

EXETER TOWNSHIP
RESOLUTION #2023-55

**A RESOLUTION OF THE TOWNSHIP OF EXETER
APPROVING AND AUTHORIZING 2024 EXETER
TOWNSHIP BUDGET**

BE AND IT IS HEREBY RESOLVED, that the Board of Supervisors of the Township of Exeter, Berks County, Pennsylvania, approves of the 2024 Exeter Township Budget Approved on December 26, 2023, which Budget is attached hereto as Exhibit “A” and incorporated fully herein by this reference.

PASSED AND APPROVED at a Regular Meeting of the Board of Supervisors of Exeter Township, Berks County, Pennsylvania, held this 26th day of December 26, 2023.

EXETER TOWNSHIP
BOARD OF SUPERVISORS
David L. Vollmer Jr., Chairperson

ATTEST:

Secretary

EXHIBIT “A”

EXETER TOWNSHIP

BERKS COUNTY, PENNSYLVANIA

2024 BUDGET



Approved by Board of Supervisors

December 26, 2023

BOARD OF SUPERVISORS

David Vollmer, Jr., Chairperson

George Bell, Vice Chairperson

Michelle P. Kircher, Member

David Hughes, Member

Anthony Rinaldo, Member

Prepared By:

Larry Piersol

Interim Township Manager

with Assistance from Keystone Municipal Solutions

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December 22, 2023

Board of Supervisors
Township of Exeter
4975 DeMoss Road
Reading, PA 19606

BUDGET MESSAGE

Dear Members of the Board:

The 2024 Budget for Exeter Township is being submitted in accordance with The Second-Class Township Code, Article XXXII, Section 3202. The 2024 Proposed Budget was advertised in accordance with Article XXXII, Section 3202(b) and was advertised in a newspaper of general circulation and has been available for public inspection since December 2, 2023, thus this budget is available for adoption on or after December 22, 2023, and a meeting for adoption has been scheduled for December 26, 2023.

The 2024 budget reflects an overall real estate tax millage rate increase from 3.665 to 4.435 mills, including a General Purpose increase from 2.395 to 2.900, Fire Services Fund increase from 0.705 to 1.065, and Hydrant Millage increase from 0.095 to 0.120. The Debt Service Millage rate will remain at 0.470. In addition, the 2024 budget includes an increase in the annual Recycling Fee from \$78 to \$144 to fully cover recycling costs. The Street Light tax will also increase from \$0.42 to \$0.50 per improved frontage foot. Individual tax bills show line items for Debt, Hydrant, and Street Lights, some of which may vary by property.

This budget process began in August with meetings and discussions among staff, followed by two public meetings known as Budget Workshop Sessions. The purpose of these meetings was to seek input and direction from all five Supervisors and Township residents. Incorporating the many discussions into the proposed 2024 budget has resulted in an increase in the 2024 General Fund operating expenditures of 11 percent over the 2023 approved budget. In large part, this is due to general inflation and the Township's commitment to Policing and Fire Safety and the resultant budgeting for five new Police Officers and three full-time firefighters. The budget also reflects significant investments in physical infrastructure, including \$1 million for a new Public Works building.

The Township is committed to providing high quality services while maintaining its fiscal integrity. Exeter currently benefits from strong cash reserves, a stable local economy, and manageable debt burden. Maintaining a strong fiscal position requires a long-term view and disciplined approach to annual budgeting.

Larry Piersol, Interim Township Manager



BUDGET HIGHLIGHTS

The Township is committed to enhancing overall quality of life and providing residents with critical services. The 2024 budget leverages grant and American Rescue Plan Act Funds to complete \$4.3 million in capital investments, seeks to improve police and fire service, and supports administrative capacity. While the Township is in solid fiscal position with strong cash reserves and a relatively stable local economy, in recent years municipal spending has increased at a rate that has exceeded that of income.

General Fund expenses are expected to increase by 11 percent in 2024 in comparison to the 2023 budget. Some expense growth is a result of the increased costs of providing existing services, partially driven by inflation. The new recycling contract represents the growing costs of providing refuse service experienced across the state. Following a competitive bidding process, annual recycling fees have increased by 85 percent. However, much of the increasing stress on operating budgets is due to the addition of new recurring expenses, particularly due to growing workforce costs.

Of the \$1.6 million increase in overall 2024 General Fund expenses, \$1.1 million can be attributed to growing personnel related costs. Workforce costs represent 70 percent of the General Fund budget historically and are projected to increase by 11 percent in 2024. This increase is driven by inflationary growth experienced by all employers, new collective bargaining agreements offering more generous compensation, and the expansion of the public safety workforce. The 2024 budget includes the addition of five new Police Department hires, which are comprised of two replacement hires and three new officers. In addition, the Fire Services Fund includes the increased costs of three new full-time firefighters.

General Fund operating revenue is also projected to grow from \$13.1 million in the 2023 Budget to \$14.7 million in the 2024 budget, representing an increase of about 12 percent. However, this growth is driven by higher tax rates and fees. The 2024 budget includes an increase in the Township's real estate tax rate (combined General, Debt Service, and Utility) from 3.665 mills to 4.435 mills. In comparison, in 2023, the average millage rate for Berks County townships is 2.737 and the average millage rate for all Berks County municipalities is 4.493. The 2024 budget also includes an increase in the recycling fee from \$78 to \$144 per household. For an Exeter Township property assessed at the average residential value of approximately \$115,000, annual taxes and fees will increase by about \$175.

Although tax and fee increases will help match recurring expenses such as salaries and wages with recurring revenue sources, the 2024 budget continues to rely on fund balance and interfund transfers to cover 2024 expenses. Roughly \$2.0 million in interest from the Wastewater Treatment Sale Proceeds Fund will be transferred to close deficits in the General and Golf Operations Funds. The General Fund will also be supported by \$75,000 from the Reserve Fund. In addition, as outlined in Exhibit 1, fund balance will be used to address deficits in several funds, with the majority of allocated fund balance supporting capital investments.

Overall, the 2024 budget accomplishes the following key objectives:

- Seeks to align recurring expenses with recurring revenue sources to encourage long-term sustainability.



- Enhances public safety through the addition of new police officers and fire fighters.
- Supports strategic investments in capital assets using grants and American Rescue Plan Act funds.
- Anticipates a 2024 General Fund ending balance of approximately \$3.5 million, equivalent to more than 20 percent of operating expenditures, representing a significant improvement from the General Fund balance of about 6 percent of expenses at the start of 2022.
- Ensures the preservation of principal in the Wastewater Treatment Sale Proceeds Fund by only allocating interest earnings.

Though the 2024 budget can be balanced with the strategies outlined above, the Township is experiencing structural budgetary imbalance and must commit to multi-year planning to ensure long-term sustainability.



MULTI-YEAR STRATEGIC PRIORITIES

The Township has maintained a strong “Aa2” credit rating from Moody’s Investor Services based on the sale of the sewer system, the strength of the Township’s operating history, local demographics, and average debt burden. While the Township is in solid fiscal position with strong cash reserves and a relatively stable local economy, in recent years municipal spending has increased at a rate that has exceeded that of income. The Township has extensive capital improvement needs that must be matched with funding sources such as grants, debt proceeds, or General Fund monies. The Township also owns assets, such as the Reading County Club and Golf Course, that are currently non-self-sustaining and require a long-range plan.

The 2024 budget can be balanced with existing fund balance (cash reserves) and tax and fee increases; however, a multi-year view of operating and capital positions is necessary to ensure long-term sustainability. The Township should develop a multi-year strategy that focuses on the following goals:

- Achieve structural budgetary balance in the General Fund and other key governmental funds.
- Limit real estate tax millage rate increases while maintaining high levels of service.
- Establish a fund balance (cash reserve) policy, especially regarding funds originating from the sale of wastewater treatment assets.
- Develop a multi-year plan to strategically invest in capital assets.
- Capitalize on opportunities to expand the existing tax base and encourage revenue growth.
- Determine the highest and best use of Township assets.



How to Use the Budget Document

This section provides an explanation of the format and content of the 2024 Approved Budget document. To find the exact location of this information, please refer to the Table of Contents. The major portions of the document are described as follows:

Budget Overview

Contained within the Budget Overview is the Budget and Finance section. This section describes the financial and operating policies and procedures that guide the development of the Township's budget. Additionally, the Budget Summary section provides the reader with a series of financial summaries of revenues and expenditures for 2024 and prior years.

Budget Detail

These sections contain information on 2024, as well as historical revenue and expenditure information for the **Governmental**, **Special Revenue**, **Proprietary**, and **Escrow** funds operating budgets. A brief description of each fund is provided along with line-Item detail of revenue and expenditures.

Supplementary Information

This supplementary information consists of a pictorial presentation of the Township's **Organizational Structure**.

Budget and Finance

Budget Calendar

Date (2023)	Action	Responsibility
September	Meet with Department Heads to review budget needs and discuss Township goals	Township Manager & Finance
	Develop revenue projections for 2023	Township Manager & Finance
	Develop draft budget based on input from Department Heads, the Administration function, and anticipated revenue constraints	Township Manager & Finance
October	Submit draft budget to Board of Supervisors	Township Manager
	Board of Supervisors workshop to review the draft budget as well as key budget trends and developments (October 25)	Board of Supervisors
November	Board of Supervisors workshop to review amended budget (November 21)	Board of Supervisors
	Update budget based on feedback from Board of Supervisors and any other new input/information	Township Manager & Finance
	Submit Proposed Budget to Board of Supervisors	Township Manager
	Advertise 2024 budget to the public and solicit feedback (November 30)	Township Manager
December	Hold hearing to adopt final 2024 budget (December 26)	Board of Supervisors
	Advertise adopted ordinance	Township Manager
	Enter budget into financial software	Finance

Budgetary Basis

Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget. There are three primary bases for budgeting:

- **Cash Basis** – the practice of recording revenue when cash has been received and recording expenses when cash has been paid out.
- **Modified Accrual Basis** – the basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred



and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

- **Accrual Basis** – the basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding in the receipt of the revenue of the payment of the expenditure may take place, in whole or in part, on another accounting period.

Budgets for all funds are prepared on a Cash Basis with respect to revenues and expenditures.

Resource Allocation

The following Resource Allocation chart lists resources and appropriations for each fund and provides a grand total for all Township resources. The accounts of the Township are organized on the basis of fund(s), each of which is considered to be a separate accounting entity and fall under the following categories:

- **Governmental Fund** – Governmental funds track the basic activities of the government and include the General Fund, Reserve Fund, Reading Country Club Golf Operations Fund, Reading Country Club Clubhouse Fund, Reading Country Club Events Fund, and Wastewater Treatment Sale Proceeds Fund.
- **Special Revenue Fund** - Special revenue funds are established to account for revenues that are legally restricted to expenditures for specific purposes. The Township maintains 16 Special Revenue funds.
- **Escrow Fund** – Escrow funds are established with a contractual arrangement in which a third-party receives or disburses funds based on conditions agreed to by the Township and the third-party. The Township currently maintains two Escrow funds.

Although each fund is accounted for independently, the proper cooperation and interaction among all funds contribute to the overall effective and efficient management of Township government.

Governmental Funds

General Fund (Fund 01) - The General Fund is the primary operating fund for the Township. The fund is supported by taxes, fees, and other revenues that may be used for any lawful purpose. This is the principal fund of the Township and includes all operations not required by law or policy to be recorded in other funds.

Reserve Fund (Fund 08) - The Reserve Fund (formerly the Sewer Fund) accounts for the revenues and expenses associated with the former wastewater treatment operations. Payments continue to be received on outstanding sewer accounts. All excess funds in the Reserve Fund are available for General Fund use.

Reading Country Club Golf Operations Fund (Fund 09) – The Reading Country Club Golf Operations Fund is used to account for the financial operations of the Reading Country Club golf course operations, including greens fees, cart rentals, driving range, pro-shop, and the snack bar.

Reading Country Club Clubhouse Fund (Fund 10) - The Reading Country Club Clubhouse Fund is used to



account for the financial operations of the Reading Country Club Clubhouse.

Reading Country Club Events Fund (Fund 20) - The Reading Country Club Clubhouse Fund was created in 2022 to capture event related activity at the Reading Country Club Clubhouse.

Wastewater Treatment Sale Proceeds Fund (Fund 31) - The Wastewater Treatment Sale Proceeds fund is used to account for the proceeds of the sale of the Wastewater Treatment Plant and the special projects/expenditures approved by the Board of Supervisors.

Special Revenue Funds

Utility Fund (Fund 02) - The Utility Fund accounts for tax revenues received from property owners benefitting from public street lighting and fire hydrant services and expenditures, including utilities and maintenance, incurred by the Township to provide neighborhood street lighting and hydrant services.

Fire Services Fund (Fund 03) - The Fire Services Fund accounts for tax revenues received from property owners for the purpose of providing support for the Township's volunteer fire department. Fire Services tax will increase from 0.705 mills to 1.065 mills in 2024.

Capital Expense Fund (Fund 04) - The Capital Expense Fund is used to account for the acquisition of assets.

Detention Pond Fund (Fund 05) - The Detention Pond Fund is used to account for monies received from developers for the acceptance of Deeds of Dedication for detention or retention ponds within the Township.

K-9 Fund (Fund 06) - The K-9 Fund is used to account for contributions to be used specifically for the improvement and continuation of the police K-9 program.

Exeter Promenade Fund (Fund 12) - The Exeter Promenade Fund is used to account for rental income and expenses for the Exeter Promenade shopping complex.

DEA Equitable Sharing Fund (Fund 13) - The DEA Equitable Sharing Fund is used to account for activities related to drug related police seizures. Expenditures from this fund are required to be for the improvement of the Township's police department.

Municipal Complex Fund (Fund 14) - The Municipal Complex Fund is used to account for donations, capital contributions, and grants secured for the new municipal complex.

American Rescue Plan Act Fund (Fund 15) - The American Rescue Plan Act fund is used to account for funds provided by the American Rescue Plan Act of 2021. Utilization of funds is restricted to eligible use per U.S. Treasury guidelines.

Capital Improvements Fund (Fund 18) - The Capital Projects Fund is used to account for the acquisition of assets.

Equipment Fund (Fund 19) - The Equipment Fund is used to purchase motorized and non-motorized equipment for the Township.



Debt Service Fund (Fund 23) – The Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for current and future principal and interest (debt service) payments. The debt service fund supports debt associated with the purchase of the Reading Country Club. In 2024, the Debt Service millage rate will remain .47 mills.

Fire Apparatus Fund (Fund 30) - The Fire Apparatus Fund is used to account for the financial resources to assist the fire department in purchasing equipment.

Park Improvement Fund (Fund 32) - The Park Improvement Fund is used to account for monies received from developers to be used in the acquisition, improvement, and/or maintenance of public open space areas.

State Liquid Fuels Fund (Fund 35) - The State Liquid Fuels Fund is used to account for the proceeds from the State Motor License Fund. Expenditures are legally restricted to highway purposes in accordance with PENNDOT regulations.

Traffic Improvement Fund (Fund 37) - The Traffic Improvement Fund is used to account for the collection of transportation impact assessments against new developments that adversely affect the transportation facilities within the Township.

Escrow Funds

The Developer Escrow Fund (Fund 07) – The Developer Escrow Fund is used to account for the land development escrow funds held by the Township while a land development project is completed.

Holding Tank Agreements Escrow Fund (Fund 11) – The Holding Tank Agreements Escrow Fund is used to account for on-lot septic holding tank escrow funds held by the Township while an on-lot septic system is completed.



Budget Summary

Overview of All Funds

Exhibit 1-Summary of Revenue, Expenses, and Fund Balance for All Funds, 2024

Fund	2024 Budget			2024 Projected Fund Balance ¹		
	Revenue	Expenses	Excess/(Deficit)	Beginning	Net	% Chg
01 GENERAL FUND	\$16,418,885	16,447,353	(\$28,468)	\$3,563,000	3,534,532	-0.8%
02 UTILITY FUND	\$274,600	\$264,076	\$10,524	\$82,000	\$92,524	12.8%
03 FIRE SERVICES FUND	\$1,413,000	\$1,405,200	\$7,800	\$93,000	\$100,800	8.4%
04 CAPITAL EXPENDITURES FUND	\$4,500	\$70,200	(\$65,700)	\$286,000	\$220,300	-23.0%
05 DETENTION POND FUND	\$8,500	\$15,000	(\$6,500)	\$125,000	\$118,500	-5.2%
06 K9 FUND	\$1,050	\$0	\$1,050	\$9,000	\$10,050	11.7%
07 DEVELOPER ESCROW FUND	\$55	\$0	\$55	\$600	\$655	9.2%
08 RESERVE FUND	\$86,200	\$76,000	\$10,200	\$34,000	\$44,200	30.0%
09 GOLF OPERATIONS FUND	\$1,333,950	\$1,303,451	\$30,499	\$169,000	\$199,499	18.0%
10 RCC CLUBHOUSE FUND	\$95,500	\$214,300	(\$118,800)	\$1,118,000	\$999,200	-10.6%
11 HOLDING TANK AGREEMENTS ESCROW FUND	\$10	\$0	\$10	\$2,000	\$2,010	0.5%
12 EXETER PROMENADE FUND	\$42,080	\$34,700	\$7,380	\$4,000	\$11,380	184.5%
13 DEA EQUITABLE SHARING FUND	\$10,130	\$0	\$10,130	\$20,000	\$30,130	50.7%
14 MUNICIPAL COMPLEX FUND	\$78,000	\$100,000	(\$22,000)	\$1,140,000	\$1,118,000	-1.9%
15 AMERICAN RESCUE PLAN ACT FUND	\$16,900	\$795,000	(\$778,100)	\$811,000	\$32,900	-95.9%
18 CAPITAL IMPROVEMENTS FUND	\$1,071,933	\$2,769,500	(\$1,697,567)	\$3,405,000	\$1,707,433	-49.9%
19 EQUIPMENT FUND	\$121,900	\$460,000	(\$338,100)	\$2,617,000	\$2,278,900	-12.9%
20 RCC EVENTS FUND	\$737,150	\$706,000	\$31,150	\$87,000	\$118,150	35.8%
23 DEBT SERVICE FUND	\$649,200	\$729,975	(\$80,775)	\$605,000	\$524,225	-13.4%
30 APPARATUS FUND	\$184,500	\$0	\$184,500	\$3,000	\$187,500	6150.0%
31 WASTEWATER TREATMENT SALE PROCEEDS FUND	\$2,056,000	\$2,000,000	\$56,000	\$42,624,000	\$42,680,000	0.1%
32 PARK IMPROVEMENT FUND	\$102,000	\$705,000	(\$603,000)	\$1,919,000	\$1,316,000	-31.4%
35 STATE LIQUID FUELS FUND	\$831,180	\$905,700	(\$74,520)	\$517,000	\$442,480	-14.4%
37 TRAFFIC IMPROVEMENT FUND	\$1,600	\$0	\$1,600	\$39,000	\$40,600	4.1%
COMBINED FUNDS	\$25,538,823	\$29,001,455	(\$3,462,632)	\$59,272,600	\$55,809,968	-5.8%

¹ Projected fund balance levels are reflected on a cash basis and account for anticipated activity through 2023 year-end. Future cash reserve levels within some funds will be impacted by inter-fund loans previously approved by the Board of Supervisors.



General Fund Summary

Operating expenses have historically outpaced operating revenue. Consequently, budgets have been balanced with the help of interfund transfers and the allocation of fund balance. In 2023, revenue is expected to significantly outperform the budget, driven by higher than anticipated Earned Income Tax, Landfill Host fees, and engineering related revenue such as occupancy and building permit revenue. However, historical trends are expected to persist in 2024 resulting in a \$1.8 million General Fund operating deficit. This deficit will be closed with the use of a transfer from the Wastewater Treatment Sale Proceeds Fund of \$1,650,000, a transfer from the Reserve Fun of \$75,000, and the use of roughly \$30,000 in existing fund balance in the General Fund.

Exhibit 2-General Fund Operating Activity, 2022-2024

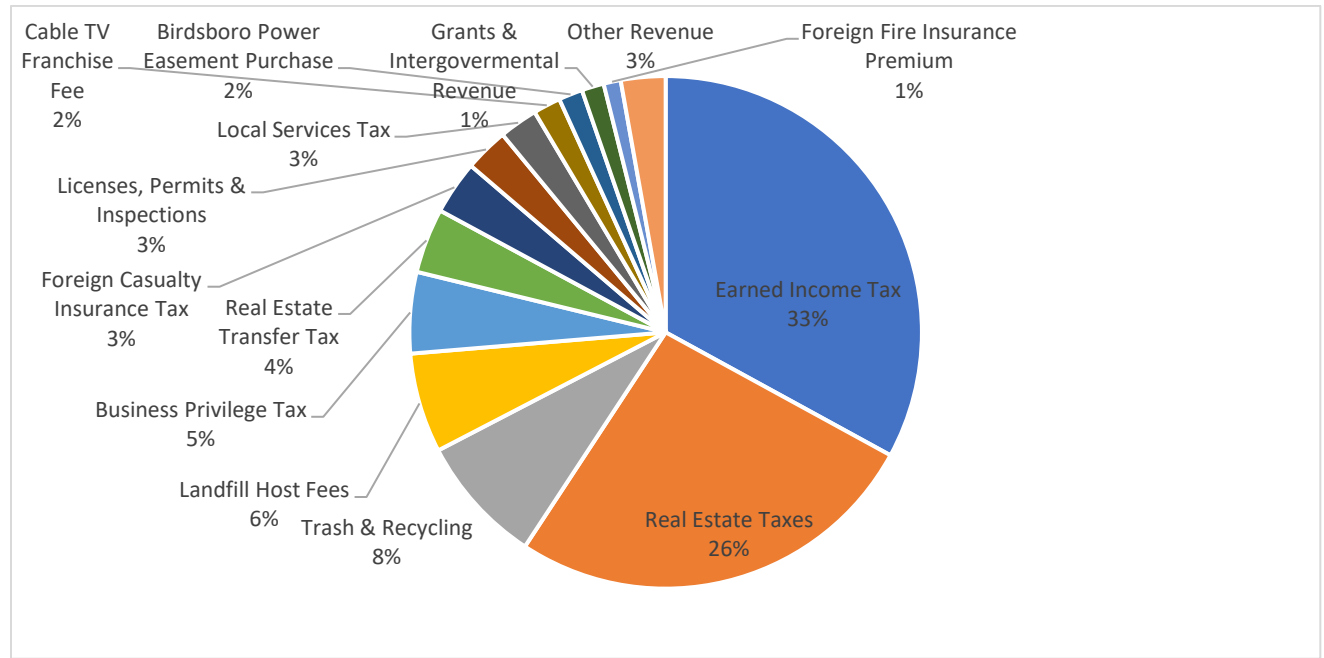
	2022 Actual	2023 Budget	2024 Budget
Operating Revenues	\$14,078,595	\$13,068,384	\$14,693,885
Operating Expenses	\$12,937,390	\$14,813,720	\$16,447,353
Operating Surplus (Deficit)	\$1,141,205	(\$1,745,336)	(\$1,753,468)
Transfer from Reserve Fund	\$405,000	\$0	\$75,000
Transfer from Proceeds Fund	\$315,917	\$795,000	\$1,650,000
Adjusted Net Income/(Loss)	\$1,862,123	(\$950,336)	(\$28,468)
General Fund Ending Balance	\$4,513,000	\$3,563,000	\$3,535,000



General Fund Revenue

Earned Income Tax and Real Estate Tax account for nearly 60 percent of 2024 budgeted revenue. Recycling revenue, Landfill host fees, Business Privilege Tax, and Real Estate Transfer Tax are the next largest revenue sources, representing about 24 percent of the budget combined. The balance of operating revenue is comprised of various sources as depicted in Exhibit 3.

Exhibit 3-General Fund Operating Revenue by Major Sources, 2024





General Fund operating revenue is projected to grow from \$13.1 million in the 2023 Budget to \$14.7 million in the 2024 budget – an increase of about 12 percent. The 2024 budget includes an increase in the Township’s real estate tax rate (combined General, Debt Service, and Utility) from 3.665 mills to 4.435 mills along with an increase in the recycling fee from \$78 to \$144 per household. Modest fee increases were applied to park facility and field rentals while other fees were maintained at 2023 levels. The resident and non-resident earned income tax rates will remain at 0.5 percent and 1 percent, respectively.

The General Fund is projected to end 2023 with an Unassigned Fund Balance of about \$3.6 million, equivalent to about 22 percent of budgeted 2024 General Fund revenues. The Government Financial Officers Association (GFOA) recommended best practice states that “the adequacy of unreserved fund balance in the general fund should be assessed based upon a government’s own specific circumstances. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unreserved fund balance in their general fund of no less than 5-15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures.”

Exhibit 4-General Fund Operating Revenue by Major Sources, 2022-2024

	2022 Actual	2023 Budget	2024 Budget	\$ Chg 2023- 2024 Budget	% Chg 2023-2024 Budget	% of Total 2024 Budget
Earned Income Tax	\$4,653,501	\$4,735,579	\$4,844,000	\$108,421	2.3%	33.0%
Real Estate Taxes	\$3,268,485	\$3,240,000	\$3,862,500	\$622,500	19.2%	26.3%
Recycling	\$594,038	\$638,375	\$1,194,000	\$555,625	87.0%	8.1%
Landfill Host Fees	\$800,000	\$800,000	\$925,000	\$125,000	15.6%	6.3%
Business Privilege Tax	\$724,424	\$725,000	\$753,000	\$28,000	3.9%	5.1%
Real Estate Transfer Tax	\$1,043,549	\$600,000	\$600,000	\$0	0.0%	4.1%
Foreign Casualty Insurance Tax	\$461,060	\$425,000	\$497,000	\$72,000	16.9%	3.4%
Licenses, Permits & Inspections	\$758,022	\$275,200	\$405,300	\$130,100	47.3%	2.8%
Local Services Tax	\$336,945	\$319,883	\$358,000	\$38,117	11.9%	2.4%
Cable TV Franchise Fee	\$282,628	\$300,000	\$254,600	(\$45,400)	-15.1%	1.7%
Birdsboro Power Easement Purchase	\$222,222	\$222,222	\$222,222	\$0	0.0%	1.5%
Grants & Intergovernmental Revenue	\$122,090	\$92,750	\$206,000	\$113,250	122.1%	1.4%
Foreign Fire Insurance Premium	\$159,788	\$134,000	\$159,000	\$25,000	18.7%	1.1%
Other Revenue	\$651,842	\$560,375	\$413,263	(\$147,112)	-26.3%	2.8%
Total	\$14,078,595	\$13,068,384	\$14,693,885	\$1,625,501	12.4%	100.0%

Earned Income Tax (EIT) is the largest source of Township revenue, representing 33 percent of the 2024 budget. The Township imposes a 0.5 percent EIT on residents and a 1 percent EIT on non-residents. In 2023, EIT collections will exceed budget expectations, demonstrating a robust 2.5 percent growth over the 2022 figures. According to information from the tax collector, the 2024 budget anticipates a 2 percent increase in current collections compared to the 2023 projection, with delinquent collections expected to remain consistent.

Real Estate Tax income is the second highest source of revenue, accounting for about 26 percent of General Fund revenue in the 2024 budget. The 2024 General Fund Real Estate Tax rate will increase from



2.395 mills to 2.900 mills. The 2024 Budget acknowledges a slight decrease in the assessment base and projects a collection rate expected to align with previous years, with a standard percentage of bills being paid at discount. Overall, the budgeted revenues for 2024 are estimated to be \$622,000 higher than the 2023 projected revenues.

In addition to the General Fund Real Estate tax, the Township also imposes a Real Estate tax dedicated to the Utility Fund (0.120 mills), Fire Equipment and Firehouses (1.065 mills), and the Debt Service Fund (0.47 mills). The 2024 total millage rate is 4.435, which is increased from 3.665 mills in 2023, equivalent to a 21 percent increase.

The Township charges residents an annual **Recycling Fee** for solid waste collection. Driven by a new recycling contract beginning in 2024, the Township is projecting an 85 percent increase in recycling expenses. To cover the rising costs associated with the contract, the recycling fee will increase from \$78 to \$144 per household. Overall, the Township budgets \$1.2 million in 2024 revenue.

Exeter receives annual **Landfill Host Fees** associated with the Exeter Landfill. The annual fee is based on the tonnage collected at the landfill. The Township budgets \$925,000 for 2024, based on projections provided by the landfill, which closely aligns with 2023 collections.

The **Business Privilege Tax** is levied on every person engaging in a business, trade, occupation, or profession at an actual place of business located in the Township. This tax does not apply to those working as employees. The tax is based on gross receipts and accounts for 5 percent of 2024 operating revenue. The tax is imposed at a rate of 1 mill for wholesale vendors and 1.5 mills for others.

Exeter residents pay a 1 percent **Real Estate Transfer Tax** on property transactions, with the Township and school district each retaining 0.5 percent. The Township anticipates a decline in real estate transfer tax revenue in 2023 compared to 2022 as a result of a slowing housing market. The 2024 budget considers market conditions as well as historical data to estimate 2024 real estate transfer tax revenue to remain at \$600,000.

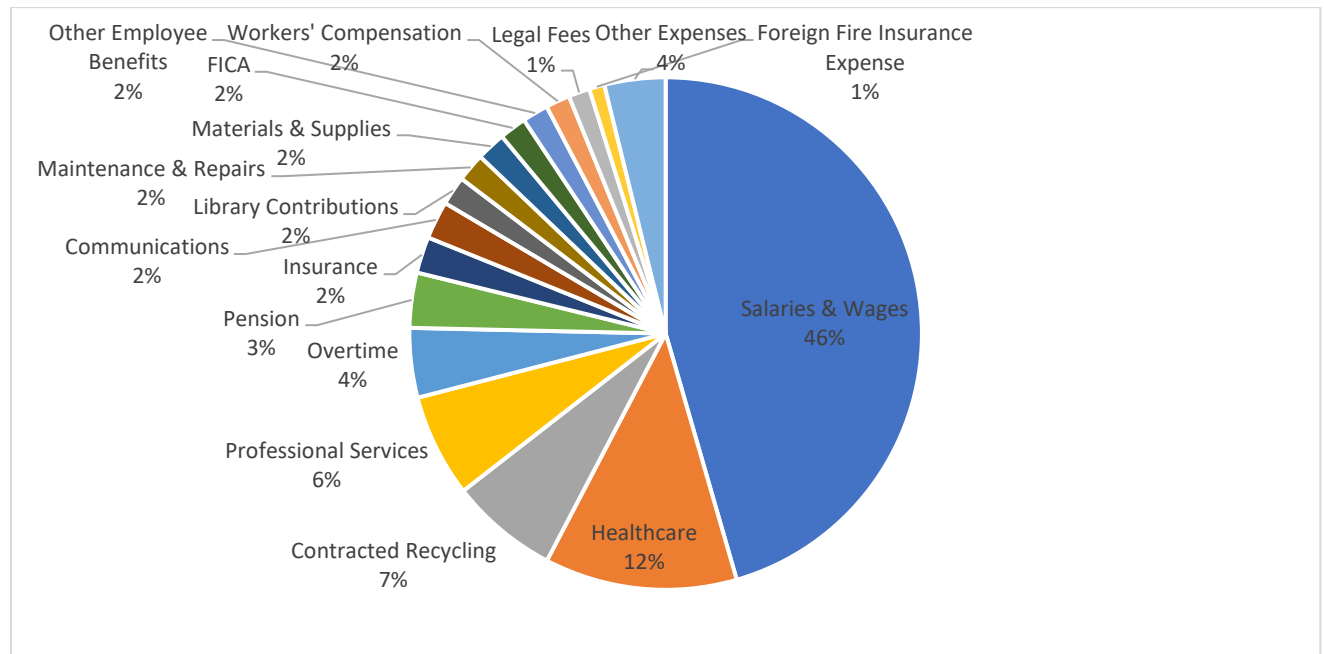
Local Services Tax (LST) is local tax payable by all individuals who hold a job or profession within a taxing jurisdiction imposing the tax. The Commonwealth permits a maximum combined municipal and school district LST of \$52 for residents that do not qualify for the Mandatory Low-Income Exemption. The Township collects \$42 per resident, while the Exeter Township School District collects the remaining \$10. Notably, LST collections in 2023 will exceed budget expectations, showing a significant 5 percent growth over the 2022 regular collections. This growth, coupled with one-time earnings from back-billing delinquent employers, contributes to the overall 2023 revenue. According to information from the tax collector, the 2024 budgeted LST anticipates a slight increase over the 2023 actual regular collections, reflecting the expectation of consistent employment levels through 2024.



General Fund Expenses

The majority of the 2024 budget, exceeding 70 percent, is allocated for workforce-related expenses, leaving limited room for discretionary spending. Historically, salaries, wages, and overtime costs have represented the largest expense, accounting for half of the 2024 budget. Healthcare costs constitute an additional 12 percent of the budget, with a notable reduction from 2023 expenses due to decreased premiums, even after factoring in additional headcount. Recycling costs also command a significant portion, making up about 7 percent of the 2024 budget. The remaining 30 percent of the budget encompasses various expenses, including Professional Service costs, Insurance, Communications, and Contributions to the Library.

Exhibit 5-General Fund Expenses by Major Sources, 2024





Operating Expenses by Program

The Township offers public services through the operations of various programs and departments including activity related to Elected Officials/Supervisors, Administration, Engineering and Code Enforcement, Highway, Recreation, and Police and Emergency Management.

Exhibit 6-Total General Fund Expenses by Program, 2022-2024

	2022 Actual	2023 Budget	2024 Budget	\$ Chg 2023-2024 Budget	% Chg 2023- 2024 Budget	% of Total 2024 Budget
Elected Officials/Supervisors	\$21,215	\$15,642	\$17,700	\$2,058	13.2%	0.1%
Administration	\$2,774,957	\$3,165,110	\$3,968,495	\$803,385	25.4%	24.1%
Engineering & Code Enforcement	\$653,090	\$860,348	\$1,004,698	\$144,350	16.8%	6.1%
Highway	\$2,199,214	\$2,510,898	\$2,813,599	\$302,701	12.1%	17.1%
Recreation	\$400,730	\$453,314	\$292,017	(\$161,297)	-35.6%	1.8%
Police & Emergency Management	\$6,888,183	\$7,808,408	\$8,350,844	\$542,436	6.9%	50.8%
Total	\$12,937,390	\$14,813,720	\$16,447,353	\$1,633,633	11.0%	100.0%

Of the \$1.6 million in increased spending in the 2024 budget in comparison to the 2023 budget, \$800,000 can be attributed to **Administration**. This increased spending is primarily driven by elevated recycling costs, which have increased by over \$500,000 annually, equivalent to an 85 percent increase. Growing administration costs are also a result of increased staffing, including the hiring of a Communications Manager in 2023, along with the planned addition of a Township Manager and a new Fire Marshal in 2024.

The 17 percent increase over the 2023 **Engineering and Code Enforcement** budget is primarily driven by higher professional consulting costs associated with the planned infrastructure projects in 2024.

Highway expenses are expected to increase by 12 percent compared to the 2023 budget, mainly due to rising workforce-related costs. The recent negotiation of a new union contract in 2023, which includes wage increases, serves as the primary driver for the departmental budget increase. The overall increase is further influenced by the reallocation of workforce expenses for Park Maintenance staff from the Recreation program to the Highway department. Other expenses in this department are expected to increase as result of inflation, with no significant increases in supplies and materials compared to the 2023 budget.

Public Safety expenses are also a key budget driver. **Police and Emergency Management** expenses are expected to increase by 7 percent in 2024 primarily due to the addition of three new police officers and a more accurate budgeting of overtime and benefits. Materials and supplies are also expected to continue to grow, partially as a result of inflation.



Overall, of the total \$1.6 million increase in the 2024 budgeted expenses in comparison to the 2023 budget, \$1.1 million can be attributed to an increase in workforce related expenses. Workforce related expenses include Salaries, Wages, and Overtime, Healthcare, Pension, FICA, Other Employee Benefits such as disability and life insurance, and Workers' Compensation.

Exhibit 7-Workforce Related Expenses by Program, 2022-2024

	2022 Actual	2023 Budget	2024 Budget	\$ Chg 2023- 2024 Budget	% Chg 2023- 2024 Budget	% of Total 2024 Budget
Elected Officials/Supervisors	\$14,832	\$11,842	\$12,900	\$1,058	8.9%	0.1%
Administration	\$708,488	\$770,012	\$1,174,166	\$404,154	52.5%	10.1%
Engineering & Code Enforcement	\$314,698	\$395,093	\$360,198	(\$34,895)	-8.8%	3.1%
Highway	\$1,658,095	\$1,862,570	\$2,127,329	\$264,759	14.2%	18.4%
Recreation	\$271,064	\$296,014	\$114,657	(\$181,357)	-61.3%	1.0%
Police & Emergency Management	\$6,352,638	\$7,144,155	\$7,790,661	\$646,506	9.0%	67.3%
Total Workforce Related Expenses	\$9,319,815	\$10,479,686	\$11,579,911	\$1,100,225	10.5%	100.0%
% of Total General Fund Expenses	72.0%	70.7%	70.4%			

Most of the Township's workforce related expenses are General Fund expenses. However, the costs associated with Fire Service Fund and Golf Operations are paid out of the Fire Service Fund and Golf Operations Fund, respectively. The Township budgets \$7.5 million in total General Fund **Salaries, Wages, and Overtime** expenses in 2024, representing nearly half of the 2024 General Fund budget.

Healthcare expenses are the second largest General Fund expense, accounting for roughly 12 percent of the 2024 budget. Medical insurance premiums are budgeted to decrease by 5 percent over 2023, even after factoring in healthcare expenses for new employees.

Federal Insurance Contributions Act (FICA) is a United States federal payroll tax that is deducted from each paycheck to fund Social Security and Medicare programs. The growth in these expenses is closely linked to salary and wage growth.

Other Employee Benefits include long term disability insurance, life insurance, employee training, and other miscellaneous expenses supporting the workforce. These expenses account for less than 2 percent of the 2024 budget and are expected to grow at a rate mirroring current inflation.

Workers' Compensation is insurance that provides benefits for workers who are injured or become ill as a direct result of employment. These costs represent less than 2 percent of the budget and are expected to increase by 9 percent in 2024, with the rise closely associated with growing headcount and wages.

The Police Department comprises 67 percent of 2024 General Fund workforce related expenses at \$7.8 million for its 44 budgeted employees. Employees include five new hires, which are comprised of two replacement hires and three new officers.



Overall, the following key factors will influence workforce expenses in 2024:

- Township-wide staff wage increases, including contractually mandated increases for unionized employees.
- A 5 percent decrease in overall healthcare costs resulting from decreased premiums.
- An increase of \$600,000 in total budgeted Police Department workforce related expenses, including the addition of five new Police Department hires, which are comprised of two replacement hires and three new officers. It is important to note that the 2024 budget also seeks to more accurately reflect Police workforce expenses, particularly overtime expenses.
- The addition of a new full-time Fire Marshal.
- Hiring a full-time Township Manager.

Overall, the new spending initiatives and increases in staffing help to ensure quality service delivery to residents.



Operating Expenditures by Major Category

Within the total \$1.6 million increase in the 2024 budgeted expenses compared to the 2023 budget, approximately \$500,000 can be attributed to the rise in non-workforce related expenses, mainly due to increased Contracted Recycling costs.

Exhibit 8-General Fund Expenses by Major Sources, 2022-2024

	2022 Actual	2023 Budget	2024 Budget	\$ Chg 2023- 2024 Budget	% Chg 2023- 2024 Budget	% of Total 2024 Budget
Salaries & Wages	\$5,871,805	\$6,282,142	\$7,488,000	\$1,205,858	19.2%	45.5%
Healthcare	\$1,835,329	\$2,104,252	\$1,997,300	(\$106,952)	-5.1%	12.1%
Contracted Recycling	\$554,283	\$605,654	\$1,120,779	\$515,125	85.1%	6.8%
Professional Services	\$823,627	\$1,148,150	\$1,066,830	(\$81,320)	-7.1%	6.5%
Overtime	\$485,366	\$939,561	\$721,500	(\$218,061)	-23.2%	4.4%
Pension	\$438,057	\$432,788	\$571,636	\$138,848	32.1%	3.5%
Insurance	\$331,300	\$423,038	\$376,100	(\$46,938)	-11.1%	2.3%
Communications	\$300,970	\$350,534	\$392,440	\$41,906	12.0%	2.39%
Library Contributions	\$225,000	\$300,000	\$300,000	\$0	0.0%	1.82%
Maintenance & Repairs	\$199,268	\$211,500	\$295,950	\$84,450	39.9%	1.799%
Materials & Supplies	\$246,802	\$290,215	\$302,280	\$12,065	4.2%	1.84%
FICA	\$215,457	\$247,441	\$280,900	\$33,459	13.5%	1.71%
Other Employee Benefits	\$214,598	\$243,438	\$269,775	\$26,337	10.8%	1.64%
Workers' Compensation	\$259,202	\$230,064	\$250,800	\$20,736	9.0%	1.5%
Legal Fees	\$231,813	\$222,500	\$221,300	(\$1,200)	-0.5%	1.3%
Foreign Fire Insurance Expense	\$159,788	\$130,000	\$159,000	\$29,000	22.3%	1.0%
Other Expenses	\$544,724	\$652,443	\$632,763	(\$19,680)	-3.0%	3.8%
Total	\$12,937,390	\$14,813,720	\$16,447,353	\$1,633,633	11.0%	100.0%

As discussed previously, following a competitive bidding process, the costs of **Contracted Recycling** increased dramatically. Specifically, annual recycling costs increased by about \$500,000 annually, equivalent to an 85 percent increase. Municipalities throughout the Commonwealth are experiencing sharp increases in trash and recycling collection costs due to a variety of factors including investments in new equipment such as automated trash trucks, sharp increases in wages for unskilled labor, and higher gas prices. The 2024 budget includes an increase in the recycling fee from \$78 to \$144 per household to address rising costs.

Professional Services expenses are expected to fall by 7 percent in comparison to the 2023 budget for various reasons. First, the Township relied on an interim contracted manager for part of 2023. The 2024 budget assumes a full-time employee serves in the role of township manager in 2024, thus the costs are reflected as salary and benefits. Next, in 2023, the Township eliminated the use of outside consultants for financial management support. The 2024 budget also reflects reduced animal control services resulting from a shift to a new provider.

Insurance expenses include the costs of various insurance policies for property, cyber, crime, auto, law



enforcement, and public officials related activity. The Township secured new insurance providers for 2024, resulting in an anticipated decrease of 11 percent in overall insurance expenses.

The Township experienced an increase in **Maintenance & Repairs** in 2023, particularly driven by aging infrastructure and equipment. This trend is expected to persist in 2024, reflecting the ongoing need to maintain essential capital assets such as HVAC, electrical, and plumbing systems. The budget for 2024 closely mirrors the 2023 projected actual expenses, acknowledging the need for sustained investment in addressing infrastructure issues.

The 2024 budget for **Legal Fees** accounts for about 1 percent of total expenses and mirrors 2023 actual performance. General counsel fees are the largest anticipated legal expense at \$200,000.

Capital Investments

As outlined in Exhibit 9, the 2024 budget includes \$4.3 million in capital investments across multiple funds. These investments leverage various funding sources including existing fund balance, American Rescue Plan Act Funding (ARPA), grants, and recurring revenue sources. The largest capital projects anticipated in 2024 include a new Public Works Building, Perkiomen Phase 3, and Pineland Park improvements. In addition, \$850,000 is allocated for Stormwater related work including the MS4 BMP and Oley Turnpike Culvert Construction projects.

*Exhibit 9-Capital Investments, 2024*

Department	Fund	Description	Amount	Funding Source
FIRE	03 FIRE	Fire Police Vehicle	\$140,000	FUND BALANCE (Tax Increase)
IT	04 CAPITAL EXPENSE	Multifactor Authentication Implementation	\$10,000	FUND BALANCE
IT	04 CAPITAL EXPENSE	Fiber Optics Conversion	\$8,000	FUND BALANCE
IT	04 CAPITAL EXPENSE	Reconfigure/Redploy existing PCS for BOS	\$2,200	FUND BALANCE
IT	04 CAPITAL EXPENSE	Scheduled PC replacements for 2024: 6 ADMIN, 15 POLICE, 4 RCC	\$50,000	FUND BALANCE
HIGHWAYS	18 CAPITAL IMPROVEMENTS	MS4 BMP Projects	\$350,000	FUND BALANCE
HIGHWAYS	18 CAPITAL IMPROVEMENTS	Oley Turnpike Culvert Construction	\$500,000	ARPA
HIGHWAYS	18 CAPITAL IMPROVEMENTS	Butter Lane Bridge Removal	\$450,000	ARPA/CAP IMP FUND BALANCE
HIGHWAYS	18 CAPITAL IMPROVEMENTS	Perkiomen Phase 3	\$719,500	\$98,218 grant remainder; ARPA/CAP IMP FUND BALANCE (carryover from 2023)
HIGHWAYS	18 CAPITAL IMPROVEMENTS	New Highways building	\$750,000	FUND BALANCE
POLICE	19 EQUIPMENT	Police Tahoe X 5 @ \$71K each	\$355,000	FUND BALANCE
HIGHWAYS	19 EQUIPMENT	Utility ATV	\$22,000	FUND BALANCE
HIGHWAYS	19 EQUIPMENT	FORD F450 Utility Truck (New sign truck)	\$55,000	FUND BALANCE
HIGHWAYS	19 EQUIPMENT	Flail mower for roadside mowing x 2 @ \$8k each	\$16,000	FUND BALANCE
PARKS	19 EQUIPMENT	Zero Turn Mower	\$12,000	FUND BALANCE
PARKS	32 PARK IMPROVEMENT	Pineland Park Improvements	\$603,000	FUND BALANCE
PARKS	32 PARK IMPROVEMENT	Lorane Hollow Tennis Court Improvements	\$58,000	\$25,000 Grant; remainder fund balance
PARKS	32 PARK IMPROVEMENT	Farming Ridge Tennis Court Improvements	\$29,000	FUND BALANCE
HIGHWAYS	35 LIQUID FUELS	Long boom mower & tractor	\$119,000	2024 state allocation
Total			\$4,248,700	



Debt Service

The Township has five outstanding bond issues that are accounted for in the Debt Service Fund and funded by a dedicated Real Estate tax millage. The following is a summary of the Township's outstanding debt. In 2024, the Debt Service millage rate will remain at 0.47 mills.

Exhibit 10-Debt Service Summary

Issue	Purpose	Amt Outstanding (Jan 1, 2024)	Final Maturity	Call Date	2024 Debt Service
G.O. Bonds Series of 2020	Refund 2015A	\$2,795,000	8/1/2039	2/1/2026	\$78,300
G.O. Bonds Series of 2021	Refund 2018	\$1,980,000	8/1/2039	2/1/2026	\$359,600
G.O. Bonds Series of 2021A	Refund 2016	\$3,955,000	8/1/2039	8/1/2026	\$129,100
G.O. Bonds Series of 2021B (Taxable)	Refund 2015	\$965,000	8/1/2030	Non-callable	\$144,976
Total – Non-Electoral Debt Service		\$9,695,000			\$711,916
Lease Rental Series of 2007 ²	Tax Increment Financing	\$1,835,000		Make-whole	\$509,988
Total – Combined Debt Service		\$11,530,000			\$1,221,964

² In March 2008, the Township, along with Berks County and the Exeter School District, entered into a cooperation agreement with the Berks County Industrial Development Authority (the Authority) in regards to a Tax Increment Financing Plan (TIF) referred to as the Exeter Township TIF District. Under the terms of this agreement, the taxing bodies (the Township, Berks County, and the Exeter School District) remit their share of the positive real estate tax increments to the Authority. The Authority deposits these funds into the Tax Increment Fund established for this project and uses these funds for repayment of the debt service incurred in connection with the project. The 2024 debt service reflected in the table represents the combined obligation for all three taxing bodies. The Township has budgeted \$15,000 for 2024 in connection with this debt. In accordance with the TIF plan, the Township has guaranteed the Lease Rental Series of 2007.



Budget Detail

Governmental Funds

General Fund – Fund 01

The General Fund is the primary operating fund for the Township. The fund is supported by taxes, fees, and other revenues that may be used for any lawful purpose. This is the principal fund of the Township and includes all operations not required by law or policy to be recorded in other funds.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$0	\$93,884	\$98,821	01100501 - ADM Township Manager	\$90,000	\$70,000	-29%
\$0	\$93,884	\$98,821	35415 - State 904 Recycling Grant	\$90,000	\$70,000	-29%
\$0	\$0	\$0	35416 - State 902 Recycling Grant	\$0	\$0	
\$2,471	\$40,585	\$35,646	01100503 - ADM Finance	\$0	\$0	
\$2,471	\$40,585	\$35,646	38040 - Worker's Comp Reimburseme	\$0	\$0	
\$612,629	\$706,049	\$1,021,475	01200510 - ENG Engineering Admin	\$549,700	\$633,600	13%
\$4,235	\$5,225	\$4,000	32160 - Plumbing Licenses	\$2,500	\$4,000	38%
\$311,032	\$296,244	\$282,628	32180 - Cable TV Franchise	\$300,000	\$254,600	-18%
\$38,850	\$34,950	\$257,675	32250 - Road Occupancy Permits	\$8,000	\$40,000	80%
\$10,470	\$19,825	\$12,100	36130 - Zoning Permits & Fees	\$10,500	\$7,000	-50%
\$7,372	\$7,144	\$9,235	36135 - Fire System Plan Reviews	\$7,000	\$1,400	-400%
\$5,100	\$3,700	\$1,900	36136 - Fitness Certificate/Fire	\$2,500	\$3,000	17%
\$89,188	\$144,864	\$176,527	36241 - Building Permits	\$90,000	\$145,500	38%
\$103,812	\$123,662	\$167,979	36243 - Plumbing/Mech/Electric Perr	\$85,000	\$117,800	28%
\$8,406	\$13,520	\$15,680	36244 - On Lot Sewage Permits	\$8,500	\$12,500	32%
\$14,900	\$16,602	\$19,680	36245 - Occupancy Permits	\$9,500	\$15,000	37%
\$4,758	\$5,369	\$6,050	36247 - Permit Issuance Fees	\$3,400	\$14,700	77%
(\$1,020)	\$1,887	\$245	36248 - Labor & Industry Fee	\$0	\$0	
\$12,785	\$28,343	\$61,507	36249 - Engineer Reviews & Inspectio	\$20,000	\$10,000	-100%
\$2,740	\$4,215	\$3,670	36260 - Burning Permits	\$2,800	\$3,600	22%
\$0	\$500	\$2,600	36270 - Blast/Tank/Firework Permits	\$0	\$4,500	100%
\$0	\$0	\$0	36280 - Rental Property Inspections	\$0	\$0	
\$13,292	\$63,455	\$127,919	01400451 - REC Park & Rec Admin	\$136,000	\$130,000	-5%
(\$36)	\$14,962	\$43,382	36700 - Recreation Program Fees	\$47,000	\$0	
\$9,168	\$29,300	\$69,508	36714 - Facility Rental Fees	\$70,000	\$98,000	29%
\$0	\$723	\$3,742	36721 - Summer Sports Programs	\$3,000	\$16,000	81%
\$860	\$11,605	\$4,416	36724 - Special Event Fees	\$8,000	\$8,000	0%
\$3,300	\$6,865	\$6,870	36725 - Sport Field Rental Fees	\$8,000	\$8,000	0%
\$175,839	\$182,221	\$215,169	01500000 - PD Police	\$175,450	\$355,300	51%
\$700	\$5,950	\$2,450	32240 - Soliciting Permits	\$2,500	\$10,000	75%
\$18,959	\$35,958	\$20,390	33105 - Common Pleas Fines	\$35,000	\$35,000	0%
\$104,765	\$114,975	\$114,352	33110 - District Justice Fines	\$110,000	\$150,000	27%
\$12,351	\$10,808	\$10,713	33111 - Vehicle Code PSP Fines	\$12,500	\$10,000	-25%
\$1,435	\$1,290	\$2,175	33114 - Police Parking Fines	\$1,000	\$1,000	0%
\$7,300	\$5,500	\$4,100	33125 - False Alarm Fees	\$4,000	\$3,000	-33%
\$0	\$0	\$0	33126 - PD Patrol OT Reimbursement:	\$0	\$130,000	100%
\$25,000	\$130	\$23,269	35405 - Police Equipment Grant	\$0	\$0	
\$0	\$0	\$0	35406 - Police Vest Grant	\$2,750	\$6,000	54%

2024 ADOPTED BUDGET



2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$4,905	\$6,670	\$6,565	36211 - Police Report Copies	\$6,200	\$8,000	23%
\$375	\$415	\$150	36212 - Alarm Permit Fees	\$400	\$200	-100%
\$50	\$25	\$50	36250 - Special Event Permit Fees	\$100	\$100	0%
\$0	\$500	\$30,955	38700 - Donations & Contributions	\$1,000	\$2,000	50%
\$10,969,649	\$12,451,820	\$13,300,484	0165 - General Fund Gen Revenues	\$12,912,234	\$15,229,985	15%
\$2,118,936	\$2,084,263	\$3,123,115	30110 - Real Estate Taxes Curr Year	\$3,125,000	\$3,776,000	17%
\$22,616	\$56,051	\$30,388	30120 - Real Estate Taxes Prior Year	\$25,000	\$16,500	-52%
\$82,223	\$125,028	\$114,982	30130 - Real Estate Taxes Tax Claim	\$90,000	\$70,000	-29%
\$0	\$0	\$0	31000 - Per Capita Tax Curr Year	\$0	\$0	
\$13,916	\$5,253	\$682	31002 - Per Capita Tax Prior Year	\$0	\$0	
\$502,039	\$821,737	\$1,043,549	31010 - Real Estate Transfer Tax	\$600,000	\$600,000	0%
\$3,830,541	\$4,136,911	\$4,653,501	31020 - Earned Income Tax	\$4,735,579	\$4,844,000	2%
\$9,716	\$8,940	\$9,303	31030 - Public Utility Realty Tax	\$9,000	\$10,500	14%
\$623,954	\$589,775	\$703,519	31036 - Bus Priviledge Tax Curr Year	\$710,000	\$731,000	3%
\$50,057	\$49,462	\$20,905	31037 - Bus Priviledge Tax Prior Year	\$15,000	\$22,000	32%
\$228,375	\$300,311	\$336,945	31050 - LST Tax Revenue Curr Year	\$319,883	\$358,000	11%
\$86,562	\$1,799	\$0	31052 - LST Tax Revenue Prior Year	\$0	\$0	
\$2,605	\$1,806	\$10,689	31901 - Penalties & Interest CY	\$4,000	\$4,000	0%
\$3,282	\$3,574	\$3,258	31902 - Penalties & Interest PY	\$3,000	\$3,000	0%
\$20,356	\$17,680	\$16,526	32145 - Business Priviledge License	\$22,500	\$16,000	-41%
\$692,351	\$50,647	\$10,190	34100 - Interest	\$100,000	\$21,000	-376%
\$28,183	\$28,183	\$28,183	34200 - Rental Income	\$28,000	\$0	
\$5,375	\$0	\$5,075	35504 - Alcoholic Beverage Tax	\$5,375	\$5,375	0%
\$146,423	\$130,808	\$159,788	35507 - Foreign Fire Insurance Premi	\$134,000	\$159,000	16%
\$403,754	\$412,566	\$461,060	35510 - Foreign Casualty Insurance Ta	\$425,000	\$497,000	14%
\$5,793	\$6,947	\$6,183	35900 - Indust Dev Auth ILO Taxes	\$7,000	\$9,200	24%
\$405	\$51	\$355	36150 - Sale of Publications	\$100	\$100	0%
(\$295)	(\$330)	\$0	36350 - Contracted Highway Work	\$0	\$0	
\$0	\$0	\$0	36351 - Contracted Snow Removal	\$0	\$0	
\$6,732	\$6,732	\$19,788	36355 - Contracted Mowing PennDOT	\$12,000	\$19,788	39%
\$157,479	\$280,053	\$551,243	36430 - Solid Waste Collection Recy	\$608,375	\$1,134,000	46%
\$1,040	\$0	\$13,539	36435 - Solid Waste Collection Recy P	\$0	\$0	
\$1,100,000	\$800,000	\$800,000	36460 - Landfill Host Fees	\$800,000	\$925,000	14%
\$29,406	\$29,699	\$29,256	36490 - Brush Grass Recycling	\$30,000	\$60,000	50%
\$37,756	\$2,269	\$1,929	38010 - Miscellaneous	\$0	\$0	
\$100	\$0	\$25	38020 - Bank Charge Reimbursement	\$0	\$0	
\$1,827	\$1,897	\$1,807	38030 - Revenue Share Commerce Bk	\$1,200	\$1,300	8%
\$0	\$0	\$0	38700 - Donations & Contributions	\$0	\$0	
\$56,626	\$360	\$0	39110 - Sale of Assets General	\$0	\$0	
\$0	\$0	\$222,222	39120 - Birdsboro Power Easement Pl	\$222,222	\$222,222	0%
\$0	\$0	\$0	39260 - Transfer from Other Fund	\$0	\$0	
\$640,000	\$0	\$0	39262 - Transfer from Sewer Fund	\$0	\$0	
\$0	\$2,452,230	\$405,000	39267 - Transfer from Reserve Fund	\$0	\$75,000	100%
\$0	\$0	\$315,917	39268 - Transfer from Proceeds Fund	\$795,000	\$1,650,000	52%
\$61,515	\$47,117	\$201,560	39500 - Refunds Prior Yr Expenses	\$85,000	\$0	
\$11,773,881	\$13,538,014	\$14,799,512	TOTAL REVENUES	\$13,863,384	\$16,418,885	16%

2024 ADOPTED BUDGET



2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$16,968	\$15,055	\$21,215	01001000 - Elected Officials/Supervisor	\$15,642	\$17,700	12%
\$11,880	\$10,560	\$13,778	41140 - Wages	\$11,000	\$12,000	8%
\$909	\$808	\$1,054	41920 - FICA	\$842	\$900	6%
\$113	\$46	\$0	41940 - Unemployment Compensatio	\$0	\$0	
\$1,345	\$1,288	\$4,933	42410 - General Expense	\$1,000	\$2,000	50%
\$2,722	\$2,353	\$1,451	43200 - Communications	\$2,800	\$2,800	0%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$65,404	\$61,148	\$54,055	01100403 - ADM Tax Collection	\$71,844	\$51,800	-39%
\$15,037	\$11,000	\$12,378	41140 - Wages	\$13,500	\$12,000	-13%
\$1,150	\$842	\$947	41920 - FICA	\$844	\$900	6%
\$0	\$0	\$0	42100 - Office Supplies	\$0	\$0	
\$11,000	\$11,415	\$11,989	42410 - General Expense	\$11,500	\$5,000	-130%
\$0	\$0	\$0	43110 - Auditing Services	\$0	\$0	
\$29,446	\$29,303	\$19,191	43160 - Business Priviledge Tax Servic	\$35,000	\$25,000	-40%
\$7,877	\$7,553	\$8,424	43170 - Local Services Tax Coll Servic	\$7,500	\$7,800	4%
\$895	\$1,036	\$1,126	43200 - Communications	\$1,000	\$1,100	9%
\$0	\$0	\$0	43530 - Bonding	\$2,500	\$0	
\$69,975	\$63,103	\$57,671	01100407 - ADM Information Technolo	\$78,300	\$150,700	48%
\$0	\$0	\$0	42160 - Other Supplies	\$0	\$0	
\$0	\$0	\$0	42600 - Equipment Maintenance/Rep	\$0	\$0	
\$67,666	\$59,941	\$55,231	43120 - Consulting Services	\$75,000	\$141,500	47%
\$2,309	\$3,162	\$2,440	43197 - DP IT/Software Maint	\$3,300	\$1,200	-175%
\$0	\$0	\$0	43200 - Communications	\$0	\$8,000	100%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$170,000	\$200,000	\$225,000	01100456 - ADM Library	\$300,000	\$300,000	0%
\$170,000	\$200,000	\$225,000	45401 - Contributions Library	\$300,000	\$300,000	0%
\$0	\$0	\$0	49000 - General Obligation - Prin & In	\$0	\$0	
\$1,585,522	\$1,424,991	\$1,322,470	01100501 - ADM Township Manager	\$1,382,817	\$2,148,920	36%
\$168,916	\$179,897	\$89,660	41140 - Wages	\$98,750	\$253,400	61%
\$12,808	\$13,663	\$6,788	41920 - FICA	\$7,554	\$19,400	61%
\$873	\$701	\$1,197	41940 - Unemployment Compensatio	\$674	\$1,100	39%
\$2,356	\$1,433	\$1,340	41950 - Workers Comp Insurance	\$123	\$700	82%
\$13,294	\$32,850	\$30,563	41960 - Health & Hosp Insurance	\$27,664	\$86,400	68%
\$9,931	\$0	\$0	41961 - Union Health & Welfare	\$0	\$0	
\$10,008	\$13,533	\$20,947	41970 - Non-Uniformed Pension	\$16,704	\$72,857	77%
\$1,544	\$0	\$0	41971 - Union Pension	\$0	\$6,284	100%
\$173	\$293	\$130	41980 - LT Disability Insurance	\$108	\$400	73%
\$256	\$421	\$217	41985 - Life Insurance	\$211	\$500	58%
\$210	\$2,722	\$724	41990 - Training	\$1,000	\$1,000	0%
\$1,010	\$432	\$2,180	42100 - Office Supplies	\$525	\$2,000	74%
\$541	\$82	\$500	42315 - Vehicle Fuel/Oil	\$650	\$3,200	80%
\$15,672	\$4,222	\$9,553	42410 - General Expense	\$10,000	\$10,000	0%
\$0	\$0	\$0	42491 - Operating Supplies Recycling	\$0	\$0	
\$28,100	\$94,434	\$132,109	43120 - Consulting Services	\$108,000	\$5,500	-1864%
\$263,303	\$178,539	\$205,850	43140 - Legal General Counsel	\$190,000	\$200,000	5%
\$64,839	\$16,743	\$11,862	43141 - Legal Labor Counsel	\$12,500	\$1,300	-862%
\$12,022	\$5,852	\$14,102	43142 - Legal Special Counsel	\$20,000	\$20,000	0%
\$6,966	\$5,479	\$4,427	43180 - Dues/Subscriptions/Publicati	\$6,700	\$6,700	0%
\$0	\$0	\$0	43190 - Contracted Services	\$0	\$0	
\$626,918	\$548,214	\$554,283	43192 - Contracted Services Recycling	\$605,654	\$1,120,779	46%
\$70,212	\$67,910	\$67,251	43200 - Communications	\$90,000	\$116,400	23%
\$5,618	\$0	\$0	43410 - Advertising	\$1,000	\$0	
\$3,529	\$6,761	\$9,000	45400 - Contributions	\$55,000	\$20,000	-175%
\$0	\$0	\$0	45401 - Contributions Library	\$0	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$0	\$0	\$0	49100 - Refund Prior Year Revenue	\$0	\$0	
\$120,000	\$120,000	\$0	49200 - Transfer to Other Funds	\$0	\$42,000	100%
\$146,423	\$130,808	\$159,788	49260 - Foreign Fire Insurance Exp	\$130,000	\$159,000	18%



2024 ADOPTED BUDGET

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$41,544	\$53,597	\$29,868	01100502 - ADM Township Secretary	\$23,817	\$31,325	24%
\$21,472	\$28,669	\$13,476	41140 - Wages	\$11,250	\$16,000	30%
\$1,613	\$2,158	\$1,011	41920 - FICA	\$861	\$1,200	28%
\$115	\$175	\$188	41940 - Unemployment Compensatio	\$96	\$100	4%
\$0	\$1,235	\$19	41950 - Workers Comp Insurance	\$14	\$0	
\$8,086	\$12,586	\$7,847	41960 - Health & Hosp Insurance	\$3,982	\$8,000	50%
\$0	\$1,958	\$2,789	41970 - Non-Uniformed Pension	\$2,386	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	
\$26	\$49	\$26	41980 - LT Disability Insurance	\$22	\$0	
\$50	\$93	\$52	41985 - Life Insurance	\$42	\$0	
\$75	\$0	\$0	41990 - Training	\$22	\$25	12%
\$0	\$0	\$0	42100 - Office Supplies	\$42	\$0	
\$84	\$0	\$0	42410 - General Expense	\$100	\$0	
\$10,023	\$6,674	\$4,460	43410 - Advertising	\$5,000	\$6,000	17%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$905,404	\$1,044,167	\$1,017,617	01100503 - ADM Finance	\$1,086,142	\$1,002,350	-8%
\$253,749	\$291,350	\$267,917	41140 - Wages	\$216,059	\$304,000	29%
\$19,074	\$16,169	\$19,715	41920 - FICA	\$16,529	\$22,800	28%
\$1,400	\$2,932	\$2,063	41940 - Unemployment Compensatio	\$1,155	\$1,500	23%
\$552	\$104	\$467	41950 - Workers Comp Insurance	\$270	\$800	66%
\$3,770	\$91,877	\$31,377	41951 - Workers Comp Reimburseme	\$0	\$0	
\$97,743	\$97,110	\$58,996	41960 - Health & Hosp Insurance	\$85,317	\$77,100	-11%
\$17,178	\$30,969	\$23,901	41961 - Union Health & Welfare	\$25,666	\$10,400	-147%
\$30,361	\$36,423	\$39,042	41970 - Non-Uniformed Pension	\$19,091	\$0	
\$4,294	\$5,500	\$3,750	41971 - Union Pension	\$4,804	\$0	
\$364	\$380	\$323	41980 - LT Disability Insurance	\$273	\$500	45%
\$711	\$782	\$637	41985 - Life Insurance	\$535	\$600	11%
\$80	\$0	\$98	41990 - Training	\$3,000	\$4,000	25%
\$782	\$1,822	\$1,529	42100 - Office Supplies	\$1,500	\$1,800	17%
\$10,295	\$13,059	\$21,422	42410 - General Expense	\$20,000	\$15,000	-33%
\$20,230	\$31,625	\$34,500	43110 - Auditing Services	\$34,250	\$35,000	2%
\$13,627	\$15,139	\$69,430	43120 - Consulting Services	\$125,000	\$39,050	-220%
\$300	\$225	\$300	43180 - Dues/Subscriptions/Publicati	\$225	\$600	63%
\$34,801	\$34,801	\$34,801	43197 - DP IT/Software Maint	\$35,000	\$37,500	7%
\$569	\$1,537	\$1,361	43200 - Communications	\$1,350	\$0	
\$69,937	\$66,962	\$61,925	43511 - Vehicle Insurance	\$87,549	\$69,800	-25%
\$229,006	\$230,399	\$263,320	43512 - Casualty Insurance	\$326,789	\$299,900	-9%
\$9,357	\$6,021	\$6,055	43530 - Bonding	\$6,200	\$6,400	3%
\$551	\$120	\$516	43840 - Equipment Rental	\$580	\$600	3%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$86,815	\$68,861	\$74,173	49002 - TIF Payment - Exeter Commor	\$75,000	\$75,000	0%
\$0	\$0	\$0	49003 - Fiscal Agent Fees	\$0	\$0	
(\$141)	\$0	\$0	49100 - Refund Prior Year Revenue	\$0	\$0	
\$74,321	\$67,704	\$68,275	01100504 - ADM Human Res/Risk Mgm	\$98,056	\$144,100	32%
\$46,025	\$49,868	\$36,530	41140 - Wages	\$53,130	\$82,000	35%
\$3,468	\$3,389	\$2,429	41920 - FICA	\$4,064	\$6,100	33%
\$239	\$262	\$187	41940 - Unemployment Compensatio	\$289	\$400	28%
\$161	\$1,254	\$41	41950 - Workers Comp Insurance	\$66	\$200	67%
\$7,758	\$3,604	\$19,395	41960 - Health & Hosp Insurance	\$11,947	\$31,900	63%
\$7,585	\$5,873	\$5,577	41970 - Non-Uniformed Pension	\$7,159	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	
\$71	\$81	\$46	41980 - LT Disability Insurance	\$65	\$200	68%
\$141	\$155	\$90	41985 - Life Insurance	\$127	\$200	37%
\$835	\$879	\$322	41990 - Training	\$3,000	\$4,000	25%
\$105	\$320	\$602	42100 - Office Supplies	\$500	\$1,000	50%
\$1,587	\$841	\$1,318	42410 - General Expense	\$1,000	\$1,500	33%
\$6,000	\$0	\$1,000	43120 - Consulting Services	\$16,000	\$16,000	0%
\$346	\$578	\$560	43180 - Dues/Subscriptions/Publicati	\$600	\$600	0%
\$0	\$600	\$177	43200 - Communications	\$109	\$0	

2024 ADOPTED BUDGET



2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$0	\$0	\$0	01100505 - ADM FIRE MARSHAL	\$124,134	\$139,300	11%
\$0	\$0	\$0	41140 - Wages	\$100,000	\$100,000	0%
\$0	\$0	\$0	41920 - FICA	\$7,650	\$7,700	1%
\$0	\$0	\$0	41940 - Unemployment Compensatio	\$385	\$400	4%
\$0	\$0	\$0	41950 - Workers Comp Insurance	\$125	\$300	58%
\$0	\$0	\$0	41960 - Health & Hosp Insurance	\$15,718	\$30,600	49%
\$0	\$0	\$0	41980 - LT Disability Insurance	\$87	\$100	13%
\$0	\$0	\$0	41985 - Life Insurance	\$169	\$200	16%
\$395,863	\$309,159	\$340,453	01200413 - ENG Code Enforcement	\$355,647	\$305,200	-17%
\$138,805	\$80,011	\$62,643	41140 - Wages	\$78,164	\$79,000	1%
\$31,360	\$41,687	\$50,946	41165 - Wages Plumbing Inspector	\$40,000	\$47,000	15%
\$10,451	\$5,960	\$4,679	41920 - FICA	\$5,990	\$6,000	0%
\$840	\$490	\$688	41940 - Unemployment Compensatio	\$693	\$600	-16%
\$688	\$221	\$287	41950 - Workers Comp Insurance	\$123	\$300	59%
\$50,663	\$37,704	\$25,888	41960 - Health & Hosp Insurance	\$28,503	\$0	
\$8,008	\$8,934	\$6,341	41961 - Union Health & Welfare	\$8,533	\$16,500	48%
\$15,181	\$7,831	\$11,155	41970 - Non-Uniformed Pension	\$13,364	\$0	
\$2,116	\$2,200	\$1,688	41971 - Union Pension	\$1,922	\$0	
\$196	\$92	\$61	41980 - LT Disability Insurance	\$100	\$0	
\$383	\$207	\$128	41985 - Life Insurance	\$194	\$0	
\$8,943	\$460	\$545	41990 - Training	\$1,000	\$3,000	67%
\$22	\$43	\$51	42100 - Office Supplies	\$80	\$0	
\$449	\$799	\$1,361	42315 - Vehicle Fuel/Oil	\$1,600	\$1,200	-33%
\$803	\$1,078	\$4,868	42410 - General Expense	\$4,000	\$4,000	0%
\$100,951	\$87,514	\$96,107	43120 - Consulting Services	\$110,000	\$115,000	4%
\$12,312	\$15,520	\$53,976	43130 - Engineering Reviews/Inspecti	\$40,000	\$12,000	-233%
\$0	\$297	\$0	43180 - Dues/Subscriptions/Publicati	\$206	\$0	
\$0	\$0	\$0	43190 - Contracted Services	\$0	\$0	
\$12,105	\$16,587	\$18,243	43191 - Sewage Enforcement Fees	\$20,600	\$20,600	0%
\$1,586	\$1,523	\$799	43200 - Communications	\$575	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$216,281	\$310,378	\$252,726	01200414 - ENG Zoning & Planning	\$401,301	\$494,500	19%
\$38,182	\$93,420	\$96,539	41140 - Wages	\$131,796	\$119,000	-11%
\$2,806	\$6,993	\$7,266	41920 - FICA	\$10,099	\$8,900	-13%
\$233	\$560	\$822	41940 - Unemployment Compensatio	\$847	\$600	-41%
\$0	\$241	\$325	41950 - Workers Comp Insurance	\$291	\$500	42%
\$0	\$14,006	\$14,432	41960 - Health & Hosp Insurance	\$34,790	\$31,900	-9%
\$11,996	\$13,382	\$9,451	41961 - Union Health & Welfare	\$12,799	\$16,500	22%
\$0	\$7,831	\$11,155	41970 - Non-Uniformed Pension	\$15,273	\$0	
\$3,172	\$3,300	\$2,532	41971 - Union Pension	\$2,883	\$0	
\$0	\$97	\$97	41980 - LT Disability Insurance	\$143	\$100	-43%
\$0	\$189	\$189	41985 - Life Insurance	\$280	\$200	-40%
\$0	\$4,030	\$5,785	41990 - Training	\$6,000	\$4,000	-50%
\$25,943	\$34,880	\$23,116	42410 - General Expense	\$30,000	\$30,000	0%
\$20,863	\$19,304	\$14,889	43120 - Consulting Services	\$76,000	\$45,000	-69%
\$113,086	\$112,088	\$66,073	43130 - Engineering Reviews/Inspecti	\$80,000	\$237,500	66%
\$0	\$57	\$57	43180 - Dues/Subscriptions/Publicati	\$100	\$300	67%
\$47,624	\$59,203	\$54,490	01200510 - ENG Engineering Admin	\$89,200	\$118,798	25%
\$0	\$0	\$0	41140 - Wages	\$0	\$300	100%
\$0	\$0	\$0	41920 - FICA	\$0	\$0	
\$0	\$0	\$0	41940 - Unemployment Compensatio	\$0	\$0	
\$0	\$0	\$0	41950 - Workers Comp Insurance	\$0	\$0	
\$0	\$0	\$0	41960 - Health & Hosp Insurance	\$0	\$0	
\$0	\$0	\$0	41970 - Non-Uniformed Pension	\$0	\$18,214	100%
\$0	\$0	\$0	41971 - Union Pension	\$0	\$6,284	100%
\$1,107	\$868	\$1,226	42100 - Office Supplies	\$900	\$2,000	55%
\$5,649	\$6,795	\$19,744	42410 - General Expense	\$35,000	\$37,000	5%
\$40,144	\$23,724	\$33,221	43120 - Consulting Services	\$52,000	\$52,000	0%



2024 ADOPTED BUDGET

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$0	\$0	\$0	43130 - Engineering Reviews/Inspecti	\$0	\$0	
\$0	\$300	\$300	43180 - Dues/Subscriptions/Publicati	\$300	\$300	0%
\$0	\$0	\$0	43200 - Communications	\$0	\$2,700	100%
\$723	\$26,991	\$0	47000 - Capital Purchase	\$1,000	\$0	
\$0	\$525	\$0	49100 - Refund Prior Year Revenue	\$0	\$0	
\$10,622	\$5,595	\$5,420	01200513 - ENG MS4	\$14,200	\$86,200	84%
\$530	\$500	\$500	42410 - General Expense	\$500	\$500	0%
\$9,392	\$4,395	\$4,220	43120 - Consulting Services	\$13,000	\$85,000	85%
\$700	\$700	\$700	43180 - Dues/Subscriptions/Publicati	\$700	\$700	0%
\$266,960	\$200,777	\$179,172	01300409 - HWY Building Maintenance	\$168,174	\$177,400	5%
\$1,691	\$764	\$21,533	41140 - Wages	\$9,317	\$0	
\$126	\$52	\$1,610	41920 - FICA	\$757	\$0	
\$12	\$12	\$677	41940 - Unemployment Compensatio	\$65	\$0	
\$1,370	\$1,380	\$0	41950 - Workers Comp Insurance	\$481	\$0	
\$0	\$0	\$0	41960 - Health & Hosp Insurance	\$0	\$0	
(\$40)	(\$18)	(\$476)	41961 - Union Health & Welfare	\$0	\$0	
\$477	\$0	\$0	41971 - Union Pension	\$4,804	\$0	
\$11,479	\$6,193	\$8,173	42260 - Cleaning Supplies	\$7,750	\$9,500	18%
\$5,999	\$66	\$756	42450 - Tools/Minor Equipment	\$1,000	\$3,500	71%
\$57,002	\$59,350	\$52,249	43190 - Contracted Services	\$53,000	\$21,000	-152%
\$0	\$0	\$0	43200 - Communications	\$0	\$0	
\$33,803	\$32,761	\$36,856	43600 - Utilities	\$40,000	\$71,100	44%
\$15,961	\$15,738	\$10,540	43670 - Trash Collection	\$11,000	\$12,000	8%
\$46,783	\$37,314	\$32,884	43700 - Building Repairs/Maintenanc	\$30,000	\$46,000	35%
\$23,196	\$21,256	\$3,094	43702 - Building Repairs/Maint RCC	\$0	\$0	
\$69,100	\$25,909	\$11,276	43704 - Building Repairs/Maint Libran	\$10,000	\$14,300	30%
\$73,105	\$75,467	\$79,754	01300426 - HWY Leaf Collection	\$86,376	\$6,660	-1197%
\$59,454	\$62,253	\$69,714	41140 - Wages	\$69,881	\$0	
\$4,415	\$4,655	\$5,205	41920 - FICA	\$5,678	\$0	
\$312	\$36	\$0	41940 - Unemployment Compensatio	\$491	\$0	
\$4,566	\$4,599	\$3,451	41950 - Workers Comp Insurance	\$3,606	\$0	
(\$1,062)	(\$1,341)	(\$1,606)	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	
\$550	\$0	\$147	42160 - Other Supplies	\$2,060	\$2,060	0%
\$4,662	\$5,265	\$2,812	42410 - General Expense	\$1,600	\$1,600	0%
\$208	\$0	\$32	42450 - Tools/Minor Equipment	\$1,000	\$1,000	0%
\$0	\$0	\$0	43190 - Contracted Services	\$2,060	\$2,000	-3%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$252,839	\$299,938	\$250,855	01300430 - HWY Administration	\$268,451	\$2,142,869	87%
\$156,201	\$187,137	\$151,852	41140 - Wages	\$162,806	\$1,438,300	89%
\$11,920	\$14,325	\$11,555	41920 - FICA	\$12,698	\$107,700	88%
\$615	\$718	\$921	41940 - Unemployment Compensatio	\$770	\$8,000	90%
\$12,515	\$10,725	\$9,896	41950 - Workers Comp Insurance	\$8,063	\$66,400	88%
\$49,240	\$65,183	\$50,642	41960 - Health & Hosp Insurance	\$42,659	\$31,900	-34%
(\$20)	(\$125)	(\$22)	41961 - Union Health & Welfare	\$12,397	\$349,400	96%
\$7,585	\$7,831	\$11,155	41970 - Non-Uniformed Pension	\$9,545	\$9,107	-5%
\$0	\$0	\$0	41971 - Union Pension	\$0	\$106,822	100%
\$242	\$292	\$195	41980 - LT Disability Insurance	\$106	\$200	47%
\$408	\$495	\$350	41985 - Life Insurance	\$207	\$200	-4%
\$469	\$185	\$1,352	41990 - Training	\$2,000	\$2,000	0%
\$1,459	\$2,475	\$1,868	42100 - Office Supplies	\$2,000	\$1,500	-33%
\$2,132	\$2,641	\$4,724	42160 - Other Supplies	\$5,000	\$11,220	55%
\$100	\$100	\$100	42385 - Uniform Rental	\$200	\$300	33%
\$5,677	\$3,302	\$3,623	42410 - General Expense	\$4,000	\$4,000	0%
\$14	\$921	\$461	42450 - Tools/Minor Equipment	\$1,000	\$0	
\$1,574	\$1,635	\$355	43190 - Contracted Services	\$3,000	\$1,500	-100%
\$2,705	\$2,098	\$1,829	43200 - Communications	\$2,000	\$4,320	54%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	

2024 ADOPTED BUDGET



2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$51,838	\$101,267	\$93,023	01300432 - HWY Winter Weather Main	\$169,810	\$10,300	-1549%
\$41,162	\$84,133	\$75,400	41140 - Wages	\$139,762	\$0	
\$3,138	\$6,225	\$5,670	41920 - FICA	\$11,355	\$0	
\$487	\$2,183	\$1,898	41940 - Unemployment Compensatio	\$982	\$0	
\$4,566	\$4,599	\$6,901	41950 - Workers Comp Insurance	\$7,211	\$0	
(\$5)	\$0	\$0	41960 - Health & Hosp Insurance	\$0	\$0	
(\$43)	(\$1,231)	(\$1,195)	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	
\$0	\$316	\$382	42160 - Other Supplies	\$500	\$500	0%
\$2,333	\$1,625	\$2,150	42410 - General Expense	\$3,000	\$3,000	0%
\$0	\$0	\$1,278	42450 - Tools/Minor Equipment	\$1,250	\$1,300	4%
\$0	\$3,198	\$479	42451 - Snow Removal Supplies	\$5,750	\$5,500	-5%
\$199	\$219	\$60	43190 - Contracted Services	\$0	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$59,689	\$61,308	\$77,936	01300433 - HWY Traffic Safety Maint	\$76,723	\$44,820	-71%
\$23,242	\$27,052	\$23,762	41140 - Wages	\$32,611	\$0	
\$1,718	\$2,012	\$1,764	41920 - FICA	\$2,650	\$0	
\$457	\$183	\$274	41940 - Unemployment Compensatio	\$229	\$0	
\$1,370	\$1,380	\$1,610	41950 - Workers Comp Insurance	\$1,683	\$0	
(\$467)	(\$752)	(\$680)	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	
\$209	\$833	\$376	42160 - Other Supplies	\$550	\$500	-10%
\$411	\$33	\$235	42410 - General Expense	\$1,000	\$1,000	0%
\$33	\$50	\$14	42450 - Tools/Minor Equipment	\$1,000	\$1,000	0%
(\$1,003)	\$0	\$1,980	42452 - Traffic Signals/Street Signs	\$0	\$0	
(\$1,151)	\$0	\$14,111	43190 - Contracted Services	\$0	\$5,000	100%
\$34,870	\$30,518	\$34,488	43600 - Utilities	\$37,000	\$37,320	1%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$721,391	\$828,817	\$791,584	01300438 - HWY Road Maintenance	\$816,087	\$44,400	-1738%
\$319,953	\$389,710	\$413,074	41140 - Wages	\$354,064	\$0	
\$24,722	\$28,825	\$30,807	41920 - FICA	\$28,767	\$0	
\$2,764	\$2,893	\$2,201	41940 - Unemployment Compensatio	\$2,487	\$0	
\$34,149	\$26,418	\$18,525	41950 - Workers Comp Insurance	\$18,269	\$0	
(\$49)	\$0	\$0	41960 - Health & Hosp Insurance	\$0	\$0	
\$197,127	\$234,645	\$228,596	41961 - Union Health & Welfare	\$265,524	\$0	
\$60,197	\$64,420	\$71,525	41971 - Union Pension	\$81,676	\$0	
\$74	\$269	\$152	42100 - Office Supplies	\$150	\$0	
\$4,414	\$7,072	\$2,732	42160 - Other Supplies	\$1,250	\$2,700	54%
\$3,735	\$1,400	\$1,500	42385 - Uniform Rental	\$1,600	\$4,600	65%
\$17,627	\$8,219	\$10,516	42410 - General Expense	\$6,200	\$10,500	41%
\$6,344	\$2,086	\$2,238	42450 - Tools/Minor Equipment	\$4,500	\$6,000	25%
\$852	\$0	\$415	42490 - Mosquito Control Supplies	\$600	\$600	0%
\$49,483	\$62,860	\$9,303	43190 - Contracted Services	\$51,000	\$20,000	-155%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$95,213	\$99,651	\$98,511	01300531 - HWY Paving	\$138,577	\$2,500	-5443%
\$82,051	\$86,368	\$86,633	41140 - Wages	\$121,127	\$0	
\$6,179	\$6,701	\$6,494	41920 - FICA	\$9,841	\$0	
\$623	\$509	\$34	41940 - Unemployment Compensatio	\$851	\$0	
\$6,849	\$6,898	\$5,981	41950 - Workers Comp Insurance	\$6,250	\$0	
(\$8)	\$0	\$0	41960 - Health & Hosp Insurance	\$0	\$0	
(\$1,127)	(\$1,286)	(\$1,743)	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	
\$191	\$0	\$0	42160 - Other Supplies	\$0	\$0	
\$455	\$461	\$942	42410 - General Expense	\$508	\$1,000	49%
\$0	\$0	\$169	42450 - Tools/Minor Equipment	\$0	\$1,500	100%
\$0	\$0	\$0	43190 - Contracted Services	\$0	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	

2024 ADOPTED BUDGET



2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$407,664	\$324,833	\$391,398	01300532 - HWY Vehicle Maintenance	\$441,845	\$314,650	-40%
\$133,696	\$67,356	\$87,105	41140 - Wages	\$120,118	\$0	
\$10,056	\$5,060	\$6,863	41920 - FICA	\$9,846	\$0	
\$757	\$230	\$674	41940 - Unemployment Compensatio	\$770	\$0	
\$9,298	\$3,772	\$7,562	41950 - Workers Comp Insurance	\$6,252	\$0	
\$35,310	\$0	\$0	41960 - Health & Hosp Insurance	\$0	\$0	
\$20,117	\$25,423	\$41,643	41961 - Union Health & Welfare	\$47,350	\$0	
\$7,585	\$0	\$0	41970 - Non-Uniformed Pension	\$0	\$0	
\$7,562	\$5,500	\$9,390	41971 - Union Pension	\$9,609	\$0	
\$109	\$0	\$0	41980 - LT Disability Insurance	\$0	\$0	
\$212	\$0	\$0	41985 - Life Insurance	\$0	\$0	
\$0	\$140	\$0	41990 - Training	\$750	\$1,500	50%
\$162	\$296	\$25	42100 - Office Supplies	\$200	\$0	
\$2,639	\$3,238	\$1,590	42160 - Other Supplies	\$1,750	\$1,750	0%
(\$81,828)	\$13,519	\$3,371	42310 - Bulk Gasoline	\$0	\$0	
\$120,387	\$63,575	\$96,928	42315 - Vehicle Fuel/Oil	\$97,500	\$115,000	15%
\$200	\$431	\$200	42385 - Uniform Rental	\$750	\$900	17%
\$12,940	\$7,732	\$2,653	42410 - General Expense	\$3,000	\$500	-500%
\$708	\$2,841	\$4,329	42450 - Tools/Minor Equipment	\$5,250	\$6,000	13%
\$19,366	\$15,215	\$20,693	42511 - Vehicle Maintenance Tires	\$20,500	\$25,000	18%
\$58,419	\$62,960	\$55,292	42512 - Vehicle Maintenance Parts	\$60,000	\$82,000	27%
\$43,358	\$44,470	\$48,213	42515 - Contracted Vehicle Maintena	\$53,000	\$76,000	30%
\$5,438	\$1,849	\$3,671	43190 - Contracted Services	\$4,000	\$6,000	33%
\$1,172	\$1,225	\$1,196	43200 - Communications	\$1,200	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$58,302	\$21,821	\$9,987	01300533 - HWY MS4 Compliance	\$22,742	\$1,000	-2174%
\$49,708	\$15,873	\$8,512	41140 - Wages	\$18,635	\$0	
\$3,719	\$1,004	\$632	41920 - FICA	\$1,514	\$0	
\$638	\$67	\$104	41940 - Unemployment Compensatio	\$131	\$0	
\$1,370	\$1,380	\$920	41950 - Workers Comp Insurance	\$962	\$0	
(\$23)	\$0	\$0	41960 - Health & Hosp Insurance	\$0	\$0	
(\$986)	(\$193)	(\$234)	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	
\$3,062	\$3,210	\$25	42160 - Other Supplies	\$1,000	\$1,000	0%
\$280	\$0	\$0	42410 - General Expense	\$0	\$0	
\$55	\$0	\$0	42450 - Tools/Minor Equipment	\$0	\$0	
\$0	\$0	\$0	43190 - Contracted Services	\$0	\$0	
\$480	\$480	\$27	43200 - Communications	\$500	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$21,570	\$47,436	\$45,911	01300534 - HWY RCC Maint	\$42,483	\$0	
\$19,391	\$44,079	\$42,819	41140 - Wages	\$37,270	\$0	
\$1,442	\$3,205	\$3,175	41920 - FICA	\$3,028	\$0	
\$74	\$1,201	\$110	41940 - Unemployment Compensatio	\$262	\$0	
\$913	\$920	\$920	41950 - Workers Comp Insurance	\$1,923	\$0	
(\$449)	(\$896)	(\$1,303)	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	
\$0	\$0	\$0	42160 - Other Supplies	\$0	\$0	
\$199	(\$1,073)	\$190	42410 - General Expense	\$0	\$0	
\$0	\$0	\$0	42450 - Tools/Minor Equipment	\$0	\$0	
\$0	\$0	\$0	43190 - Contracted Services	\$0	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$103,933	\$119,628	\$119,297	01300535 - HWY Park Maintenance	\$159,310	\$0	
\$90,516	\$105,736	\$105,832	41140 - Wages	\$139,762	\$0	
\$6,801	\$7,886	\$7,894	41920 - FICA	\$11,355	\$0	
\$1,273	\$1,258	\$883	41940 - Unemployment Compensatio	\$982	\$0	
\$6,849	\$6,898	\$6,901	41950 - Workers Comp Insurance	\$7,211	\$0	
(\$32)	\$0	\$0	41960 - Health & Hosp Insurance	\$0	\$0	
(\$1,475)	(\$2,151)	(\$2,213)	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	

2024 ADOPTED BUDGET



2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$54,244	\$92,831	\$61,786	01300536 - HWY Brush Depository	\$120,320	\$69,000	-74%
\$9,004	\$6,164	\$11,409	41140 - Wages	\$9,317	\$0	
\$669	\$458	\$854	41920 - FICA	\$757	\$0	
\$61	\$16	\$89	41940 - Unemployment Compensatio	\$65	\$0	
\$0	\$0	\$460	41950 - Workers Comp Insurance	\$481	\$0	
(\$221)	(\$174)	(\$244)	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	
\$1,216	\$1,313	\$2,626	42160 - Other Supplies	\$3,250	\$2,000	-63%
\$0	\$0	\$0	42385 - Uniform Rental	\$0	\$0	
\$2,031	\$5,820	\$518	42410 - General Expense	\$4,000	\$4,050	1%
\$185	\$0	\$0	42450 - Tools/Minor Equipment	\$0	\$0	
\$0	\$1,901	\$933	42600 - Equipment Maintenance/Rep	\$1,250	\$1,250	0%
\$40,700	\$76,507	\$44,000	43190 - Contracted Services	\$100,000	\$60,500	-65%
\$599	\$827	\$1,141	43193 - Trout Run Security	\$1,200	\$1,200	0%
\$0	\$0	\$0	43200 - Communications	\$0	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$149,885	\$96,741	\$66,957	01400451 - REC Park & Rec Admin	\$32,265	\$116,367	72%
\$72,051	\$48,229	\$26,829	41140 - Wages	\$17,710	\$60,000	70%
\$5,424	\$3,678	\$2,014	41920 - FICA	\$1,355	\$4,600	71%
\$673	\$462	\$375	41940 - Unemployment Compensatio	\$96	\$400	76%
\$4,669	\$4,029	\$73	41950 - Workers Comp Insurance	\$22	\$200	89%
\$29,650	\$5,728	\$19,421	41960 - Health & Hosp Insurance	\$3,982	\$31,800	87%
\$15,181	\$9,789	\$11,155	41970 - Non-Uniformed Pension	\$2,386	\$9,107	74%
\$108	\$76	\$38	41980 - LT Disability Insurance	\$22	\$100	78%
\$216	\$146	\$75	41985 - Life Insurance	\$42	\$100	58%
\$892	\$355	\$1,057	41990 - Training	\$1,000	\$500	-100%
\$309	\$426	\$324	42100 - Office Supplies	\$300	\$750	60%
\$0	\$15	\$126	42160 - Other Supplies	\$200	\$200	0%
\$1,636	\$858	\$473	42410 - General Expense	\$650	\$650	0%
\$510	\$230	\$366	43180 - Dues/Subscriptions/Publicati	\$500	\$500	0%
\$30	\$12,226	\$3,761	43190 - Contracted Services	\$3,000	\$3,500	14%
\$1,408	\$1,789	\$343	43200 - Communications	\$1,000	\$3,960	75%
\$15,590	\$8,703	\$0	43600 - Utilities	\$0	\$0	
\$0	\$0	\$0	43722 - General Park Maintenance	\$0	\$0	
\$0	\$0	\$0	43723 - Improvements Comm Park	\$0	\$0	
\$1,540	\$0	\$527	43724 - Improvements Dunn Comm C	\$0	\$0	
\$0	\$0	\$0	43725 - Improvements Pineland Park	\$0	\$0	
\$5,590	\$26,395	\$57,373	01400452 - REC Summer Rec & Sports	\$71,007	\$17,000	-318%
\$330	\$12,636	\$44,256	41140 - Wages	\$56,943	\$6,000	-849%
\$25	\$4,767	\$3,386	41920 - FICA	\$4,356	\$500	-771%
\$12	\$606	\$1,660	41940 - Unemployment Compensatio	\$2,192	\$200	-996%
\$4,143	\$3,456	\$3,098	41950 - Workers Comp Insurance	\$2,766	\$300	-822%
\$0	\$116	\$148	41990 - Training	\$250	\$0	
\$0	\$0	\$167	42100 - Office Supplies	\$250	\$0	
\$0	\$1,255	\$2,700	42160 - Other Supplies	\$3,000	\$3,000	0%
\$0	\$16	\$0	42162 - Summer Youth Sports Progran	\$0	\$0	
\$179	\$1,832	\$1,961	42410 - General Expense	\$1,250	\$5,000	75%
\$121	\$459	\$0	42470 - Special Events Supplies	\$0	\$0	
\$0	\$1,252	\$0	43190 - Contracted Services	\$0	\$2,000	100%
\$780	\$0	\$0	43722 - General Park Maintenance	\$0	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$3,967	\$11,647	\$4,966	01400551 - REC Community Wide Event	\$10,400	\$12,400	16%
\$366	\$0	\$0	42160 - Other Supplies	\$0	\$0	
\$0	\$0	\$0	42161 - Golf Tournament Supplies	\$0	\$0	
(\$200)	\$0	\$0	42164 - Community Day Expense	\$0	\$0	
(\$101)	\$6,245	\$0	42165 - Hayride Expense	\$3,000	\$5,000	40%
\$1,359	\$0	\$1,707	42166 - Egg Hunt Supplies	\$1,800	\$1,800	0%

2024 ADOPTED BUDGET



2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$0	\$0	\$0	42167 - Bus Trip Expenses	\$0	\$0	
\$0	\$1,259	\$2,049	42169 - Other Events	\$4,000	\$4,000	0%
\$1,324	\$2,909	\$1,209	42170 - Festival of Lights Expense	\$1,000	\$1,000	0%
\$455	\$0	\$0	42410 - General Expense	\$0	\$0	
\$267	\$947	\$0	42470 - Special Events Supplies	\$0	\$0	
\$0	\$288	\$0	43190 - Contracted Services	\$600	\$600	0%
\$497	\$0	\$0	43722 - General Park Maintenance	\$0	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$221,658	\$253,658	\$271,434	01400552 - REC Park Maintenance	\$339,642	\$146,250	-132%
\$82,649	\$69,049	\$77,243	41140 - Wages	\$123,091	\$0	
\$6,216	\$5,028	\$5,755	41920 - FICA	\$10,392	\$0	
\$132	\$200	\$319	41940 - Unemployment Compensatio	\$770	\$0	
\$5,439	\$8,380	\$6,994	41950 - Workers Comp Insurance	\$6,599	\$0	
\$21,937	\$56,226	\$55,543	41961 - Union Health & Welfare	\$51,331	\$0	
\$5,284	\$12,025	\$11,260	41971 - Union Pension	\$9,609	\$0	
\$0	\$0	\$0	41990 - Training	\$500	\$0	
\$6,266	\$15,918	\$2,085	42160 - Other Supplies	\$14,000	\$10,000	-40%
\$331	\$1,665	\$4,513	42315 - Vehicle Fuel/Oil	\$5,000	\$4,500	-11%
\$0	\$100	\$0	42385 - Uniform Rental	\$100	\$350	71%
\$20,793	\$5,082	\$5,015	42410 - General Expense	\$6,750	\$5,000	-35%
\$8	\$1,150	\$684	42450 - Tools/Minor Equipment	\$2,000	\$1,500	-33%
\$276	\$2,980	\$681	42600 - Equipment Maintenance/Rep	\$2,000	\$2,400	17%
\$55,939	\$59,605	\$73,552	43190 - Contracted Services	\$77,500	\$77,500	0%
\$10,667	\$11,670	\$22,144	43600 - Utilities	\$24,000	\$25,000	4%
\$5,721	\$4,579	\$5,647	43722 - General Park Maintenance	\$6,000	\$20,000	70%
\$882,311	\$916,759	\$914,060	01500560 - PD Police Administration	\$1,085,909	\$2,672,344	59%
\$493,968	\$488,405	\$534,190	41140 - Wages	\$460,417	\$797,000	42%
\$5,662	\$4,260	\$15,469	41170 - Wages Police Overtime	\$13,500	\$598,600	98%
\$5,347	\$2,419	\$5,358	41175 - Wages Police Holiday OT	\$7,000	\$122,900	94%
\$2,528	\$3,880	\$2,160	41860 - Uniform Allowance	\$2,000	\$43,750	95%
\$16,990	\$16,283	\$17,084	41920 - FICA	\$17,090	\$33,000	48%
\$1,924	\$1,936	\$2,063	41940 - Unemployment Compensatio	\$2,310	\$2,700	14%
\$17,420	\$14,597	\$13,636	41950 - Workers Comp Insurance	\$11,453	\$24,400	53%
\$118,578	\$125,542	\$105,002	41960 - Health & Hosp Insurance	\$345,893	\$316,700	-9%
\$18,598	\$20,112	\$20,202	41961 - Union Health & Welfare	\$24,794	\$20,800	-19%
\$13,204	\$16,500	\$16,890	41971 - Union Pension	\$14,413	\$18,851	24%
\$57,477	\$58,890	\$19,504	41972 - Police Pension	\$7,005	\$324,110	98%
\$376	\$502	\$434	41980 - LT Disability Insurance	\$186	\$700	73%
\$466	\$621	\$538	41985 - Life Insurance	\$497	\$900	45%
\$1,186	\$1,635	\$1,549	41990 - Training	\$1,000	\$55,000	98%
\$0	\$0	\$0	41991 - Post Secondary Ed-CBA	\$0	\$10,000	100%
\$8,320	\$7,010	\$9,989	42100 - Office Supplies	\$9,500	\$10,000	5%
\$160	\$0	\$0	42150 - IT Supplies	\$500	\$0	
\$0	\$0	\$0	42151 - Handout Items	\$0	\$0	
\$3,093	\$1,223	\$1,255	42160 - Other Supplies	\$1,200	\$0	
\$0	\$0	\$0	42280 - K9 Dog Food	\$0	\$2,400	100%
\$642	\$21	\$490	42380 - Uniform Purchase	\$500	\$62,100	99%
\$0	\$0	\$0	42390 - Firearm Supplies	\$0	\$10,000	100%
\$0	\$0	\$0	42410 - General Expense	\$0	\$41,000	100%
\$0	\$0	\$0	42413 - New Hire Testing	\$0	\$6,000	100%
\$0	\$0	\$0	42420 - Ammunition	\$0	\$22,000	100%
\$0	\$0	\$0	42421 - Taser Replacements	\$0	\$6,000	100%
\$0	\$0	\$0	42422 - Training Equipment	\$0	\$5,500	100%
\$150	\$0	\$0	42450 - Tools/Minor Equipment	\$0	\$10,500	100%
\$0	\$1,093	\$0	42515 - Contracted Vehicle Maintena	\$0	\$0	
\$49	\$1,442	\$1,164	42600 - Equipment Maintenance/Rep	\$1,000	\$14,500	93%
\$0	\$0	\$0	42605 - Firearm Repairs	\$0	\$1,000	100%
\$0	\$0	\$0	42608 - Uniform Repairs	\$0	\$4,000	100%



2024 ADOPTED BUDGET

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$0	\$0	\$0	43125 - Boarding Expense	\$0	\$600	100%
\$0	\$0	\$0	43150 - Veterinary Care	\$0	\$6,000	100%
\$0	\$0	\$0	43180 - Dues/Subscriptions/Publicati	\$0	\$2,750	100%
\$0	\$0	\$0	43190 - Contracted Services	\$0	\$7,280	100%
\$26,875	\$32,721	\$29,810	43197 - DP IT/Software Maint	\$32,000	\$38,143	16%
\$62,938	\$63,058	\$65,415	43198 - IT Support	\$78,651	\$0	
\$17,245	\$42,405	\$40,593	43199 - Miscellaneous Services	\$35,000	\$30,000	-17%
\$7,914	\$12,203	\$11,266	43200 - Communications	\$20,000	\$23,160	14%
\$1,200	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$8,077	\$8,704	\$1,599	01500561 - PD Community Affairs	\$8,753	\$0	
\$7,994	\$8,503	\$958	42151 - Handout Items	\$7,003	\$0	
\$25	\$177	\$0	42152 - Bicycles	\$1,500	\$0	
(\$77)	\$0	\$641	42160 - Other Supplies	\$0	\$0	
\$0	\$0	\$0	42390 - Firearm Supplies	\$0	\$0	
\$134	\$25	\$0	42450 - Tools/Minor Equipment	\$250	\$0	
\$0	\$0	\$0	42600 - Equipment Maintenance/Rep	\$0	\$0	
\$768,805	\$770,266	\$895,675	01500562 - PD Detective Unit	\$954,973	\$1,002,700	5%
\$502,442	\$525,143	\$563,057	41140 - Wages	\$602,523	\$764,000	21%
\$14,958	\$9,313	\$38,366	41170 - Wages Police Overtime	\$25,000	\$0	
\$13,520	\$3,335	\$8,894	41175 - Wages Police Holiday OT	\$33,311	\$0	
\$5,455	\$3,359	\$7,203	41860 - Uniform Allowance	\$5,000	\$0	
\$7,661	\$7,764	\$8,810	41920 - FICA	\$9,582	\$11,200	14%
\$1,400	\$1,400	\$2,250	41940 - Unemployment Compensatio	\$2,310	\$2,300	0%
\$24,511	\$23,980	\$20,923	41950 - Workers Comp Insurance	\$23,395	\$28,600	18%
\$130,452	\$144,222	\$215,378	41960 - Health & Hosp Insurance	\$213,293	\$191,000	-12%
\$57,477	\$39,260	\$19,504	41972 - Police Pension	\$28,021	\$0	
\$682	\$705	\$846	41980 - LT Disability Insurance	\$796	\$1,300	39%
\$994	\$994	\$1,000	41985 - Life Insurance	\$1,242	\$1,300	4%
\$1,000	\$1,000	\$1,000	41990 - Training	\$1,500	\$0	
\$0	\$0	\$0	41991 - Post Secondary Ed-CBA	\$0	\$0	
\$0	\$109	\$0	42100 - Office Supplies	\$0	\$0	
\$70	\$2,122	\$0	42160 - Other Supplies	\$0	\$0	
\$210	\$0	\$0	42380 - Uniform Purchase	\$0	\$0	
\$0	\$0	\$0	42385 - Uniform Rental	\$0	\$0	
\$2,516	\$2,616	\$3,764	42410 - General Expense	\$4,000	\$0	
\$0	\$0	\$252	42450 - Tools/Minor Equipment	\$0	\$0	
\$0	\$0	\$0	42515 - Contracted Vehicle Maintena	\$1,000	\$0	
\$45	\$92	\$148	42600 - Equipment Maintenance/Rep	\$1,000	\$0	
\$2,980	\$2,678	\$2,447	43188 - Evidence Processing	\$3,000	\$3,000	0%
\$0	\$0	\$0	43189 - Fire Investigation	\$0	\$0	
\$2,431	\$2,176	\$1,832	43200 - Communications	\$0	\$0	
\$856,845	\$691,317	\$447,493	01500563 - PD K9 Unit	\$98,490	\$0	
\$472,507	\$410,256	\$242,627	41140 - Wages	\$0	\$0	
\$77,806	\$42,375	\$73,198	41170 - Wages Police Overtime	\$44,000	\$0	
\$23,884	\$8,406	\$9,285	41175 - Wages Police Holiday OT	\$0	\$0	
\$3,657	\$1,601	\$1,864	41860 - Uniform Allowance	\$0	\$0	
\$8,287	\$6,649	\$4,689	41920 - FICA	\$0	\$0	
\$1,400	\$1,050	\$750	41940 - Unemployment Compensatio	\$0	\$0	
\$32,113	\$26,817	\$11,177	41950 - Workers Comp Insurance	\$0	\$0	
\$136,290	\$113,462	\$77,939	41960 - Health & Hosp Insurance	\$0	\$0	
\$76,603	\$58,890	\$13,003	41972 - Police Pension	\$0	\$0	
\$671	\$519	\$346	41980 - LT Disability Insurance	\$0	\$0	
\$994	\$745	\$497	41985 - Life Insurance	\$0	\$0	
\$0	\$0	\$0	41990 - Training	\$0	\$0	
\$0	\$0	\$0	41991 - Post Secondary Ed-CBA	\$0	\$0	
\$307	\$0	\$0	42160 - Other Supplies	\$0	\$0	
\$1,338	\$2,104	\$1,085	42280 - K9 Dog Food	\$2,400	\$0	
\$0	\$0	\$0	42380 - Uniform Purchase	\$0	\$0	
\$4,840	\$4,152	\$2,000	42410 - General Expense	\$38,000	\$0	



2024 ADOPTED BUDGET

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$1,428	\$1,058	\$701	42450 - Tools/Minor Equipment	\$1,100	\$0	
\$0	\$0	\$0	42515 - Contracted Vehicle Maintenance	\$0	\$0	
\$0	\$353	\$0	42600 - Equipment Maintenance/Rep	\$500	\$0	
\$0	\$0	\$0	43120 - Consulting Services	\$0	\$0	
\$0	\$0	\$0	43125 - Boarding Expense	\$600	\$0	
\$3,866	\$2,850	\$2,411	43150 - Veterinary Care	\$6,000	\$0	
\$135	\$0	\$198	43180 - Dues/Subscriptions/Publication	\$250	\$0	
\$8,024	\$7,430	\$4,505	43190 - Contracted Services	\$3,640	\$0	
\$2,695	\$2,599	\$1,217	43200 - Communications	\$2,000	\$0	
\$3,914,286	\$4,103,375	\$4,118,668	01500564 - PD Patrol	\$5,107,209	\$4,057,600	-26%
\$2,221,627	\$2,335,291	\$2,374,571	41140 - Wages	\$2,812,147	\$2,929,000	4%
\$7,311	\$6,755	\$22,944	41141 - Wages Vehicle Maintenance	\$0	\$0	
\$107,685	\$32,090	\$187,544	41170 - Wages Police Overtime	\$521,000	\$0	
\$101,692	\$41,448	\$91,519	41175 - Wages Police Holiday OT	\$241,544	\$0	
\$0	\$0	\$0	41180 - Wages Crossing Guard	\$0	\$0	
\$22,434	\$23,067	\$22,514	41860 - Uniform Allowance	\$24,000	\$0	
\$36,714	\$36,567	\$42,973	41920 - FICA	\$47,707	\$43,100	-11%
\$7,967	\$9,085	\$9,334	41940 - Unemployment Compensation	\$11,358	\$10,400	-9%
\$124,613	\$96,207	\$95,879	41950 - Workers Comp Insurance	\$111,975	\$110,500	-1%
\$701,013	\$774,868	\$756,245	41960 - Health & Hosp Insurance	\$756,793	\$637,800	-19%
(\$127)	(\$191)	(\$575)	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$0	\$0	41971 - Union Pension	\$0	\$0	
\$268,210	\$412,233	\$149,534	41972 - Police Pension	\$168,124	\$0	
\$3,518	\$3,528	\$3,190	41980 - LT Disability Insurance	\$3,602	\$5,000	28%
\$5,816	\$5,447	\$6,117	41985 - Life Insurance	\$6,231	\$5,700	-9%
\$5,745	\$5,941	\$6,787	41990 - Training	\$4,750	\$0	
\$0	\$0	\$0	41991 - Post Secondary Ed-CBA	\$0	\$0	
\$0	\$130	\$0	42100 - Office Supplies	\$0	\$0	
\$0	\$0	\$0	42160 - Other Supplies	\$0	\$0	
\$35,858	\$50,657	\$74,450	42315 - Vehicle Fuel/Oil	\$85,000	\$81,600	-4%
\$27,437	\$32,779	\$48,557	42380 - Uniform Purchase	\$54,978	\$0	
\$0	\$0	\$0	42390 - Firearm Supplies	\$0	\$0	
\$6,041	\$5,583	\$4,675	42410 - General Expense	\$6,000	\$0	
\$300	\$6,891	\$320	42413 - New Hire Testing	\$6,000	\$0	
\$4,564	\$2,930	\$3,148	42450 - Tools/Minor Equipment	\$5,000	\$0	
\$0	\$0	\$0	42513 - Car Wash Expense	\$0	\$0	
\$0	\$0	\$0	42515 - Contracted Vehicle Maintenance	\$0	\$0	
\$2,213	\$435	\$1,074	42600 - Equipment Maintenance/Rep	\$2,000	\$0	
\$0	\$0	\$0	42602 - Emergency Light Repair	\$0	\$0	
\$1,260	\$0	\$796	42603 - Defibrillator Maintenance	\$3,000	\$3,000	0%
\$480	\$0	\$40	42604 - Radio Repair	\$1,500	\$1,500	0%
\$3,962	\$4,183	\$4,019	42608 - Uniform Repairs	\$4,000	\$0	
\$1,638	\$3,351	\$2,512	43180 - Dues/Subscriptions/Publication	\$2,500	\$0	
\$216,315	\$214,102	\$210,500	43200 - Communications	\$228,000	\$230,000	1%
\$435,551	\$452,240	\$422,840	01500565 - PD Traffic Safety	\$436,915	\$618,200	29%
\$243,140	\$269,332	\$244,578	41140 - Wages	\$240,992	\$469,000	49%
\$33,908	\$20,249	\$46,889	41170 - Wages Police Overtime	\$36,000	\$0	
\$7,431	\$5,444	\$8,844	41175 - Wages Police Holiday OT	\$18,206	\$0	
\$824	\$1,107	\$1,081	41860 - Uniform Allowance	\$2,000	\$0	
\$4,099	\$4,252	\$4,334	41920 - FICA	\$4,280	\$6,900	38%
\$700	\$700	\$750	41940 - Unemployment Compensation	\$1,155	\$1,500	23%
\$16,002	\$13,391	\$10,437	41950 - Workers Comp Insurance	\$10,450	\$17,600	41%
\$70,811	\$75,644	\$78,195	41960 - Health & Hosp Insurance	\$85,317	\$108,600	21%
\$38,301	\$39,260	\$6,501	41972 - Police Pension	\$14,010	\$0	
\$207	\$327	\$329	41980 - LT Disability Insurance	\$286	\$700	59%
\$290	\$472	\$457	41985 - Life Insurance	\$469	\$900	48%
\$500	\$500	\$500	41990 - Training	\$1,000	\$0	
\$0	\$0	\$0	41991 - Post Secondary Ed-CBA	\$0	\$0	
\$0	\$0	\$0	42160 - Other Supplies	\$0	\$0	

2024 ADOPTED BUDGET



2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$2,488	\$1,219	\$2,022	42391 - Traffic Unit Expenses	\$3,000	\$3,000	0%
\$893	\$747	\$1,080	42424 - Truck Enforcement	\$1,000	\$1,000	0%
\$1,029	\$1,010	\$764	42450 - Tools/Minor Equipment	\$2,000	\$0	
\$4,926	\$5,450	\$7,357	42600 - Equipment Maintenance/Rep	\$7,500	\$0	
\$8,895	\$11,968	\$8,125	42606 - Speed Device Maintenance	\$9,250	\$9,000	-3%
\$1,108	\$1,170	\$596	43200 - Communications	\$0	\$0	
\$66,012	\$95,912	\$87,749	01500566 - PD Professional Developme	\$115,108	\$0	
\$33,274	\$54,843	\$48,385	41990 - Training	\$55,000	\$0	
\$5,746	\$9,375	\$8,080	42390 - Firearm Supplies	\$13,954	\$0	
\$3,420	\$6,264	\$5,277	42410 - General Expense	\$9,000	\$0	
\$14,569	\$21,549	\$20,762	42420 - Ammunition	\$22,000	\$0	
\$0	\$0	\$0	42421 - Taser Replacements	\$6,000	\$0	
\$5,761	\$3,786	\$3,409	42422 - Training Equipment	\$6,153	\$0	
\$99	\$85	\$510	42450 - Tools/Minor Equipment	\$1,000	\$0	
\$109	\$0	\$0	42600 - Equipment Maintenance/Rep	\$0	\$0	
\$3,034	\$10	\$1,325	42605 - Firearm Repairs	\$2,000	\$0	
\$3,174	\$1,625	\$0	0165 - General Fund Gen Revenues	\$0	\$0	
\$3,174	\$1,625	\$0	49100 - Refund Prior Year Revenue	\$0	\$0	
\$4,416	\$7,000	\$100	01700415 - EMR Emer Mgmt/Fire Police	\$1,050	\$0	
\$3,762	\$7,000	\$100	42410 - General Expense	\$1,050	\$0	
\$13,086,851	\$13,323,513	\$12,937,390	TOTAL EXPENDITURES	\$14,813,720	\$16,447,353	10%
EXCESS OF REVENUES OVER EXPENDITURES - 01 GENERAL FUND						
(\$1,312,970)	\$214,501	\$1,862,123		(\$950,336)	(\$28,468)	



Reserve Fund – Fund 08

The Reserve Fund (formerly the Sewer Fund) accounts for the revenues and expenses associated with the former wastewater treatment operations. As displayed in the table below, a majority of the activity associated with the former wastewater treatment operations has concluded. In 2024, outstanding sewer rent payments and other fees will continue to be collected by Portnoff Law Associates, Ltd. Legal fee expenses associated with the collection of these payments are expected to be limited in 2024. All excess reserve fund resources are available for General Fund expenses.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$4	\$27	\$182	08 - Reserve Fund	\$150	\$200	25%
\$4	\$27	\$182	34100 - Interest	\$150	\$200	25%
\$701,250	\$373,240	\$422,767	08600571 - Reserve Administration	\$150,000	\$86,000	-74%
\$125,897	\$116,335	\$184,523	31901 - Penalties & Interest CY	\$0	\$0	
\$550,945	\$237,480	\$222,996	36401 - Sewer Rents	\$120,000	\$75,000	-60%
\$6,548	\$2,350	\$3,398	38010 - Miscellaneous	\$15,000	\$3,000	-400%
\$17,860	\$17,075	\$11,850	38011 - Sewer Certification Fees	\$15,000	\$8,000	-88%
\$701,254	\$373,267	\$422,950	TOTAL REVENUES	\$150,150	\$86,200	-74%
EXPENSE						
\$763,993	\$416,598	\$1,347,073	08600571 - Reserve Administration	\$10,443	\$76,000	86%
\$3,085	\$2,930	\$662	42160 - Other Supplies	\$0	\$0	
\$2,610	\$0	\$0	42410 - General Expense	\$0	\$0	
\$109,609	\$27,501	\$10,299	43140 - Legal General Counsel	\$1,000	\$1,000	0%
\$8,689	\$9,167	\$9,213	43197 - DP IT/Software Maint	\$9,443	\$0	
\$640,000	\$377,000	\$1,326,899	49200 - Transfer to Other Funds	\$0	\$75,000	100%
\$763,993	\$416,598	\$1,347,073	TOTAL EXPENDITURES	\$10,443	\$76,000	86%
EXCESS OF REVENUES OVER EXPENDITURES - 08 RESERVE FUND						
(\$62,738)	(\$43,330)	(\$924,123)		\$139,707	\$10,200	



Reading Country Club Golf Operations Fund – Fund 09

The Reading Country Club Golf Operations Fund is used to account for the financial operations of the Reading Country Club golf course operations. Roughly 50 percent of 2024 operating revenue is generated by golf cart rentals and greens fees, while about 50 percent of 2024 expenses are personnel related.

Revenue is expected to increase in 2024 as a result of an updated fee schedule. Expenses are expected to grow by about \$43,000 in 2024 in comparison to the 2023 budget, equivalent to a 3 percent increase. This increase is primarily driven by inflationary increases in employee costs. Overall, the Reading Country Golf Operations Fund is expected to have an operating deficit in 2024, requiring the use of \$350,000 of interest generated by the Wastewater Treatment Sale Proceeds Fund to help fund golf operations expenses.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$835,688	\$883,998	\$749,455	09 - Golf Operations Fund	\$778,250	\$943,650	18%
\$112	\$131	\$406	34100 - Interest	\$250	\$650	62%
\$262,789	\$224,137	\$183,903	37100 - GOLF Cart Rentals	\$190,000	\$240,000	21%
\$470,024	\$464,153	\$381,743	37200 - GOLF Greens Fees	\$400,000	\$425,000	6%
\$0	\$64,290	\$67,453	37300 - GOLF Membership Income	\$65,000	\$100,000	35%
\$23,924	\$30,825	\$22,954	37400 - GOLF Range Income	\$25,000	\$27,000	7%
\$74,333	\$93,727	\$85,893	37500 - GOLF Food Sales	\$90,000	\$125,000	28%
\$4,505	\$6,736	\$7,104	37600 - GOLF Other Income	\$8,000	\$26,000	69%
\$0	\$0	\$0	39268 - Transfer from Proceeds Fund	\$0	\$0	
\$2,285	\$3,940	(\$2,054)	09900 - GOLF Administration	\$300	\$300	0%
\$765	\$4,035	(\$2,606)	37700 - GOLF Sales on Account_Outings	\$0	\$0	
\$1,520	(\$95)	\$552	38010 - Miscellaneous	\$300	\$300	0%
\$35,634	\$43,982	\$33,398	09920 - GOLF ProShop	\$245,000	\$390,000	37%
\$35,634	\$43,982	\$33,398	37000 - GOLF Merchandise Sales Income	\$35,000	\$40,000	13%
\$0	\$0	\$0	39268 - Transfer from Proceeds Fund	\$210,000	\$350,000	40%
\$873,607	\$931,920	\$780,799	TOTAL REVENUES	\$1,023,550	\$1,333,950	23%

2024 ADOPTED BUDGET



2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$31,563	\$28,156	\$34,321	09900 - GOLF Administration	\$35,787	\$39,500	9%
\$0	\$0	\$0	41970 - Non-Uniformed Pension	\$0	\$0	
\$13	\$105	\$84	42100 - Office Supplies	\$700	\$700	0%
\$102	\$292	\$2,821	42410 - General Expense	\$2,000	\$2,500	20%
\$2,431	\$761	\$3,657	43120 - Consulting Services	\$9,550	\$4,000	-139%
\$2,933	\$0	\$301	43140 - Legal General Counsel	\$0	\$0	
\$4,594	\$4,034	\$3,830	43180 - Dues/Subscriptions/Publication	\$5,200	\$2,000	-160%
\$529	\$508	\$451	43200 - Communications	\$700	\$700	0%
\$625	\$625	\$625	43511 - Vehicle Insurance	\$884	\$700	-26%
\$4,499	\$4,836	\$6,111	43512 - Casualty Insurance	\$7,753	\$8,900	13%
\$15,837	\$16,996	\$16,441	43901 - Credit Card Fees	\$9,000	\$20,000	55%
\$0	\$0	\$0	49200 - Transfer to Other Funds	\$0	\$0	
\$456,765	\$523,519	\$574,788	09910 - GOLF Course Maintenance	\$604,468	\$892,401	32%
\$192,598	\$206,328	\$211,259	41140 - Wages	\$235,182	\$295,000	20%
\$14,779	\$15,674	\$16,009	41920 - FICA	\$17,991	\$22,100	19%
\$2,948	\$2,924	\$3,145	41940 - Unemployment Compensation	\$4,659	\$3,100	-50%
\$4,602	\$3,203	\$4,450	41950 - Workers Comp Insurance	\$3,416	\$6,000	43%
\$22,935	\$66,011	\$70,548	41960 - Health & Hosp Insurance	\$53,380	\$95,500	44%
\$12,514	\$1,943	\$22,310	41970 - Non-Uniformed Pension	\$13,364	\$36,429	63%
\$10,828	\$850	\$0	41971 - Union Pension	\$0	\$0	
\$94	\$178	\$185	41980 - LT Disability Insurance	\$161	\$400	60%
\$183	\$348	\$361	41985 - Life Insurance	\$313	\$500	37%
\$165	\$470	\$0	41990 - Training	\$2,800	\$0	
\$19,781	\$18,612	\$13,161	42160 - Other Supplies	\$14,000	\$22,400	38%
\$37,393	\$47,667	\$62,797	42220 - Golf Course Maint Consumables	\$62,500	\$132,400	53%
\$17,429	\$15,493	\$31,041	42221 - Golf Course Fertilizer	\$32,500	\$0	
\$9,694	\$13,197	\$5,975	42222 - Golf Course Seed	\$10,000	\$0	
\$0	\$0	\$0	42223 - Golf Course Irrigation	\$0	\$5,000	100%
\$9,876	\$15,976	\$25,708	42310 - Bulk Gasoline	\$15,000	\$18,900	21%
\$100	\$0	\$200	42385 - Uniform Rental	\$100	\$450	78%
\$21,906	\$20,985	\$12,736	42450 - Tools/Minor Equipment	\$15,000	\$0	
\$11,537	\$22,503	\$38,717	42600 - Equipment Maintenance/Repair	\$20,000	\$50,000	60%
\$2,589	\$2,855	\$1,885	42607 - Cart Maintenance	\$2,000	\$0	
\$575	\$1,419	\$395	43180 - Dues/Subscriptions/Publication	\$1,400	\$0	
\$19,916	\$6,656	\$17,091	43190 - Contracted Services	\$7,500	\$30,000	75%
\$9,894	\$9,922	\$10,408	43600 - Utilities	\$10,000	\$24,700	60%
\$4,455	\$3,122	\$3,467	43700 - Building Repairs/Maintenance	\$5,000	\$5,000	0%
\$0	\$12,774	\$0	47000 - Capital Purchase	\$38,202	\$0	
\$29,975	\$34,410	\$22,940	47400 - Equipment	\$40,000	\$144,522	72%

2024 ADOPTED BUDGET



2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
EXPENSE						
\$221,865	\$212,788	\$210,738	09920 - GOLF ProShop	\$446,601	\$284,395	-57%
\$143,688	\$127,631	\$114,522	41140 - Wages	\$271,435	\$170,000	-60%
\$10,958	\$9,731	\$8,761	41920 - FICA	\$20,765	\$13,000	-60%
\$3,120	\$2,955	\$3,151	41940 - Unemployment Compensation	\$3,119	\$4,000	22%
\$3,799	\$2,927	\$2,921	41950 - Workers Comp Insurance	\$3,355	\$3,600	7%
\$13,107	\$14,028	\$5,902	41960 - Health & Hosp Insurance	\$60,041	\$31,800	-89%
\$0	\$1,943	\$11,155	41970 - Non-Uniformed Pension	\$29,591	\$0	
\$59	\$101	\$87	41980 - LT Disability Insurance	\$270	\$100	-170%
\$114	\$199	\$156	41985 - Life Insurance	\$525	\$200	-163%
\$200	\$0	\$350	41990 - Training	\$1,000	\$0	
\$813	\$1,688	\$882	42100 - Office Supplies	\$1,000	\$5,500	82%
\$3,083	\$5,104	\$4,559	42163 - ProShop Supplies	\$4,000	\$13,900	71%
\$30,401	\$32,690	\$28,621	42230 - ProShop Merchandise Expense	\$30,000	\$20,000	-50%
\$66	\$0	\$1,710	42450 - Tools/Minor Equipment	\$1,000	\$1,300	23%
\$1,240	\$0	\$5,766	42600 - Equipment Maintenance/Repair	\$1,500	\$3,600	58%
\$82	\$1,150	\$407	43180 - Dues/Subscriptions/Publication	\$300	\$400	25%
\$5,363	\$5,068	\$5,875	43197 - DP IT/Software Maint	\$7,200	\$5,313	-36%
\$4,357	\$6,076	\$7,902	43410 - Advertising	\$7,500	\$8,000	6%
\$617	\$740	\$1,498	43600 - Utilities	\$1,500	\$1,682	11%
\$796	\$758	\$6,515	43700 - Building Repairs/Maintenance	\$2,500	\$2,000	-25%
\$0	\$54,899	\$78,546	09930 - GOLF Snack Shack	\$172,782	\$87,155	-98%
\$0	\$14,271	\$29,063	41140 - Wages	\$79,760	\$30,000	-166%
\$0	\$1,092	\$2,217	41920 - FICA	\$6,102	\$2,300	-165%
\$0	\$524	\$810	41940 - Unemployment Compensation	\$578	\$1,100	47%
\$0	\$0	\$0	41950 - Workers Comp Insurance	\$1,159	\$600	-93%
\$0	\$0	\$9,708	41960 - Health & Hosp Insurance	\$37,258	\$0	
\$0	\$0	\$0	41970 - Non-Uniformed Pension	\$14,318	\$0	
\$0	\$0	\$15	41980 - LT Disability Insurance	\$172	\$0	
\$0	\$0	\$30	41985 - Life Insurance	\$335	\$0	
\$0	\$0	\$60	41990 - Training	\$0	\$0	
\$0	\$44	\$210	42163 - ProShop Supplies	\$600	\$1,000	40%
\$0	\$38,968	\$34,375	42240 - Snack Bar Food_Beverage Exp	\$30,000	\$50,000	40%
\$0	\$0	\$0	42410 - General Expense	\$0	\$500	100%
\$0	\$0	\$2,059	42600 - Equipment Maintenance/Repair	\$2,500	\$1,655	-51%
\$710,192	\$819,362	\$898,394	TOTAL EXPENDITURES	\$1,259,638	\$1,303,451	3%
EXCESS OF REVENUES OVER EXPENDITURES - 09 GOLF OPERATIONS FUND						
\$163,415	\$112,558	(\$117,595)		(\$236,088)	\$30,499	



Reading Country Club Clubhouse Fund – Fund 10

The Reading Country Club Clubhouse Fund is used to account for the financial operations of the Reading Country Club Clubhouse. The primary source of 2024 revenue is derived from an \$89,000 transfer from Reading Country Club Events Fund 20. This revenue is generated by catering activity. An additional \$6,500 is expected from interest. Alternatively, expenses are expected to grow in 2024, primarily due to increased utility expenses. Overall, the Reading Country Club Clubhouse Fund is expected to have an operating deficit in 2024, resulting in the use of fund balance to help fund expenses.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$2,797,842	\$37,019	\$1,362,389	10 - RCC Clubhouse Fund	\$145,500	\$95,500	-52.4%
\$67	\$211	\$4,350	34100 - Interest	\$2,500	\$6,500	61.5%
\$0	\$0	\$0	34220 - Rental Income RCC FB Oper	\$0	\$0	
(\$2,225)	\$8,065	\$1,500	34230 - Rental Income_Banquets	\$18,000	\$0	
\$0	\$0	\$1,240,899	39260 - Transfer from Other Fund	\$0	\$0	
\$2,800,000	\$0	\$0	39265 - Transfer from RCC FB Oper	\$125,000	\$89,000	-40.4%
\$0	\$0	\$4,640	39269 - TRANSFER FROM RCC EVENTS	\$0	\$0	
\$0	\$28,743	\$111,000	39500 - Refunds Prior Yr Expenses	\$0	\$0	
\$2,797,842	\$37,019	\$1,362,389	TOTAL REVENUES	\$145,500	\$95,500	-52.4%
EXPENSE						
\$285,834	\$416,652	\$193,317	10 - RCC Clubhouse Fund	\$251,801	\$214,300	-17.5%
\$0	\$0	\$0	42163 - ProShop Supplies	\$70,000	\$0	
\$0	\$0	\$5,724	42241 - RCC Events-Alcohol Exp	\$0	\$16,800	100.0%
\$208	\$593	\$19,670	42410 - General Expense	\$20,000	\$15,000	-33.3%
\$0	\$0	\$0	43180 - Dues/Subscriptions/Publication	\$0	\$0	
\$9,364	\$1,812	\$20,533	43190 - Contracted Services	\$24,200	\$1,000	-2320.0%
\$0	\$0	\$0	43410 - Advertising	\$10,000	\$0	
\$3,263	\$3,383	\$5,420	43512 - Casualty Insurance	\$7,024	\$6,500	-8.1%
\$40,124	\$37,475	\$36,486	43600 - Utilities	\$42,577	\$70,000	39.2%
\$20,004	\$359,941	\$94,498	43700 - Building Repairs/Maintenance	\$68,000	\$100,000	32.0%
\$0	\$0	\$0	43901 - Credit Card Fees	\$0	\$0	
\$0	\$0	\$0	49150 - Prior Gift Certificates Redeem	\$0	\$0	
\$0	\$0	\$0	49200 - Transfer to Other Funds	\$0	\$0	
\$285,834	\$416,652	\$193,317	TOTAL EXPENDITURES	\$251,801	\$214,300	-17.5%
EXCESS OF REVENUES OVER EXPENDITURES - 10 RCC CLUBHOUSE FUND						
\$2,512,008	(\$379,633)	\$1,169,072		(\$106,301)	(\$118,800)	



Reading Country Club Events Fund – Fund 20

The Reading Country Club Clubhouse Fund was created in 2022 to capture event related activity occurring at the Reading Country Club Clubhouse. Reading Hospitality Management organizes and runs the events at the clubhouse such as weddings, community events, golf outings, social and corporate events, and themed events. These events are expected to generate \$737,000 in Township revenue in 2024. As stated previously, Reading Country Club Clubhouse Fund revenue will be transferred to the Reading Country Club Clubhouse Fund to help support clubhouse operations.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$0	\$0	\$67,913	20 - RCC EVENTS FUND	\$125,000	\$737,150	83%
\$0	\$0	\$42	34100 - Interest	\$0	\$850	100%
\$0	\$0	\$42,514	36727 - RCC Food Sales Revenue	\$125,000	\$430,000	71%
\$0	\$0	\$7,817	36728 - RCC EVENT SERVICE CHARGE	\$0	\$130,000	100%
\$0	\$0	\$9,752	36729 - RCC EVENTS ALCOHOL	\$0	\$82,000	100%
\$0	\$0	\$4,074	36733 - RCC EVENTS SERVER GRATUIT	\$0	\$4,000	100%
\$0	\$0	\$675	36734 - RCC VENUE FEE RENTAL REVEN	\$0	\$27,000	100%
\$0	\$0	\$287	36735 - RCC EVENTS CC FEE REV	\$0	\$1,300	100%
\$0	\$0	\$2,738	36736 - Deposits For Future Events	\$0	\$35,000	100%
\$0	\$0	\$0	36737 - RCC PARTY RENTAL FEE REVEN	\$0	\$27,000	100%
\$0	\$0	\$14	38010 - Miscellaneous	\$0	\$0	
\$0	\$0	\$67,913	TOTAL REVENUES	\$125,000	\$737,150	83%
EXPENSE						
\$0	\$0	\$22,237	20 - RCC EVENTS FUND	\$125,000	\$706,000	82%
\$0	\$0	\$47	42410 - General Expense	\$0	\$0	
\$0	\$0	\$1,155	43901 - Credit Card Fees	\$0	\$6,000	100%
\$0	\$0	\$16,395	43911 - RCC EVENTS CONCESSIONAIRES	\$0	\$611,000	100%
\$0	\$0	\$4,640	49200 - Transfer to Other Funds	\$125,000	\$89,000	-40%
\$0	\$0	\$22,237	TOTAL EXPENDITURES	\$125,000	\$706,000	82%
EXCESS OF REVENUES OVER EXPENDITURES - 20 RCC EVENTS FUND						
\$0	\$0	\$45,676		\$0	\$31,150	



Wastewater Treatment Sale Proceeds Fund – Fund 31

The Wastewater Treatment Sale Proceeds fund is used to account for the proceeds of the sale of the wastewater treatment plant and the special projects/expenditures approved by the Board of Supervisors. The sale of the wastewater treatment plant generated \$92.8 million in total proceeds in 2019. After mandatory debt payments totaling roughly \$19.1 million, the Township used the remaining funds for various purposes including a \$10 million contribution to pension funds and about \$10.5 million in transfers to other funds, primarily for future investments in capital assets.

The Township is projected to begin 2024 with \$42.6 million in remaining proceeds from the sale of the wastewater treatment plant. These proceeds are estimated to generate about \$2.1 million in interest in 2024. This interest will be used to close funding gaps in the Golf and General Funds.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$458,069	\$280,999	\$288,624	31 - Wastewater Treat Sale Proceeds	\$1,200,000	\$2,056,000	42%
\$458,069	\$87,576	\$288,624	34100 - Interest	\$1,200,000	\$2,056,000	42%
\$0	\$193,423	\$0	39110 - Sale of Assets General	\$0	\$0	
\$458,069	\$280,999	\$288,624	TOTAL REVENUES	\$1,200,000	\$2,056,000	42%
EXPENSE						
\$8,088,358	\$4,892,368	\$513,937	31 - Wastewater Treat Sale Proceeds	\$1,200,000	\$2,000,000	40%
\$0	\$0	\$0	41970 - Non-Uniformed Pension	\$0	\$0	
\$0	\$626,885	\$4,020	42410 - General Expense	\$0	\$0	
\$4,596,477	\$2,140,253	\$0	49006 - Debt Service Expense	\$0	\$0	
\$3,491,882	\$2,125,230	\$509,917	49200 - Transfer to Other Funds	\$1,200,000	\$2,000,000	40%
\$8,088,358	\$4,892,368	\$513,937	TOTAL EXPENDITURES	\$1,200,000	\$2,000,000	40%
EXCESS OF REVENUES OVER EXPENDITURES - 31 WASTEWATER TREATMENT SALE PROCEEDS						
(\$7,630,289)	(\$4,611,369)	(\$225,313)		\$0	\$56,000	



Special Revenue Funds

Utility Fund – Fund 02

The Utility Fund accounts for tax revenues received from property owners benefitting from public street lighting and fire hydrant services and expenditures incurred by the Township to provide neighborhood street lighting and hydrant services.

The hydrant tax will increase from 0.095 mills to 0.120 mills in 2024. The street light tax will increase from \$0.42 to \$0.50 per foot of improved footage and remain unchanged at \$0.2625 per foot of unimproved property footage. This adjustment in tax rates is a direct result of the substantial expense increase in hydrant service fees and utility expenses in 2023, a trend expected to continue into 2024.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$193,628	\$195,679	\$222,268	02 - Utility Fund	\$219,000	\$274,600	20%
\$0	\$0	\$2,997	30130 - Real Estate Taxes Tax Claim	\$0	\$3,300	100%
\$114,137	\$113,734	\$113,738	30140 - Street Light Tax Revenue CY	\$115,000	\$137,000	16%
\$984	\$1,648	\$1,499	30145 - Street Light Tax Revenue PY	\$2,000	\$1,000	-100%
\$77,117	\$77,699	\$101,695	30150 - Fire Hydrant Tax Revenue CY	\$100,000	\$128,500	22%
\$637	\$2,073	\$1,055	30155 - Fire Hydrant Tax Revenue PY	\$1,500	\$500	-200%
\$201	\$175	\$328	31901 - Penalties & Interest CY	\$0	\$0	
\$175	\$283	\$256	31902 - Penalties & Interest PY	\$300	\$300	0%
\$378	\$66	\$700	34100 - Interest	\$200	\$4,000	95%
\$0	\$0	\$0	39260 - Transfer from Other Fund	\$0	\$0	
\$193,628	\$195,679	\$222,268	TOTAL REVENUES	\$219,000	\$274,600	20%
EXPENSE						
\$210,296	\$201,402	\$214,299	02 - Utility Fund	\$208,000	\$264,076	21%
\$95,127	\$98,911	\$99,292	43630 - Hydrant Service	\$100,000	\$125,076	20%
\$91,709	\$76,733	\$103,001	43680 - Street Light Utility	\$90,000	\$106,000	15%
\$19,615	\$22,709	\$9,063	43721 - Street Light Repairs	\$15,000	\$30,000	50%
\$3,845	\$3,050	\$2,942	49002 - TIF Payment - Exeter Commons	\$3,000	\$3,000	0%
\$210,296	\$201,402	\$214,299	TOTAL EXPENDITURES	\$208,000	\$264,076	21%
EXCESS OF REVENUES OVER EXPENDITURES - 02 UTILITY FUND						
(\$16,667)	(\$5,723)	\$7,969		\$11,000	\$10,524	



Fire Services Fund – Fund 03

The Fire Services Fund accounts for tax revenues received from property owners for the purpose of providing support for the Township's volunteer fire department. Fire service expenses are expected to increase by 9 percent over 2023 primarily as a result of the addition of three full-time firefighters. Consequently, the fire services tax will increase from 0.705 to 1.065 which will generate nearly \$470,000 in additional tax revenue. This increase is equivalent to a 50 percent increase in the Fire Services tax.

The Fire Services Fund was supported by a \$195,000 transfer from the Wastewater Proceeds Fund in 2023. The 2024 fire tax increase is expected to fully fund the costs of 2024 fire service, eliminating the need for subsidies from other funds.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$727,483	\$725,597	\$962,236	03 - Fire Services Fund	\$1,130,400	\$1,413,000	20%
\$0	\$0	\$24,581	30130 - Real Estate Taxes Tax Claim	\$0	\$0	
\$597,651	\$587,872	\$919,299	30160 - Fire Tax CY	\$920,000	\$1,386,000	34%
\$6,379	\$15,720	\$8,567	30165 - Fire Tax PY	\$8,500	\$4,500	-89%
\$735	\$509	\$3,126	31901 - Penalties & Interest CY	\$1,100	\$1,100	0%
\$738	\$1,008	\$939	31902 - Penalties & Interest PY	\$1,000	\$1,000	0%
\$1,981	\$488	\$5,725	34100 - Interest	\$4,800	\$20,400	76%
\$120,000	\$120,000	\$0	39260 - Transfer from Other Fund	\$0	\$0	
\$0	\$0	\$0	39268 - Transfer from Proceeds Fund	\$195,000	\$0	
\$727,483	\$725,597	\$962,236	TOTAL REVENUES	\$1,130,400	\$1,413,000	20%
EXPENSE						
\$795,567	\$729,590	\$908,791	03 - Fire Services Fund	\$1,283,000	\$1,405,200	9%
\$162,763	\$156,713	\$163,753	41870 - Incentive Fire Volunteers	\$190,000	\$180,000	-6%
\$13,148	\$16,353	\$33,145	42315 - Vehicle Fuel/Oil	\$32,000	\$28,900	-11%
\$0	\$0	\$0	42412 - Fire Police Expense (106)	\$0	\$0	
\$0	\$0	\$0	42510 - Vehicle Maintenance	\$0	\$100,000	100%
\$57,184	\$57,184	\$57,184	43200 - Communications	\$59,000	\$62,700	6%
\$12,000	\$0	\$0	43511 - Vehicle Insurance	\$0	\$0	
\$55,753	\$39,421	\$28,498	45402 - Contributions Fire Workers Co	\$52,000	\$53,600	3%
\$494,039	\$459,357	\$445,000	45403 - Contributions Fire	\$760,000	\$550,000	-38%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$140,000	100%
\$0	\$0	\$0	47400 - Equipment	\$0	\$100,000	100%
\$680	\$562	\$1,210	47501 - Equipment Fire Police	\$10,000	\$10,000	0%
\$0	\$0	\$180,000	49200 - Transfer to Other Funds	\$180,000	\$180,000	0%
\$795,567	\$729,590	\$908,791	TOTAL EXPENDITURES	\$1,283,000	\$1,405,200	9%
EXCESS OF REVENUES OVER EXPENDITURES - 03 FIRE SERVICES FUND						
(\$68,084)	(\$3,992)	\$53,445		(\$152,600)	\$7,800	



Capital Expense Fund 04

The Capital Expense Fund is used to account for the acquisition of assets. In 2024, funds are allocated for six administration workstations, fifteen police department workstations, and four Reading Country Club workstations. In addition to workstation replacements, other township wide IT needs are slated for 2024. These include the implementation of Multifactor Authentication, conversion to fiber optics, and reconfiguring/redeploying existing computers for the Board of Supervisors.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$49,903	\$47,598	\$3,593	04 - Capital Expense Fund	\$1,500	\$4,500	67%
\$2,910	\$606	\$3,593	34100 - Interest	\$1,500	\$4,500	67%
\$46,993	\$46,993	\$0	34200 - Rental Income	\$0	\$0	
\$0	\$0	\$0	04500000 - Cap Ex Police	\$0	\$0	
\$0	\$0	\$0	38010 - Miscellaneous	\$0	\$0	
\$0	\$0	\$0	04700000 - Cap Ex Fire Police	\$496,500	\$0	
\$0	\$0	\$0	38010 - Miscellaneous	\$0	\$0	
\$0	\$0	\$0	39270 - TRANSFER FROM ARPA FUNDS	\$496,500	\$0	
\$49,903	\$47,598	\$3,593	TOTAL REVENUES	\$498,000	\$4,500	-10967%
EXPENSE						
\$6,275	\$27,265	\$14,542	04 - Capital Expense Fund	\$15,000	\$70,200	79%
\$0	\$13,268	\$14,542	42410 - General Expense	\$15,000	\$70,200	79%
\$6,275	\$0	\$0	42411 - Genl Exp EAC	\$0	\$0	
\$0	\$0	\$0	43703 - Construction/Building	\$0	\$0	
\$0	\$0	\$0	45404 - Contributions EMS Start Up	\$0	\$0	
\$0	\$13,997	\$0	47000 - Capital Purchase	\$0	\$0	
\$0	\$0	\$0	47002 - Harvey Ave Bridge Rep	\$0	\$0	
\$69,871	\$20,495	\$28,928	04500000 - Cap Ex Police	\$496,500	\$0	
\$69,871	\$20,495	\$28,928	47000 - Capital Purchase	\$496,500	\$0	
\$0	\$0	\$0	04700000 - Cap Ex Fire Police	\$0	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$0	\$0	\$0	04800000 - Cap Ex Library	\$15,000	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$15,000	\$0	
\$76,146	\$47,761	\$43,470	TOTAL EXPENDITURES	\$526,500	\$70,200	-650%
EXCESS OF REVENUES OVER EXPENDITURES - 04 CAPITAL EXPENSE						
(\$26,243)	(\$162)	(\$39,877)		(\$28,500)	(\$65,700)	

**Detention Pond Fund – Fund 05**

The Detention Pond Fund is used to account for monies received from developers for the acceptance of Deeds of Dedication for detention or retention ponds within the Township.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$7,050	\$8,424	\$7,282	05 - Detention Pond Fund	\$500	\$8,500	94%
\$800	\$197	\$1,401	34100 - Interest	\$500	\$5,000	90%
\$6,249	\$8,227	\$5,880	38700 - Donations & Contributions	\$0	\$3,500	100%
\$7,050	\$8,424	\$7,282	TOTAL REVENUES	\$500	\$8,500	94%
EXPENSES						
\$0	\$433	\$150	05 - Detention Pond Fund	\$100	\$15,000	99%
\$0	\$433	\$150	43130 - Engineering Reviews/Inspection	\$100	\$15,000	99%
\$0	\$0	\$0	49100 - Refund Prior Year Revenue	\$0	\$0	
\$0	\$433	\$150	TOTAL EXPENDITURES	\$100	\$15,000	99%
EXCESS OF REVENUES OVER EXPENDITURES - 05 DETENTION POND						
\$7,050	\$7,991	\$7,132		\$400	(\$6,500)	



The K-9 Fund – Fund 06

The K-9 Fund is used to account for contributions to be used specifically for the improvement and continuation of the police K-9 program.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$2,530	\$17,111	\$4,743	06 - K-9 Fund	\$1,010	\$1,050	4%
\$89	\$11	\$43	34100 - Interest	\$10	\$50	80%
\$2,441	\$17,100	\$4,700	38700 - Donations & Contributions	\$1,000	\$1,000	0%
\$2,530	\$17,111	\$4,743	TOTAL REVENUES	\$1,010	\$1,050	3.8%
EXPENSE						
\$12,293	\$4,664	\$14,241	06 - K-9 Fund	\$0	\$0	
\$0	\$0	\$10,590	41990 - Training	\$0	\$0	
\$900	\$836	\$0	43150 - Veterinary Care	\$0	\$0	
\$11,393	\$3,828	\$3,651	47000 - Capital Purchase	\$0	\$0	
\$0	\$0	\$0	49200 - Transfer to Other Funds	\$0	\$0	
\$12,293	\$4,664	\$14,241	TOTAL EXPENDITURES	\$0	\$0	
EXCESS OF REVENUES OVER EXPENDITURES - 06 K9 FUND						
(\$9,763)	\$12,447	(\$9,499)		\$1,010	\$1,050	



The Exeter Promenade Fund – Fund 12

The Exeter Promenade Fund is used to account for expenses for the Exeter Promenade shopping complex. The fund includes about \$42,000 in expenses required to maintain the property including general expenses, contracted services, insurance costs, and utilities. The 2024 budget includes a transfer from the General Fund to cover those expenses because a 2024 sale of the property is not expected.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$148,321	\$70,341	\$56,249	12 - Exeter Promenade Fund	\$2,004,550	\$42,080	-4664%
\$102	\$47	\$115	34100 - Interest	\$50	\$80	38%
\$148,219	\$70,294	\$28,328	34200 - Rental Income	\$4,500	\$0	
\$0	\$0	\$0	39111 - SALE OF ASSETS-PROMENADE	\$2,000,000	\$0	
\$0	\$0	\$0	39260 - Transfer from Other Fund	\$0	\$42,000	100%
\$0	\$0	\$27,806	39500 - Refunds Prior Yr Expenses	\$0	\$0	
\$148,321	\$70,341	\$56,249	TOTAL REVENUES	\$2,004,550	\$42,080	-4664%
EXPENSE						
\$137,599	\$89,865	\$46,111	12 - Exeter Promenade Fund	\$41,488	\$34,700	-19.6%
\$56,480	\$53,471	\$19,935	42410 - General Expense	\$20,000	\$22,000	9.1%
\$3,741	\$4,796	\$1,210	43140 - Legal General Counsel	\$0	\$1,200	100.0%
\$11,489	\$7,097	\$7,760	43190 - Contracted Services	\$4,000	\$7,500	46.7%
\$5,904	\$9,199	\$10,200	43512 - Casualty Insurance	\$7,488	\$4,000	-87.2%
\$51,280	\$15,303	\$7,007	43600 - Utilities	\$10,000	\$0	
\$8,705	\$0	\$0	43700 - Building Repairs/Maintenance	\$0	\$0	
\$137,599	\$89,865	\$46,111	TOTAL EXPENDITURES	\$41,488	\$34,700	-19.6%
EXCESS OF REVENUES OVER EXPENDITURES - 12 EXETER PROMENADE FUND						
\$10,722	(\$19,524)	\$10,138		\$1,963,062	\$7,380	



The DEA Equitable Sharing Fund – Fund 13

The DEA Equitable Sharing Fund is used to account for activities related to drug police seizures. Expenditures from this fund are required to support the activity of the Police Department.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$2,368	\$6	\$23,544	13 - DEA Equitable Sharing Fund	\$10,025	\$10,130	1%
\$21	\$6	\$89	34100 - Interest	\$25	\$130	81%
\$2,347	\$0	\$23,455	35408 - DEA Equitable Sharing	\$10,000	\$10,000	0%
\$2,368	\$6	\$23,544	TOTAL REVENUES	\$10,025	\$10,130	1%
EXPENSE						
\$4,302	\$0	\$4,303	13 - DEA Equitable Sharing Fund	\$0	\$0	
\$4,302	\$0	\$4,303	47000 - Capital Purchase	\$0	\$0	
\$4,302	\$0	\$4,303	TOTAL EXPENDITURES	\$0	\$0	
EXCESS OF REVENUES OVER EXPENDITURES - 13 DEA EQUITABLE SHARING FUND						
(\$1,934)	\$6	\$19,241		\$10,025	\$10,130	



The Municipal Complex Fund – Fund 14

The Municipal Complex Fund is used to account for donations, capital contributions, and grants secured for the new municipal complex. Donations and Contributions revenue in the Municipal Complex Fund is derived from two agreements supporting a new fire station: a Host Community Agreement with P. Mascaro & Sons and a Separate Joint Cooperation Agreement between Exeter Township and the Pioneer Crossing Landfill. The remaining amount expected from these agreements is \$25,000.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$240,756	\$465,819	\$354,325	14 - Municipal Complex Fund	\$202,500	\$78,000	-160%
\$756	\$819	\$9,325	34100 - Interest	\$2,500	\$53,000	95%
\$240,000	\$465,000	\$345,000	38700 - Donations & Contributions	\$200,000	\$25,000	-700%
\$240,756	\$465,819	\$354,325	TOTAL REVENUES	\$202,500	\$78,000	-160%
EXPENSE						
\$0	\$0	\$0	14 - Municipal Complex Fund	\$0	\$100,000	100%
\$0	\$0	\$0	43190 - Contracted Services	\$0	\$100,000	100%
\$0	\$0	\$0	TOTAL EXPENDITURES	\$0	\$100,000	100%
EXCESS OF REVENUES OVER EXPENDITURES - 14 MUNICIPAL COMPLEX FUND						
\$240,756	\$465,819	\$354,325		\$202,500	(\$22,000)	



The American Rescue Plan Act Fund – Fund 15

The American Rescue Plan Act Fund is used to account for funds provided by the American Rescue Plan Act (ARPA) of 2021. The Township received a total allocation of \$2.7 million, received as equal payments of \$1.35 million in 2021 and 2022. Eligible uses of the funds include³:

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency,
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery,
- Premium pay for essential workers,
- Investments in water, sewer, and broadband infrastructure.

These funds are required to be obligated in 2024 and spent by September 2026. The Government Finance Officers Association (GFOA) designates capital investments as a particularly strategic use of ARPA funds because capital assets are generally one-time expenses with long-term benefits. The 2024 budget allocates the remaining ARPA funds to be transferred to the Capital Improvement Fund (18) for the Municipal Separate Storm Sewer Systems (MS4) Culvert Projects.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$0	\$1,349,742	\$26,723	15 - American Rescue Plan Act Fund	\$1,400	\$16,900	92%
\$0	\$974	\$26,723	34100 - Interest	\$1,400	\$16,900	92%
\$0	\$1,348,767	\$0	35409 - Grants	\$0	\$0	
\$0	\$1,349,742	\$26,723	TOTAL REVENUES	\$1,400	\$16,900	92%
EXPENSE						
\$0	\$0	\$0	15 - American Rescue Plan Act Fund	\$2,721,500	\$795,000	-242%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$0	\$0	\$0	47010 - Capital Projects - PW/MS4	\$700,000	\$0	
\$0	\$0	\$0	49200 - Transfer to Other Funds	\$2,021,500	\$795,000	-154%
\$0	\$0	\$0	TOTAL EXPENDITURES	\$2,721,500	\$795,000	-242%
EXCESS OF REVENUES OVER EXPENDITURES - 15 AMERICAN RESCUE PLAN ACT FUND						
\$0	\$1,349,742	\$26,723		(\$2,720,100)	(\$778,100)	

³ Government Finance Officers Association of the United States and Canada. <https://www.gfoa.org/american-rescue-plan-spending-guiding-principles>



The Capital Improvements Fund – Fund 18

The Capital Improvements Fund is used to account for the acquisition of assets. The table below offers a detailed breakdown of projects and funding included in the 2024 budget. The largest capital project is the initiation of a new Public Works building, with \$750,000 allocated from the 2024 budget; however, the project is not expected to be completed within the year. Additional planned infrastructure projects for 2024 include the removal of the Butter Lane Bridge and the construction of the Oley Turnpike Culvert, funded in part by remaining ARPA funds. The Perkiomen Avenue Streetscape project, initially slated for 2023 completion, is now expected to be completed in the first quarter of 2024, with construction costs covered by Federal and State grant funding; ARPA funds were used as matching grant funds in 2023. The Township has budgeted \$350,000 for DEP mandated MS4 BMP projects.

	Grants	ARPA	Township	Total Cost
Perkiomen Avenue Project	\$98,218	\$0	\$621,282	\$719,500
Oley Turnpike Culvert	\$0	\$500,000	\$0	\$500,000
MS4 BMP Projects	\$0	\$0	\$350,000	\$350,000
Butter Lane Bridge Removal	\$0	\$295,000	\$155,000	\$450,000
New Public Works Building	\$0	\$0	\$750,000	\$750,000
Total	\$98,218	\$795,000	\$1,876,282	\$2,769,500

In total, the 2024 Capital Improvements Fund budget includes \$2.8 million in capital investments. The Township will leverage grant funds and ARPA funds to cover 33 percent of the costs of the capital investments included in the Capital Improvements Fund, leaving approximately \$1.9 million to be covered by Township funds.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$32,983	\$995,680	\$272,696	18 - Capital Improvement Fund	\$4,848,827	\$1,071,933	-352%
\$32,983	\$5,188	\$25,607	34100 - Interest	\$18,506	\$64,000	71%
\$0	\$990,492	\$247,089	35409 - Grants	\$3,305,321	\$212,933	-1452%
\$0	\$0	\$0	39270 - TRANSFER FROM ARPA FUNDS	\$1,525,000	\$795,000	-92%
\$32,983	\$995,680	\$272,696	TOTAL REVENUES	\$4,848,827	\$1,071,933	-352%
EXPENDITURES						
\$933,515	\$1,659,903	\$974,457	18 - Capital Improvement Fund	\$5,116,422	\$2,769,500	-85%
\$251,817	\$240,080	\$27,397	47000 - Capital Purchase	\$796,422	\$0	
\$0	\$25,299	\$2,000	47004 - Capital Projects RCC	\$0	\$0	
\$0	\$0	\$0	47008 - Capital Projects - Parks	\$0	\$0	
\$681,698	\$1,394,525	\$945,060	47009 - Capital Proj Perkiomen Ave	\$4,320,000	\$719,500	-500%
\$0	\$0	\$0	47010 - Capital Projects - PW/MS4	\$0	\$350,000	100%
\$0	\$0	\$0	47011 - Cap Proj-Culvert Replacements	\$0	\$950,000	100%
\$0	\$0	\$0	47012 - Cap Proj-Public Works Building	\$0	\$750,000	100%
\$933,515	\$1,659,903	\$974,457	TOTAL EXPENDITURES	\$5,116,422	\$2,769,500	-85%
EXCESS OF REVENUES OVER EXPENDITURES - 18 CAPITAL IMPROVEMENT FUND						
(\$900,532)	(\$664,223)	(\$701,761)		(\$267,595)	(\$1,697,567)	



Equipment Fund – Fund 19

The Equipment Fund is used to purchase motorized and non-motorized equipment for the Township. The following capital investments are included in the 2024 Equipment Fund budget:

- \$355,000 for purchase of five new Police vehicles
- \$93,000 for new Highway Department equipment including a Utility ATV, Ford Utility Truck, and two flail mowers
- \$12,000 for a new zero turn mower for the Parks Department

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$39,263	\$101,530	\$106,203	19 - Equipment Fund	\$212,000	\$121,900	-74%
\$39,113	\$7,869	\$44,258	34100 - Interest	\$12,000	\$113,000	89%
\$0	\$45,167	\$0	35409 - Grants	\$200,000	\$0	
\$150	\$35,720	\$61,945	39110 - Sale of Assets General	\$0	\$8,900	100%
\$0	\$12,774	\$0	39264 - Transfer from RCC Golf	\$0	\$0	
\$0	\$0	\$0	39267 - Transfer from Reserve Fund	\$0	\$0	
\$39,263	\$101,530	\$106,203	TOTAL REVENUES	\$212,000	\$121,900	-74%
EXPENDITURES						
\$698,932	\$812,934	\$201,620	19 - Equipment Fund	\$1,118,728	\$460,000	-143%
\$14,885	\$40,239	\$0	47000 - Capital Purchase	\$233,000	\$0	
\$32,981	\$95,832	\$8,455	47004 - Capital Projects RCC	\$0	\$0	
\$362,117	\$167,211	\$132,439	47005 - Capital Projects - Police	\$167,613	\$355,000	53%
\$0	\$0	\$0	47006 - Capital Projects - IT	\$0	\$0	
\$12,045	\$0	\$0	47008 - Capital Projects - Parks	\$0	\$12,000	100%
\$276,904	\$509,652	\$60,726	47010 - Capital Projects - PW/MS4	\$718,115	\$93,000	-672%
\$698,932	\$812,934	\$201,620	TOTAL EXPENDITURES	\$1,118,728	\$460,000	-143%
EXCESS OF REVENUES OVER EXPENDITURES -EQUIPMENT FUND						
(\$659,670)	(\$711,403)	(\$95,417)		(\$906,728)	(\$338,100)	

**Debt Service Fund – Fund 23**

The Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for current and future principal and interest (debt service) payments. The Township has five outstanding bond issues that are accounted for in the Debt Service Fund and funded by a dedicated Real Estate tax millage. A summary of the Township's outstanding debt is outlined in Exhibit 10. In 2024, the Debt Service millage rate will remain at 0.47 mills.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$727,079	\$721,633	\$964,286	23 - Debt Service Fund	\$611,100	\$649,200	6%
\$0	\$0	\$28,252	30130 - Real Estate Taxes Tax Claim	\$0	\$10,000	100%
\$711,252	\$699,613	\$613,272	30170 - Debt Service Tax CY	\$600,000	\$612,000	2%
\$7,571	\$18,708	\$10,246	30175 - Debt Service Tax PY	\$7,500	\$2,700	-178%
\$874	\$607	\$2,105	31901 - Penalties & Interest CY	\$600	\$600	0%
\$876	\$1,200	\$1,094	31902 - Penalties & Interest PY	\$500	\$500	0%
\$6,506	\$1,505	\$9,317	34100 - Interest	\$2,500	\$23,400	89%
\$0	\$0	\$0	39260 - Transfer from Other Fund	\$0	\$0	
\$0	\$0	\$300,000	39500 - Refunds Prior Yr Expenses	\$0	\$0	
\$727,079	\$721,633	\$964,286	TOTAL REVENUES	\$611,100	\$649,200	6%
EXPENSE						
\$824,178	\$737,529	\$525,144	23 - Debt Service Fund	\$733,197	\$729,975	0%
\$4,191	\$6,270	\$0	43120 - Consulting Services	\$0	\$0	
\$29,141	\$23,114	\$14,556	49002 - TIF Payment - Exeter Commons	\$15,000	\$15,000	0%
\$2,694	\$1,680	\$2,586	49003 - Fiscal Agent Fees	\$3,000	\$3,000	0%
\$788,153	\$706,465	\$208,002	49006 - Debt Service Expense	\$715,197	\$711,975	0%
\$0	\$0	\$300,000	49200 - Transfer to Other Funds	\$0	\$0	
\$824,178	\$737,529	\$525,144	TOTAL EXPENDITURES	\$733,197	\$729,975	0%
EXCESS OF REVENUES OVER EXPENDITURES - 23 DEBT SERVICE FUND						
(\$97,099)	(\$15,896)	\$439,142		(\$122,097)	(\$80,775)	

**Fire Apparatus Fund – Fund 30**

The Fire Apparatus Fund is used to account for the financial resources to assist the fire department in purchasing equipment. The purchase of a new ladder truck was completed in 2023. No new apparatus purchases are planned for 2024.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$11,021	\$2,419	\$196,473	30 - Apparatus Fund	\$185,000	\$184,500	0%
\$11,021	\$2,419	\$16,473	34100 - Interest	\$5,000	\$4,500	-11%
\$0	\$0	\$0	39110 - Sale of Assets General	\$0	\$0	
\$0	\$0	\$180,000	39260 - Transfer from Other Funds	\$180,000	\$180,000	0%
\$11,021	\$2,419	\$196,473	TOTAL REVENUES	\$185,000	\$184,500	0%
EXPENSE						
\$33,186	\$0.00	\$0.00	30 - Apparatus Fund	\$1,300,000	\$0	
\$0	\$0.00	\$0.00	42410 - General Expense	\$0	\$0	
\$33,186	\$0.00	\$0.00	42600 - Equipment Maintenance/Repair	\$0	\$0	
\$0	\$0.00	\$0.00	47000 - Capital Purchase	\$1,300,000	\$0	
\$33,186	\$0.00	\$0.00	TOTAL EXPENDITURES	\$1,300,000	\$0	
EXCESS OF REVENUES OVER EXPENDITURES - 30 APPARATUS FUND						
(\$22,165)	\$2,419	\$196,473		(\$1,115,000)	\$184,500	



Park Improvement Fund – Fund 32

The Park Improvement Fund is used to account for monies received from developers to be used in the acquisition, improvement, and/or maintenance of public open space areas. The 2024 budget includes the following improvements to parks and recreational assets:

- \$58,000 for improvements to tennis courts at Lorane Hollow reflected as PKFUND Improve Lorane Hollow. A \$25,000 grant was awarded to the Township towards this project and reflected in Park Fund Grants.
- \$29,000 for improvements to the Farming Ridge tennis courts.
- The 2024 budget allocates \$603,000 for improvements at Pineland Park. In 2021, the Township continued the planning phase for the Pineland Park construction project and the Daniel Boone Master Plan. Pineland Park improvements were initially planned for 2022 and 2023 and are now expected to occur in 2024. Pennsylvania Department of Conservation and Natural Resources (DCNR) grant funding was secured for this park improvement project. The Park Fund will provide the matching funds needed. The Township plans to upgrade the pavilion, restrooms, playground, sports fields, and parking during this project.
- The 2024 budget includes \$15,000 for renderings of Pineland Park under contracted services.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$46,273	\$145,446	\$53,763	32 - Park Fund	\$203,000	\$102,000	-99%
\$11,181	\$2,855	\$21,272	34100 - Interest	\$8,000	\$64,500	88%
\$25,093	\$75,091	\$1,241	35409 - Grants	\$190,000	\$25,000	-660%
\$0	\$0	\$0	38700 - Donations & Contributions	\$0	\$0	
\$10,000	\$22,500	\$31,250	38710 - Lot Fee Contributions	\$5,000	\$12,500	60%
\$0	\$45,000	\$0	38711 - Rec Fee In Lieu of Land	\$0	\$0	
\$46,273	\$145,446	\$53,763	TOTAL REVENUES	\$203,000	\$102,000	-99%
EXPENSE						
\$60,440	\$115,204	\$14,739	32 - Park Fund	\$649,000	\$705,000	8%
\$3,832	\$0	\$0	43120 - Consulting Services	\$0	\$0	
\$5,673	\$112,646	\$14,739	43190 - Contracted Services	\$55,000	\$15,000	-267%
\$21,853	\$0	\$0	43722 - General Park Maintenance	\$0	\$0	
\$0	\$0	\$0	43723 - Improvements Comm Park	\$0	\$0	
\$0	\$0	\$0	43724 - Improvements Dunn Comm Ctr	\$0	\$0	
\$1,300	\$4,500	\$0	43725 - Improvements Pineland Park	\$578,000	\$603,000	4%
\$21,900	\$0	\$0	43726 - Improvements Lorane Hollow	\$0	\$58,000	100%
\$0	\$0	\$0	43728 - Improvements Farming Ridge	\$16,000	\$29,000	45%
\$5,882	(\$1,942)	\$0	47400 - Equipment	\$0	\$0	
\$60,440	\$115,204	\$14,739	TOTAL EXPENDITURES	\$649,000	\$705,000	8%
EXCESS OF REVENUES OVER EXPENDITURES - 32 PARK FUND						
(\$14,167)	\$30,242	\$39,025		(\$446,000)	(\$603,000)	



State Liquid Fuels Fund – Fund 35

The State Liquid Fuels Fund is used to account for the proceeds from the State Motor License Fund. Expenditures are legally restricted to highway purposes in accordance with PennDOT regulations for projects including construction, reconstruction, maintenance, and repair of public roads or streets. Each municipality's allocation is based on its population and miles of roads on its approved liquid fuels inventory.

The Township also receives state road turnback funds from PennDOT. The Highway Transfer Turnback Program supports the transfer of state-owned roads serving a local traffic purpose from state government to local government ownership. PennDOT then provides money to the municipality each year to cover the costs associated with maintaining the roadway at a rate of \$4,000 per mile.

The Townships' 2024 Liquid Fuels allotment is expected to slightly exceed the 2023 allotment at about \$781,000. The majority of these funds will be used on paving projects. Notably, 2023 performance may fall below initial expectations as certain paving projects were unable to be completed due to time constraints and the reallocation of manpower to repair damage from the July 9th, 2023 flood event.

The 2024 budget also includes \$119,000 for the purchase of a new Long Boom Mower and Tractor for the Highway Department.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$885,205	\$823,608	\$819,050	35 - State Liquid Fuels Fund	\$827,452	\$831,180	0%
\$1,184	\$540	\$1,508	34100 - Interest	\$1,660	\$3,100	46%
\$836,941	\$775,988	\$770,462	35502 - Motor Vehicle Fuels Taxes	\$778,712	\$781,000	0%
\$47,080	\$47,080	\$47,080	35503 - State Road Turnback Funds	\$47,080	\$47,080	0%
\$885,205	\$823,608	\$819,050	TOTAL REVENUES	\$827,452	\$831,180	0%
EXPENSE						
\$857,744	\$860,803	\$772,828	35 - State Liquid Fuels Fund	\$956,250	\$905,700	-6%
\$44,817	\$66,921	\$64,634	42360 - Maintenance Supplies	\$56,650	\$63,600	11%
\$31,061	\$110,176	\$64,497	42451 - Snow Removal Supplies	\$113,300	\$113,300	0%
\$23,489	\$82,361	\$23,033	42452 - Traffic Signals/Street Signs	\$50,000	\$44,600	-12%
\$3,913	\$2,063	\$0	42453 - Guide Rail Supplies	\$8,000	\$15,000	47%
\$560,126	\$520,634	\$509,763	42454 - Paving Projects	\$580,000	\$420,200	-38%
\$25,908	\$23,091	\$21,631	42600 - Equipment Maintenance/Repai	\$35,000	\$22,000	-59%
\$66,226	\$865	\$41,213	43190 - Contracted Services	\$72,100	\$108,000	33%
\$102,205	\$54,692	\$48,058	47400 - Equipment	\$41,200	\$119,000	65%
\$857,744	\$860,803	\$772,828	TOTAL EXPENDITURES	\$956,250	\$905,700	-6%
EXCESS OF REVENUES OVER EXPENDITURES - 35 STATE LIQUID FUELS FUND						
\$27,461	(\$37,195)	\$46,221		(\$128,798)	(\$74,520)	

**Traffic Improvement Fund – Fund 37**

The Traffic Improvement Fund is used to account for the collection of transportation impact assessments against new developments that adversely affect the transportation facilities within the Township. There are no significant impacts to this fund in 2024.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$316	\$71	\$462	37 - Traffic Improvement Fund	\$200	\$1,600	88%
\$316	\$71	\$462	34100 - Interest	\$200	\$1,600	88%
\$0	\$0	\$0	TOTAL REVENUES	\$0	\$0	
EXPENSE						
\$0	\$0	\$0	37 - Traffic Improvement Fund	\$0	\$0	
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$0	\$0	\$0	TOTAL EXPENDITURES	\$0	\$0	
EXCESS OF REVENUES OVER EXPENDITURES - 37 TRAFFIC IMPROVEMENT FUND						
\$316	\$71	\$462		\$200	\$1,600	



Escrow Funds

The Developer Escrow Fund – Fund 07

The Developer Escrow Fund is used to account for the land development escrow funds held by the Township while a land development project is completed.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$69	\$29	\$66	07 - Developer Escrow Fund	\$25	\$55	55%
\$69	\$29	\$66	34100 - Interest	\$25	\$55	55%
\$69	\$29	\$66	TOTAL REVENUES	\$25	\$55	55%
EXPENSE						
EXCESS OF REVENUES OVER EXPENDITURES - 07 DEVELOPER ESCROW FUND						
\$69	\$29	\$66		\$25	\$55	



The Holding Tank Agreements Escrow Fund – Fund 11

The Holding Tank Agreements Escrow Fund is used to account for on-lot septic holding tank escrow funds held by the Township while an on-lot septic system is completed.

2020 Actual	2021 Actual	2022 Actual		2023 Budget	2024 Budget	% Change
REVENUE						
\$6	\$3	\$8	11 - Holding Tank Agreements Escrow	\$2	\$10	80%
\$6	\$3	\$8	34100 - Interest	\$2	\$10	80%
\$6	\$3	\$8	TOTAL REVENUES	\$2	\$10	80%
EXPENSE						
EXCESS OF REVENUES OVER EXPENDITURES -11 HOLDING TANK ESCROW FUND						
\$6	\$3	\$8		\$2	\$10	



Supplementary Information

Organizational Chart

