Tree Removal/Replacement	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$3,000.00
01.455.451	Equipment Rental	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,500.00</b>	<b>\$1,000.00</b>	<b>\$3,500.00</b>
<b>463 Economic Development</b>						
01.463.310	Downtown Coordination Serv.	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00
01.463.312	Prof. Services - Cable Audit	\$2,700.00	\$2,700.00	\$0.00	\$0.00	\$2,700.00
01.463.372	Streetscape Supplies	\$525.13	\$0.00	\$1,000.00	\$875.00	\$1,000.00
01.463.490	Special Events	\$1,022.78	\$813.49	\$3,500.00	\$1,050.00	\$2,500.00
01.463.491	Revitalization	\$0.00	\$1,038.00	\$1,000.00	\$0.00	\$1,000.00
	<b>Subtotal</b>	<b>\$11,247.91</b>	<b>\$11,551.49</b>	<b>\$12,500.00</b>	<b>\$8,925.00</b>	<b>\$7,200.00</b>
<b>483 Pension Fund Contributions</b>						
01.483.100	Employee Long. Bonuses	\$0.00	\$2,900.00	\$4,000.00	\$2,400.00	\$3,000.00
	<b>Subtotal</b>	<b>\$0.00</b>	<b>\$2,900.00</b>	<b>\$4,000.00</b>	<b>\$2,400.00</b>	<b>\$3,000.00</b>
<b>492 Internal Transfers</b>						
01.492.030	Tran. to GFCR	\$400,000.00	\$0.00	\$2,500,000.00	\$2,500,000.00	\$500,000.00
01.492.035	Trans. To Liquid Fuels Fund	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00
01.492.090	Tran. to Swimming Pool Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$39,723.00
01.492.700	Tran. to Stormwater Fund	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00
01.492.800	Tran. to Fire Services Fund	\$91,861.00	\$43,224.43	\$0.00	\$0.00	\$0.00
	<b>Subtotal</b>	<b>\$491,861.00</b>	<b>\$43,224.43</b>	<b>\$2,559,000.00</b>	<b>\$2,509,000.00</b>	<b>\$539,723.00</b>
<b>EXPENSE</b>		<b>\$2,946,606.28</b>	<b>\$2,536,165.35</b>	<b>\$5,526,764.75</b>	<b>\$5,209,816.96</b>	<b>\$3,733,534.04</b>
<b>REVENUE</b>		<b>\$6,814,192.64</b>	<b>\$7,020,059.41</b>	<b>\$7,410,864.06</b>	<b>\$7,061,876.65</b>	<b>\$5,068,079.70</b>
<b>UNAPPROPRIATED BALANCE</b>		<b>\$3,867,586.36</b>	<b>\$4,483,894.06</b>	<b>\$1,884,099.31</b>	<b>\$1,852,059.70</b>	<b>\$1,334,545.66</b>

#### FIRE SERVICE FUND

General Ledger Account	Title	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>REVENUES</b>						
03.300.000	Fund Balance Forward	\$11,769.79	\$64,650.76	\$64,650.76	\$64,650.76	\$64,655.40
03.301.101	Fire Services Levy	\$248,025.04	\$246,924.56	\$300,000.00	\$300,000.00	\$353,000.00
03.341.000	Interest Earnings	\$151.45	\$250.41	\$200.00	\$2,610.00	\$2,500.00

03.355.071	Fire Relief State Aid	\$28,946.93	\$35,828.49	\$33,000.00	\$34,945.43	\$33,000.00
03.392.010	Transfer from General Fund	\$91,861.00	\$43,224.43	\$0.00	\$2,015.00	\$0.00
<b>TOTAL REVENUE</b>		<b>\$380,754.21</b>	<b>\$390,878.65</b>	<b>\$397,850.76</b>	<b>\$404,221.19</b>	<b>\$453,155.40</b>
<b>EXPENSES</b>						
03.411.364	Water Hydrant Rental	\$21,885.88	\$22,278.64	\$24,690.00	\$23,000.00	\$25,300.00
03.411.370	Building Debt Service	\$120,816.64	\$120,816.64	\$120,820.00	\$120,816.64	\$120,820.00
03.411.500	Regional Fire Services	\$106,954.00	\$106,954.00	\$120,455.00	\$120,453.60	\$120,455.00
03.411.510	Volunteer Tax Credit Reimbursement	\$0.00	\$350.12	\$500.00	\$350.12	\$500.00
03.411.550	Fireman's Relief Pass-Through	\$28,946.93	\$35,828.49	\$33,000.00	\$34,945.43	\$33,000.00
03.411.600	Lease Payment on Pumper	\$37,500.00	\$40,000.00	\$40,000.00	\$40,000.00	\$45,000.00
<b>TOTAL EXPENSES</b>		<b>\$316,103.45</b>	<b>\$326,227.89</b>	<b>\$339,465.00</b>	<b>\$339,565.79</b>	<b>\$345,075.00</b>
<b>UNAPPROPRIATED BALANCE</b>		<b>\$64,650.76</b>	<b>\$64,650.76</b>	<b>\$58,385.76</b>	<b>\$64,655.40</b>	<b>\$108,080.40</b>

#### ARPA

General Ledger Account	Title	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>REVENUES</b>						
05.300.000	Fund Balance Forward	\$0.00	\$178,883.94	\$316,435.92	\$316,435.92	\$62,147.59
05.341.000	Interest Earnings	\$338.03	\$1,427.98	\$300.00	\$5,475.00	\$0.00
05.352.530	ARPA Distribution	\$242,518.56	\$244,052.12	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUE</b>		<b>\$242,856.59</b>	<b>\$424,364.04</b>	<b>\$316,735.92</b>	<b>\$321,910.92</b>	<b>\$62,147.59</b>
<b>EXPENSES</b>						
05.407.780	Broadband	\$14,044.72	\$9,710.08	\$17,010.00	\$0.00	\$0.00
05.407.781	Cybersecurity	\$13,433.00	\$61,813.50	\$63,565.00	\$25,379.16	\$62,147.59
05.436.780	Stormwater	\$0.00	\$0.00	\$199,221.00	\$192,698.92	\$0.00
05.448.366	Infrastructure	\$36,052.70	\$21,786.27	\$0.00	\$0.00	\$0.00
05.452.780	Aid to Non-Profits	\$0.00	\$0.00	\$1,500.00	\$2,000.00	\$0.00
05.489.001	Miscellaneous Expense	\$176.54	\$0.00	\$100.00	\$0.00	\$0.00
05.492.090	Transfer to Pool Fund	\$265.69	\$14,618.27	\$46,637.00	\$39,685.25	\$0.00
<b>TOTAL EXPENSES</b>		<b>\$63,972.65</b>	<b>\$107,928.12</b>	<b>\$328,033.00</b>	<b>\$259,763.33</b>	<b>\$62,147.59</b>
<b>UNAPPROPRIATED BALANCE</b>		<b>\$178,883.94</b>	<b>\$316,435.92</b>	<b>-\$11,297.08</b>	<b>\$62,147.59</b>	<b>\$0.00</b>

#### STORMWATER

General Ledger Account	Title	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>REVENUE</b>						
06.300.000	Fund Balance Forward	\$264,483.01	\$359,026.04	\$552,239.26	\$552,239.26	\$699,977.05
06.341.000	Interest Earnings	\$1,454.96	\$2,806.72	\$1,800.00	\$10,000.00	\$2,000.00
06.350.200	Facilities & Permits Fees	\$496,047.60	\$497,065.89	\$495,000.00	\$475,000.00	\$475,000.00
06.355.070	Pension State Aid	\$6,746.18	\$6,799.34	\$4,700.00	\$5,434.85	\$4,700.00
06.357.100	County Grants	0	0	\$200,000.00	\$200,000.00	
06.361.351	Engineering - Reimbursable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
06.364.150	XBP Convenience Fees	\$2,548.50	\$2,704.50	\$2,500.00	\$2,900.00	\$2,400.00
06.380.000	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
06.392.100	Transfer from General Fund	\$0.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00
<b>TOTAL REVENUE</b>		<b>\$771,280.25</b>	<b>\$868,402.49</b>	<b>\$1,265,239.26</b>	<b>\$1,254,574.11</b>	<b>\$1,184,077.05</b>
<b>EXPENSE</b>						
06.401.311	Auditing Services	\$4,836.66	\$4,946.67	\$5,750.00	\$5,726.67	\$5,967.00
06.401.352	Liability Insurance	\$0.00	\$16,329.00	\$18,015.00	\$16,680.00	\$18,000.00
06.401.421	Dues Memberships Subscriptions	\$10.00	\$0.00	\$75.00	\$10.00	\$100.00



06.404.310	Legal Services	\$0.00	\$0.00	\$1,000.00	\$14.52	\$1,000.00
06.406.100	Minimum Control Measures--MS4 (Public Outreach)	\$45.00	\$160.57	\$1,050.00	\$1,050.00	\$5,000.00
06.406.200	Chesapeake Bay Plan Control Measures (Construction--PRP BMPs)	\$11,950.00	\$9,406.55	\$126,900.00	\$17,500.00	\$75,000.00
06.406.600	Infrastructure Improvements (Borough Projects)	\$54,058.32	\$0.00	\$430,000.00	\$156,110.00	\$412,200.00
06.408.313	Engineering Services	\$33,025.40	\$51,591.69	\$83,500.00	\$100,000.00	\$96,000.00
06.436.250	Repairs/Maintenance Supplies	\$3,486.63	\$1,642.69	\$4,000.00	\$4,000.00	\$5,000.00
06.436.283	Major Equipment Purchase	\$44,289.79	\$0.00	\$0.00	\$0.00	\$0.00
06.436.317	Street Sweeping--Debris Disposal	\$0.00	\$87.32	\$10,000.00	\$10,000.00	\$10,000.00
06.436.366	Street Sweeping--Water	\$2,799.41	\$1,121.24	\$1,000.00	\$1,300.00	\$1,500.00
06.436.374	Street Sweeping--Repairs/Maintenance	\$3,004.35	\$2,286.31	\$3,000.00	\$6,750.00	\$7,750.00
06.446.120	Salaries	\$147,711.34	\$118,889.25	\$100,110.00	\$118,500.00	\$125,000.00
06.446.157	Health Insurance Deductible	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
06.446.187	Pension	\$8,905.45	\$5,337.25	\$8,740.00	\$8,735.87	\$8,740.00
06.446.188	Unemployment Comp	\$370.03	\$477.98	\$300.00	\$380.00	\$400.00
06.446.189	Workers' Comp	\$308.53	\$315.83	\$2,125.00	\$2,200.00	\$2,500.00
06.446.190	Life/ADD/LTD	\$991.27	\$893.78	\$915.00	\$915.00	\$915.00
06.446.191	Uniform allowance	\$431.80	\$321.65	\$335.00	\$335.00	\$335.00
06.446.192	FICA	\$10,771.38	\$8,547	\$7,658	\$9,100	\$9,500
06.446.196	Medical Insurance Benefits	\$42,746.64	\$42,576.10	\$48,125.00	\$48,100.00	\$50,250.00
06.446.198	Dental	\$1,023.20	\$1,086.00	\$1,086.00	\$1,086.00	\$1,086.00
06.446.199	Vision	\$74.25	\$54.00	\$55.00	\$54.00	\$55.00
06.446.210	Office Supplies	\$257.18	\$228.97	\$350.00	\$350.00	\$400.00
06.446.213	Computer/Copier Supplies	\$58.59	\$406.57	\$400.00	\$100.00	\$500.00
06.446.231	Vehicle Fuel	\$3,965.65	\$7,300.19	\$8,700.00	\$8,700.00	\$9,000.00
06.446.240	Safety Equipment/Supplies	\$591.45	\$989.11	\$1,000.00	\$500.00	\$1,000.00
06.446.246	Miscellaneous Expense	\$41.54	\$9,155.87	\$250.00	\$250.00	\$300.00
06.446.260	Small tools/minor equipment	\$359.17	\$385.45	\$750.00	\$450.00	\$750.00
06.446.310	Professional Services--IT/Software	\$15,535.05	\$11,583.96	\$11,625.00	\$10,500.00	\$11,625.00
06.446.317	Permits & Fees	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
06.446.318	Billing	\$10,253.21	\$10,608.02	\$12,750.00	\$13,200.00	\$13,750.00
06.446.321	Communications	\$1,411.41	\$934.13	\$1,100.00	\$1,100.00	\$1,100.00
06.446.327	Online Payment Processing Fees	\$4,856.19	\$5,837.70	\$5,125.00	\$6,900.00	\$7,500.00
06.446.451	Vehicle Repair/Maintenance	\$2,530.32	\$316.87	\$1,500.00	\$1,000.00	\$1,500.00
06.446.460	Continuing Education	\$555.00	\$1,845.40	\$2,000.00	\$2,000.00	\$3,000.00
06.483.100	Employee Longevity Bonus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>EXPENSE</b>		<b>\$412,254.21</b>	<b>\$316,163.23</b>	<b>\$900,289.42</b>	<b>\$554,597.06</b>	<b>\$887,723.00</b>
<b>REVENUE</b>		<b>\$771,280.25</b>	<b>\$868,402.49</b>	<b>\$1,265,239.26</b>	<b>\$1,254,574.11</b>	<b>\$1,184,077.05</b>
<b>UNAPPROPRIATED BALANCE</b>		<b>\$359,026.04</b>	<b>\$552,239.26</b>	<b>\$364,949.85</b>	<b>\$699,977.05</b>	<b>\$296,354.05</b>

#### SEWER FUND

General Ledger Account	Title	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>REVENUES</b>						
08.300.00	Fund Balance Forward	\$1,719,230.72	\$2,385,046.24	\$2,947,091.03	\$2,947,091.03	\$2,285,758.77
08.342.100	Interest Earnings	\$9,142.04	\$16,088.84	\$12,000.00	\$55,500.00	\$15,000.00
08.355.070	Borough Pension State Aid	\$22,487.26	\$22,664.48	\$18,800.00	\$21,739.41	\$18,800.00
08.364.110	Tap On/Sewer Inspection Fees	\$123,400.00	\$11,850.00	\$2,300.00	\$4,750.00	\$2,500.00
08.364.119	Sewer Bill Receipts	\$2,721,313.94	\$2,686,842.11	\$2,747,250.00	\$2,703,000.00	\$2,795,326.88

08.364.120	Delinquent Bill Collections	\$12,675.39	\$25,679.11	\$7,500.00	\$23,000.00	\$7,500.00
08.364.130	Tap-on Fees due LMA	\$0.00	\$154,000.00	\$3,500.00	\$7,000.00	\$3,500.00
08.364.150	XBP Convenience Fees	\$2,539.50	\$2,704.50	\$2,400.00	\$2,900.00	\$2,400.00
08.380.010	Miscellaneous Revenues	\$11,050.00	\$2,476.31	\$400.00	\$150.00	\$400.00
	<b>TOTAL REVENUE</b>	<b>\$4,621,838.85</b>	<b>\$5,307,351.59</b>	<b>\$5,741,241.03</b>	<b>\$5,765,130.44</b>	<b>\$5,131,185.65</b>
<b>EXPENSES</b>						
<b>WASTEWATER COLLECTION/TREATMENT</b>						
<b>Administration</b>						
08.401.120	Administrative Salaries WT	\$67,277.09	\$59,729.02	\$60,005.00	\$63,500.00	\$66,500.00
08.401.220	Prof. Svcs.-IT & Software Cons	\$14,433.01	\$19,247.27	\$22,000.00	\$20,700.00	\$23,000.00
08.401.252	Computer/Copier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
08.401.300	Prof. Svcs-Property Appraisal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
08.401.310	Solicitor Services	\$13,134.50	\$14,053.75	\$15,000.00	\$5,000.00	\$15,000.00
08.401.311	Auditing Services	\$4,836.67	\$4,946.67	\$5,750.00	\$5,726.67	\$6,000.00
08.401.313	Engineering Services	\$4,517.00	\$2,695.00	\$4,000.00	\$4,000.00	\$7,000.00
08.401.325	Sewer Bill Mailings & Postage	\$10,320.34	\$10,623.34	\$13,750.00	\$13,200.00	\$13,750.00
08.401.326	Delinquent Bill Collection Fee	\$159.50	\$121.50	\$200.00	\$135.00	\$200.00
08.401.327	Online Payment Processing Fee	\$4,856.15	\$5,837.61	\$6,000.00	\$6,900.00	\$7,500.00
08.401.454	Sewer Billing - PAWC Data	\$1,424.43	\$1,499.89	\$1,735.00	\$1,620.00	\$1,800.00
	<b>Subtotal</b>	<b>\$120,958.69</b>	<b>\$118,754.05</b>	<b>\$128,440.00</b>	<b>\$120,781.67</b>	<b>\$140,750.00</b>
<b>Collection System</b>						
08.428.139	Salaries - CS	\$17,648.70	\$14,744.35	\$30,500.00	\$19,000.00	\$32,200.00
08.428.261	Small Tools & Minor Equipment	\$1,175.21	\$266.75	\$1,500.00	\$500.00	\$1,500.00
08.428.283	Major Equipment Purchase/facility upgrades - CS	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
08.428.321	Communications - CS	\$1,872.00	\$1,872.00	\$2,100.00	\$1,934.00	\$2,200.00
08.428.365	Clark St. Station Utilities	\$1,164.77	\$1,088.35	\$1,800.00	\$1,900.00	\$2,000.00
08.428.366	Lowther Station Utilities	\$639.73	\$548.59	\$1,100.00	\$1,100.00	\$1,300.00
08.428.367	Northside Station Utilities	\$5,624.17	\$5,102.70	\$8,500.00	\$8,000.00	\$10,000.00
08.428.368	Plaza Station Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
08.428.369	Walton St. Station Utilities	\$1,710.19	\$1,443.49	\$2,200.00	\$2,100.00	\$2,500.00
08.428.372	Repairs & Maintenance - CS	\$8,400.78	\$18,836.92	\$150,000.00	\$60,000.00	\$150,000.00
08.428.375	Vehicle Maintenance - CS	\$652.02	\$2,082.13	\$3,500.00	\$1,000.00	\$3,500.00
08.428.453	Instrumentation Maint & Meter	\$257.84	\$278.00	\$1,500.00	\$300.00	\$1,500.00
	<b>Subtotal</b>	<b>\$39,145.41</b>	<b>\$46,263.28</b>	<b>\$207,700.00</b>	<b>\$95,834.00</b>	<b>\$211,700.00</b>
<b>Treatment System</b>						
08.429.138	Sewer Dept. Overtime	\$5,760.24	\$4,495.10	\$12,000.00	\$2,500.00	\$12,000.00
08.429.140	Salaries - WT	\$205,179.83	\$180,212.85	\$223,520.00	\$160,500.00	\$236,000.00
08.429.142	Life, AD&D, & LTD	\$3,679.56	\$2,984.43	\$3,410.00	\$2,550.00	\$3,410.00
08.429.145	Vision	\$171.00	\$144.00	\$165.00	\$54.00	\$162.00
08.429.146	Health-WT	\$113,234.65	\$104,964.14	\$167,410.00	\$88,400.00	\$143,000.00
08.429.147	Dental-WT	\$2,145.34	\$2,249.66	\$3,258.00	\$1,500.00	\$2,200.00
08.429.150	Pension - WT	\$26,962.60	\$26,686.25	\$26,495.00	\$26,494.00	\$30,000.00
08.429.152	FICA - WT	\$21,804.50	\$18,873	\$24,941	\$18,000	\$20,500
08.429.154	Unemployment Comp - WT	\$1,860.50	\$1,477.64	\$2,000.00	\$1,000.00	\$2,000.00
08.429.157	Health Ins - Deduct. Reimb.	\$250.00	\$701.32	\$1,750.00	\$750.00	\$1,750.00
08.429.163	Workers Comp Ins. - WT	\$14,810.40	\$15,159.84	\$10,410.00	\$10,138.00	\$10,500.00
08.429.191	Clothing Allowance	\$1,387.15	\$1,393.90	\$835.00	\$1,080.00	\$520.00
08.429.210	Office Supplies	\$409.22	\$616.15	\$1,000.00	\$600.00	\$1,000.00
08.429.225	Laboratory Supplies	\$2,912.64	\$574.87	\$3,000.00	\$1,000.00	\$3,000.00

08.429.231	Vehicle Fuel - WT	\$5,939.94	\$6,344.78	\$12,000.00	\$9,250.00	\$13,000.00
08.429.235	Lubricants	\$3,162.37	\$2,444.25	\$4,000.00	\$4,000.00	\$5,000.00
08.429.240	Safety Equipment & Supplies	\$1,105.03	\$790.73	\$1,500.00	\$1,000.00	\$1,500.00
08.429.250	Repair & Maintenance Supplies	\$264.14	\$203.98	\$1,000.00	\$500.00	\$1,000.00
08.429.260	Small Tools & Minor Equipment	\$5,439.17	\$9,292.93	\$15,000.00	\$5,000.00	\$15,000.00
08.429.271	Phosphorous Removal	\$15,316.42	\$16,717.44	\$22,000.00	\$17,000.00	\$28,000.00
08.429.272	Chlorine	\$5,998.99	\$6,207.04	\$10,000.00	\$0.00	\$0.00
08.429.273	Polymer	\$3,348.80	\$7,452.00	\$10,000.00	\$10,000.00	\$12,000.00
08.429.275	Miscellaneous Chemicals	\$771.77	\$177.95	\$1,500.00	\$500.00	\$1,500.00
08.429.280	Vehicle Purchase - WT	\$0.00	\$69.00			
08.429.315	Analytical Services	\$24,801.00	\$34,337.71	\$37,000.00	\$35,000.00	\$40,000.00
08.429.320	Communications - WT	\$3,213.64	\$5,078.10	\$5,000.00	\$4,800.00	\$5,000.00
08.429.352	Liability Casualty Insurance	\$25,497.00	\$15,277.50	\$18,015.00	\$16,680.00	\$18,000.00
08.429.361	Electricity - WT	\$115,880.20	\$111,670.08	\$238,500.00	\$150,000.00	\$200,000.00
08.429.366	Water	\$74,072.07	\$20,550.18	\$10,000.00	\$4,900.00	\$6,000.00
08.429.370	Repairs & Maintenance - WT	\$33,603.64	\$76,147.97	\$100,000.00	\$100,000.00	\$100,000.00
08.429.374	Vehicle Maintenance - WT	\$3,439.66	\$2,845.63	\$10,000.00	\$3,000.00	\$10,000.00
08.429.420	General Expenses & Training	\$4,424.60	\$1,137.37	\$8,000.00	\$2,000.00	\$8,000.00
08.429.421	Permits/Fees	\$1,135.00	\$1,001.00	\$1,500.00	\$2,000.00	\$1,800.00
08.429.450	Sludge Hauling Service - WT	\$9,686.34	\$11,377.65	\$19,640.00	\$26,300.00	\$30,000.00
08.429.452	Sludge Disposal Costs	\$34,209.50	\$31,709.31	\$56,000.00	\$42,000.00	\$70,000.00
08.429.453	Instrumentation Maintenance	\$2,651.60	\$4,690.34	\$5,000.00	\$3,500.00	\$5,000.00
08.429.460	Continuing Ed. & Conferences	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal</b>	<b>\$774,528.51</b>	<b>\$726,056.00</b>	<b>\$1,065,848.91</b>	<b>\$751,996.00</b>	<b>\$1,036,842.00</b>
<b>Lemoyne Municipal Authority (LMA)</b>						
08.471.110	LMA Tap-on Fees	\$0.00	\$154,000.00	\$3,500.00	\$7,000.00	\$3,500.00
08.471.385	Annual Rental Payment	\$249,999.96	\$249,999.96	\$250,000.00	\$250,000.00	\$250,000.00
08.471.400	All Debt Service	\$1,036,132.08	\$1,037,901.84	\$1,037,510.00	\$1,037,510.00	\$1,036,977.04
08.471.401	LMA Administrative Expenses	\$15,999.96	\$15,999.96	\$16,000.00	\$16,000.00	\$16,000.00
	<b>Subtotal</b>	<b>\$1,302,132.00</b>	<b>\$1,457,901.76</b>	<b>\$1,307,010.00</b>	<b>\$1,310,510.00</b>	<b>\$1,306,477.04</b>
<b>Misc Sewer Expenses</b>						
08.480.010	Miscellaneous Expenses	\$28.00	\$1,035.47	\$300.00	\$0.00	\$300.00
08.483.151	Longevity Bonuses	\$0.00	\$250.00	\$250.00	\$250.00	\$250.00
08.492.180	Tran. to Sewer Cap. Res. Fund	\$0.00	\$10,000.00	\$1,200,000.00	\$1,200,000.00	\$175,000.00
	<b>Subtotal</b>	<b>\$28.00</b>	<b>\$11,285.47</b>	<b>\$1,200,550.00</b>	<b>\$1,200,250.00</b>	<b>\$175,550.00</b>
<b>EXPENSES</b>		<b>\$2,236,792.61</b>	<b>\$2,360,260.56</b>	<b>\$3,909,548.91</b>	<b>\$3,479,371.67</b>	<b>\$2,871,319.04</b>
<b>REVENUES</b>		<b>\$4,621,838.85</b>	<b>\$5,307,351.59</b>	<b>\$5,741,241.03</b>	<b>\$5,765,130.44</b>	<b>\$5,131,185.65</b>
<b>UNAPPROPRIATED BALANCE</b>		<b>\$2,385,046.24</b>	<b>\$2,947,091.03</b>	<b>\$1,831,692.12</b>	<b>\$2,285,758.77</b>	<b>\$2,259,866.61</b>

#### POOL FUND

General Ledger Account	Title	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>REVENUE</b>						
09.300.000	Fund Balance Forward	\$16,165.73	\$0.00	\$0.00	\$0.00	\$0.00
09.341.000	Interest Earnings	\$83.47	\$29.86	\$20.00	\$130.00	\$20.00
09.367.200	Family Passes	\$41,475.00	\$42,205.00	\$41,500.00	\$40,500.00	\$41,500.00
09.367.210	Adult Passes	\$2,440.00	\$4,230.00	\$4,000.00	\$1,815.00	\$3,000.00
09.367.230	Senior Citizen Passes	\$2,790.00	\$3,810.00	\$3,500.00	\$3,780.00	\$3,500.00
09.367.240	Daily Walk-In Passes	\$10,517.40	\$9,921.99	\$7,000.00	\$8,627.00	\$30,000.00
09.367.241	Parties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
09.367.242	Group Sales	\$10,580.00	\$12,675.00	\$12,500.00	\$8,750.00	\$8,000.00

09.367.250	Popsicles	\$1,799.00	\$2,498.00	\$1,950.00	\$2,409.00	\$2,100.00
09.367.280	Miscellaneous	\$8.00	\$34.00	\$15.00	\$7.00	\$10.00
09.367.290	Vending Machine Receipts	\$276.15	\$236.55	\$250.00	\$187.75	\$200.00
09.392.100	Tran. from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$39,723.00
09.392.200	Tran. From ARPA Fund	\$265.69	\$14,618.27	\$46,637.00	\$39,685.25	
	<b>TOTAL REVENUE</b>	<b>\$86,400.44</b>	<b>\$90,258.67</b>	<b>\$117,372.00</b>	<b>\$105,891.00</b>	<b>\$128,053.00</b>
<b>EXPENSE</b>						
09.452.141	Salaries - Pool Maintenance	\$16,229.28	\$9,567.50	\$10,100.00	\$13,400.00	\$12,000.00
09.452.161	FICA	\$1,170.06	\$698	\$773	\$976	\$918
09.452.220	Supplies	\$420.50	\$573.07	\$1,000.00	\$560.00	\$1,000.00
09.452.222	Chemicals	\$11,398.22	\$10,926.69	\$14,750.00	\$10,700.00	\$14,500.00
09.452.225	Laboratory Fees	\$1,120.00	\$1,120.00	\$1,320.00	\$1,600.00	\$1,760.00
09.452.260	Minor Equipment Purchase	\$1,314.03	\$909.40	\$1,925.00	\$385.00	\$1,900.00
09.452.290	Soda/Popcicle Expenses	\$1,796.94	\$1,304.46	\$1,755.00	\$1,418.00	\$1,700.00
09.452.311	Licenses	\$117.00	\$332.00	\$200.00	\$82.00	\$200.00
09.452.312	Management Services	\$47,983.22	\$57,439.55	\$75,000.00	\$64,490.00	\$79,000.00
09.452.321	Telephone	\$359.05	\$480.19	\$250.00	\$550.00	\$550.00
09.452.341	Advertising & Printing	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
09.452.361	Electricity	\$3,021.82	\$3,028.89	\$3,555.00	\$3,830.00	\$4,000.00
09.452.366	Water	\$0.00	\$2,236.68	\$2,460.00	\$6,300.00	\$6,000.00
09.452.370	Maintenance & Repairs	\$1,470.32	\$1,642.40	\$4,260.00	\$1,600.00	\$4,500.00
	<b>EXPENSE</b>	<b>\$86,400.44</b>	<b>\$90,258.67</b>	<b>\$117,372.65</b>	<b>\$105,891.00</b>	<b>\$128,053.00</b>
	<b>REVENUE</b>	<b>\$86,400.44</b>	<b>\$90,258.67</b>	<b>\$117,372.00</b>	<b>\$105,891.00</b>	<b>\$128,053.00</b>
	<b>UNAPPROPRIATED BALANCE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$0.65)</b>	<b>\$0.00</b>	<b>\$0.00</b>

#### GF CAPITAL RESERVE

General Ledger Account	Title	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>REVENUE</b>						
18.300.000	Fund Balance Forward	\$973,064.03	\$1,238,425.19	\$1,021,206.28	\$1,021,206.28	\$3,462,506.28
18.341.000	Interest Earnings	\$4,393.00	\$5,852.93	\$4,200.00	\$17,000.00	\$30,000.00
18.354.351	DCNR Park Grant Reimbursement	\$10,000.00	\$34,560.00	\$623,784.00	\$4,000.00	\$0.00
18.354.352	DCED Grant Reimbursement	\$16,412.50	\$18,587.50	\$25,000.00	\$0.00	\$0.00
18.357.300	CDBG Grant Reimbursement	\$147,231.08	\$0.00	\$0.00	\$0.00	\$0.00
18.357.301	County Grant Reimbursement	\$0.00	\$0.00	\$66,540.00	\$10,000.00	\$31,540.00
18.357.351	Green Light Go Grant Reimbursement	\$0.00	\$0.00	\$221,320.00	\$0.00	\$221,320.00
18.363.100	Curb/Sidewalk Repair Reimbursement	\$0.00	\$98,850.44	\$56,100.00	\$90,000.00	\$15,000.00
18.392.010	Transfer from General Fund	\$400,000.00	\$0.00	\$2,500,000.00	\$2,500,000.00	\$500,000.00
	<b>TOTAL REVENUE</b>	<b>\$1,551,100.61</b>	<b>\$1,396,276.06</b>	<b>\$4,518,150.28</b>	<b>\$3,642,206.28</b>	<b>\$4,260,366.28</b>
<b>EXPENSE</b>						
18.408.313	Engineering	\$24,213.25	\$53,364.94	\$182,500.00	\$65,000.00	\$150,000.00
18.409.611	General Building Improvements	\$0.00	\$44,310.85	\$0.00	\$0.00	\$20,000.00
18.409.720	ADA Improvement Projects	\$216,122.45	\$0.00	\$0.00	\$0.00	\$0.00
18.433.720	New Traffic Equipment	\$0.00	\$0.00	\$346,920.00	\$0.00	\$344,000.00
18.435.610	Property Owner Curb/Sidewalk Repairs	\$0.00	\$178,374.19	\$175,000.00	\$114,700.00	\$35,000.00
18.438.750	Trucks for Maintenance DEP	\$0.00	\$0.00	\$0.00	\$0.00	\$42,554.98
18.452.373	Parks Projects	\$28,064.81	\$50,264.05	\$801,470.00	\$0.00	\$63,078.00
18.459.100	GF Cap. Reserve Expense	\$0.00	\$22,974.00	\$125,000.00	\$0.00	\$135,000.00
18.463.310	Economic Development Projects	\$44,274.91	\$25,781.75	\$50,000.00	\$0.00	\$50,000.00
	<b>TOTAL EXPENSE</b>	<b>\$312,675.42</b>	<b>\$375,069.78</b>	<b>\$1,680,890.00</b>	<b>\$179,700.00</b>	<b>\$839,632.98</b>

REVENUE	\$1,551,100.61	\$1,396,276.06	\$4,518,150.28	\$3,642,206.28	\$4,260,366.28
UNAPPROPRIATED BALANCE	\$1,238,425.19	\$1,021,206.28	\$2,837,260.28	\$3,462,506.28	\$3,420,733.30

#### SEWER CAPITAL RESERVE

General Ledger Account	Title	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES						
19.100.000	Fund Balance Forward	\$1,951,213.13	\$1,592,836.48	\$1,219,866.05	\$1,219,866.05	\$2,374,866.05
19.341.000	Interest Earnings	\$7,616.90	\$7,130.77	\$5,000.00	\$20,000.00	\$5,000.00
19.354.040	Grant Funding	\$191,403.00	\$0.00	\$0.00	\$0.00	\$0.00
19.392.080	Transfer from Sewer Fund	\$0.00	\$10,000.00	\$1,200,000.00	\$1,200,000.00	\$175,000.00
Total Revenue		\$2,150,233.03	\$1,609,967.25	\$2,424,866.05	\$2,439,866.05	\$2,554,866.05
EXPENSES						
19.429.280	Vehicle Expense	\$40,000.00	\$11,317.58	\$0.00	\$0.00	\$42,000.00
19.429.313	Engineering Expense	\$74,728.05	\$67,570.10	\$65,000.00	\$15,000.00	\$82,500.00
19.429.600	Construction Projects	\$442,668.50	\$311,213.52	\$500,000.00	\$50,000.00	\$800,000.00
TOTAL EXPENSES		\$557,396.55	\$390,101.20	\$565,000.00	\$65,000.00	\$924,500.00
UNAPPROPRIATED BALANCE		\$1,592,836.48	\$1,219,866.05	\$1,859,866.05	\$2,374,866.05	\$1,630,366.05

#### LIQUID FUEL FUNDS

General Ledger Account	Title	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES						
35.300.000	Fund Balance Forward	\$249,113.87	\$189,614.20	\$255,990.38	\$255,990.38	\$204,667.09
35.341.000	Interest Earnings	\$1,605.96	\$1,773.64	\$1,000.00	\$5,600.00	\$5,000.00
35.355.005	Grants	\$142,695.32	\$143,629.63	\$145,087.00	\$148,076.71	\$145,625.80
35.392.010	Transfer from General Fund	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00
TOTAL REVENUE		\$393,415.15	\$335,017.47	\$452,077.38	\$409,667.09	\$355,292.89
EXPENSES						
Highway Construction & Rebuild						
35.439.100	Hwy Construction & Rebuild	\$203,800.95	\$79,027.09	\$286,752.00	\$205,000.00	\$320,000.00
TOTAL EXPENSES		\$203,800.95	\$79,027.09	\$286,752.00	\$205,000.00	\$320,000.00
UNAPPROPRIATED BALANCE		\$189,614.20	\$255,990.38	\$165,325.38	\$204,667.09	\$35,292.89

#### PARKS & REC FUND

General Ledger Account	Title	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
REVENUES						
39.300.000	Fund Balance Forward	\$0.00	\$23,920.33	\$53,525.02	\$53,525.02	\$32,775.02
39.320.100	Payment in Lieu of Recreation	\$46,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00
39.341.000	Interest Earnings	\$36.33	\$261.44	\$100.00	\$950.00	\$100.00
TOTAL REVENUE		\$46,036.33	\$64,181.77	\$53,625.02	\$54,475.02	\$32,875.02
EXPENSES						
39.454.250	Park Repairs	\$0.00	\$3,819.84	\$11,350.00	\$16,900.00	\$0.00
39.454.260	Park Equipment	\$22,116.00	\$4,510.93	\$3,185.00	\$0.00	\$28,075.02
39.454.600	Park Projects	\$0.00	\$2,325.98	\$4,800.00	\$4,800.00	\$4,800.00
TOTAL EXPENSES		\$22,116.00	\$10,656.75	\$19,335.00	\$21,700.00	\$32,875.02
UNAPPROPRIATED BALANCE		\$23,920.33	\$53,525.02	\$34,290.02	\$32,775.02	\$0.00