

EXETER TOWNSHIP
RESOLUTION #2024 - 50

A RESOLUTION OF THE TOWNSHIP OF EXETER
APPROVING AND AUTHORIZING 2025 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 2025 Exeter Township Budget Approved on November 12, 2024, 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 9th day of December, 2024.

EXETER TOWNSHIP
BOARD OF SUPERVISORS

John D. Piho, Chairperson

ATTEST:

Michelle P. Kircher, Secretary

EXHIBIT “A”

EXETER TOWNSHIP
BERKS COUNTY, PENNSYLVANIA
2025 BUDGET



BOARD OF SUPERVISORS

John "Jack" Piho, Chairperson

Clarence Hamm, Vice Chairperson

George Bell, Member

Michelle P. Kircher, Member

Mohammad Mohammad, Member

Prepared By:

William M. Heim

Township Manager

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December 9, 2024

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

BUDGET MESSAGE

Dear Members of the Board:

The 2025 Budget for Exeter Township is being submitted in accordance with The Second-Class Township Code, Article XXXII, Section 3202. The 2025 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 November 15, 2024, thus this budget is available for adoption on or after December 5, 2024, and a meeting for adoption has been scheduled for December 9, 2024.

The 2025 budget reflects an overall real estate tax millage rate increase from 4.435 to 4.685 mills, including a General Purpose increase from 2.900 to 3.620. The Fire Services Fund will remain at 1.065, and Hydrant Millage will remain at 0.120. The Debt Service Millage rate will be eliminated. In addition, the 2025 budget includes the annual Recycling Fee remaining at \$144. The Street Light tax will remain at \$0.50 per improved frontage foot. Individual tax bills show line items for Hydrant and Street Lights, some of which may vary by property.

This budget process began in September with meetings and discussions among staff, followed by three 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. As a result of these meetings, The Board of Supervisors and Staff reduced the draft budget about \$300,000, by delaying the hiring of replacement personnel in the Police and Public Works Department, cutting the unfilled position of Community and Economic Director, and lessening the contributions to the Exeter Library and EMS Provider. Notably, the Township sold the Reading Country Club, divesting itself from the expenditures that consistently exceeded the revenue realized by golf and restaurant operations and had to be supplemented by the General Fund.

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. Rising costs and the desire to maintain a high level of service for our citizens present a challenge when faced with annual expenditures that exceed revenue sources.

William Heim, Township Manager



BUDGET HIGHLIGHTS

The Township is committed to enhancing the overall quality of life and providing residents with critical services. The 2024 budget leveraged grant and American Rescue Plan Act Funds (ARPA) to complete \$4.3 million in capital investments. This once and done infusion of cash resulted in capital improvements by the Public Works, Police, and Administrative Departments that benefit our citizens. While the Township is in a 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 6 percent in 2025 in comparison to the 2024 budget. Of the \$1 million increase in overall 2025 General Fund expenses, \$662,000 can be attributed to growing personnel-related costs. Workforce costs, which historically account for about 70 percent of the General Fund budget, are expected to increase by 5.7 percent in 2025. This increase is driven by inflationary growth and personnel costs experienced by all employers, including health insurance, collective bargaining agreements, and contracts for equipment and maintenance.

General Fund operating revenue is projected to grow from \$14.7 million in the 2024 Budget to \$16 million in the 2025 budget, representing an increase of about 9 percent. This growth is largely driven by an increase in the real estate tax rate, which rises by 0.25 mills from 4.435 mills to 4.685 mills. This adjustment also reflects the reallocation of the 0.47-mill Debt Service Fund tax, which has been eliminated. The recycling fee remains unchanged at \$144 per household. The real estate tax rate of 4.685 mills in the 2025 budget is slightly lower than the 2024 average tax rate of 4.724 mills for all Berks County municipalities. For an Exeter Township property assessed at the average residential value of approximately \$115,000, this results in an additional \$28.75 in real estate taxes annually.

Although tax and fee increases will help match recurring expenses such as salaries and wages with recurring revenue sources, the 2025 budget will still rely on fund balance and interfund transfers to cover expenses. To close the deficit in the General Fund, approximately \$1.35 million in interest from the Wastewater Treatment Sale Proceeds Fund and \$65,000 from the Reserve Fund will be transferred. 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 2025 budget accomplishes the following key objectives:

- Seeks to align recurring expenses with recurring revenue sources to encourage long-term sustainability.
- Continues to invest in public safety, as this budget funds police, fire, and emergency medical services at current levels. For the first time, the budget includes funding for Penn State Health Ground Ambulance service (Life Lion).
- Ensures that the Public Works Department has the necessary personnel and equipment to continue the myriad of operations they conduct, including the maintenance of roadways, buildings and parks.
- Includes updates in the GIS system for the for the Zoning/Codes Department as well as beginning



an effort to digitize paper files that must be retained.

- Replace the Human Resources management program with a more robust system.
- Provides for partial funding toward future capital costs in the Police Department, especially in the areas of crime fighting technology and accountability.
- Increases recreational opportunities for Township residents, including the construction of an all-abilities playground and the restoration of the Township's summer park activities for children.

Though the 2025 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

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 2025 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.
- Ensure the prudent use of the Wastewater Treatment Sale Proceeds Fund, realizing that using fund balance in addition to interest earnings depletes this valuable asset.
- Develop a multi-year plan to strategically invest in capital assets.
- Embark on a Board of Supervisors and citizen driven strategy to determine the community and economic initiatives that Exeter township wants to pursue.
- Support emerging projects that include additional residences, commercial, and mixed-use developments, which lead to an increase in revenue for the Township.
- 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 2025 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 2025 and prior years.

Budget Detail

These sections contain information on 2025, 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 (2024)	Action	Responsibility
September	Meet with Department Heads to review budget needs and discuss Township goals	Township Manager & Finance
	Develop revenue projections for 2025	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 presentations on key budget trends and developments (October 14th, 22nd, 28th)	Board of Supervisors & Department Heads
November	Board of Supervisors workshop to review amended budget (November 12th)	Board of Supervisors
	Update budget based on feedback from the 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 15th)	Township Manager
December	Hold meeting to adopt final 2024 budget (December 9th)	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 Clubhouse 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 14 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 Clubhouse Fund (Fund 10) - The Reading Country Club Clubhouse Fund (Fund 10) has been utilized in the past to manage the financial operations of the Reading Country Club Clubhouse. Following the sale of the property, the fund will also be used in 2025 to cover any residual expenses related to previous township operations.



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 remain at 1.065 mills in 2025.

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.

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. In 2025 the Debt Service millage will be eliminated.

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, 2025

Fund	2025 Budget			2025 Projected Fund Balance ¹		
	Revenue	Expenses	Excess/(Deficit)	Beginning	Net	% Chg
01 GENERAL FUND	\$17,447,122	\$17,518,143	(\$71,021)	\$4,520,000	\$4,448,979	-1.6%
02 UTILITY FUND	\$274,700	\$274,600	\$100	\$97,000	\$97,100	0.1%
03 FIRE SERVICES FUND	\$1,428,400	\$1,428,280	\$120	\$255,000	\$255,120	0.0%
05 DETENTION POND FUND	\$9,700	\$15,000	(\$5,300)	\$131,000	\$125,700	-4.0%
06 K9 FUND	\$30	\$5,000	(\$4,970)	\$8,800	\$3,830	-56.5%
07 DEVELOPER ESCROW FUND	\$70	\$0	\$70	\$600	\$670	11.7%
08 RESERVE FUND	\$71,950	\$70,000	\$1,950	\$28,000	\$29,950	7.0%
10 RCC CLUBHOUSE FUND	\$500	\$50,000	(\$49,500)	\$83,000	\$33,500	-59.6%
11 HOLDING TANK AGREEMENTS ESCROW FUND	\$10	\$0	\$10	\$50	\$60	20.0%
12 EXETER PROMENADE FUND	\$30,010	\$30,000	\$10	\$1,000	\$1,010	1.0%
13 DEA EQUITABLE SHARING FUND	\$0	\$0	\$0	\$100	\$100	0.0%
14 MUNICIPAL COMPLEX FUND	\$50,000	\$0	\$50,000	\$1,440,000	\$1,490,000	3.5%
18 CAPITAL IMPROVEMENTS FUND	\$237,600	\$1,389,000	(\$1,151,400)	\$3,026,000	\$1,874,600	-38.1%
19 EQUIPMENT FUND	\$259,000	\$461,500	(\$202,500)	\$2,634,000	\$2,431,500	-7.7%
23 DEBT SERVICE FUND	\$15,750	\$0	\$15,750	\$32,000	\$47,750	49.2%
30 APPARATUS FUND	\$247,500	\$140,000	\$107,500	\$344,000	\$451,500	31.3%
31 WASTEWATER TREATMENT SALE PROCEEDS FUND	\$1,350,000	\$1,350,000	\$0	\$38,047,000	\$38,047,000	0.0%
32 PARK IMPROVEMENT FUND	\$36,500	\$481,348	(\$444,848)	\$1,480,000	\$1,035,152	-30.1%
35 STATE LIQUID FUELS FUND	\$834,080	\$992,800	(\$158,720)	\$434,000	\$275,280	-36.6%
37 TRAFFIC IMPROVEMENT FUND	\$800	\$41,000	(\$40,200)	\$41,000	\$800	-98.0%
COMBINED FUNDS	\$22,293,722	\$24,246,671	(\$1,952,949)	\$52,602,550	\$50,649,601	-3.7%

¹ Projected fund balance levels are reflected on a cash basis and account for anticipated activity through 2024 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. For 2024, revenue is anticipated to exceed budget projections, with major sources such as Earned Income Tax meeting or slightly surpassing expectations. Additional contributions from Engineering revenue and Pension State Aid also provided a modest boost to overall performance. Looking ahead to 2025, the General Fund is expected to face an operating deficit of approximately \$1.5 million. This deficit will be supplemented by a transfer from the Wastewater Treatment Sale Proceeds Fund of \$1.35 million, a transfer from the Reserve Fund of \$65,000, and the use of about \$71,000 in existing fund balance in the General Fund.

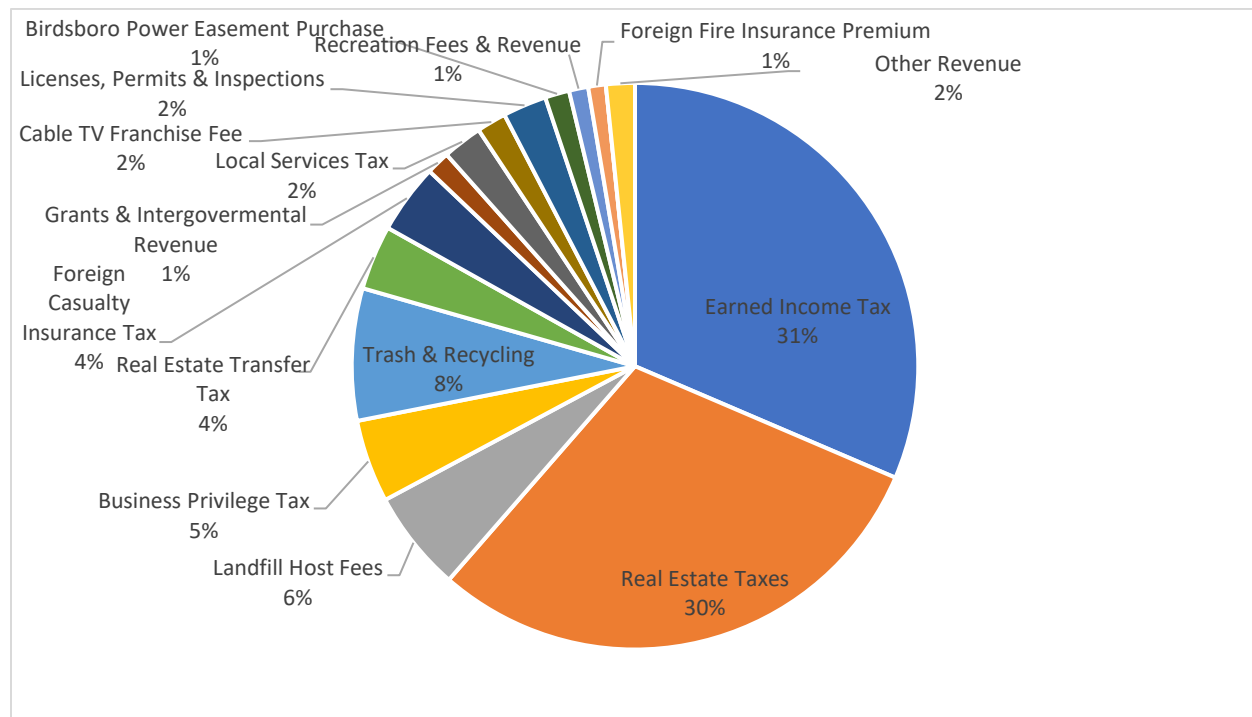
Exhibit 2-General Fund Operating Activity, 2023-2025

	2023 Actual	2024 Budget	2025 Budget
Operating Revenues	\$14,317,023	\$14,693,885	\$16,032,122
Operating Expenses	\$14,102,397	\$16,447,353	\$17,518,143
Operating Surplus (Deficit)	\$214,626	(\$1,753,468)	(\$1,486,021)
Transfer from Reserve Fund	\$156,285	\$75,000	\$65,000
Transfer from Proceeds Fund	\$795,000	\$1,650,000	\$1,350,000
Adjusted Net Income/(Loss)	\$1,165,911	(\$28,468)	(\$71,021)
General Fund Ending Balance (Projected)		\$4,520,000	\$4,448,979

General Fund Revenue

Earned Income Tax and Real Estate Tax account for over 60 percent of 2025 budgeted revenue. Recycling revenue, Landfill host fees, Business Privilege Tax, and Foreign Casualty Insurance Tax are the next largest revenue sources, representing about 22 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, 2025



General Fund operating revenue is projected to increase from \$14.7 million in the 2024 budget to \$16 million in the 2025 budget, representing a 9.1 percent increase. The 2025 budget includes an increase in the Township's real estate tax rate from 4.435 mills to 4.685 mills, reflecting a 5.66 percent increase. This adjustment accounts for the reallocation of the 0.47-mill Debt Service Fund tax, which has been eliminated and reallocated to the General Fund, while the Fire Equipment and Firehouses tax rate remains unchanged at 1.065 mills. The recycling fee is also unchanged at \$144 per household. Modest fee adjustments include increases for park field rentals and minor updates to select engineering fees to better align with service costs. 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 2024 with an Unassigned Fund Balance of about \$4.5 million, equivalent to about 26 percent of budgeted 2025 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, 2023-2025

	2023 Actual	2024 Budget	2025 Budget	\$ Chg 2024-2025 Budget	% Chg 2024-2025 Budget	% of Total 2025 Budget
Earned Income Tax	\$4,770,029	\$4,844,000	\$5,040,000	\$196,000	4.0%	31.4%
Real Estate Taxes	\$3,204,676	\$3,862,500	\$4,805,000	\$942,500	24.4%	30.0%
Landfill Host Fees	\$931,127	\$925,000	\$925,000	\$0	0.0%	5.8%
Business Privilege Tax	\$735,771	\$753,000	\$758,000	\$5,000	0.7%	4.7%
Trash & Recycling	\$663,544	\$1,194,000	\$1,208,000	\$14,000	1.2%	7.5%
Real Estate Transfer Tax	\$622,711	\$600,000	\$590,000	(\$10,000)	-1.7%	3.7%
Foreign Casualty Insurance Tax	\$497,745	\$497,000	\$635,000	\$138,000	27.8%	4.0%
Grants & Intergovernmental Revenue	\$449,149	\$206,000	\$215,000	\$9,000	4.4%	1.3%
Local Services Tax	\$364,404	\$358,000	\$364,000	\$6,000	1.7%	2.3%
Cable TV Franchise Fee	\$268,938	\$254,600	\$270,000	\$15,400	6.0%	1.7%
Licenses, Permits & Inspections	\$766,307	\$405,300	\$399,900	(\$5,400)	-1.3%	2.5%
Birdsboro Power Easement Purchase	\$222,222	\$222,222	\$222,222	\$0	0.0%	1.4%
Recreation Fees & Revenue	\$113,406	\$130,000	\$175,500	\$45,500	35.0%	1.1%
Foreign Fire Insurance Premium	\$158,978	\$159,000	\$161,000	\$2,000	1.3%	1.0%
Refunds & Reimbursements	\$133,372	\$0	\$0	\$0	0.0%	0.0%
Other Revenue	\$414,644	\$283,263	\$263,500	(\$19,763)	-7.0%	1.6%
Total	\$14,317,023	\$14,693,885	\$16,032,122	\$1,338,237	9.1%	100.0%

Earned Income Tax (EIT) is the largest source of Township revenue, representing 31 percent of the 2025 budget. The Township imposes a 0.5 percent EIT on residents and a 1 percent EIT on non-residents. EIT collections in 2024 are expected to exceed budget expectations, showing nearly 3 percent growth over 2023 totals. For 2025, the budget projects another 3 percent increase, based on estimates provided by the tax collector.

Real Estate Tax income is the second highest source of revenue, accounting for 30 percent of General Fund revenue in the 2025 budget. The 2025 General Fund Real Estate Tax rate will increase from 2.900 mills to 3.620 mills, generating an additional \$942,500 in revenue. This change includes reallocating the 0.47 mills previously dedicated to the Debt Service Fund, which has been eliminated, and a 0.25-mill increase to support ongoing operational and capital needs. The 2025 budget assumes a stable assessment base and collection rate, consistent with prior years, with a standard percentage of bills being paid at the discount rate.

The Township charges residents an annual **Recycling Fee** for solid waste collection. Following the substantial increase in recycling expenses due to the new contract in 2024, the recycling fee remains unchanged at \$144 per household for 2025. While the contract includes a scheduled increase in costs, favorable trends in the commodities market have helped offset rising transportation and collection expenses. The Township projects \$1.2 million in revenue for 2025.

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 2025, based on projections



provided by the landfill, which closely aligns with 2024 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 4.7 percent of 2025 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. While 2024 real estate transfer tax revenue is expected to finish close to the \$600,000 budget estimate, the 2025 budget projects a more conservative \$590,000, reflecting ongoing uncertainty in the housing market.

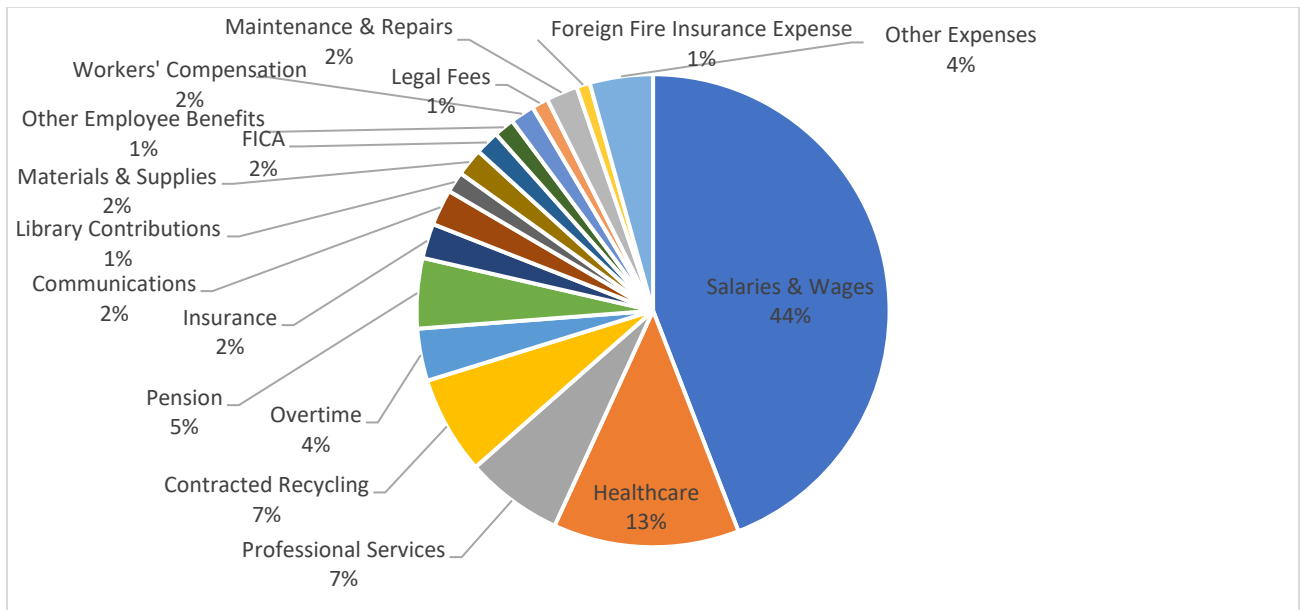
Local Services Tax (LST) is local tax payable by all individuals who hold a job or profession within a taxing jurisdiction imposing the tax. The Commonwealth permits a maximum combined municipal and school district LST of \$52 for residents that do not qualify for the Mandatory Low-Income Exemption. The Township collects \$42 per resident, while the Exeter Township School District collects the remaining \$10. The 2024 budget is on track to meet expectations, reflecting stable employment levels within the Township. For 2025, the budget anticipates a slight increase to \$364,000, based on projected regular collections that mirror 2024 expectations.



General Fund Expenses

The majority of the 2025 budget, nearly 70 percent, is allocated for workforce-related expenses, leaving limited room for discretionary spending. Salaries, wages, and overtime costs remain the largest expense category, representing approximately 48 percent of the 2025 budget. Healthcare costs account for an additional 13 percent, reflecting an increase over 2024 levels due to rising premiums. Recycling and Professional Services expenses each make up about 7 percent of the budget, driven by ongoing service contracts. The remaining 25 percent of the budget includes Insurance, Communications, Contributions to the Library, and other essential operational costs.

Exhibit 5-General Fund Expenses by Major Sources, 2025





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, Public Works, Recreation, and Police and Emergency Management.

Exhibit 6-Total General Fund Expenses by Program, 2023-2025

	2023 Actual	2024 Budget	2025 Budget	\$ Chg 2024-2025 Budget	% Chg 2024-2025 Budget	% of Total 2025 Budget
Elected Officials/Supervisors	\$17,735	\$17,700	\$20,800	\$3,100	17.5%	0.1%
Administration	\$2,996,131	\$3,979,745	\$4,128,050	\$148,305	3.7%	23.6%
Engineering & Code Enforcement	\$624,755	\$1,004,698	\$934,900	(\$69,798)	-6.9%	5.3%
Public Works	\$2,337,317	\$2,813,599	\$3,105,400	\$291,801	10.4%	17.7%
Recreation	\$369,575	\$292,017	\$328,100	\$36,083	12.4%	1.9%
Police & Emergency Management	\$7,756,885	\$8,393,406	\$9,000,893	\$607,487	7.2%	51.4%
Total	\$14,102,397	\$16,501,166	\$17,518,143	\$1,016,977	6.2%	100.0%

Administration expenses are budgeted to increase by \$148,000 in 2025. This increase is primarily driven by the first-time inclusion of funding for Penn State Health Ground Ambulance Service (Life Lion) to support emergency medical services. Other contributing factors include planned upgrades to the Township's website, the purchase of recycling bins, and higher property and liability insurance premiums. These increases are partially offset by a decrease in salary costs, as the Communications Manager and Fire Marshal positions, which were included in the 2024 budget, will not be filled or included in the 2025 budget.

Engineering and Code Enforcement expenses are budgeted to decrease by \$70,000, or 7%, in 2025. This reduction is primarily due to a decrease in professional services, as some of the planning and permitting for ongoing infrastructure projects was completed in 2024, with only a portion carrying over into 2025. The 2025 budget also includes funds for upgrades to the Township's Geographic Information Systems (GIS) and efforts to digitize files.

Public Works expenses are budgeted to increase by 10 percent in 2025. Approximately half of this increase is driven by workforce-related costs stemming from previously negotiated wage adjustments. Additional factors include replacing an HVAC unit, upgrading the Gasboy fuel management system, and an increase in contracted services for Trout Run brush depository.

Parks and Recreation expenses are budgeted to increase by 12% in 2025. This increase is primarily driven by personnel costs associated with staffing the Township's summer playground program, which is being brought back after previously being outsourced.

Of the \$1 million in increased spending in the 2025 budget in comparison to the 2024 budget, \$607,000 can be attributed to **Police and Emergency Management**. Expenses are expected to increase by 7 percent in 2025, primarily due to personnel-related costs, including increased healthcare premiums and pension costs.



Overall, of the total \$1 million increase in the 2025 budgeted expenses compared to the 2024 budget, \$662,000 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, 2023-2025

	2023 Actual	2024 Budget	2025 Budget	\$ Chg 2024- 2025 Budget	% Chg 2024- 2025 Budget	% of Total 2025 Budget
Elected Officials/Supervisors	\$12,463	\$12,900	\$14,000	\$1,100	8.5%	0.1%
Administration	\$653,127	\$1,174,166	\$1,095,700	(\$78,466)	-6.7%	8.9%
Engineering & Code Enforcement	\$335,501	\$360,198	\$391,200	\$31,002	8.6%	3.2%
Highway	\$1,648,775	\$2,127,329	\$2,287,700	\$160,371	7.5%	18.7%
Recreation	\$219,860	\$114,657	\$185,300	\$70,643	61.6%	1.5%
Police & Emergency Management	\$7,075,519	\$7,799,697	\$8,277,140	\$477,443	6.1%	67.6%
Total Workforce Related Expenses	\$9,945,245	\$11,588,947	\$12,251,040	\$662,093	5.7%	100.0%
% of Total General Fund Expenses	71.1%	70.2%	69.9%			

Most of the Township's workforce related expenses are General Fund expenses. However, the costs associated with Fire Service Fund are paid out of the Fire Service Fund. The Township budgets \$8.4 million in total General Fund **Salaries, Wages, and Overtime** expenses in 2025, representing nearly half of the 2025 General Fund budget.

Healthcare expenses are the second largest General Fund expenditure, making up approximately 13 percent of the 2025 budget. These costs are projected to increase by 12 percent overall, largely driven by a 16 percent rise in medical premiums for both Police and Administration employees. The increase primarily reflects broader inflationary pressures in the healthcare market.

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 costs are projected to decrease by 12 percent in 2025. The decline reflects reduced hiring-related expenses, as the 2024 budget accounted for benefits tied to five new officers, while the 2025 budget anticipates only one replacement hire.

Workers' Compensation is insurance that provides benefits for workers who are injured or become ill as a direct result of employment. These costs, representing less than 2 percent of the total budget, are projected to increase by nearly 16 percent in 2025. The rise is primarily due to the increased salary base resulting from prior headcount additions and contracted wage adjustments.

The Police Department accounts for 68 percent of the 2025 General Fund workforce-related



expenses, totaling \$8.3 million for its 44 budgeted positions. This includes two retirements and one replacement hire, reflecting a reduction in staff.

Overall, the following key factors will influence workforce expenses in 2025:

- Township-wide staff wage increases, including contractually mandated increases for unionized employees.
- Increased healthcare costs, primarily due to a significant rise in premiums for 2025, following a decrease in 2024.
- Higher pension costs, driven by an increase in the Minimum Municipal Obligation (MMO) associated with a larger salary base.
- Reintroduction of the Summer Playground program, previously outsourced in 2023 and 2024, along with related seasonal staff.
- Staffing savings from delayed hiring of vacant positions in the Police and Public Works departments, resulting in reduced staffing for 2025.
- Elimination of the Community and Economic Development Director position, created in 2024 but not filled, with the decision to delay filling the position until more formal direction is established for the Township.

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

Operating Expenditures by Major Category

Operating expenditures in the 2025 budget are projected to increase by approximately \$1 million compared to the 2024 budget, with the majority of this increase attributed to personnel-related costs. The remainder of the increase reflects higher expenses in several key areas, including Contracted Recycling, Professional Services, Insurance, and Maintenance and Repairs.

Exhibit 8-General Fund Expenses by Major Sources, 2023-2025

	2023 Actual	2024 Budget	2025 Budget	\$ Chg 2024-2025 Budget	% Chg 2024-2025 Budget	% of Total 2025 Budget
Salaries & Wages	\$6,183,450	\$7,488,000	\$7,729,000	\$241,000	3.2%	44.1%
Healthcare	\$2,021,081	\$1,997,300	\$2,228,000	\$230,700	11.6%	12.7%
Professional Services	\$804,810	\$1,078,080	\$1,168,640	\$90,560	8.4%	6.7%
Contracted Recycling	\$642,329	\$1,120,779	\$1,174,500	\$53,721	4.8%	6.7%
Overtime	\$642,645	\$721,500	\$626,100	(\$95,400)	-13.2%	3.6%
Pension	\$448,144	\$571,636	\$841,400	\$269,764	47.2%	4.8%
Insurance	\$420,650	\$376,100	\$416,800	\$40,700	10.8%	2.4%
Communications	\$340,889	\$392,440	\$433,540	\$41,100	10.5%	2.5%
Library Contributions	\$300,000	\$300,000	\$250,000	(\$50,000)	-16.7%	1.4%
Materials & Supplies	\$276,794	\$303,432	\$332,650	\$29,218	9.6%	1.9%
FICA	\$218,168	\$280,900	\$290,100	\$9,200	3.3%	1.7%
Other Employee Benefits	\$214,156	\$278,811	\$246,340	(\$32,471)	-11.6%	1.4%
Workers' Compensation	\$217,600	\$250,800	\$290,100	\$39,300	15.7%	1.7%
Legal Fees	\$225,351	\$221,300	\$197,000	(\$24,300)	-11.0%	1.1%
Maintenance & Repairs	\$229,722	\$295,950	\$376,480	\$80,530	27.2%	2.1%
Foreign Fire Insurance Expense	\$158,978	\$159,000	\$161,000	\$2,000	1.3%	0.9%
Other Expenses	\$757,630	\$665,138	\$756,493	\$91,355	13.7%	4.3%
Total	\$14,102,397	\$16,501,166	\$17,518,143	\$1,016,977	6.2%	100.0%

The 2025 budget for **Contracted Recycling** reflects a 5% increase, primarily due to the purchase of new recycling bins, funded by a Pennsylvania Department of Environmental Protection (DEP) 902 Recycling Grant. The increase in costs also includes higher collection and transportation contract expenses. However, favorable market conditions in the commodities sector have helped maintain stable processing and marketing costs, which offsets the increase in collection and transportation costs. The recycling fee will remain at \$144 per household for 2025.

Professional Services expenses in the 2025 budget show an increase of 8%, driven by the inclusion of funding for Penn State Health Ground Ambulance service (Life Lion), ensuring continuity of service.

Insurance expenses include the costs of various insurance policies for property, cyber, crime, auto, law enforcement, and public officials related activity. The 2025 budget anticipates an 11% increase, primarily due to rising market prices for property and liability coverage.



Maintenance and Repairs expenses are projected to increase by 27% in the 2025 budget. This increase is driven by necessary upgrades and repairs, including the replacement of the Gasboy system, the replacement of an HVAC unit at the Township building, and funding for regular ongoing maintenance.

Legal Fees are anticipated to decrease by 11% in the 2025 budget, primarily due to the resolution of prior significant legal matters.

Capital Investments

As outlined in Exhibit 9, the 2025 budget includes \$2.8 million in capital investments across multiple funds. These investments are funded through various sources, including existing fund balance, grants, and recurring revenue. The largest capital projects anticipated in 2025 include infrastructure improvements such as culvert construction projects, an MS4 BMP project, and traffic signal upgrades. Additionally, \$437,000 is allocated for the Trout Run All-Inclusive Playground, and \$190,000 is allocated for new police vehicles.

*Exhibit 9-Capital Investments, 2025*

Department	Fund	Description	Amount	Funding Source
FIRE	30 APPARATUS	Fire Police Vehicle	\$140,000	Fund balance (Carryover from 2024)
PUBLIC WORKS	01 GENERAL FUND	Gasboy System Replacement	\$25,000	Fund balance
PUBLIC WORKS	01 GENERAL FUND	Township Bldg HVAC Unit	\$40,000	Fund balance
PUBLIC WORKS	18 CAPITAL IMPROVEMENTS	MS4 BMP Projects	\$300,000	Fund balance
PUBLIC WORKS	18 CAPITAL IMPROVEMENTS	Boone Road Culvert Construction	\$400,000	Fund balance
PUBLIC WORKS	18 CAPITAL IMPROVEMENTS	1520 Schoffers Culvert Construction	\$390,000	Fund balance
PUBLIC WORKS	18 CAPITAL IMPROVEMENTS/ 37 TRAFFIC IMPROVEMENT	Perkiomen Ave Signal Upgrades	\$325,000	\$184,600 Green Light Go Grant; \$26k Traffic Fund; \$114,400 Cap Imp
IT	19 EQUIPMENT	Scheduled PC replacements for 2025	\$44,500	Fund balance
IT-POLICE	19 EQUIPMENT	NAS for data storage	\$10,000	Fund balance
POLICE	19 EQUIPMENT	Police Tahoe X 2 @ \$95K each	\$190,000	Fund balance
POLICE	19 EQUIPMENT	Detective Unit Ford Explorer	\$55,000	Fund balance
PUBLIC WORKS	19 EQUIPMENT	Leaf Vac	\$140,000	\$126k 902 Recycling Grant; \$14k Fund balance
PUBLIC WORKS	19 EQUIPMENT	Flail mower for roadside mowing	\$20,000	Fund balance (carryover from 2024)
PARKS	32 PARK IMPROVEMENT	Trout Run All Inclusive Playground	\$437,000	Fund balance
PARKS	32 PARK IMPROVEMENT	Camera System-Pineland Park	\$15,000	Fund balance
PARKS	32 PARK IMPROVEMENT	Camera System-Trout Run	\$15,000	Fund balance
PUBLIC WORKS	35 LIQUID FUELS	10-ton Dump Truck	\$260,000	Fund balance
Total			\$2,806,500	



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.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$93,884	\$98,821	\$333,774	01100501 - ADM Township Manager	\$70,000	\$132,500	47%
\$93,884	\$98,821	\$79,038	35415 - State 904 Recycling Grant	\$70,000	\$85,000	18%
\$0	\$0	\$254,736	35416 - State 902 Recycling Grant	\$0	\$47,500	100%
\$40,585	\$35,646	\$0	01100503 - ADM Finance	\$0	\$0	
\$40,585	\$35,646	\$0	38040 - Worker's Comp Reimbursement	\$0	\$0	
\$706,049	\$1,021,475	\$1,003,825	01200510 - ENG Engineering Admin	\$633,600	\$632,700	0%
\$5,225	\$4,000	\$5,575	32160 - Plumbing Licenses	\$4,000	\$4,000	0%
\$296,244	\$282,628	\$268,938	32180 - Cable TV Franchise	\$254,600	\$270,000	6%
\$34,950	\$257,675	\$308,375	32250 - Road Occupancy Permits	\$40,000	\$21,000	-90%
\$19,825	\$12,100	\$8,260	36130 - Zoning Permits & Fees	\$7,000	\$14,000	50%
\$7,144	\$9,235	\$6,590	36135 - Fire System Plan Reviews	\$1,400	\$2,500	44%
\$3,700	\$1,900	\$4,800	36136 - Fitness Certificate/Fire	\$3,000	\$3,000	0%
\$144,864	\$176,527	\$154,454	36241 - Building Permits	\$145,500	\$132,500	-10%
\$123,662	\$167,979	\$161,301	36243 - Plumbing/Mech/Electric Permits	\$117,800	\$112,500	-5%
\$13,520	\$15,680	\$18,975	36244 - On Lot Sewage Permits	\$12,500	\$12,500	0%
\$16,602	\$19,680	\$17,367	36245 - Occupancy Permits	\$15,000	\$17,000	12%
\$5,369	\$6,050	\$19,288	36247 - Permit Issuance Fees	\$14,700	\$15,000	2%
\$1,887	\$245	\$1,099	36248 - Labor & Industry Fee	\$0	\$0	
\$28,343	\$61,507	\$12,519	36249 - Engineer Reviews & Inspections	\$10,000	\$20,000	50%
\$4,215	\$3,670	\$3,785	36260 - Burning Permits	\$3,600	\$3,200	-13%
\$500	\$2,600	\$12,500	36270 - Blast/Tank/Firework Permits	\$4,500	\$5,500	18%
\$63,455	\$127,919	\$113,406	01400451 - REC Park & Rec Admin	\$130,000	\$175,500	26%
\$14,962	\$43,382	\$738	36700 - Recreation Program Fees	\$0	\$60,000	100%
\$29,300	\$69,508	\$80,768	36714 - Facility Rental Fees	\$98,000	\$80,000	-23%
\$723	\$3,742	\$12,031	36721 - Summer Sports Programs	\$16,000	\$16,500	3%
\$11,605	\$4,416	\$12,649	36724 - Special Event Fees	\$8,000	\$8,000	0%
\$6,865	\$6,870	\$7,220	36725 - Sport Field Rental Fees	\$8,000	\$11,000	27%
\$182,221	\$215,169	\$403,262	01500000 - PD Police	\$355,300	\$300,200	-18%
\$5,950	\$2,450	\$14,600	32240 - Soliciting Permits	\$10,000	\$20,000	50%
\$35,958	\$20,390	\$17,745	33105 - Common Pleas Fines	\$35,000	\$15,000	-133%
\$114,975	\$114,352	\$153,738	33110 - District Justice Fines	\$150,000	\$155,000	3%
\$10,808	\$10,713	\$10,546	33111 - Vehicle Code PSP Fines	\$10,000	\$10,500	5%
\$1,290	\$2,175	\$815	33114 - Police Parking Fines	\$1,000	\$1,000	0%
\$5,500	\$4,100	\$5,200	33125 - False Alarm Fees	\$3,000	\$6,000	50%
\$0	\$0	\$115,375	33126 - PD Patrol OT Reimbursements	\$130,000	\$80,000	-63%
\$130	\$23,269	\$0	35405 - Police Equipment Grant	\$0	\$0	
\$0	\$0	\$0	35406 - Police Vest Grant	\$6,000	\$2,500	-140%



2025 PROPOSED BUDGET

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$6,670	\$6,565	\$7,430	36211 - Police Report Copies	\$8,000	\$8,000	0%
\$415	\$150	\$225	36212 - Alarm Permit Fees	\$200	\$100	-100%
\$25	\$50	\$25	36250 - Special Event Permit Fees	\$100	\$100	0%
\$500	\$30,955	\$77,563	38700 - Donations & Contributions	\$2,000	\$2,000	0%
\$12,451,820	\$13,300,484	\$13,414,042	0165 - General Fund Gen Revenues	\$15,229,985	\$16,206,222	6%
\$2,084,263	\$3,123,115	\$3,115,841	30110 - Real Estate Taxes Curr Year	\$3,776,000	\$4,712,000	20%
\$56,051	\$30,388	\$16,484	30120 - Real Estate Taxes Prior Year	\$16,500	\$28,000	41%
\$125,028	\$114,982	\$72,351	30130 - Real Estate Taxes Tax Claim	\$70,000	\$65,000	-8%
\$5,253	\$682	\$1,425	31002 - Per Capita Tax Prior Year	\$0	\$0	
\$821,737	\$1,043,549	\$622,711	31010 - Real Estate Transfer Tax	\$600,000	\$590,000	-2%
\$4,136,911	\$4,653,501	\$4,770,029	31020 - Earned Income Tax	\$4,844,000	\$5,040,000	4%
\$8,940	\$9,303	\$10,499	31030 - Public Utility Realty Tax	\$10,500	\$10,500	0%
\$589,775	\$703,519	\$700,065	31036 - Bus Priviledge Tax Curr Year	\$731,000	\$736,000	1%
\$49,462	\$20,905	\$35,706	31037 - Bus Priviledge Tax Prior Year	\$22,000	\$22,000	0%
\$300,311	\$336,945	\$364,404	31050 - LST Tax Revenue Curr Year	\$358,000	\$364,000	2%
\$1,799	\$0	\$0	31052 - LST Tax Revenue Prior Year	\$0	\$0	
\$1,806	\$10,689	\$4,466	31901 - Penalties & Interest CY	\$4,000	\$5,000	20%
\$3,574	\$3,258	\$2,254	31902 - Penalties & Interest PY	\$3,000	\$3,500	14%
\$17,680	\$16,526	\$16,570	32145 - Business Priviledge License	\$16,000	\$17,000	6%
\$50,647	\$10,190	\$21,783	34100 - Interest	\$21,000	\$14,000	-50%
\$28,183	\$28,183	\$36,113	34200 - Rental Income	\$0	\$0	
\$0	\$5,075	\$5,375	35504 - Alcoholic Beverage Tax	\$5,375	\$5,500	2%
\$130,808	\$159,788	\$158,978	35507 - Foreign Fire Insurance Premium	\$159,000	\$161,000	1%
\$412,566	\$461,060	\$497,745	35510 - Foreign Casualty Insurance Tax	\$497,000	\$635,000	22%
\$6,947	\$6,183	\$9,268	35900 - Indust Dev Auth ILO Taxes	\$9,200	\$6,000	-53%
\$51	\$355	\$124	36150 - Sale of Publications	\$100	\$100	0%
(\$330)	\$0	(\$1,317)	36350 - Contracted Highway Work	\$0	\$0	
\$6,732	\$19,788	\$19,788	36355 - Contracted Mowing PennDOT	\$19,788	\$20,800	5%
\$280,053	\$551,243	\$618,918	36430 - Solid Waste Collection Recy	\$1,134,000	\$1,148,000	1%
\$0	\$13,539	\$0	36435 - Solid Waste Collection Recy PY	\$0	\$0	
\$800,000	\$800,000	\$931,127	36460 - Landfill Host Fees	\$925,000	\$925,000	0%
\$29,699	\$29,256	\$44,627	36490 - Brush Grass Recycling	\$60,000	\$60,000	0%
\$2,269	\$1,929	\$30,557	38010 - Miscellaneous	\$0	\$0	
\$0	\$25	\$0	38020 - Bank Charge Reimbursement	\$0	\$0	
\$1,897	\$1,807	\$1,273	38030 - Revenue Share Commerce Bk	\$1,300	\$600	-117%
\$360	\$0	\$0	39110 - Sale of Assets General	\$0	\$0	
\$0	\$222,222	\$222,222	39120 - Birdsboro Power Easement Purcl	\$222,222	\$222,222	0%
\$2,452,230	\$405,000	\$156,285	39267 - Transfer from Reserve Fund	\$75,000	\$65,000	-15%
\$0	\$315,917	\$795,000	39268 - Transfer from Proceeds Fund	\$1,650,000	\$1,350,000	-22%
\$47,117	\$201,560	\$133,372	39500 - Refunds Prior Yr Expenses	\$0	\$0	
\$13,538,014	\$14,799,512	\$15,268,308	TOTAL REVENUES	\$16,418,885	\$17,447,122	6%

2025 PROPOSED BUDGET



2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$15,055	\$21,215	\$17,735	01001000 - Elected Officials/Supervisors	\$17,700	\$20,800	15%
\$10,560	\$13,778	\$11,578	41140 - Wages	\$12,000	\$13,000	8%
\$808	\$1,054	\$886	41920 - FICA	\$900	\$1,000	10%
\$46	\$0	\$0	41940 - Unemployment Compensation	\$0	\$0	
\$1,288	\$4,933	\$2,598	42410 - General Expense	\$2,000	\$4,000	50%
\$2,353	\$1,451	\$2,673	43200 - Communications	\$2,800	\$2,800	0%
\$61,148	\$54,055	\$50,231	01100403 - ADM Tax Collection	\$51,800	\$53,900	4%
\$11,000	\$12,378	\$11,411	41140 - Wages	\$12,000	\$12,000	0%
\$842	\$947	\$873	41920 - FICA	\$900	\$900	0%
\$0	\$0	\$283	42100 - Office Supplies	\$0	\$0	
\$11,415	\$11,989	\$6,394	42410 - General Expense	\$5,000	\$4,000	-25%
\$29,303	\$19,191	\$21,160	43160 - Business Priviledge Tax Servic	\$25,000	\$28,000	11%
\$7,553	\$8,424	\$9,110	43170 - Local Services Tax Coll Servic	\$7,800	\$9,000	13%
\$1,036	\$1,126	\$999	43200 - Communications	\$1,100	\$0	
\$63,103	\$57,671	\$79,287	01100407 - ADM Information Technology	\$150,700	\$173,150	13%
\$59,941	\$55,231	\$74,727	43120 - Consulting Services	\$141,500	\$163,850	14%
\$3,162	\$2,440	\$2,411	43197 - DP IT/Software Maint	\$1,200	\$1,200	0%
\$0	\$0	\$2,149	43200 - Communications	\$8,000	\$8,100	1%
\$200,000	\$225,000	\$300,000	01100456 - ADM Library	\$300,000	\$250,000	-20%
\$200,000	\$225,000	\$300,000	45401 - Contributions Library	\$300,000	\$250,000	-20%
\$1,424,991	\$1,322,470	\$1,378,431	01100501 - ADM Township Manager	\$2,148,920	\$2,352,750	9%
\$179,897	\$89,660	\$103,501	41140 - Wages	\$253,400	\$237,000	-7%
\$13,663	\$6,788	\$7,883	41920 - FICA	\$19,400	\$18,000	-8%
\$701	\$1,197	\$1,059	41940 - Unemployment Compensation	\$1,100	\$1,100	0%
\$1,433	\$1,340	\$70	41950 - Workers Comp Insurance	\$700	\$700	0%
\$32,850	\$30,563	\$16,445	41960 - Health & Hosp Insurance	\$86,400	\$63,800	-35%
\$13,533	\$20,947	\$13,681	41970 - Non-Uniformed Pension	\$72,857	\$92,500	21%
\$0	\$0	\$0	41971 - Union Pension	\$6,284	\$5,900	-7%
\$293	\$130	\$165	41980 - LT Disability Insurance	\$400	\$500	20%
\$421	\$217	\$256	41985 - Life Insurance	\$500	\$400	-25%
\$2,722	\$724	\$153	41990 - Training	\$1,000	\$1,000	0%
\$432	\$2,180	\$2,912	42100 - Office Supplies	\$2,000	\$3,500	43%
\$82	\$500	\$2,077	42315 - Vehicle Fuel/Oil	\$3,200	\$500	-540%
\$4,222	\$9,553	\$9,809	42410 - General Expense	\$10,000	\$39,300	75%
\$94,434	\$132,109	\$53,139	43120 - Consulting Services	\$5,500	\$25,000	78%
\$178,539	\$205,850	\$211,310	43140 - Legal General Counsel	\$200,000	\$170,000	-18%
\$16,743	\$11,862	\$1,264	43141 - Legal Labor Counsel	\$1,300	\$12,000	89%
\$5,852	\$14,102	\$12,778	43142 - Legal Special Counsel	\$20,000	\$15,000	-33%
\$5,479	\$4,427	\$4,754	43180 - Dues/Subscriptions/Publication	\$6,700	\$6,500	-3%
\$548,214	\$554,283	\$642,329	43192 - Contracted Services Recycling	\$1,120,779	\$1,174,500	5%
\$67,910	\$67,251	\$72,194	43200 - Communications	\$116,400	\$124,300	6%
\$0	\$0	\$10	43410 - Advertising	\$0	\$0	
\$6,761	\$9,000	\$63,665	45400 - Contributions	\$20,000	\$38,250	48%
\$0	\$0	\$0	45401 - Contributions Library	\$0	\$30,000	100%
\$0	\$0	\$0	45404 - Contributions EMS	\$0	\$102,000	100%
\$120,000	\$0	\$0	49200 - Transfer to Other Funds	\$42,000	\$30,000	-40%
\$130,808	\$159,788	\$158,978	49260 - Foreign Fire Insurance Exp	\$159,000	\$161,000	1%



2025 PROPOSED BUDGET

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$53,597	\$29,868	\$29,064	01100502 - ADM Township Secretary	\$31,325	\$34,900	10%
\$28,669	\$13,476	\$11,730	41140 - Wages	\$16,000	\$17,000	6%
\$2,158	\$1,011	\$885	41920 - FICA	\$1,200	\$1,300	8%
\$175	\$188	\$96	41940 - Unemployment Compensation	\$100	\$100	0%
\$1,235	\$19	\$23	41950 - Workers Comp Insurance	\$0	\$0	
\$12,586	\$7,847	\$5,482	41960 - Health & Hosp Insurance	\$8,000	\$9,100	12%
\$1,958	\$2,789	\$1,954	41970 - Non-Uniformed Pension	\$0	\$0	
\$49	\$26	\$20	41980 - LT Disability Insurance	\$0	\$0	
\$93	\$52	\$39	41985 - Life Insurance	\$0	\$100	100%
\$0	\$0	\$60	41990 - Training	\$25	\$300	92%
\$0	\$0	\$13	42100 - Office Supplies	\$0	\$0	
\$0	\$0	\$2,208	42410 - General Expense	\$0	\$1,000	100%
\$6,674	\$4,460	\$6,554	43410 - Advertising	\$6,000	\$6,000	0%
\$1,044,167	\$1,017,617	\$1,017,542	01100503 - ADM Finance	\$1,002,350	\$1,137,000	12%
\$291,350	\$267,917	\$256,443	41140 - Wages	\$304,000	\$340,000	11%
\$16,169	\$19,715	\$19,336	41920 - FICA	\$22,800	\$25,400	10%
\$2,932	\$2,063	\$1,540	41940 - Unemployment Compensation	\$1,500	\$1,500	0%
\$104	\$467	\$344	41950 - Workers Comp Insurance	\$800	\$900	11%
\$91,877	\$31,377	(\$18,507)	41951 - Workers Comp Reimbursement	\$0	\$0	
\$97,110	\$58,996	\$52,175	41960 - Health & Hosp Insurance	\$77,100	\$109,400	30%
\$30,969	\$23,901	\$10,191	41961 - Union Health & Welfare	\$10,400	\$10,600	2%
\$36,423	\$39,042	\$15,636	41970 - Non-Uniformed Pension	\$0	\$0	
\$5,500	\$3,750	\$5,750	41971 - Union Pension	\$0	\$0	
\$380	\$323	\$351	41980 - LT Disability Insurance	\$500	\$500	0%
\$782	\$637	\$647	41985 - Life Insurance	\$600	\$600	0%
\$0	\$98	\$2,035	41990 - Training	\$4,000	\$4,000	0%
\$1,822	\$1,529	\$1,525	42100 - Office Supplies	\$1,800	\$1,000	-80%
\$13,059	\$21,422	\$24,100	42410 - General Expense	\$15,000	\$13,000	-15%
\$31,625	\$34,500	\$27,435	43110 - Auditing Services	\$35,000	\$35,000	0%
\$15,139	\$69,430	\$84,855	43120 - Consulting Services	\$39,050	\$50,500	23%
\$225	\$300	\$225	43180 - Dues/Subscriptions/Publication	\$600	\$600	0%
\$34,801	\$34,801	\$36,541	43197 - DP IT/Software Maint	\$37,500	\$40,500	7%
\$1,537	\$1,361	\$1,579	43200 - Communications	\$0	\$0	
\$66,962	\$61,925	\$87,549	43511 - Vehicle Insurance	\$69,800	\$72,400	4%
\$230,399	\$263,320	\$326,788	43512 - Casualty Insurance	\$299,900	\$338,000	11%
\$6,021	\$6,055	\$6,313	43530 - Bonding	\$6,400	\$6,400	0%
\$120	\$516	\$516	43840 - Equipment Rental	\$600	\$600	0%
\$68,861	\$74,173	\$74,173	49002 - TIF Payment - Exeter Commons	\$75,000	\$86,100	13%
\$67,704	\$68,275	\$131,683	01100504 - ADM Human Res/Risk Mgmt	\$144,100	\$156,350	8%
\$49,868	\$36,530	\$75,633	41140 - Wages	\$82,000	\$86,000	5%
\$3,389	\$2,429	\$5,747	41920 - FICA	\$6,100	\$6,500	6%
\$262	\$187	\$385	41940 - Unemployment Compensation	\$400	\$400	0%
\$1,254	\$41	\$116	41950 - Workers Comp Insurance	\$200	\$200	0%
\$3,604	\$19,395	\$35,604	41960 - Health & Hosp Insurance	\$31,900	\$36,500	13%
\$5,873	\$5,577	\$5,863	41970 - Non-Uniformed Pension	\$0	\$0	
\$81	\$46	\$102	41980 - LT Disability Insurance	\$200	\$200	0%
\$155	\$90	\$200	41985 - Life Insurance	\$200	\$200	0%
\$879	\$322	\$2,170	41990 - Training	\$4,000	\$3,000	-33%
\$320	\$602	\$768	42100 - Office Supplies	\$1,000	\$1,000	0%
\$841	\$1,318	\$1,094	42410 - General Expense	\$1,500	\$1,500	0%
\$0	\$1,000	\$3,000	43120 - Consulting Services	\$16,000	\$19,850	19%
\$578	\$560	\$598	43180 - Dues/Subscriptions/Publication	\$600	\$1,000	40%
\$600	\$177	\$401	43200 - Communications	\$0	\$0	

2025 PROPOSED BUDGET



2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$0	\$0	\$0	01100505 - ADM FIRE MARSHAL	\$139,300	\$0	
\$0	\$0	\$0	41140 - Wages	\$100,000	\$0	
\$0	\$0	\$0	41920 - FICA	\$7,700	\$0	
\$0	\$0	\$0	41940 - Unemployment Compensation	\$400	\$0	
\$0	\$0	\$0	41950 - Workers Comp Insurance	\$300	\$0	
\$0	\$0	\$0	41960 - Health & Hosp Insurance	\$30,600	\$0	
\$0	\$0	\$0	41980 - LT Disability Insurance	\$100	\$0	
\$0	\$0	\$0	41985 - Life Insurance	\$200	\$0	
\$309,159	\$340,453	\$303,415	01200413 - ENG Code Enforcement	\$305,200	\$326,700	7%
\$80,011	\$62,643	\$47,066	41140 - Wages	\$79,000	\$92,000	14%
\$41,687	\$50,946	\$66,318	41165 - Wages Plumbing Inspector	\$47,000	\$50,000	6%
\$5,960	\$4,679	\$3,532	41920 - FICA	\$6,000	\$6,900	13%
\$490	\$688	\$1,004	41940 - Unemployment Compensation	\$600	\$600	0%
\$221	\$287	\$119	41950 - Workers Comp Insurance	\$300	\$400	25%
\$37,704	\$25,888	\$1,727	41960 - Health & Hosp Insurance	\$0	\$0	
\$8,934	\$6,341	\$6,972	41961 - Union Health & Welfare	\$16,500	\$12,200	-35%
\$7,831	\$11,155	\$10,945	41970 - Non-Uniformed Pension	\$0	\$0	
\$2,200	\$1,688	\$2,300	41971 - Union Pension	\$0	\$0	
\$92	\$61	\$6	41980 - LT Disability Insurance	\$0	\$0	
\$207	\$128	\$18	41985 - Life Insurance	\$0	\$0	
\$460	\$545	\$170	41990 - Training	\$3,000	\$2,000	-50%
\$43	\$51	\$238	42100 - Office Supplies	\$0	\$0	
\$799	\$1,361	\$939	42315 - Vehicle Fuel/Oil	\$1,200	\$2,000	40%
\$1,078	\$4,868	\$3,070	42410 - General Expense	\$4,000	\$3,000	-33%
\$87,514	\$96,107	\$124,697	43120 - Consulting Services	\$115,000	\$120,000	4%
\$15,520	\$53,976	\$9,454	43130 - Engineering Reviews/Inspection	\$12,000	\$17,000	29%
\$297	\$0	\$0	43180 - Dues/Subscriptions/Publication	\$0	\$0	
\$0	\$0	\$139	43190 - Contracted Services	\$0	\$0	
\$16,587	\$18,243	\$17,840	43191 - Sewage Enforcement Fees	\$20,600	\$20,600	0%
\$0	\$0	\$1,281	43912 - 7.9.23 Storm Damage Expense		\$0	
\$1,523	\$799	\$5,581	43200 - Communications	\$0	\$0	
\$310,378	\$252,726	\$228,131	01200414 - ENG Zoning & Planning	\$494,500	\$393,200	-26%
\$93,420	\$96,539	\$114,514	41140 - Wages	\$119,000	\$128,000	7%
\$6,993	\$7,266	\$8,602	41920 - FICA	\$8,900	\$9,600	7%
\$560	\$822	\$1,524	41940 - Unemployment Compensation	\$600	\$600	0%
\$241	\$325	\$173	41950 - Workers Comp Insurance	\$500	\$600	17%
\$14,006	\$14,432	\$38,848	41960 - Health & Hosp Insurance	\$31,900	\$36,500	13%
\$13,382	\$9,451	\$9,931	41961 - Union Health & Welfare	\$16,500	\$12,200	-35%
\$7,831	\$11,155	\$12,509	41970 - Non-Uniformed Pension	\$0	\$0	
\$3,300	\$2,532	\$3,450	41971 - Union Pension	\$0	\$0	
\$97	\$97	\$102	41980 - LT Disability Insurance	\$100	\$200	50%
\$189	\$189	\$200	41985 - Life Insurance	\$200	\$200	0%
\$4,030	\$5,785	\$1,209	41990 - Training	\$4,000	\$4,000	0%
\$34,880	\$23,116	\$16,755	42410 - General Expense	\$30,000	\$20,000	-50%
\$19,304	\$14,889	\$17,400	43120 - Consulting Services	\$45,000	\$41,000	-10%
\$112,088	\$66,073	\$2,859	43130 - Engineering Reviews/Inspection	\$237,500	\$140,000	-70%
\$57	\$57	\$57	43180 - Dues/Subscriptions/Publication	\$300	\$300	0%

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2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$59,203	\$54,490	\$88,428	01200510 - ENG Engineering Admin	\$118,798	\$113,500	-5%
\$0	\$0	\$0	41140 - Wages	\$300	\$0	
\$0	\$0	\$4,206	41960 - Health & Hosp Insurance	\$0	\$0	
\$0	\$0	\$0	41970 - Non-Uniformed Pension	\$18,214	\$27,500	34%
\$0	\$0	\$0	41971 - Union Pension	\$6,284	\$5,900	-7%
\$868	\$1,226	\$1,876	42100 - Office Supplies	\$2,000	\$1,700	-18%
\$6,795	\$19,744	\$24,953	42410 - General Expense	\$37,000	\$28,000	-32%
\$23,724	\$33,221	\$57,011	43120 - Consulting Services	\$52,000	\$47,000	-11%
\$300	\$300	\$0	43180 - Dues/Subscriptions/Publication	\$300	\$500	40%
\$0	\$0	\$381	43200 - Communications	\$2,700	\$2,900	7%
\$26,991	\$0	\$0	47000 - Capital Purchase	\$0	\$0	
\$525	\$0	\$0	49100 - Refund Prior Year Revenue	\$0	\$0	
\$5,595	\$5,420	\$4,780	01200513 - ENG MS4	\$86,200	\$101,500	15%
\$500	\$500	\$0	42410 - General Expense	\$500	\$500	0%
\$4,395	\$4,220	\$4,780	43120 - Consulting Services	\$85,000	\$100,000	15%
\$700	\$700	\$0	43180 - Dues/Subscriptions/Publication	\$700	\$1,000	30%
\$200,777	\$179,172	\$197,644	01300409 - HWY Building Maintenance	\$177,400	\$239,100	26%
\$764	\$21,533	\$40,375	41140 - Wages	\$0	\$0	
\$52	\$1,610	\$2,996	41920 - FICA	\$0	\$0	
\$12	\$677	\$331	41940 - Unemployment Compensation	\$0	\$0	
\$1,380	\$0	\$2,132	41950 - Workers Comp Insurance	\$0	\$0	
(\$18)	(\$476)	\$0	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$0	\$122	41971 - Union Pension	\$0	\$0	
\$6,193	\$8,173	\$9,332	42260 - Cleaning Supplies	\$9,500	\$9,500	0%
\$66	\$756	\$2,680	42450 - Tools/Minor Equipment	\$3,500	\$3,500	0%
\$59,350	\$52,249	\$19,874	43190 - Contracted Services	\$21,000	\$19,000	-11%
\$32,761	\$36,856	\$50,553	43600 - Utilities	\$71,100	\$65,000	-9%
\$15,738	\$10,540	\$10,230	43670 - Trash Collection	\$12,000	\$13,000	8%
\$37,314	\$32,884	\$43,072	43700 - Building Repairs/Maintenance	\$46,000	\$111,000	59%
\$21,256	\$3,094	\$0	43702 - Building Repairs/Maint RCC	\$0	\$0	
\$25,909	\$11,276	\$15,947	43704 - Building Repairs/Maint Library	\$14,300	\$18,100	21%
\$75,467	\$79,754	\$74,380	01300426 - HWY Leaf Collection	\$6,660	\$7,600	12%
\$62,253	\$69,714	\$69,006	41140 - Wages	\$0	\$0	
\$4,655	\$5,205	\$5,160	41920 - FICA	\$0	\$0	
\$36	\$0	\$0	41940 - Unemployment Compensation	\$0	\$0	
\$4,599	\$3,451	\$0	41950 - Workers Comp Insurance	\$0	\$0	
(\$1,341)	(\$1,606)	\$0	41961 - Union Health & Welfare	\$0	\$0	
\$0	\$147	\$0	42160 - Other Supplies	\$2,060	\$3,000	31%
\$5,265	\$2,812	\$0	42410 - General Expense	\$1,600	\$1,600	0%
\$0	\$32	\$130	42450 - Tools/Minor Equipment	\$1,000	\$1,000	0%
\$0	\$0	\$84	43190 - Contracted Services	\$2,000	\$2,000	0%

2025 PROPOSED BUDGET



2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$299,938	\$250,855	\$258,451	01300430 - HWY Administration	\$2,142,869	\$2,302,150	7%
\$187,137	\$151,852	\$165,228	41140 - Wages	\$1,438,300	\$1,578,000	9%
\$14,325	\$11,555	\$12,529	41920 - FICA	\$107,700	\$117,300	8%
\$718	\$921	\$661	41940 - Unemployment Compensation	\$8,000	\$8,500	6%
\$10,725	\$9,896	\$8,381	41950 - Workers Comp Insurance	\$66,400	\$76,700	13%
\$65,183	\$50,642	\$49,027	41960 - Health & Hosp Insurance	\$31,900	\$36,500	13%
(\$125)	(\$22)	\$0	41961 - Union Health & Welfare	\$349,400	\$343,100	-2%
\$7,831	\$11,155	\$7,818	41970 - Non-Uniformed Pension	\$9,107	\$13,800	34%
\$0	\$0	\$0	41971 - Union Pension	\$106,822	\$100,100	-7%
\$292	\$195	\$204	41980 - LT Disability Insurance	\$200	\$200	0%
\$495	\$350	\$248	41985 - Life Insurance	\$200	\$200	0%
\$185	\$1,352	\$1,387	41990 - Training	\$2,000	\$6,000	67%
\$2,475	\$1,868	\$2,394	42100 - Office Supplies	\$1,500	\$1,500	0%
\$2,641	\$4,724	\$5,102	42160 - Other Supplies	\$11,220	\$9,150	-23%
\$100	\$100	\$100	42385 - Uniform Rental	\$300	\$300	0%
\$3,302	\$3,623	\$2,005	42410 - General Expense	\$4,000	\$4,000	0%
\$921	\$461	\$484	42450 - Tools/Minor Equipment	\$0	\$0	
\$1,635	\$355	\$368	43190 - Contracted Services	\$1,500	\$1,500	0%
\$2,098	\$1,829	\$2,514	43200 - Communications	\$4,320	\$5,300	18%
\$101,267	\$93,023	\$24,791	01300432 - HWY Winter Weather Maint	\$10,300	\$12,300	16%
\$84,133	\$75,400	\$14,409	41140 - Wages	\$0	\$0	
\$6,225	\$5,670	\$1,073	41920 - FICA	\$0	\$0	
\$2,183	\$1,898	\$681	41940 - Unemployment Compensation	\$0	\$0	
\$4,599	\$6,901	\$0	41950 - Workers Comp Insurance	\$0	\$0	
(\$1,231)	(\$1,195)	\$0	41961 - Union Health & Welfare	\$0	\$0	
\$316	\$382	\$4,155	42160 - Other Supplies	\$500	\$1,500	67%
\$1,625	\$2,150	\$372	42410 - General Expense	\$3,000	\$4,000	25%
\$0	\$1,278	\$905	42450 - Tools/Minor Equipment	\$1,300	\$1,300	0%
\$3,198	\$479	\$3,195	42451 - Snow Removal Supplies	\$5,500	\$5,500	0%
\$219	\$60	\$0	43190 - Contracted Services	\$0	\$0	
\$61,308	\$77,936	\$53,666	01300433 - HWY Traffic Safety Maint	\$44,820	\$44,000	-2%
\$27,052	\$23,762	\$7,264	41140 - Wages	\$0	\$0	
\$2,012	\$1,764	\$571	41920 - FICA	\$0	\$0	
\$183	\$274	\$178	41940 - Unemployment Compensation	\$0	\$0	
\$1,380	\$1,610	\$0	41950 - Workers Comp Insurance	\$0	\$0	
(\$752)	(\$680)	\$0	41961 - Union Health & Welfare	\$0	\$0	
\$833	\$376	\$0	42160 - Other Supplies	\$500	\$500	0%
\$33	\$235	\$0	42410 - General Expense	\$1,000	\$1,000	0%
\$50	\$14	\$46	42450 - Tools/Minor Equipment	\$1,000	\$1,500	33%
\$0	\$1,980	\$778	42452 - Traffic Signals/Street Signs	\$0	\$0	
\$0	\$14,111	\$2,502	43190 - Contracted Services	\$5,000	\$5,000	0%
\$30,518	\$34,488	\$42,327	43600 - Utilities	\$37,320	\$36,000	-4%

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2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$828,817	\$791,584	\$1,073,993	01300438 - HWY Road Maintenance	\$44,400	\$44,400	0%
\$389,710	\$413,074	\$516,273	41140 - Wages	\$0	\$0	
\$28,825	\$30,807	\$38,391	41920 - FICA	\$0	\$0	
\$2,893	\$2,201	\$3,269	41940 - Unemployment Compensation	\$0	\$0	
\$26,418	\$18,525	\$42,387	41950 - Workers Comp Insurance	\$0	\$0	
\$234,645	\$228,596	\$252,340	41961 - Union Health & Welfare	\$0	\$0	
\$64,420	\$71,525	\$76,595	41971 - Union Pension	\$0	\$0	
\$269	\$152	\$0	42100 - Office Supplies	\$0	\$0	
\$7,072	\$2,732	\$1,444	42160 - Other Supplies	\$2,700	\$2,700	0%
\$0	\$0	(\$3,269)	42315 - Vehicle Fuel/Oil	\$0	\$0	
\$1,400	\$1,500	\$2,587	42385 - Uniform Rental	\$4,600	\$4,600	0%
\$8,219	\$10,516	\$1,333	42410 - General Expense	\$10,500	\$10,500	0%
\$2,086	\$2,238	\$4,047	42450 - Tools/Minor Equipment	\$6,000	\$6,000	0%
\$0	\$415	\$0	42490 - Mosquito Control Supplies	\$600	\$600	0%
\$62,860	\$9,303	\$36,105	43190 - Contracted Services	\$20,000	\$20,000	0%
\$0	\$0	\$102,491	43912 - 7.9.23 Storm Damage Expense		\$0	
\$99,651	\$98,511	\$57,290	01300531 - HWY Paving	\$2,500	\$2,500	0%
\$86,368	\$86,633	\$52,583	41140 - Wages	\$0	\$0	
\$6,701	\$6,494	\$3,927	41920 - FICA	\$0	\$0	
\$509	\$34	\$164	41940 - Unemployment Compensation	\$0	\$0	
\$6,898	\$5,981	\$0	41950 - Workers Comp Insurance	\$0	\$0	
(\$1,286)	(\$1,743)	\$0	41961 - Union Health & Welfare	\$0	\$0	
\$461	\$942	\$579	42410 - General Expense	\$1,000	\$1,000	0%
\$0	\$169	\$39	42450 - Tools/Minor Equipment	\$1,500	\$1,500	0%
\$324,833	\$391,398	\$406,019	01300532 - HWY Vehicle Maintenance	\$314,650	\$342,850	8%
\$67,356	\$87,105	\$103,353	41140 - Wages	\$0	\$0	
\$5,060	\$6,863	\$8,062	41920 - FICA	\$0	\$0	
\$230	\$674	\$454	41940 - Unemployment Compensation	\$0	\$0	
\$3,772	\$7,562	\$5,765	41950 - Workers Comp Insurance	\$0	\$0	
\$25,423	\$41,643	\$34,461	41961 - Union Health & Welfare	\$0	\$0	
\$5,500	\$9,390	\$10,060	41971 - Union Pension	\$0	\$0	
\$140	\$0	\$415	41990 - Training	\$1,500	\$1,500	0%
\$296	\$25	\$0	42100 - Office Supplies	\$0	\$0	
\$3,238	\$1,590	\$2,838	42160 - Other Supplies	\$1,750	\$1,750	0%
\$13,519	\$3,371	(\$28,389)	42310 - Bulk Gasoline	\$0	\$0	
\$63,575	\$96,928	\$114,518	42315 - Vehicle Fuel/Oil	\$115,000	\$111,000	-4%
\$431	\$200	\$300	42385 - Uniform Rental	\$900	\$900	0%
\$7,732	\$2,653	\$169	42410 - General Expense	\$500	\$500	0%
\$2,841	\$4,329	\$6,136	42450 - Tools/Minor Equipment	\$6,000	\$16,000	63%
\$15,215	\$20,693	\$22,902	42511 - Vehicle Maintenance Tires	\$25,000	\$30,000	17%
\$62,960	\$55,292	\$66,360	42512 - Vehicle Maintenance Parts	\$82,000	\$91,000	10%
\$44,470	\$48,213	\$41,900	42515 - Contracted Vehicle Maintenance	\$76,000	\$82,000	7%
\$1,849	\$3,671	\$16,131	43190 - Contracted Services	\$6,000	\$8,200	27%
\$1,225	\$1,196	\$583	43200 - Communications	\$0	\$0	

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2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$21,821	\$9,987	\$0	01300533 - HWY MS4 Compliance	\$1,000	\$1,000	0%
\$15,873	\$8,512	\$0	41140 - Wages	\$0	\$0	
\$1,004	\$632	\$0	41920 - FICA	\$0	\$0	
\$67	\$104	\$0	41940 - Unemployment Compensation	\$0	\$0	
\$1,380	\$920	\$0	41950 - Workers Comp Insurance	\$0	\$0	
(\$193)	(\$234)	\$0	41961 - Union Health & Welfare	\$0	\$0	
\$3,210	\$25	\$0	42160 - Other Supplies	\$1,000	\$1,000	0%
\$480	\$27	\$0	43200 - Communications	\$0	\$0	
\$47,436	\$45,911	\$29,281	01300534 - HWY RCC Maint	\$0	\$0	
\$44,079	\$42,819	\$26,892	41140 - Wages	\$0	\$0	
\$3,205	\$3,175	\$2,002	41920 - FICA	\$0	\$0	
\$1,201	\$110	\$388	41940 - Unemployment Compensation	\$0	\$0	
\$920	\$920	\$0	41950 - Workers Comp Insurance	\$0	\$0	
(\$896)	(\$1,303)	\$0	41961 - Union Health & Welfare	\$0	\$0	
(\$1,073)	\$190	\$0	42410 - General Expense	\$0	\$0	
\$119,628	\$119,297	\$73,845	01300535 - HWY Park Maintenance	\$0	\$0	
\$105,736	\$105,832	\$67,492	41140 - Wages	\$0	\$0	
\$7,886	\$7,894	\$5,075	41920 - FICA	\$0	\$0	
\$1,258	\$883	\$1,278	41940 - Unemployment Compensation	\$0	\$0	
\$6,898	\$6,901	\$0	41950 - Workers Comp Insurance	\$0	\$0	
(\$2,151)	(\$2,213)	\$0	41961 - Union Health & Welfare	\$0	\$0	
\$92,831	\$61,786	\$87,957	01300536 - HWY Brush Depository	\$69,000	\$109,500	37%
\$6,164	\$11,409	\$4,045	41140 - Wages	\$0	\$0	
\$458	\$854	\$300	41920 - FICA	\$0	\$0	
\$16	\$89	\$35	41940 - Unemployment Compensation	\$0	\$0	
\$0	\$460	\$0	41950 - Workers Comp Insurance	\$0	\$0	
(\$174)	(\$244)	\$0	41961 - Union Health & Welfare	\$0	\$0	
\$1,313	\$2,626	\$1,685	42160 - Other Supplies	\$2,000	\$2,000	0%
\$5,820	\$518	\$0	42410 - General Expense	\$4,050	\$4,050	0%
\$1,901	\$933	\$24	42600 - Equipment Maintenance/Repair	\$1,250	\$1,250	0%
\$76,507	\$44,000	\$80,822	43190 - Contracted Services	\$60,500	\$101,000	40%
\$827	\$1,141	\$1,046	43193 - Trout Run Security	\$1,200	\$1,200	0%
\$96,741	\$66,957	\$52,806	01400451 - REC Park & Rec Admin	\$116,367	\$132,850	12%
\$48,229	\$26,829	\$21,765	41140 - Wages	\$60,000	\$66,000	9%
\$3,678	\$2,014	\$1,626	41920 - FICA	\$4,600	\$4,900	6%
\$462	\$375	\$114	41940 - Unemployment Compensation	\$400	\$400	0%
\$4,029	\$73	\$29	41950 - Workers Comp Insurance	\$200	\$200	0%
\$5,728	\$19,421	\$18,158	41960 - Health & Hosp Insurance	\$31,800	\$36,500	13%
\$9,789	\$11,155	\$1,954	41970 - Non-Uniformed Pension	\$9,107	\$13,800	34%
\$76	\$38	\$97	41980 - LT Disability Insurance	\$100	\$200	50%
\$146	\$75	\$190	41985 - Life Insurance	\$100	\$200	50%
\$355	\$1,057	\$635	41990 - Training	\$500	\$800	38%
\$426	\$324	\$772	42100 - Office Supplies	\$750	\$750	0%
\$15	\$126	\$124	42160 - Other Supplies	\$200	\$0	
\$858	\$473	\$684	42410 - General Expense	\$650	\$700	7%
\$230	\$366	\$0	43180 - Dues/Subscriptions/Publication	\$500	\$400	-25%
\$12,226	\$3,761	\$5,036	43190 - Contracted Services	\$3,500	\$4,000	13%
\$1,789	\$343	\$912	43200 - Communications	\$3,960	\$4,000	1%
\$8,703	\$0	\$77	43600 - Utilities	\$0	\$0	
\$0	\$527	\$632	43724 - Improvements Dunn Comm Ctr	\$0	\$0	

2025 PROPOSED BUDGET



2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$26,395	\$57,373	\$14,986	01400452 - REC Summer Rec & Sports	\$17,000	\$70,450	76%
\$12,636	\$44,256	\$4,213	41140 - Wages	\$6,000	\$53,000	89%
\$4,767	\$3,386	\$322	41920 - FICA	\$500	\$4,100	88%
\$606	\$1,660	\$162	41940 - Unemployment Compensation	\$200	\$2,100	90%
\$3,456	\$3,098	\$2,453	41950 - Workers Comp Insurance	\$300	\$2,700	89%
\$116	\$148	\$0	41990 - Training	\$0	\$0	
\$0	\$167	\$0	42100 - Office Supplies	\$0	\$0	
\$1,255	\$2,700	\$2,610	42160 - Other Supplies	\$3,000	\$6,500	54%
\$16	\$0	\$0	42162 - Summer Youth Sports Program	\$0	\$0	
\$1,832	\$1,961	\$4,557	42410 - General Expense	\$5,000	\$550	-809%
\$459	\$0	\$0	42470 - Special Events Supplies	\$0	\$0	
\$1,252	\$0	\$669	43190 - Contracted Services	\$2,000	\$1,500	-33%
\$11,647	\$4,966	\$12,805	01400551 - REC Community Wide Events	\$12,400	\$27,000	54%
\$0	\$0	\$49	42160 - Other Supplies	\$0	\$0	
\$6,245	\$0	\$5,045	42165 - Hayride Expense	\$5,000	\$6,500	23%
\$0	\$1,707	\$1,572	42166 - Egg Hunt Supplies	\$1,800	\$2,000	10%
\$1,259	\$2,049	\$5,359	42169 - Other Events	\$4,000	\$4,000	0%
\$2,909	\$1,209	\$725	42170 - Festival of Lights Expense	\$1,000	\$2,000	50%
\$0	\$0	\$0	42172 - Santa Tour Expense	\$0	\$3,500	100%
\$0	\$0	\$0	42173 - Carnival Expenses	\$0	\$9,000	100%
\$0	\$0	\$43	42410 - General Expense	\$0	\$0	
\$947	\$0	\$0	42470 - Special Events Supplies	\$0	\$0	
\$288	\$0	\$12	43190 - Contracted Services	\$600	\$0	
\$253,658	\$271,434	\$288,978	01400552 - REC Park Maintenance	\$146,250	\$97,800	-50%
\$69,049	\$77,243	\$95,973	41140 - Wages	\$0	\$0	
\$5,028	\$5,755	\$7,199	41920 - FICA	\$0	\$0	
\$200	\$319	\$610	41940 - Unemployment Compensation	\$0	\$0	
\$8,380	\$6,994	\$5,782	41950 - Workers Comp Insurance	\$0	\$0	
\$56,226	\$55,543	\$46,876	41961 - Union Health & Welfare	\$0	\$0	
\$12,025	\$11,260	\$11,500	41971 - Union Pension	\$0	\$0	
\$15,918	\$2,085	\$7,732	42160 - Other Supplies	\$10,000	\$3,500	-186%
\$1,665	\$4,513	\$3,896	42315 - Vehicle Fuel/Oil	\$4,500	\$4,500	0%
\$100	\$0	\$200	42385 - Uniform Rental	\$350	\$0	
\$5,082	\$5,015	\$1,124	42410 - General Expense	\$5,000	\$12,000	58%
\$1,150	\$684	\$349	42450 - Tools/Minor Equipment	\$1,500	\$1,000	-50%
\$2,980	\$681	\$1,767	42600 - Equipment Maintenance/Repair	\$2,400	\$2,500	4%
\$59,605	\$73,552	\$64,544	43190 - Contracted Services	\$77,500	\$40,800	-90%
\$11,670	\$22,144	\$31,793	43600 - Utilities	\$25,000	\$25,000	0%
\$4,579	\$5,647	\$9,632	43722 - General Park Maintenance	\$20,000	\$8,500	-135%

2025 PROPOSED BUDGET



2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$916,759	\$914,060	\$1,170,569	01500560 - PD Police Administration	\$2,672,344	\$2,963,403	10%
\$488,405	\$534,190	\$462,589	41140 - Wages	\$797,000	\$683,000	-17%
\$4,260	\$15,469	\$22,894	41170 - Wages Police Overtime	\$598,600	\$457,200	-31%
\$2,419	\$5,358	\$5,565	41175 - Wages Police Holiday OT	\$122,900	\$168,900	27%
\$3,880	\$2,160	\$2,697	41860 - Uniform Allowance	\$43,750	\$49,750	12%
\$16,283	\$17,084	\$12,597	41920 - FICA	\$33,000	\$30,400	-9%
\$1,936	\$2,063	\$1,923	41940 - Unemployment Compensation	\$2,700	\$2,300	-17%
\$14,597	\$13,636	\$12,746	41950 - Workers Comp Insurance	\$24,400	\$42,500	43%
\$125,542	\$105,002	\$386,943	41960 - Health & Hosp Insurance	\$316,700	\$440,500	28%
\$20,112	\$20,202	\$20,383	41961 - Union Health & Welfare	\$20,800	\$21,200	2%
\$16,500	\$16,890	\$17,250	41971 - Union Pension	\$18,851	\$11,800	-60%
\$58,890	\$19,504	\$16,094	41972 - Police Pension	\$324,110	\$570,100	43%
\$502	\$434	\$408	41980 - LT Disability Insurance	\$700	\$700	0%
\$621	\$538	\$497	41985 - Life Insurance	\$900	\$600	-50%
\$1,635	\$1,549	\$378	41990 - Training	\$55,000	\$56,500	3%
\$0	\$0	\$1,000	41991 - Post Secondary Ed-CBA	\$10,000	\$11,750	15%
\$0	\$0	\$0	41992 - Donation Funded Supplies & Equ	\$0	\$0	
\$7,010	\$9,989	\$9,901	42100 - Office Supplies	\$10,000	\$10,300	3%
\$0	\$0	\$132	42150 - IT Supplies	\$0	\$0	
\$1,223	\$1,255	\$4,796	42160 - Other Supplies	\$0	\$0	
\$0	\$0	\$0	42280 - K9 Dog Food	\$2,400	\$3,700	35%
\$21	\$490	\$749	42380 - Uniform Purchase	\$62,100	\$24,000	-159%
\$0	\$0	\$0	42390 - Firearm Supplies	\$10,000	\$32,000	69%
\$0	\$0	\$863	42410 - General Expense	\$41,000	\$41,000	0%
\$0	\$0	\$0	42413 - New Hire Testing	\$6,000	\$6,000	0%
\$0	\$0	\$0	42420 - Ammunition	\$22,000	\$25,000	12%
\$0	\$0	\$0	42421 - Taser Replacements	\$6,000	\$7,000	14%
\$0	\$0	\$0	42422 - Training Equipment	\$5,500	\$10,000	45%
\$0	\$0	\$0	42450 - Tools/Minor Equipment	\$10,500	\$10,800	3%
\$1,093	\$0	\$0	42515 - Contracted Vehicle Maintenance	\$0	\$0	
\$1,442	\$1,164	\$3,658	42600 - Equipment Maintenance/Repair	\$14,500	\$17,500	17%
\$0	\$0	\$0	42605 - Firearm Repairs	\$1,000	\$1,000	0%
\$0	\$0	\$0	42608 - Uniform Repairs	\$4,000	\$4,120	3%
\$0	\$0	\$0	43125 - Boarding Expense	\$600	\$615	2%
\$0	\$0	\$0	43150 - Veterinary Care	\$6,000	\$6,300	5%
\$0	\$0	\$0	43180 - Dues/Subscriptions/Publication	\$2,750	\$2,820	2%
\$0	\$0	\$0	43190 - Contracted Services	\$7,280	\$5,500	-32%
\$32,721	\$29,810	\$32,371	43197 - DP IT/Software Maint	\$38,143	\$83,748	54%
\$63,058	\$65,415	\$90,964	43198 - IT Support	\$0	\$0	
\$42,405	\$40,593	\$39,446	43199 - Miscellaneous Services	\$30,000	\$25,400	-18%
\$12,203	\$11,266	\$23,725	43200 - Communications	\$23,160	\$49,400	53%
\$0	\$0	\$0	49200 - Transfer to Other Funds	\$0	\$50,000	100%
\$8,704	\$1,599	\$8,899	01500561 - PD Community Affairs	\$0	\$0	
\$8,503	\$958	\$5,824	42151 - Handout Items	\$0	\$0	
\$177	\$0	\$0	42152 - Bicycles	\$0	\$0	
\$0	\$0	\$875	42153 - National Night Out Expense	\$0	\$0	
\$0	\$641	\$2,200	42160 - Other Supplies	\$0	\$0	
\$25	\$0	\$0	42450 - Tools/Minor Equipment	\$0	\$0	



2025 PROPOSED BUDGET

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$770,266	\$895,675	\$938,463	01500562 - PD Detective Unit	\$1,002,700	\$1,036,090	3%
\$525,143	\$563,057	\$633,007	41140 - Wages	\$764,000	\$764,000	0%
\$9,313	\$38,366	\$18,569	41170 - Wages Police Overtime	\$0	\$0	
\$3,335	\$8,894	\$17,659	41175 - Wages Police Holiday OT	\$0	\$0	
\$3,359	\$7,203	\$7,256	41860 - Uniform Allowance	\$0	\$0	
\$7,764	\$8,810	\$10,100	41920 - FICA	\$11,200	\$12,000	7%
\$1,400	\$2,250	\$1,925	41940 - Unemployment Compensation	\$2,300	\$2,700	15%
\$23,980	\$20,923	\$24,904	41950 - Workers Comp Insurance	\$28,600	\$31,100	8%
\$144,222	\$215,378	\$180,304	41960 - Health & Hosp Insurance	\$191,000	\$220,600	13%
\$39,260	\$19,504	\$31,288	41972 - Police Pension	\$0	\$0	
\$705	\$846	\$932	41980 - LT Disability Insurance	\$1,300	\$1,300	0%
\$994	\$1,000	\$1,242	41985 - Life Insurance	\$1,300	\$1,300	0%
\$1,000	\$1,000	\$0	41990 - Training	\$0	\$0	
\$0	\$0	\$1,500	41991 - Post Secondary Ed-CBA	\$0	\$0	
\$109	\$0	\$0	42100 - Office Supplies	\$0	\$0	
\$2,122	\$0	\$0	42160 - Other Supplies	\$0	\$0	
\$2,616	\$3,764	\$4,169	42410 - General Expense	\$0	\$0	
\$0	\$252	\$0	42450 - Tools/Minor Equipment	\$0	\$0	
\$92	\$148	\$918	42600 - Equipment Maintenance/Repair	\$0	\$0	
\$2,678	\$2,447	\$2,920	43188 - Evidence Processing	\$3,000	\$3,090	3%
\$2,176	\$1,832	\$1,769	43200 - Communications	\$0	\$0	
\$691,317	\$447,493	\$76,194	01500563 - PD K9 Unit	\$0	\$0	
\$410,256	\$242,627	\$0	41140 - Wages	\$0	\$0	
\$42,375	\$73,198	\$27,155	41170 - Wages Police Overtime	\$0	\$0	
\$8,406	\$9,285	\$0	41175 - Wages Police Holiday OT	\$0	\$0	
\$1,601	\$1,864	\$641	41860 - Uniform Allowance	\$0	\$0	
\$6,649	\$4,689	\$0	41920 - FICA	\$0	\$0	
\$1,050	\$750	\$0	41940 - Unemployment Compensation	\$0	\$0	
\$26,817	\$11,177	\$0	41950 - Workers Comp Insurance	\$0	\$0	
\$113,462	\$77,939	\$0	41960 - Health & Hosp Insurance	\$0	\$0	
\$58,890	\$13,003	\$0	41972 - Police Pension	\$0	\$0	
\$519	\$346	\$0	41980 - LT Disability Insurance	\$0	\$0	
\$745	\$497	\$0	41985 - Life Insurance	\$0	\$0	
\$2,104	\$1,085	\$2,411	42280 - K9 Dog Food	\$0	\$0	
\$4,152	\$2,000	\$37,824	42410 - General Expense	\$0	\$0	
\$1,058	\$701	\$916	42450 - Tools/Minor Equipment	\$0	\$0	
\$353	\$0	\$125	42600 - Equipment Maintenance/Repair	\$0	\$0	
\$2,850	\$2,411	\$1,801	43150 - Veterinary Care	\$0	\$0	
\$0	\$198	\$213	43180 - Dues/Subscriptions/Publication	\$0	\$0	
\$7,430	\$4,505	\$4,473	43190 - Contracted Services	\$0	\$0	
\$2,599	\$1,217	\$637	43200 - Communications	\$0	\$0	



2025 PROPOSED BUDGET

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$4,103,375	\$4,118,668	\$5,022,463	01500564 - PD Patrol	\$4,057,600	\$4,057,600	0%
\$2,335,291	\$2,374,571	\$2,942,664	41140 - Wages	\$2,929,000	\$2,954,000	1%
\$6,755	\$22,944	\$52	41141 - Wages Vehicle Maintenance	\$0	\$0	
\$32,090	\$187,544	\$353,940	41170 - Wages Police Overtime	\$0	\$0	
\$41,448	\$91,519	\$124,603	41175 - Wages Police Holiday OT	\$0	\$0	
\$23,067	\$22,514	\$24,890	41860 - Uniform Allowance	\$0	\$0	
\$36,567	\$42,973	\$53,733	41920 - FICA	\$43,100	\$43,100	0%
\$9,085	\$9,334	\$11,165	41940 - Unemployment Compensation	\$10,400	\$9,900	-5%
\$96,207	\$95,879	\$120,750	41950 - Workers Comp Insurance	\$110,500	\$111,500	1%
\$774,868	\$756,245	\$810,741	41960 - Health & Hosp Insurance	\$637,800	\$698,900	9%
(\$191)	(\$575)	\$0	41961 - Union Health & Welfare	\$0	\$0	
\$412,233	\$149,534	\$187,729	41972 - Police Pension	\$0	\$0	
\$3,528	\$3,190	\$4,331	41980 - LT Disability Insurance	\$5,000	\$5,400	7%
\$5,447	\$6,117	\$6,802	41985 - Life Insurance	\$5,700	\$5,400	-6%
\$5,941	\$6,787	\$0	41990 - Training	\$0	\$0	
\$0	\$0	\$5,000	41991 - Post Secondary Ed-CBA	\$0	\$0	
\$130	\$0	\$0	42100 - Office Supplies	\$0	\$0	
\$50,657	\$74,450	\$71,838	42315 - Vehicle Fuel/Oil	\$81,600	\$80,000	-2%
\$32,779	\$48,557	\$44,184	42380 - Uniform Purchase	\$0	\$0	
\$5,583	\$4,675	\$11,526	42410 - General Expense	\$0	\$0	
\$6,891	\$320	\$7,050	42413 - New Hire Testing	\$0	\$0	
\$2,930	\$3,148	\$3,369	42450 - Tools/Minor Equipment	\$0	\$0	
\$435	\$1,074	\$930	42600 - Equipment Maintenance/Repair	\$0	\$0	
\$0	\$796	\$2,330	42603 - Defibrillator Maintenance	\$3,000	\$3,090	3%
\$0	\$40	\$1,162	42604 - Radio Repair	\$1,500	\$1,540	3%
\$4,183	\$4,019	\$4,040	42608 - Uniform Repairs	\$0	\$0	
\$3,351	\$2,512	\$1,313	43180 - Dues/Subscriptions/Publication	\$0	\$0	
\$214,102	\$210,500	\$228,322	43200 - Communications	\$230,000	\$236,740	3%
\$452,240	\$422,840	\$440,157	01500565 - PD Traffic Safety	\$618,200	\$787,830	22%
\$269,332	\$244,578	\$258,073	41140 - Wages	\$469,000	\$597,000	21%
\$20,249	\$46,889	\$60,838	41170 - Wages Police Overtime	\$0	\$0	
\$5,444	\$8,844	\$11,422	41175 - Wages Police Holiday OT	\$0	\$0	
\$1,107	\$1,081	\$2,108	41860 - Uniform Allowance	\$0	\$0	
\$4,252	\$4,334	\$4,761	41920 - FICA	\$6,900	\$8,700	21%
\$700	\$750	\$782	41940 - Unemployment Compensation	\$1,500	\$1,900	21%
\$13,391	\$10,437	\$9,932	41950 - Workers Comp Insurance	\$17,600	\$22,600	22%
\$75,644	\$78,195	\$40,265	41960 - Health & Hosp Insurance	\$108,600	\$140,400	23%
\$39,260	\$6,501	\$15,644	41972 - Police Pension	\$0	\$0	
\$327	\$329	\$330	41980 - LT Disability Insurance	\$700	\$1,100	36%
\$472	\$457	\$498	41985 - Life Insurance	\$900	\$1,100	18%
\$500	\$500	\$0	41990 - Training	\$0	\$0	
\$0	\$0	\$1,000	41991 - Post Secondary Ed-CBA	\$0	\$0	
\$1,219	\$2,022	\$13,920	42391 - Traffic Unit Expenses	\$3,000	\$5,000	40%
\$747	\$1,080	\$1,176	42424 - Truck Enforcement	\$1,000	\$1,030	3%
\$1,010	\$764	\$1,968	42450 - Tools/Minor Equipment	\$0	\$0	
\$5,450	\$7,357	\$7,498	42600 - Equipment Maintenance/Repair	\$0	\$0	
\$11,968	\$8,125	\$9,173	42606 - Speed Device Maintenance	\$9,000	\$9,000	0%
\$1,170	\$596	\$770	43200 - Communications	\$0	\$0	

2025 PROPOSED BUDGET



2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
EXPENSE						
\$95,912	\$87,749	\$99,989	01500566 - PD Professional Development	\$0	\$0	
\$54,843	\$48,385	\$45,474	41990 - Training	\$0	\$0	
\$9,375	\$8,080	\$12,598	42390 - Firearm Supplies	\$0	\$0	
\$6,264	\$5,277	\$4,837	42410 - General Expense	\$0	\$0	
\$21,549	\$20,762	\$22,997	42420 - Ammunition	\$0	\$0	
\$0	\$0	\$5,891	42421 - Taser Replacements	\$0	\$0	
\$3,786	\$3,409	\$6,174	42422 - Training Equipment	\$0	\$0	
\$85	\$510	\$328	42450 - Tools/Minor Equipment	\$0	\$0	
\$10	\$1,325	\$1,691	42605 - Firearm Repairs	\$0	\$0	
\$1,625	\$0	\$9,893	0165 - General Fund Gen Revenues	\$0	\$0	
\$1,625	\$0	\$9,893	49100 - Refund Prior Year Revenue	\$0	\$0	
\$7,000	\$100	\$150	01700415 - EMR Emer Mgmt/Fire Police	\$0	\$5,000	100%
\$7,000	\$100	\$150	42410 - General Expense	\$0	\$5,000	100%
\$0	\$0	\$0	47501 - Equipment Fire Police	\$0	\$0	
\$13,323,513	\$12,937,390	\$14,102,397	TOTAL EXPENDITURES	\$16,447,353	\$17,518,143	6%
EXCESS OF REVENUES OVER EXPENDITURES - 01 GENERAL FUND						
\$214,501	\$1,862,123	\$1,165,911		(\$28,468)	(\$71,021)	

**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 2025, 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 2025. All excess reserve fund resources are available for General Fund expenses.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$27	\$182	\$508	08 - Reserve Fund	\$200	\$150	-25%
\$27	\$182	\$508	34100 - Interest	\$200	\$150	-25%
\$373,240	\$422,767	\$256,444	08600571 -Reserve Administration	\$86,000	\$71,800	-17%
\$116,335	\$184,523	\$102,206	31901 - Penalties & Interest CY	\$0	\$0	0%
\$237,480	\$222,996	\$146,399	36401 - Sewer Rents	\$75,000	\$63,000	-16%
		(\$3,402)	36403 - Industrial Surcharge	\$0	\$0	0%
		(\$260)	36405 - Misc Service Charges	\$0	\$0	0%
\$2,350	\$3,398	\$2,546	38010 - Miscellaneous	\$3,000	\$800	-73%
\$17,075	\$11,850	\$8,955	38011 - Sewer Certification Fees	\$8,000	\$8,000	0%
\$373,267	\$422,950	\$256,952	TOTAL REVENUES	\$86,200	\$71,950	-17%
EXPENSE						
\$416,598	\$1,347,073	\$1,347,073	08600571 -Reserve Administration	\$76,000	\$70,000	-8%
\$2,930	\$662	\$662	42160 - Other Supplies	\$0	\$0	0%
\$27,501	\$10,299	\$10,299	43140 - Legal General Counsel	\$1,000	\$5,000	400%
\$9,167	\$9,213	\$9,213	43197 - DP IT/Software Maint	\$0	\$0	0%
\$377,000	\$1,326,899	\$1,326,899	49200 - Transfer to Other Funds	\$75,000	\$65,000	-13%
\$416,598	\$1,347,073	\$1,347,073	TOTAL EXPENDITURES	\$76,000	\$70,000	-8%
EXCESS OF REVENUES OVER EXPENDITURES - 08 RESERVE FUND						
(\$43,330)	(\$924,123)	(\$1,090,121)		\$10,200	\$1,950	



Reading Country Club Clubhouse Fund – Fund 10

The Reading Country Club Clubhouse Fund previously accounted for the financial operations of the Reading Country Club Clubhouse. Following the sale of the property in December 2024, this fund remains active in 2025 to address any residual expenses related to the RCC property and operations. The remaining fund balance is allocated solely to cover any outstanding costs.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$37,019	\$1,362,389	\$138,627	10 - RCC Clubhouse Fund	\$95,500	\$500	-99.5%
\$211	\$4,350	\$7,295	34100 - Interest	\$6,500	\$500	-92.3%
\$8,065	\$1,500	\$13,500	34230 - Rental Income_Banquets	\$0	\$0	0.0%
\$0	\$1,240,899	\$0	39260 - Transfer from Other Fund	\$0	\$0	0.0%
\$0	\$0	\$0	39265 - Transfer from RCC FB Oper	\$89,000	\$0	-100.0%
\$0	\$4,640	\$117,832	39269 - TRANSFER FROM RCC EVENTS	\$0	\$0	0.0%
\$28,743	\$111,000	\$0	39500 - Refunds Prior Yr Expenses	\$0	\$0	0.0%
\$37,019	\$1,362,389	\$138,627	TOTAL REVENUES	\$95,500	\$500	-99.5%
EXPENSE						
\$416,652	\$193,317	\$219,786	10 - RCC Clubhouse Fund	\$214,300	\$50,000	-76.7%
\$0	\$5,724	\$23,658	42241 - RCC Events-Alcohol Exp	\$16,800	\$0	-100.0%
\$593	\$19,670	\$18,070	42410 - General Expense	\$15,000	\$50,000	233.3%
\$13,448	\$10,986	\$3,060	43140 - Legal General Counsel	\$5,000	\$0	-100.0%
\$1,812	\$20,533	\$1,148	43190 - Contracted Services	\$1,000	\$0	-100.0%
\$3,383	\$5,420	\$7,024	43512 - Casualty Insurance	\$6,500	\$0	-100.0%
\$37,475	\$36,486	\$65,296	43600 - Utilities	\$70,000	\$0	-100.0%
\$359,941	\$94,498	\$101,530	43700 - Building Repairs/Maintenance	\$100,000	\$0	-100.0%
\$0	\$0	\$0	49200 - Transfer to Other Funds	\$0	\$0	0.0%
\$416,652	\$193,317	\$219,786	TOTAL EXPENDITURES	\$214,300	\$50,000	-76.7%
EXCESS OF REVENUES OVER EXPENDITURES - 10 RCC CLUBHOUSE FUND						
(\$379,633)	\$1,169,072	(\$81,159)		(\$118,800)	(\$49,500)	


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 2025 with \$38 million in remaining proceeds from the sale of the wastewater treatment plant. These proceeds are estimated to generate about \$1.35 million in interest in 2025. This interest will be used to close funding gaps in the General Fund.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$280,999	\$288,624	\$1,957,924	31 - Wastewater Treat Sale Proceeds	\$2,056,000	\$1,350,000	-34%
\$87,576	\$288,624	\$1,957,924	34100 - Interest	\$2,056,000	\$1,350,000	-34%
\$193,423	\$0	\$0	39110 - Sale of Assets General	\$0	\$0	0%
\$280,999	\$288,624	\$1,957,924	TOTAL REVENUES	\$2,056,000	\$1,350,000	-34%
EXPENSE						
\$4,892,368	\$513,937	\$1,675,000	31 - Wastewater Treat Sale Proceeds	\$2,000,000	\$1,350,000	-33%
\$0	\$0	\$0	41970 - Non-Uniformed Pension	\$0		
\$626,885	\$4,020	\$0	42410 - General Expense	\$0	\$0	0%
\$2,140,253	\$0	\$0	49006 - Debt Service Expense	\$0		
\$2,125,230	\$509,917	\$1,675,000	49200 - Transfer to Other Funds	\$2,000,000	\$1,350,000	-33%
\$4,892,368	\$513,937	\$1,675,000	TOTAL EXPENDITURES	\$2,000,000	\$1,350,000	-33%
EXCESS OF REVENUES OVER EXPENDITURES - 31 WASTEWATER TREATMENT SALE PROCEEDS						
(\$4,611,369)	(\$225,313)	\$282,924		\$56,000	\$0	



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 remain unchanged at 0.120 mills in 2025. The street light tax will remain unchanged at \$.50 per foot of improved footage and \$.02625 per foot of unimproved property footage. While the tax rates will not increase, both hydrant and street light service costs are expected to rise in 2025, continuing the trend seen in 2024 due to higher hydrant service fees and utility expenses.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$195,679	\$222,268	\$336,485	02 - Utility Fund	\$274,600	\$274,700	0%
\$0	\$2,997	\$3,380	30130 - Real Estate Taxes Tax Claim	\$3,300	\$3,400	3%
\$113,734	\$113,738	\$114,428	30140 - Street Light Tax Revenue CY	\$137,000	\$137,000	0%
\$1,648	\$1,499	\$1,155	30145 - Street Light Tax Revenue PY	\$1,000	\$1,100	10%
\$77,699	\$101,695	\$101,451	30150 - Fire Hydrant Tax Revenue CY	\$128,500	\$128,500	0%
\$2,073	\$1,055	\$545	30155 - Fire Hydrant Tax Revenue PY	\$500	\$1,000	100%
\$175	\$328	\$268	31901 - Penalties & Interest CY	\$0	\$100	100%
\$283	\$256	\$186	31902 - Penalties & Interest PY	\$300	\$300	0%
\$66	\$700	\$5,073	34100 - Interest	\$4,000	\$3,300	-18%
\$0	\$0	\$110,000	39260 - Transfer from Other Fund	\$0	\$0	0%
\$195,679	\$222,268	\$336,485	TOTAL REVENUES	\$274,600	\$274,700	0%
EXPENSE						
\$201,402	\$214,299	\$248,903	02 - Utility Fund	\$264,076	\$274,600	4%
\$98,911	\$99,292	\$105,925	43630 - Hydrant Service	\$125,076	\$135,000	8%
\$76,733	\$103,001	\$103,427	43680 - Street Light Utility	\$106,000	\$111,000	5%
\$22,709	\$9,063	\$36,609	43721 - Street Light Repairs	\$30,000	\$25,000	-17%
\$3,050	\$2,942	\$2,942	49002 - TIF Payment - Exeter Commons	\$3,000	\$3,600	20%
\$201,402	\$214,299	\$248,903	TOTAL EXPENDITURES	\$264,076	\$274,600	4%
EXCESS OF REVENUES OVER EXPENDITURES - 02 UTILITY FUND						
(\$5,723)	\$7,969	\$87,582		\$10,524	\$100	



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. The 2025 budget includes the addition of one full-time firefighter to meet operational needs. The fire services tax rate will remain unchanged at 1.065 mills.

Additionally, the 2025 budget includes a \$235,000 transfer to the Fire Apparatus Fund to support long-term purchase and replacement of fire department equipment.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$725,597	\$962,236	\$952,379	03 - Fire Services Fund	\$1,413,000	\$1,428,400	1%
\$0	\$24,581	\$14,002	30130 - Real Estate Taxes Tax Claim	\$0	\$15,000	100%
\$587,872	\$919,299	\$917,188	30160 - Fire Tax CY	\$1,386,000	\$1,388,000	0%
\$15,720	\$8,567	\$4,583	30165 - Fire Tax PY	\$4,500	\$8,000	78%
\$509	\$3,126	\$1,418	31901 - Penalties & Interest CY	\$1,100	\$1,400	27%
\$1,008	\$939	\$755	31902 - Penalties & Interest PY	\$1,000	\$1,000	0%
\$488	\$5,725	\$14,435	34100 - Interest	\$20,400	\$15,000	-26%
\$120,000	\$0	\$0	39260 - Transfer from Other Fund	\$0	\$0	0%
\$0	\$0	\$0	39268 - Transfer from Proceeds Fund	\$0	\$0	0%
\$725,597	\$962,236	\$952,379	TOTAL REVENUES	\$1,413,000	\$1,428,400	1%
EXPENSE						
\$729,590	\$908,791	\$979,458	03 - Fire Services Fund	\$1,405,200	\$1,428,280	2%
\$156,713	\$163,753	\$178,413	41870 - Incentive Fire Volunteers	\$180,000	\$180,000	0%
\$16,353	\$33,145	\$27,549	42315 - Vehicle Fuel/Oil	\$28,900	\$31,000	7%
\$0	\$0	\$0	42510 - Vehicle Maintenance	\$100,000	\$100,000	0%
\$57,184	\$57,184	\$60,844	43200 - Communications	\$62,700	\$66,000	5%
\$39,421	\$28,498	\$34,851	45402 - Contributions Fire Workers Co	\$53,600	\$56,280	5%
\$459,357	\$445,000	\$496,941	45403 - Contributions Fire	\$550,000	\$650,000	18%
\$0	\$0	\$0	47000 - Capital Purchase	\$140,000	\$0	-100%
\$0	\$0	\$0	47400 - Equipment	\$100,000	\$105,000	5%
\$562	\$1,210	\$860	47501 - Equipment Fire Police	\$10,000	\$5,000	-50%
\$0	\$180,000	\$180,000	49200 - Transfer to Other Funds	\$180,000	\$235,000	31%
\$729,590	\$908,791	\$979,458	TOTAL EXPENDITURES	\$1,405,200	\$1,428,280	2%
EXCESS OF REVENUES OVER EXPENDITURES - 03 FIRE SERVICES FUND						
(\$3,992)	\$53,445	(\$27,079)		\$7,800	\$120	

**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.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$8,424	\$7,282	\$10,653	05 - Detention Pond Fund	\$8,500	\$9,700	14%
\$197	\$1,401	\$4,773	34100 - Interest	\$5,000	\$3,900	-22%
\$8,227	\$5,880	\$5,880	38700 - Donations & Contributions	\$3,500	\$5,800	66%
\$8,424	\$7,282	\$10,653	TOTAL REVENUES	\$8,500	\$9,700	14%
EXPENSES						
\$433	\$150	\$0	05 - Detention Pond Fund	\$15,000	\$15,000	0%
\$433	\$150	\$0	43130 - Engineering Reviews/Inspection	\$15,000	\$15,000	0%
\$0	\$0	\$0	49100 - Refund Prior Year Revenue	\$0	\$0	0%
\$433	\$150	\$0	TOTAL EXPENDITURES	\$15,000	\$15,000	0%
EXCESS OF REVENUES OVER EXPENDITURES - 05 DETENTION POND						
\$7,991	\$7,132	\$10,653		(\$6,500)	(\$5,300)	

**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. The 2025 budget includes \$5,000 for the construction of a K-9 site at the new gun range.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$17,111	\$4,743	\$259	06 - K-9 Fund	\$1,050	\$30	-97%
\$11	\$43	\$59	34100 - Interest	\$50	\$30	-40%
\$17,100	\$4,700	\$200	38700 - Donations & Contributions	\$1,000	\$0	-100%
\$17,111	\$4,743	\$259	TOTAL REVENUES	\$1,050	\$30	-97.1%
EXPENSE						
\$4,664	\$14,241	\$14,241	06 - K-9 Fund	\$0	\$5,000	100%
\$0	\$10,590	\$0	41990 - Training	\$0	\$0	0.0%
\$836	\$0	\$0	43150 - Veterinary Care	\$0	\$0	0.0%
\$3,828	\$3,651	\$0	47000 - Capital Purchase	\$0	\$5,000	100.0%
\$0	\$0	\$0	49200 - Transfer to Other Funds	\$0	\$0	0.0%
\$4,664	\$14,241	\$14,241	TOTAL EXPENDITURES	\$0	\$5,000	100.0%
EXCESS OF REVENUES OVER EXPENDITURES - 06 K9 FUND						
\$12,447	(\$9,499)	(\$13,982)		\$1,050	(\$4,970)	



The Exeter Promenade Fund – Fund 12

The Exeter Promenade Fund accounts for expenses related to the Exeter Promenade shopping complex, with projected 2025 costs of approximately \$30,000 for property taxes, consulting fees, and legal fees. While the Township has a sales agreement with the Berks County Redevelopment Authority extending through 2026, a sale closing in 2025 is uncertain. As a result, the 2025 budget includes a transfer from the General Fund to cover these anticipated expenses.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$70,341	\$28,444	\$93	12 - Exeter Promenade Fund	\$42,080	\$30,010	-29%
\$47	\$115	\$93	34100 - Interest	\$80	\$10	-88%
\$70,294	\$28,328	\$0	34200 - Rental Income	\$0	\$0	0%
\$0	\$0	\$0	39111 - SALE OF ASSETS-PROMENADE	\$0	\$0	0%
\$0	\$0	\$0	39260 - Transfer from Other Fund	\$42,000	\$30,000	-29%
\$0	\$27,806	\$0	39500 - Refunds Prior Yr Expenses	\$0	\$0	0%
\$70,341	\$28,444	\$93	TOTAL REVENUES	\$42,080	\$30,010	-29%
EXPENSE						
\$89,865	\$46,111	\$47,783	12 - Exeter Promenade Fund	\$41,700	\$30,000	-28%
\$53,471	\$19,935	\$28,935	42410 - General Expense	\$22,000	\$21,000	-5%
\$4,796	\$1,210	\$1,238	43140 - Legal General Counsel	\$1,200	\$5,000	317%
\$7,097	\$7,760	\$7,061	43190 - Contracted Services	\$7,500	\$4,000	-47%
\$9,199	\$10,200	\$10,550	43512 - Casualty Insurance	\$11,000	\$0	-100%
\$15,303	\$7,007	\$0	43600 - Utilities	\$0	\$0	0%
\$0	\$0	\$0	43700 - Building Repairs/Maintenance	\$0	\$0	0%
\$89,865	\$46,111	\$47,783	TOTAL EXPENDITURES	\$41,700	\$30,000	-28%
EXCESS OF REVENUES OVER EXPENDITURES - 12 EXETER PROMENADE FUND						
(\$19,524)	(\$17,668)	(\$47,690)		\$380	\$10	

***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.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$6	\$23,544	\$5,993	13 - DEA Equitable Sharing Fund	\$10,130	\$0	-100%
\$6	\$89	\$177	34100 - Interest	\$130	\$0	-100%
\$0	\$23,455	\$5,816	35408 - DEA Equitable Sharing	\$10,000	\$0	-100%
\$6	\$23,544	\$5,993	TOTAL REVENUES	\$10,130	\$0	-100%
EXPENSE						
\$0	\$4,303	\$10,444	13 - DEA Equitable Sharing Fund	\$0	\$0	0%
\$0	\$4,303	\$10,444	47000 - Capital Purchase	\$0	\$0	0%
\$0	\$4,303	\$10,444	TOTAL EXPENDITURES	\$0	\$0	0%
EXCESS OF REVENUES OVER EXPENDITURES - 13 DEA EQUITABLE SHARING FUND						
\$6	\$19,241	(\$4,451)		\$10,130	\$0	



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. In 2025, no additional donations or contributions are expected. The fund's balance consists entirely of funds from prior agreements, including the Host Community Agreement with P. Mascaro & Sons and the Joint Cooperation Agreement between Exeter Township and the Pioneer Crossing Landfill.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$465,819	\$354,325	\$280,349	14 - Municipal Complex Fund	\$78,000	\$50,000	-36%
\$819	\$9,325	\$55,349	34100 - Interest	\$53,000	\$50,000	-6%
\$465,000	\$345,000	\$225,000	38700 - Donations & Contributions	\$25,000	\$0	-100%
\$465,819	\$354,325	\$280,349	TOTAL REVENUES	\$78,000	\$50,000	-36%
EXPENSE						
\$0	\$0	\$0	14 - Municipal Complex Fund	\$100,000	\$0	-100%
\$0	\$0	\$0	43190 - Contracted Services	\$100,000	\$0	-100%
\$0	\$0	\$0	TOTAL EXPENDITURES	\$100,000	\$0	-100%
EXCESS OF REVENUES OVER EXPENDITURES - 14 MUNICIPAL COMPLEX FUND						
\$465,819	\$354,325	\$280,349		(\$22,000)	\$50,000	



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 2025 budget.

Key infrastructure projects include constructing the Boone Road and 1520 Schoffers Road culverts and allocating \$300,000 for DEP-mandated MS4 BMP stormwater improvements. Traffic signal upgrades at six intersections along Perkiomen Avenue are planned, funded partly by a PennDOT “Green Light-Go” grant. These upgrades will include new controllers, backplates, and detection equipment.

	Grants	Township	Total Cost
Boone Rd Culvert	\$0	\$400,000	\$400,000
1520 Schoffers Rd Culvert	\$0	\$390,000	\$390,000
MS4 BMP Projects	\$0	\$300,000	\$300,000
Perkiomen Signal Upgrades	\$184,600	\$114,400	\$299,000
Total	\$184,600	\$1,204,400	\$1,389,000

In total, the 2025 Capital Improvements Fund budget includes nearly \$1.4 million in capital investments. The Township will leverage grant funds to cover 13 percent of the costs of the capital investments included in the Capital Improvements Fund, leaving approximately \$1.2 million to be covered by Township funds.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$995,680	\$272,696	\$5,224,382	18 - Capital Improvement Fund	\$1,071,933	\$237,600	-78%
\$5,188	\$25,607	\$52,045	34100 - Interest	\$64,000	\$53,000	-17%
\$990,492	\$247,089	\$3,172,337	35409 - Grants	\$212,933	\$184,600	-13%
\$0	\$0	\$475,000	39268 - Transfer from Proceeds Fund	\$0	\$0	0%
\$0	\$0	\$1,525,000	39270 - TRANSFER FROM ARPA FUNDS	\$795,000	\$0	-100%
\$995,680	\$272,696	\$5,224,382	TOTAL REVENUES	\$1,071,933	\$237,600	-78%
EXPENDITURES						
\$1,659,903	\$974,457	\$3,725,674	18 - Capital Improvement Fund	\$2,769,500	\$1,389,000	-50%
\$240,080	\$27,397	\$23,310	47000 - Capital Purchase	\$0	\$0	0%
\$25,299	\$2,000	\$0	47004 - Capital Projects RCC	\$0	\$0	0%
\$0	\$0	\$0	47008 - Capital Projects - Parks	\$0	\$0	0%
\$1,394,525	\$945,060	\$3,702,364	47009 - Capital Proj Perkiomen Ave	\$719,500	\$0	-100%
\$0	\$0	\$0	47010 - Capital Projects - PW/MS4	\$350,000	\$300,000	-14%
\$0	\$0	\$0	47011 - Cap Proj-Culvert Replacements	\$950,000	\$790,000	-17%
\$0	\$0	\$0	47012 - Cap Proj-Public Works Building	\$750,000	\$0	-100%
\$0	\$0	\$0	47013 - Cap Proj-Signal Improvements	\$0	\$299,000	100%
\$1,659,903	\$974,457	\$3,725,674	TOTAL EXPENDITURES	\$2,769,500	\$1,389,000	-50%
EXCESS OF REVENUES OVER EXPENDITURES - 18 CAPITAL IMPROVEMENT FUND						
(\$664,223)	(\$701,761)	\$1,498,708		(\$1,697,567)	(\$1,151,400)	



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 2025 Equipment Fund budget:

- \$245,000 for purchase of three new Police vehicles
- \$160,000 for new Highway Department equipment including a leaf vac (90% funded by the PA DEP Recycling 902 grant) and flail mower
- \$54,500 for IT needs, including the purchase of a Network Attached Storage (NAS) device for the Police Department and workstation replacements.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$101,530	\$106,203	\$230,574	19 - Equipment Fund	\$121,900	\$259,000	112%
\$7,869	\$44,258	\$129,869	34100 - Interest	\$113,000	\$83,000	-27%
\$45,167	\$0	\$0	35409 - Grants	\$0	\$126,000	100%
\$35,720	\$61,945	\$100,705	39110 - Sale of Assets General	\$8,900	\$0	-100%
\$0	\$0	\$0	39260 - Transfer from Other Fund	\$0	\$50,000	100%
\$12,774	\$0	\$0	39264 - Transfer from RCC Golf	\$0	\$0	0%
\$0	\$0	\$0	39267 - Transfer from Reserve Fund	\$0	\$0	0%
\$101,530	\$106,203	\$230,574	TOTAL REVENUES	\$121,900	\$259,000	112%
EXPENDITURES						
\$812,934	\$201,620	\$1,147,441	19 - Equipment Fund	\$460,000	\$461,500	0%
\$40,239	\$0	\$814,221	47000 - Capital Purchase	\$0	\$0	0%
\$95,832	\$8,455	\$34,474	47004 - Capital Projects RCC	\$0	\$0	0%
\$167,211	\$132,439	\$78,863	47005 - Capital Projects - Police	\$355,000	\$246,000	-31%
\$0	\$0	\$0	47006 - Capital Projects - IT	\$0	\$55,500	100%
\$0	\$0	\$0	47008 - Capital Projects - Parks	\$12,000	\$0	-100%
\$509,652	\$60,726	\$219,883	47010 - Capital Projects - PW/MS4	\$93,000	\$160,000	72%
\$812,934	\$201,620	\$1,147,441	TOTAL EXPENDITURES	\$460,000	\$461,500	0%
EXCESS OF REVENUES OVER EXPENDITURES -EQUIPMENT FUND						
(\$711,403)	(\$95,417)	(\$916,867)		(\$338,100)	(\$202,500)	

**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. In 2025, the Debt Service Fund will account only for any residual receipts from prior-year tax revenue, such as tax claims or late payments

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$721,633	\$964,286	\$655,187	23 - Debt Service Fund	\$649,200	\$15,750	-98%
\$0	\$28,252	\$10,445	30130 - Real Estate Taxes Tax Claim	\$10,000	\$10,000	0%
\$699,613	\$613,272	\$612,667	30170 - Debt Service Tax CY	\$612,000	\$0	-100%
\$18,708	\$10,246	\$2,696	30175 - Debt Service Tax PY	\$2,700	\$5,000	85%
\$607	\$2,105	\$945	31901 - Penalties & Interest CY	\$600	\$0	-100%
\$1,200	\$1,094	\$504	31902 - Penalties & Interest PY	\$500	\$500	0%
\$1,505	\$9,317	\$27,930	34100 - Interest	\$23,400	\$250	-99%
\$0	\$0	\$0	39260 - Transfer from Other Fund	\$0	\$0	0%
\$0	\$300,000	\$0	39500 - Refunds Prior Yr Expenses	\$0	\$0	0%
\$721,633	\$964,286	\$655,187	TOTAL REVENUES	\$649,200	\$15,750	-98%
EXPENSE						
\$737,529	\$525,144	\$217,724	23 - Debt Service Fund	\$729,975	\$0	-100%
\$6,270	\$0	\$0	43120 - Consulting Services	\$0	\$0	0%
\$23,114	\$14,556	\$14,556	49002 - TIF Payment - Exeter Commons	\$15,000	\$0	-100%
\$1,680	\$2,586	\$2,802	49003 - Fiscal Agent Fees	\$3,000	\$0	-100%
\$706,465	\$208,002	\$200,367	49006 - Debt Service Expense	\$711,975	\$0	-100%
\$0	\$300,000	\$0	49200 - Transfer to Other Funds	\$0	\$0	0%
\$737,529	\$525,144	\$217,724	TOTAL EXPENDITURES	\$729,975	\$0	-100%
EXCESS OF REVENUES OVER EXPENDITURES - 23 DEBT SERVICE FUND						
(\$15,896)	\$439,142	\$437,463		(\$80,775)	\$15,750	

**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 fire police vehicle was initially planned in the Fire Services Fund for 2024. However, this purchase was deferred, and the allocated funds were transferred to the Fire Apparatus Fund. The purchase is now expected to be completed in 2025.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$2,419	\$196,473	\$454,457	30 - Apparatus Fund	\$184,500	\$247,500	34%
\$2,419	\$16,473	\$79,457	34100 - Interest	\$4,500	\$12,500	178%
\$0	\$0	\$0	39110 - Sale of Assets General	\$0	\$0	0%
\$0	\$180,000	\$375,000	39260 - Transfer from Other Funds	\$180,000	\$235,000	31%
\$2,419	\$196,473	\$454,457	TOTAL REVENUES	\$184,500	\$247,500	34%
EXPENSE						
\$0	\$0	\$0	30 - Apparatus Fund	\$0	\$140,000	100%
\$0	\$0	\$0	42410 - General Expense	\$0	\$0	0%
\$0	\$0	\$0	42600 - Equipment Maintenance/Repair	\$0	\$0	0%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$140,000	100%
\$0	\$0	\$0	TOTAL EXPENDITURES	\$0	\$140,000	100.0%
EXCESS OF REVENUES OVER EXPENDITURES - 30 APPARATUS FUND						
\$2,419	\$196,473	\$454,457		\$184,500	\$107,500	



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 2025 budget includes the following improvements to parks and recreational assets:

- \$452,548 for improvements at Trout Run Park, including an all-inclusive playground and security system.
- \$24,800 for remaining improvements at Pineland Park including paving, camera system, and basketball nets and poles.
- \$4,000 for minor improvements at the Dunn Center and Farming Ridge Park.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$145,446	\$53,763	\$150,230	32 - Park Fund	\$102,000	\$36,500	-64%
\$2,855	\$21,272	\$68,704	34100 - Interest	\$64,500	\$34,000	-47%
\$75,091	\$1,241	\$29,026	35409 - Grants	\$25,000	\$0	-100%
\$0	\$0	\$40,000	38700 - Donations & Contributions	\$0	\$0	0%
\$22,500	\$31,250	\$12,500	38710 - Lot Fee Contributions	\$12,500	\$2,500	-80%
\$45,000	\$0	\$0	38711 - Rec Fee In Lieu of Land	\$0	\$0	0%
\$145,446	\$53,763	\$150,230	TOTAL REVENUES	\$102,000	\$36,500	-64%
EXPENSE						
\$115,204	\$14,739	\$11,965	32 - Park Fund	\$705,000	\$481,348	-32%
\$0	\$0	\$0	43120 - Consulting Services	\$0	\$0	0%
\$112,646	\$14,739	\$11,376	43190 - Contracted Services	\$15,000	\$0	-100%
\$0	\$0	\$0	43722 - General Park Maintenance	\$0	\$0	0%
\$0	\$0	\$0	43723 - Improvements Comm Park	\$0	\$0	0%
\$0	\$0	\$0	43724 - Improvements Dunn Comm Ctr	\$0	\$3,000	100%
\$4,500	\$0	\$0	43725 - Improvements Pineland Park	\$603,000	\$24,800	-96%
\$0	\$0	\$0	43726 - Improvements Lorane Hollow	\$58,000	\$0	-100%
\$0	\$0	\$589	43728 - Improvements Farming Ridge	\$29,000	\$1,000	-97%
		\$0	43729 - Improvements Trout Run	\$0	\$452,548	100%
(\$1,942)	\$0	\$0	47400 - Equipment	\$0	\$0	0%
\$115,204	\$14,739	\$11,965	TOTAL EXPENDITURES	\$705,000	\$481,348	-32%
EXCESS OF REVENUES OVER EXPENDITURES - 32 PARK FUND						
\$30,242	\$39,025	\$138,265		(\$603,000)	(\$444,848)	



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 Township's 2025 Liquid Fuels allotment is expected to be approximately \$774,000, reflecting a slight decrease compared to previous years. The majority of these funds will be allocated to paving projects.

Additionally, the 2025 budget includes \$260,000 for the purchase of a new 10-ton dump truck for the Public Works Department.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$823,608	\$819,050	\$843,932	35 - State Liquid Fuels Fund	\$831,180	\$834,080	0%
\$540	\$1,508	\$3,502	34100 - Interest	\$3,100	\$13,000	319%
\$775,988	\$770,462	\$793,350	35502 - Motor Vehicle Fuels Taxes	\$781,000	\$774,000	-1%
\$47,080	\$47,080	\$47,080	35503 - State Road Turnback Funds	\$47,080	\$47,080	0%
\$823,608	\$819,050	\$843,932	TOTAL REVENUES	\$831,180	\$834,080	0%
EXPENSE						
\$860,803	\$772,828	\$439,191	35 - State Liquid Fuels Fund	\$905,700	\$992,800	10%
\$66,921	\$64,634	\$96,671	42360 - Maintenance Supplies	\$63,600	\$50,600	-20%
\$110,176	\$64,497	\$22,296	42451 - Snow Removal Supplies	\$113,300	\$113,300	0%
\$82,361	\$23,033	\$16,079	42452 - Traffic Signals/Street Signs	\$44,600	\$27,500	-38%
\$2,063	\$0	\$0	42453 - Guide Rail Supplies	\$15,000	\$15,000	0%
\$520,634	\$509,763	\$288,036	42454 - Paving Projects	\$420,200	\$470,400	12%
\$23,091	\$21,631	\$16,109	42600 - Equipment Maintenance/Repai	\$22,000	\$26,000	18%
\$865	\$41,213	\$0	43190 - Contracted Services	\$108,000	\$30,000	-72%
\$54,692	\$48,058	\$0	47400 - Equipment	\$119,000	\$260,000	118%
\$860,803	\$772,828	\$439,191	TOTAL EXPENDITURES	\$905,700	\$992,800	10%
EXCESS OF REVENUES OVER EXPENDITURES - 35 STATE LIQUID FUELS FUND						
(\$37,195)	\$46,221	\$404,741		(\$74,520)	(\$158,720)	

**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. In 2025, the remaining fund balance will be used to support upgrades to six Perkiomen Avenue traffic signals, with the remainder of the costs funded through the Capital Improvement Fund and a PennDOT “Green Light-Go” grant.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$71	\$462	\$1,535	37 - Traffic Improvement Fund	\$1,600	\$800	-50%
\$71	\$462	\$1,535	34100 - Interest	\$1,600	\$800	-50%
\$71	\$462	\$1,535	TOTAL REVENUES	\$1,600	\$800	-50%
EXPENSE						
\$0	\$0	\$0	37 - Traffic Improvement Fund	\$0	\$41,000	100%
\$0	\$0	\$0	47000 - Capital Purchase	\$0	\$41,000	100%
\$0	\$0	\$0	TOTAL EXPENDITURES	\$0	\$41,000	100%
EXCESS OF REVENUES OVER EXPENDITURES - 37 TRAFFIC IMPROVEMENT FUND						
\$71	\$462	\$1,535		\$1,600	(\$40,200)	



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.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$29	\$66	\$75	07 - Developer Escrow Fund	\$55	\$70	27%
\$29	\$66	\$75	34100 - Interest	\$55	\$70	27%
\$29	\$66	\$75	TOTAL REVENUES	\$55	\$70	27%
EXPENSE						
EXCESS OF REVENUES OVER EXPENDITURES - 07 DEVELOPER ESCROW FUND						
\$29	\$66	\$75		\$55	\$70	


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.

2021 Actual	2022 Actual	2023 Actual		2024 Budget	2025 Budget	% Change
REVENUE						
\$3	\$8	\$14	11 - Holding Tank Agreements Escrow	\$10	\$10	0%
\$3	\$8	\$14	34100 - Interest	\$10	\$10	0%
\$3	\$8	\$14	TOTAL REVENUES	\$10	\$10	0%
EXPENSE						
EXCESS OF REVENUES OVER EXPENDITURES -11 HOLDING TANK ESCROW FUND						
\$3	\$8	\$14		\$10	\$10	



Supplementary Information

Organizational Chart

