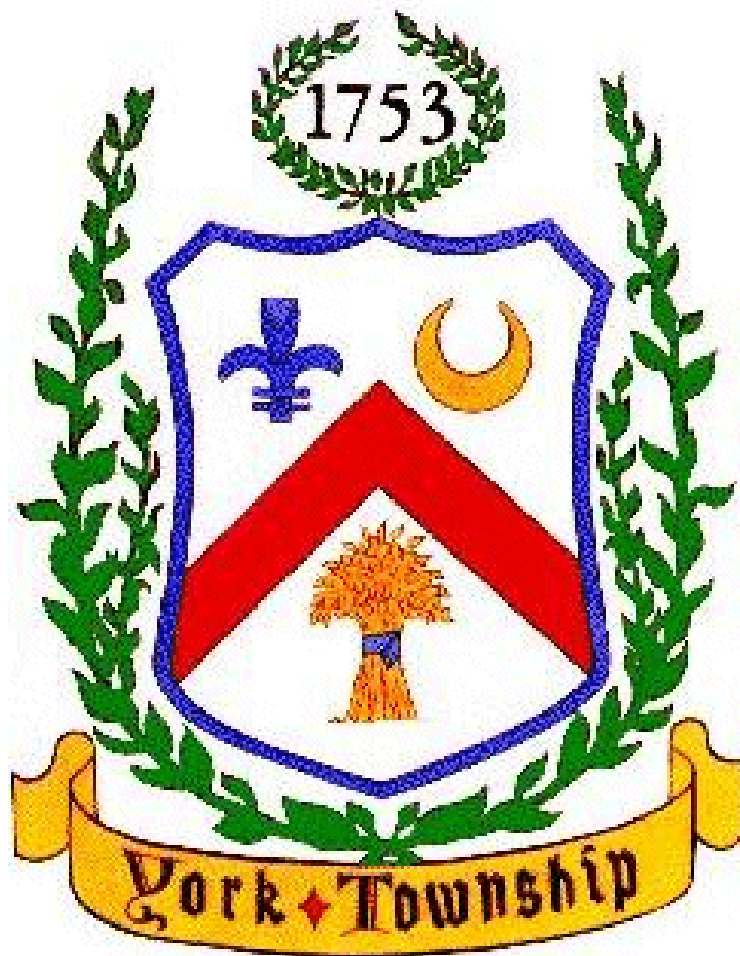


YORK TOWNSHIP 2023 BUDGET



**YORK TOWNSHIP 2023 BUDGET
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INTRODUCTION

The following pages represent the 2023 York Township budget. The staff of York Township has tried to present this budget manual in a way that will effectively communicate the Township's projected revenues, expenses and fund balances for 2023. The first part of this manual addresses this point, summarizing the Township as a whole and providing some general schedules showing the Township's approved capital projects, the 2023 tax and user fees. The first tabbed section describes and summarizes all funds and gives a top-level view of the revenues and expenditures facing York Township in 2023. The manual is then divided into sections representing each of the Funds at a detailed level.

2023 BUDGET HIGHLIGHTS

Listed below are the major assumptions that were used in the preparation of the estimates used in the 2023 budget.

- 2023 real estate taxes are based upon 8/10/2022 York County Valuation Reports
- York Township general purpose millage rate will remain the same as the 2022 rate at 1.24 mills
- Fire protection millage rate will also remain the same as the 2022 rate at .37 mills
- \$75,778 of recycling grant monies are budgeted for 2023
- \$222,759 of state pension aid is budgeted for 2023
- Increased fuel costs varies by department
- Increased utility costs based on 2022 actual rates or PUC filings as follows: 36% increase in water expenses, 59% increase in natural gas expenses, and 20% increase in electricity expenses
- 18% increase for Animal Control costs
- 20% increase in signal maintenance costs
- Local Service budgeted at a modest 2.5% increase over 2022
- 5% increase in staff salaries
- A 0.8% increase in health insurance premiums
- No increase in vision insurance premiums
- No increase in dental insurance premiums
- Township personnel contributing to their health care at 5% of cost
- Interest on GF investments \$4,500
- No fee is budgeted for the York County Cooperative agreement for the York County Regional Chesapeake Bay pollution reduction plan for 2023. Fee likely to return in 2024.
- Police costs will increase by 3.6% or \$184,000 over 2022 projected costs. The Township will maintain its 105 Police Protection Units.
- 4% increase in contributions to volunteer fire companies and ambulance / -0- increase in firemen recruitment & training / 20% increase in workers compensation insurance for volunteer firemen.
- \$194,001 fireman's relief funding based upon 2022 actual

- \$5,200 to continue the fire house scholarship program
- 6% increase in liability insurance for Township employees.
- 5% increase in workers compensation insurance for Township employees.
- \$50,000 additional cost in liquid fuels due to increased costs
- Contributions to: Kaltreider Library \$25,000 / Golden Connections Community Center \$30,000 / York County & Dallastown HS science fairs, York County Envirothon \$900 / and United Way \$175
- 25% increase in janitorial and office supplies
- \$10,000 Traffic Impact Fee 10-year ordinance update and \$100,000 for Comp Plan 10 year update
- \$25,000 for Volunteer Fire Fighter Feasibility Study
- \$200,000 Recreation and Public Works feasibility study
- \$749,000 ARPA funds are budgeted to be transferred to cover 14% of police costs.
- General fund transfers to the capital reserve fund are based upon identified project needs and linked to 18% of the established general-purpose real estate millage rate plus \$749,000 of excess fund balance as a result of using ARPA funds towards police expenses.
- \$598,865 appropriations used from the Township's unassigned fund balance to offset budgeted deficit in the general fund.
- Sewer rates will remain \$125/quarter for residential & \$166/quarter for commercial
- No City of York debt service for 2023
- Pa American Water Company(formerly York City) treatment costs increased 4.7% from the 2022
- Springettsbury Township debt service costs are budgeted flat from the 2022 budget.
- Springettsbury Township treatment costs increased 17% from the 2022 budget
- Fund transfers to the sewer capital reserve fund will be based upon project needs and linked to 17% of sewer rents budgeted.
- \$46,557 appropriations used from the Township's unassigned sewer fund balance to offset budgeted deficit in the sewer fund.

**Listed below is a summary of the Capital Projects that have
been included in the General Capital Reserve 2023 budget:**

Reserve for Buildings / Land

Resurfacing/Building/Renovating Sports Courts & Fields	\$10,000
Rec/DPW master plan/feasibility study (50% GF, 50% RC)	\$100,000
Land acquisition (50%GF,50% RC)	\$125,000
ADA improvements for YT park/inner loop	\$100,000
Municipal building upgrades	\$30,000
Various Seal Coat (2023 Twp Park, 2024 Municipal Campus)	\$20,000
Paving Parks (2023 Heritage)	\$10,000
Carpet replacement	\$37,500
Roof - Fitzkee Lane (75% GF/25% SF)	\$225,000

Reserve for Machinery & Equipment

Recreation equipment replacement	\$10,000
Security/cameras recording systems	\$10,000
Overhaul upgrades to leaf pickers and chippers	\$15,000
Multi Welder	\$3,000
Toolbox and hand tools(Service building (75% GF/25% SF))	\$7,500

Reserve for Vehicles

New vehicle for Twp use for replacement	\$35,000
Bucket truck van for signal maint.	\$150,000

Reserve for Traffic Signals

Misc. equip. updates	\$30,000
Retiming equipment	\$15,000
Springwood & Pauline Drive signal light	\$25,000
Queen and Leader Heights Signal upgrade(ARLE Grant)	\$32,000

Reserve for Office Equipment

Office furniture	\$10,000
Work order software	\$15,000
IT general	\$16,000
Copier	\$4,000
Printer replacement	\$2,500
Signage software upgrades & PC	\$2,500
Cassell one time payment accounts payable module	\$2,300

Reserve for Roads

Restriping intersections	\$20,000
Guide rail projects	\$25,000
Culvert upgrades	\$25,000
Hess Farm Bridge #419 (2023 Design, 2024 const.)	\$10,000
Honey Valley Bridge #420	\$22,000
Small span bridge repair	\$30,000

Reserve for Sidewalks

Township sidewalks	\$5,000
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Reserve for Stormwater

Queensgate stream bank restoration Project	\$315,000
Basins upgrades	\$25,000
MS4 field inspection program	\$5,000
Spangler Meadows basin repair	\$21,000
Shasta/Allegheny Storm pipe replacement	\$75,000
Brandt Dr to Thomas Ave stormwater improvement	\$50,000

**Total 2023 Projects
\$1,865,300**

**Listed below is a summary of the Capital Projects that have
been included in the Sewer Capital Reserve 2023 budget:**

Reserve for Buildings / Land

Municipal building upgrades	\$10,000
Carpet replacement	\$12,500
Roof - Fitzkee Lane(75% GF/25% SF)	\$50,000

Reserve for Machinery & Equipment

Camera system upgrades / cable hardware	\$25,000
Misc pump hose & supplies	\$5,000
Toolbox and hand tools for new bays(Ser. And San. Building)	\$12,500

Reserve for Vehicles

Mini Excavator (Sell JCB Loader)	\$100,000
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Reserve for Office Equipment

IT General	\$4,000
Work order software	\$5,000
Security system replacement	\$2,000
Sewer field inspection program	\$8,000

Reserve for Sewer-Pump Stations/Flow Meters/Lines

General sewer line upgrades	\$200,000
PS upgrades	\$40,000
Update Sewer Authority specs	\$15,000
Green Valley Rd sewer extension design/ lateral construction	\$50,000
Dairyland and Joppa PS(2023 Design, 2024 Construction)	\$300,000

**Total 2023 Projects
\$839,000**

**Listed below is a summary of the Recreation Capital Projects
that have been included in the 2023 budget:**

Park Improvements.	\$50,000
Playground equipment	\$30,000
Land acquisition (50%GF,50% RC)	\$125,000
Rec master plan and construction	\$100,000
Fitz Park roof replacement and pad	\$11,000

**Total 2023 Projects
\$316,000**

YORK TOWNSHIP TAX AND USER FEES 2023

REAL ESTATE TAXES		
General Purpose	1.24 mills or \$1.24 per \$1,000 of assessed valuation. (\$154.00 on a property assessment of \$100,000.)	
Fire Protection	.37 mills or \$0.37 per \$1,000 of assessed valuation. (\$37.00 on a property assessment of \$100,000.)	
Earned Income Tax:	The township receives ½ of the 1% local wage tax. Dallastown Area School District receives the other ½ %.	
Realty Transfer Tax:	The township receives ½ of the 1% realty transfer tax. Dallastown Area School District receives the other ½ %.	
Mercantile Tax:	.50 mills or \$0.50 per thousand dollars of wholesale gross receipts, 1 mill or \$1.00 per thousand dollars of retail gross receipts.	
Local Services Tax:	\$52.00 for anyone working in the township. Exemption for earnings of \$12,000 or less	
Business Privilege Tax:	1 mill or \$1.00 per thousand dollars of gross service related receipts or rental income.	
2022 Sewer Rates:	Domestic Consumer \$125.00/ Qtr. Commercial / Industrial \$166 minimum \$5.49/ 1,000 gallons over 27,275 gal. per qtr.	

ALL FUNDS SUMMARY

DESCRIPTION OF YORK TOWNSHIP OPERATING FUNDS

The accounting records and budgeting for a municipality is somewhat different than that of private industry. In contrast to private industry, municipalities break their operations down into smaller segments, which would resemble the various individual companies that may exist within a larger corporation. These individual "companies" are referred to as funds within a municipality. In some cases, these "funds" are required by State guidelines, in other cases they are required by the Governmental Accounting Standards. The Township prepares budgets for all major funds and in accordance with regulatory reporting requirements of the Commonwealth. The primary purpose of each of the funds is described below.

General Fund

The General Fund is used to pay the "general" expenses associated with the government. It pays for the administration of the local governmental offices, the maintenance of the buildings and grounds including the various parks and athletic fields scattered throughout the township. The General Fund also pays for all emergency services including the police, ambulance and fire services which account for 49% of the total operational costs of this fund. Another major cost is the year-round maintenance and improvements of the 121.8 miles of local roads and vehicles maintaining them, all storm drains in the township, all parks within the township and all of the municipal buildings. This amounts to 21% of this budget. The remaining 30% of the budget is used to pay for administration, legal fees, codes enforcement, planning & zoning, engineering, IT and GIS, emergency management, parks & recreation and other general government costs.

The primary sources of revenue for the general fund are the Act 511 taxes, often referred to as the nuisance taxes. In 2023, the Act 511 taxes amount to \$7.8 million and account for 56% of our revenues. The earned income tax, by far the largest of the 511 taxes, of which we receive 1/2 of the 1% tax collected, will amount to \$4.9 million and represents 62% of the 511 taxes and 34% of the total township general fund revenue.

The general-purpose real estate tax of 1.24 mills will bring in \$ \$2,722,781 of revenue in 2023 and will represent 19% of our general fund revenue stream. This particular revenue stream is the only funding source over which the Township has some control because it is based upon real estate assessments from the York County Assessment office and the York Township Board of Commissioners can set the millage rate based upon Township needs and services. In 2023 the millage rate will remain the same as the 2022 rate at 1.24mills. 100% of this revenue source is used to fund police protection in the Township but only represents 52% of the total police cost. The remaining police expense is funded through 100% of the local service tax and 36% of the earned income tax.

The Fire Protection real estate tax is based upon a .37 millage rate and represents 6% of total revenue and is estimated at \$811k. This tax was enacted in 2013 to sustain the appropriation of funds being distributed to the 5 volunteer fire stations that service York Township through a dedicated revenue source which can be adjusted according to the expenses required for operation of all 5 volunteer fire stations servicing our township. In 2023 this rate will remain the same as the 2022 rate at .37mills to cover expenses experienced by the fire companies.

\$749,000 of revenue is budgeted to be a transfer in from the ARPA fund to help cover police expenses.

The remaining \$2.0 million of the \$14.2 million revenue budget is comprised of interest, licenses, permits, inter-governmental revenue and department earnings.

There is no bond debt associated with this fund.

Sewer Fund

York Township has approximately 130 miles of sewer pipe to maintain for its sewer system. The Sewer Fund will collect approximately \$6.7 million in sewer rent from about 7,698 residential and 445 commercial accounts, many with multiple units of the sewer system. Of the funds collected, \$3.5 million is budgeted to pay for treatment costs at the two plants that serve York Township. \$267k will be used to pay debt service for our percentage of the Springettsbury Township sewer plants. \$1.1 million will be transferred to the sewer capital reserve for future sewer projects and maintenance and \$288k will be paid to Springettsbury Township for additional sewer capacity. The remaining \$1.9 million will be used to pay wages, benefits, legal and engineering expenses as well as other ongoing expenses required to maintain and repair the township's aging sewer lines. Sewer rates will remain at \$125.00 per quarter for residential customers and remain at \$166 per quarter for commercial customers in 2023. There is no sewer bond debt associated with this fund.

Intermunicipal Sewer Fund

The sole purpose of this fund is to account for the revenues and expenses associated with the inter-municipal sewer lines that link the five surrounding municipalities to York Township. The township is the first "link" to Springettsbury Township's treatment plant. As such, Springettsbury Township bills York Township. We in turn allocate the bill to the surrounding municipalities based on the amount of sewage that they contribute to the system. The other municipalities involved are Dallastown Borough, Red Lion Borough, Windsor Borough, Windsor Township, and Yoe Borough.

Liquid Fuels Fund

Money for this fund is provided entirely by the Commonwealth of Pennsylvania. The funds are collected by the state through taxes on liquid fuels such as gasoline, hence the name of the fund. The primary restriction placed on these monies is that they can only be used for the maintenance of roads or for equipment used to maintain roads. For 2023, the state has projected that we will receive \$910k. \$972k has been budgeted for reconstruction of existing roads and bridges and \$22k for new equipment to be used for those purposes. All other expenditures for roads, snow removal etc. are budgeted within the Public Works budget within the General Fund or within the General Fund Capital Reserve Fund.

Capital Reserve Fund / General Fund

The General Capital Reserve Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. General funds are transferred to this reserve fund based upon a percentage of the established millage rate and in accordance with the Townships 5 year capital projects schedule. In 2023, \$481k has been allocated to be transferred to the capital reserve fund representing 18% of the earned income tax and \$749k of excess fund balance as a result of using ARPA funds towards police expenses.

Capital Reserve Fund / Sewer Fund

The Sewer Capital Reserve Fund is used for the purchase of all capital items and capital improvement projects involving the 130 miles of sewer pipe running in the York Township sewer system. Funds are transferred from the Sewer Fund based upon a percentage of sewer rents. In 2023, \$1.1 million will be transferred from the sewer fund.

Street Light Fund

The sole purpose of the Street Light Fund is to collect a street light tax from those individuals that have requested street lights on their streets. Homes are assessed based on the linear footage along the street and their proximity to the street lights. The proceeds are then used to pay the electric bills and maintenance for the street lights.

American Rescue Protection Act(ARPA) Fund

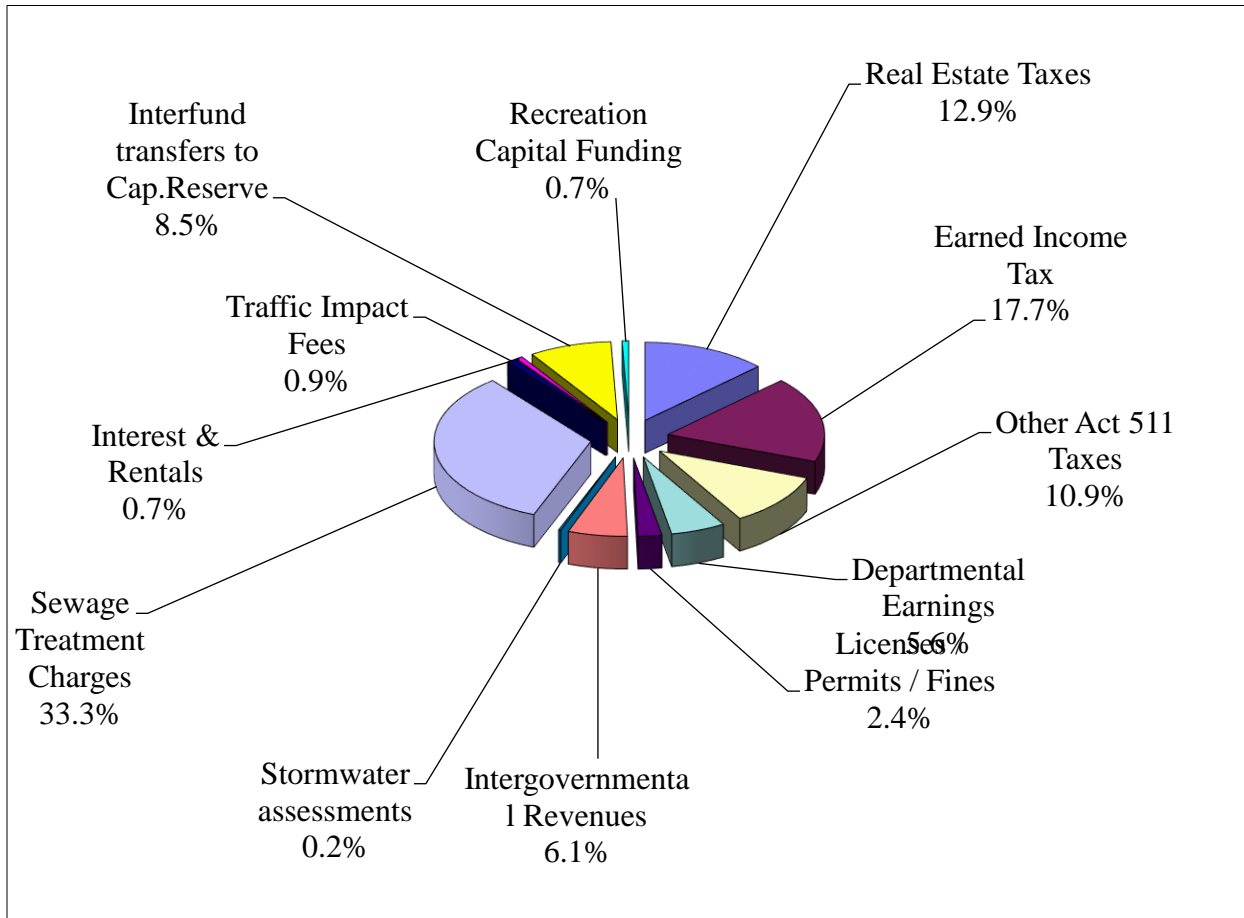
Money for this fund is provided entirely by the Federal Government over a two-year period. In 2022 the Township received its second \$1.5 million in ARPA funding. The primary restrictions placed on these monies is that they can only be used for public health & economic impacts, revenue loss, and investments in Infrastructure. \$749k has been budgeted for 2023

Other Funds

The township also maintains several other "capital improvement" funds that are reflected in this budget. These are the Storm Water Management Fund and the Recreation Capital Reserve Fund. The sources of revenue for both of these capital reserve funds are fees associated with building permits. The township assesses any individual that is making an improvement to a building lot that adds impervious material to the lot. The reason for this is to provide storm water management to control water run-off. Likewise, if a developer chooses not to provide a park or recreation facility for a given development, the township assesses an additional fee for each building unit. The township then uses these fees when providing recreation facilities. In addition, the township assesses "traffic impact fees" to developers to fund a major capital improvement plan for our infrastructure system.

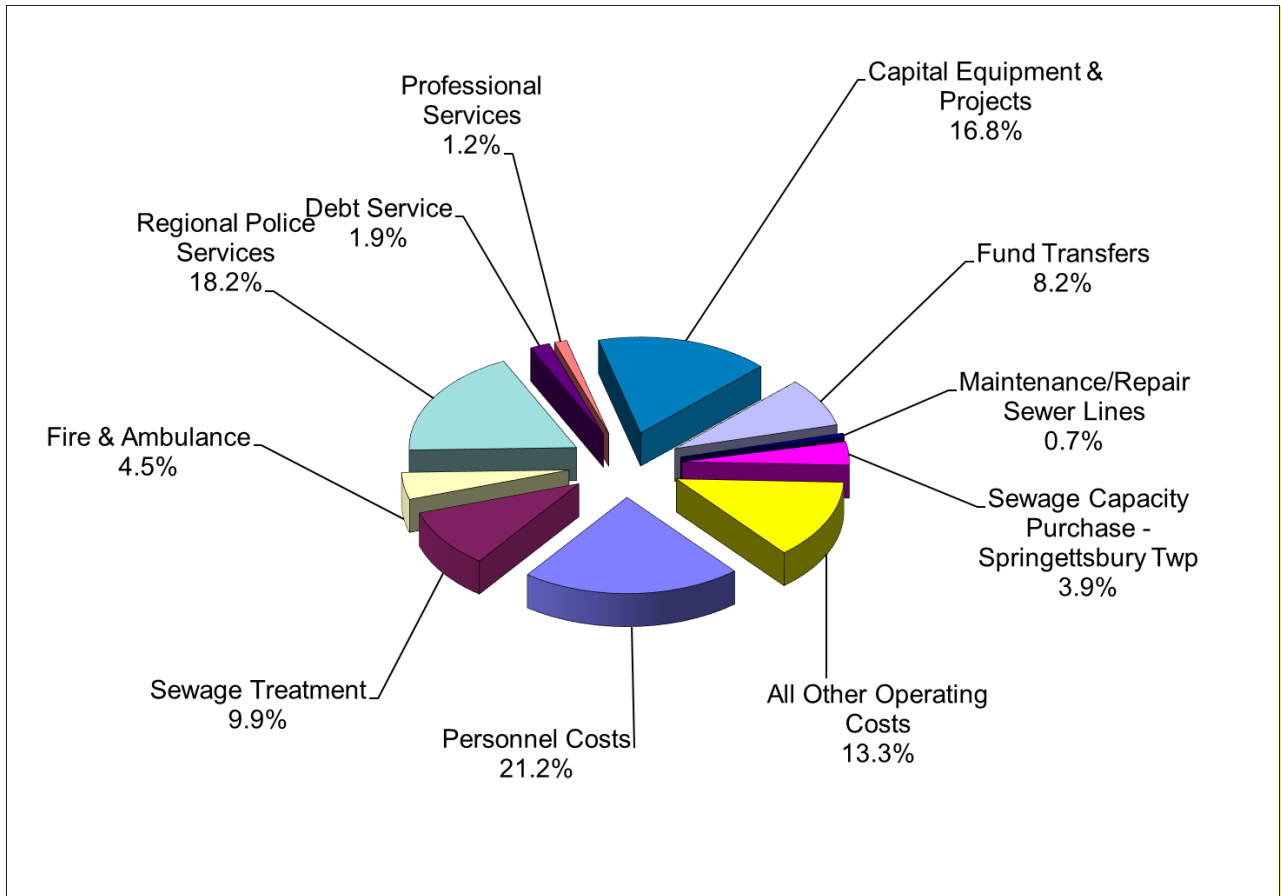
YORK TOWNSHIP 2023 ALL FUNDS REVENUE SOURCES

	2023 REQUESTS	PERCENT OF BUDGET
Real Estate Taxes	\$ 3,539,726	12.9%
Earned Income Tax	4,880,171	17.7%
Other Act 511 Taxes	2,986,319	10.9%
Departmental Earnings	1,548,348	5.6%
Licenses / Permits / Fines	673,232	2.4%
Intergovernmental Revenues	1,684,062	6.1%
Stormwater assessments	64,458	0.2%
Sewage Treatment Charges	9,162,863	33.3%
Traffic Impact Fees	250,000	0.9%
Interest & Rentals	187,319	0.7%
Interfund transfers to Cap.Reserve	2,341,303	8.5%
Recreation Capital Funding	186,000	0.7%
Total Revenues	\$ 27,503,800	100%



YORK TOWNSHIP 2023 ALL FUNDS EXPENSE APPROPRIATIONS

	2023 REQUESTS	PERCENT OF BUDGET
Personnel Costs	\$ 6,149,814	21.2%
Sewage Treatment	2,878,095	9.9%
Fire & Ambulance	1,311,565	4.5%
Regional Police Services	5,277,300	18.2%
Debt Service	554,064	1.9%
Professional Services	348,809	1.2%
Capital Equipment & Projects	4,766,300	16.8%
Fund Transfers	2,374,703	8.2%
Maintenance/Repair Sewer Lines	190,000	0.7%
Sewage Capacity Purchase - Springettsbury Twp	1,135,602	3.9%
All Other Operating Costs	3,858,781	13.3%
Total Expenditures	\$ 28,845,032	100.0%



YORK TOWNSHIP 2023 ALL FUNDS REVENUE AND EXPENDITURE SUMMARY

	General Fund	Non Major Government Funds				Proprietary Funds		Capital Projects Funds				Memo Total
	General	ARPA	Street Light	Liquid Fuels	Impact Fees	Sewer	IMSF	Storm Water	Recreation Capital Reserve	Gen. fund Capital Reserve	Sewer fund Capital Reserve	
2023 Opening Balance	\$ 12,973,913	\$ 1,548,696	\$ 55,206	\$ 654,625	\$ 4,521,289	\$ 10,297,490	\$ 511,907	\$ 1,105,205	\$ 887,532	\$ 3,039,327	\$ 8,067,033	\$ 43,662,223
Revenue Sources												
General Purpose Real Estate Tax	2,722,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,722,781
Fire Protection Tax	811,894	-	-	-	-	-	-	-	-	-	-	811,894
Earned Income Taxes	4,880,171	-	-	-	-	-	-	-	-	-	-	4,880,171
Other Act 511 Taxes	2,986,319	-	-	-	-	-	-	-	-	-	-	2,986,319
Total Licenses & Permits	502,432	-	-	-	-	-	-	-	-	-	-	502,432
Total Fines	170,800	-	-	-	-	-	-	-	-	-	-	170,800
Recreation Department Earnings	175,500	-	-	-	-	-	-	-	-	-	-	175,500
Other Departmental Earnings	1,363,088	-	-	-	-	-	-	-	-	-	-	1,363,088
State Grants/Entitlements	510,478	-	-	910,184	-	-	-	-	15,000	248,400	-	1,684,062
Street Light Tax	-	-	5,050	-	-	-	-	-	-	-	-	5,050
York Twp. Treatment Charges	-	-	-	-	-	6,518,439	-	-	-	-	-	6,518,439
Sewer Tapping Fees	-	-	-	-	-	300,000	-	-	-	-	-	300,000
Intermunicipal Treatment Charges	-	-	-	-	-	161,573	2,182,851	-	-	-	-	2,344,424
Capital Reserve Funding	-	-	-	-	-	-	-	-	186,000	-	-	186,000
Traffic Impact Fees	-	-	-	-	250,000	-	-	-	-	-	-	250,000
Stormwater Assessments	-	-	-	-	-	-	-	64,458	-	-	-	64,458
Interest & Rentals	50,150	6,200	300	5,000	15,000	11,669	4,000	8,000	4,000	33,000	50,000	187,319
Interfund Transfers	-	-	-	-	-	-	-	-	-	1,205,701	1,135,602	2,341,303
Miscellaneous	-	-	-	-	-	9,760	-	-	-	-	-	9,760
Total Revenues	\$ 14,173,613	\$ 6,200	\$ 5,350	\$ 915,184	\$ 265,000	\$ 7,001,441	\$ 2,186,851	\$ 72,458	\$ 205,000	\$ 1,487,101	\$ 1,185,602	\$ 27,503,800

YORK TOWNSHIP 2023 ALL FUNDS REVENUE AND EXPENDITURE SUMMARY

	General Fund	Non Major Government Funds				Proprietary Funds		Capital Projects Funds				Memo Total
	General	ARPA	Street Light	Liquid Fuels	Impact Fees	Sewer	IMSF	Storm Water	Recreation Capital Reserve	Gen. fund Capital Reserve	Sewer fund Capital Reserve	
Expenditures												
Salaries & Wages	\$ 2,518,050	\$ -	\$ -	\$ -	\$ -	\$ 692,728	\$ 61,374	\$ -	\$ -	\$ -	\$ -	3,272,152
Fringe Benefits	1,910,775	-	-	-	-	464,574	41,961	-	-	-	-	2,417,310
Pension Contributions	348,307	-	-	-	-	102,921	9,124	-	-	-	-	460,352
Debt Service	-	-	-	-	-	554,064	-	-	-	-	-	554,064
Fire & Ambulance Contributions	1,311,565	-	-	-	-	-	-	-	-	-	-	1,311,565
Professional Services	290,809	-	-	-	-	24,500	8,500	25,000	-	-	-	348,809
Regional Police Services	5,277,300	-	-	-	-	-	-	-	-	-	-	5,277,300
All Other Operating Costs	1,876,571	-	3,000	-	-	1,885,413	46,392	47,405	-	-	-	3,858,781
Fund transfers	1,239,101					1,135,602						2,374,703
Maintenance/Repair Sewer Lines	-	-	-	-	-	40,000	150,000	-	-	-	-	190,000
Sewage Treatment - City	-	-	-	-	-	932,750	-	-	-	-	-	932,750
Sewage Treatment - Springettsbury	-	-	-	-	-	79,845	1,865,500	-	-	-	-	1,945,345
Sewer Capacity Purchase - Spring.	-	-	-	-	-	1,135,602	-	-	-	-	-	1,135,602
Capital Projects	-	749,000	-	972,000	25,000	-	-	-	316,000	1,865,300	839,000	4,766,300
Total Expenditures	\$ 14,772,478	\$ 749,000	\$ 3,000	\$ 972,000	\$ 25,000	\$ 7,047,998	\$ 2,182,851	\$ 72,405	\$ 316,000	\$ 1,865,300	\$ 839,000	\$ 28,845,032
Reserve Funds used for 2023 budget	\$ 598,865	\$ -	\$ -		\$ -	\$ 46,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,422
Total Net Excess fund appropriations	\$ 0	\$ (742,800)	\$ 2,350	\$ 56,816	\$ 240,000	\$ (0)	\$ 4,000	\$ 53	\$ (111,000)	\$ (378,199)	\$ 346,602	\$ (582,178)
												\$ -
2023 Ending Balance	\$ 12,375,048	\$ 805,896	\$ 57,556	\$ 597,809	\$ 4,761,289	\$ 10,250,933	\$ 515,907	\$ 1,105,258	\$ 776,532	\$ 2,661,128	\$ 8,413,635	\$ 42,320,991

GENERAL FUND

**YORK TOWNSHIP MILLAGE RATE ANALYSIS
THE REAL ESTATE TAXES YOU PAY
FOR YORK TOWNSHIP SERVICES**

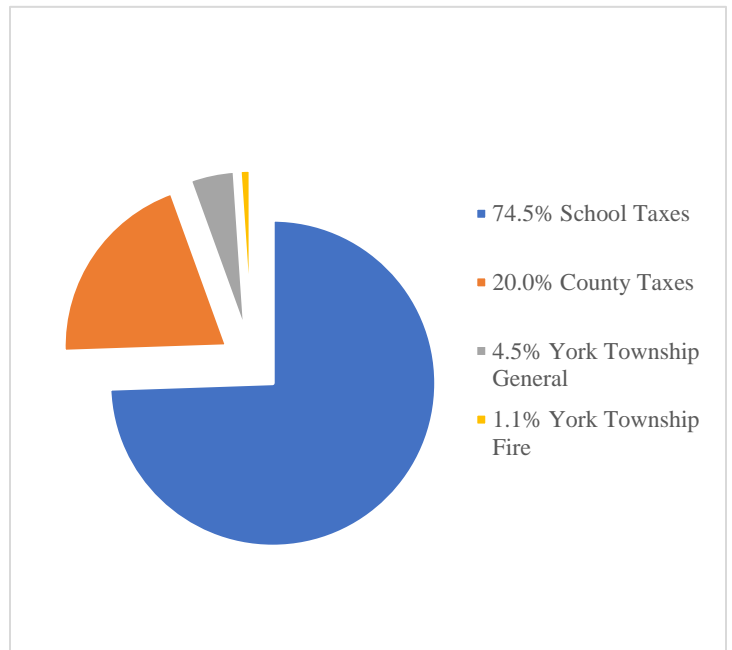
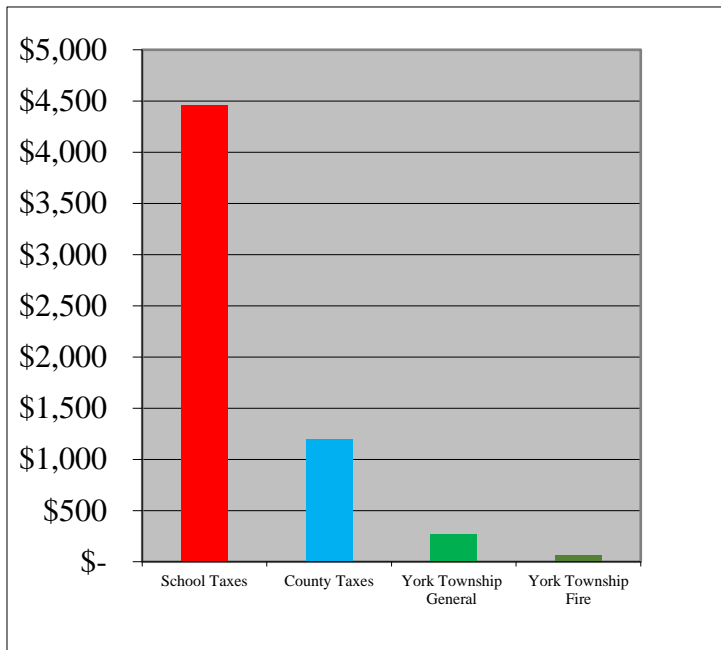
AVERAGES BASED UPON YORK COUNTY VALUATION REPORT of 08/10/2022				
GENERAL PURPOSE MILLAGE				
	unit count	York Co. Valuation	AVERAGE valuation/unit	Yearly gen.purpose millage @ 1.24
apartments	94	143,874,680	1,530,582	\$ 1,897.92
commercial	399	385,119,416	965,212	\$ 1,196.86
farm	170	47,878,810	281,640	\$ 349.23
industrial	30	20,642,080	688,069	\$ 853.21
residential	9,446	1,639,022,310	173,515	\$ 215.16
FIRE PROTECTION MILLAGE				
	unit count	York Co. Valuation	AVERAGE valuation/unit	Yearly Fire protection millage @ .37
apartments	94	143,874,680	1,530,582	\$ 566.32
commercial	399	385,119,416	965,212	\$ 357.13
farm	170	47,878,810	281,640	\$ 104.21
industrial	30	20,642,080	688,069	\$ 254.59
residential	9,446	1,639,022,310	173,515	\$ 64.20
At the current millage rates the yearly Real Estate tax on a property assessed at the average residential property valuation in York Twp. of				
\$ 173,514.96	is:	\$ 215.16	general purpose millage	
		\$ 64.20	Fire protection tax	
		\$ 279.36	Total Real Estate Tax Per Property	
Averager received per person based on 2020 population		\$ 88.79	Total Real Estate Tax Per Person	
		\$ 177.57	cost PP of police protection	
		\$ 44.13	cost PPof vol.fire & ambulance	
		\$ 221.71	cost PP of vol.fire, ambulance and police in York Twp. Using 2020 census figures	
On average, York Township will receive \$279 **per household** or \$88.79 per person in R.E. taxes . but will spend \$222 **per person** in the township for fire, police & ambulance services. In revenue dollars this will mean that we project \$3,534,676 in Real Estate Tax receipts to cover \$5,277,300 in police, fire & ambulance costs leaving -0- to cover all other services in the township which are supposed to be part funded by the general purpose millage.				
GUIDE TO BASE YOUR REAL ESTATE PROPERTY TAXES IN 2022				
HOME ASSESSED VALUE		General Millage at 1.24 mill	Fire Millage at .37 mill	Total Tax at 1.61 mill
\$ 100,000.00		\$ 124.00	\$ 37.00	\$ 161.00

TAX ALLOCATION CHARTS FOR A HOME ASSESSED AT \$173,729

Average home assessed at \$ 173,515 for 2023

	Tax rate	% share		Allocation of total taxes
	25.6861	74.5%	School Taxes	\$ 4,456.92
	6.90	20.0%	County Taxes	\$ 1,197.25
York Twp	1.24	4.5%	York Township General	\$ 215.16
York Twp	0.37	1.1%	York Township Fire	\$ 64.20
	34.4961	100.0%		\$ 5,985.59

WHERE YOUR TAX DOLLARS GO



ALLOCATION OF YOUR TAX DOLLAR

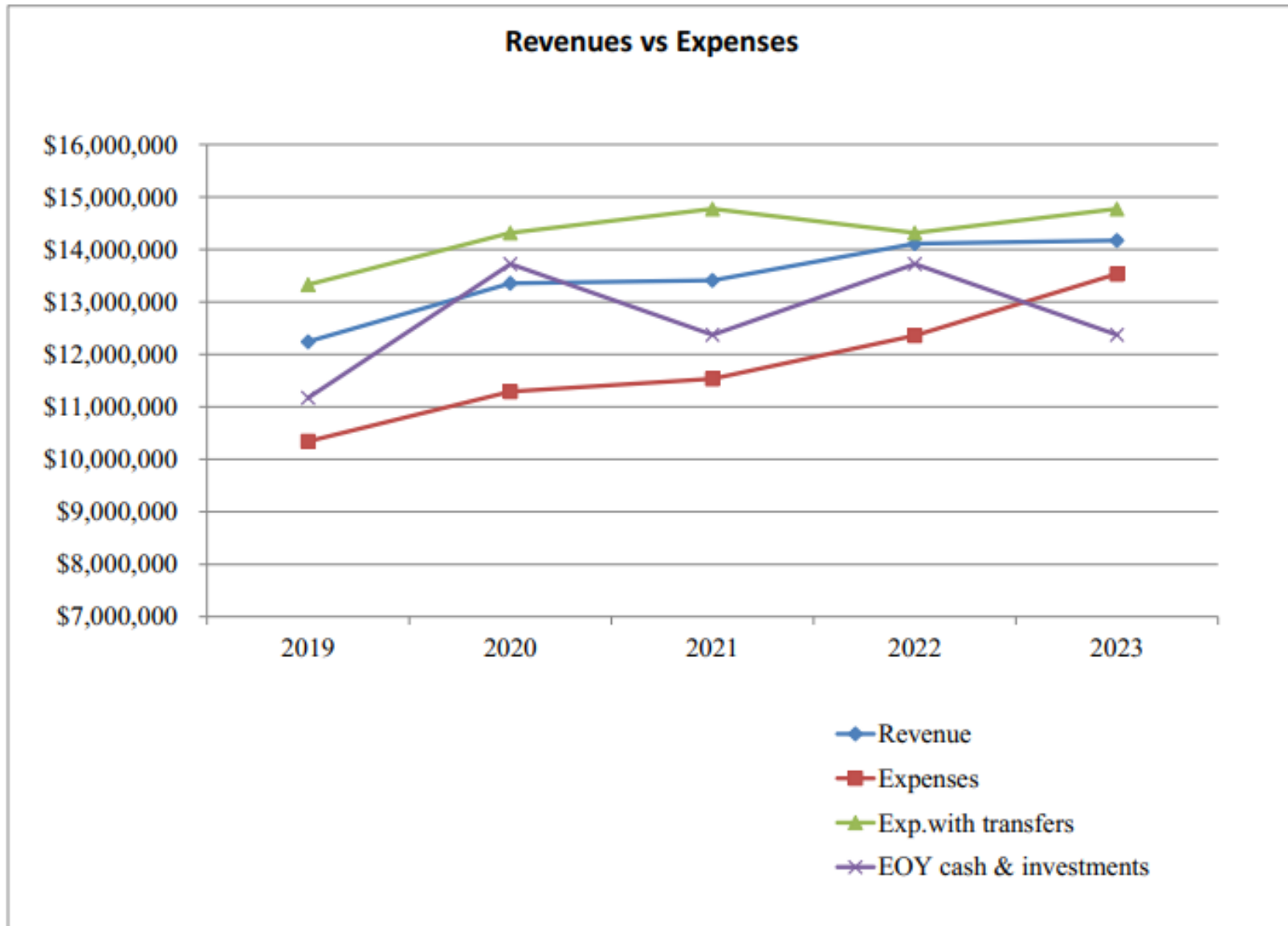


	School	County	Township
Cents	\$0.75	\$0.20	\$0.05
Millage	25.69	6.90	1.61

2023 GENERAL FUND BUDGET – MAJOR CATEGORIES

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	Var.fr Bud/Bud
Beginning Cash & Investments	\$ 11,662,184	\$ 11,193,276	\$ 13,178,420	\$ 12,973,913	
<u>REVENUES</u>					
General Purpose Real Estate Tax	\$ 2,667,133	\$ 2,672,511	\$ 2,672,511	\$ 2,722,781	1.9%
Fire Protection Tax	794,546	796,491	796,491	811,894	1.9%
Earned Income Taxes	5,010,597	4,713,087	4,963,492	4,880,171	3.5%
Other Act 511 Taxes	3,134,809	2,608,093	3,026,370	2,986,319	14.5%
Total Licenses & Permits	511,673	490,000	508,333	502,432	2.5%
Total Fines	157,991	170,800	160,156	170,800	0.0%
Total Interest & Rentals	37,068	50,150	(108,170)	50,150	0.0%
Total Intergovernmental Revenue	454,829	508,427	543,808	510,478	0.4%
Recreation Department Earnings	113,271	172,100	194,413	175,500	2.0%
Other Departmental Earnings	1,458,921	653,934	1,353,441	1,363,088	108.4%
Total Revenues	\$ 14,340,839	\$ 12,835,593	\$ 14,110,845	\$ 14,173,613	10.4%
<u>EXPENSES</u>					
<u>General Government</u>					
Administration	\$ 461,136	\$ 587,257	\$ 532,020	\$ 635,069	8.1%
Solicitor	63,504	86,500	58,500	78,500	-9.2%
Treasurer and Tax Collector	145,085	148,163	146,981	146,898	-0.9%
Municipal Buildings	335,017	410,464	398,204	445,929	8.6%
Engineering	445,631	504,382	494,505	305,454	-39.4%
IT/GIS	96,398	120,970	106,372	130,807	8.1%
Other General Government	82,410	99,775	91,871	99,775	0.0%
Total General Government	\$ 1,629,180	\$ 1,957,511	\$ 1,828,454	\$ 1,842,432	-5.9%
<u>Public Safety</u>					
Police	\$ 4,956,987	\$ 5,092,500	\$ 5,092,500	\$ 5,277,300	3.6%
Fire & Ambulance Protection	1,153,225	1,215,960	1,259,900	1,311,565	7.9%
Codes Enforcement	398,786	487,682	466,871	538,947	10.5%
Planning & Zoning	239,247	282,738	269,567	400,152	41.5%
Emergency Management	23,629	24,088	24,088	28,484	18.3%
Sewage Enforcement	24,318	32,000	32,000	33,000	3.1%
Total Public Safety	\$ 6,796,193	\$ 7,134,968	\$ 7,144,926	\$ 7,589,448	6.4%
<u>Health & Human Services</u>					
Total Health & Human Services	\$ 19,374	\$ 19,814	\$ 19,614	\$ 20,904	5.5%
<u>Public Works</u>					
Total Public Works	\$ 2,028,447	\$ 2,715,981	\$ 2,427,350	\$ 2,896,700	6.7%
<u>Recreation</u>					
Total Recreation	\$ 682,612	\$ 1,020,110	\$ 939,956	\$ 1,183,893	16.1%
Total Operating Expenses	\$ 11,155,806	\$ 12,848,384	\$ 12,360,300	\$ 13,533,377	5.3%
Funds transferred to Capital Projects	\$ 1,622,179	\$ 481,052	\$ 1,955,052	\$ 1,239,101	
Total Operating Expense & Fund Transfer	\$ 12,777,985	\$ 13,329,436	\$ 14,315,352	\$ 14,772,478	
Excess Revenue over/(under) Expenditures	\$ 1,562,854	\$ (493,843)	\$ (204,507)	\$ (598,865)	
Appropriations used from Fund Balance	\$ -	\$ 472,465	\$ 204,507	\$ 598,865	

5 YEAR GENERAL FUND REVENUE & OPERATING EXPENSE GRAPH



2023 GENERAL FUND REFERENCE MATERIAL

		2021	2022	2022	2023	
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED	
	Beginning Cash & Investments	\$ 11,662,184	\$ 11,193,276	\$ 13,178,420	\$ 12,973,913	
	REVENUES					
	REAL ESTATE TAXES					
01-01-301-100	Real Estate general purpose - Current	\$ 2,639,846	\$ 2,642,511	\$ 2,642,511	\$ 2,690,781	
01-01-301-110	Real Estate general purpose - Prior	(8,297)	5,000	5,000	5,000	
01-01-301-120	Real Estate general purpose - Delinquent	35,584	25,000	25,000	27,000	
01-01-301-200	Fire Protection Tax	787,699	788,491	788,491	802,894	
01-01-301-210	Fire Protection Tax - Prior	(1,935)	2,000	2,000	2,000	
01-01-301-220	Fire Protection Tax - Delinquent	8,781	6,000	6,000	7,000	
	Total Real Estate Taxes	\$ 3,461,679	\$ 3,469,002	\$ 3,469,002	\$ 3,534,676	1.89%
	ACT 511 TAXES					
01-02-310-100	Real Estate Transfer Tax	\$ 973,210	\$ 555,000	\$ 973,277	\$ 888,964	
01-02-310-200	Earned Income - Current	3,347,947	3,382,486	3,459,478	3,385,474	
01-02-310-210	Earned Income - Prior	1,662,651	1,330,601	1,504,014	1,494,697	
01-02-310-310	Mercantile	622,532	622,493	622,493	634,943	
01-02-310-320	Business Privelege	893,023	790,620	790,620	806,432	
01-02-310-500	Local Services Tax (Previously EMS)	646,043	639,980	639,980	655,980	
	Total Act 511 Taxes	\$ 8,145,407	\$ 7,321,180	\$ 7,989,862	\$ 7,866,489	7.45%
	LICENSES AND PERMITS					
01-03-320-100	Yard Sale Permits	\$ 1,745	\$ 2,000	\$ 1,783	\$ 2,000	
01-03-320-200	Plumbers Licenses	9,350	6,000	6,000	6,000	
01-03-320-300	Home Occupation Business	1,400	1,200	1,500	1,500	
01-03-320-400	Transient Retail Peddlers	958	600	1,000	1,000	
01-03-320-500	Seasonal Sales	200	200	50	100	
01-03-321-800	Cable TV Franchise	498,020	480,000	498,000	491,832	
	Total Licenses & Permits	\$ 511,673	\$ 490,000	\$ 508,333	\$ 502,432	2.54%
	FINES AND FORFEITS					
01-04-330-100	Court Fines - Traffic	\$ 125,967	\$ 130,000	\$ 130,000	\$ 130,000	
01-04-330-200	Court Fines - Non Traffic / violation of Ordinance	23,637	40,000	29,594	40,000	
01-04-330-400	Parking Tickets - Other	7,937	300	30	300	
01-04-330-500	Dog Fines	450	500	532	500	
	Total Fines	\$ 157,991	\$ 170,800	\$ 160,156	\$ 170,800	0.00%
	INTEREST AND RENTS					
01-05-341-100	Interest - General Fund	\$ 56,941	\$ 40,000	\$ 36,180	\$ 40,000	
01-05-341-200	Investment Earnings	(25,522)	4,500	(150,000)	4,500	
01-05-342-100	Rent of Buildings	5,650	5,650	5,650	5,650	
	Total Interest & Rentals	\$ 37,068	\$ 50,150	\$ (108,170)	\$ 50,150	0.00%
	INTERGOVERNMENTAL REVENUE					
01-06-352-100	Other Federal Operating Grants	\$ -	\$ 35,000	\$ 21,916	\$ -	
01-06-354-100	Other State & Operating Grants	-	-	2,435	-	
01-06-354-150	Recycling Grant	80,022	91,073	91,073	75,778	
01-06-355-101	Public Utility Reality	10,953	9,500	10,953	10,940	
01-06-355-104	Alcoholic Beverage Tax	-	6,000	-	6,000	
01-06-355-105	Act 205 FF/CIP - Non-Uniformed Pension Plan	211,080	211,080	222,759	222,759	
01-06-355-106	Act 205 Uniformed Pension	-	-	-	-	
01-06-355-107	Firemen's Relief Association	152,774	152,774	194,001	194,001	
01-06-355-108	Gaming Proceeds - local share	-	3,000	670	1,000	
	Total Intergovernmental Revenue	\$ 454,829	\$ 508,427	\$ 543,808	\$ 510,478	0.40%

2023 GENERAL FUND REFERENCE MATERIAL

		2021	2022	2022	2023	
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED	
	CHARGES FOR SERVICES					
01-07-361-010	Building Plumbing Code Books	\$ 50	\$ 100	\$ 100	\$ 100	
01-07-361-020	Zoning Maps/Ordinances	10	-	-	-	
01-07-361-100	Subdivision Fees	11,592	10,000	5,000	5,000	
01-07-361-110	Waivers-Subdivision/Ld Ord.	150	50	50	50	
01-07-361-120	Special Exception/Variance/Use	4,800	6,000	7,000	6,000	
01-07-361-130	Zoning Inspection Fees	14,080	15,000	15,000	15,000	
01-07-361-135	Zoning Amendments	1,000	500	500	500	
01-07-361-140	Certificate of Compliance	6,000	6,000	3,000	3,000	
01-07-361-150	Temporary Use Permit	100	150	150	150	
01-07-361-160	Zoning Permits	5,820	6,000	6,000	6,000	
01-07-361-170	Zoning Verification Fees	1,350	1,000	1,500	1,500	
01-07-362-100	Alarms	80	100	100	100	
01-07-362-110	Building Plan Reviews	58,521	55,000	55,000	60,000	
01-07-362-111	Building Inspection Fees	121,843	115,000	90,000	100,000	
01-07-362-112	Building Inspection Fees- Dallastown	2,055	2,000	1,500	500	
01-07-362-113	Building Inspection Fees - Jacobus	-	-	-	-	
01-07-362-120	Electrical Inspection Fees	72,263	65,000	40,000	20,000	
01-07-362-121	Electrical Inspection Fees - Dallastown	1,840	2,000	2,000	500	
01-07-362-122	Electrical Inspection Fees - Jacobus	-	-	-	-	
01-07-362-140	Plumbing Inspection Fees	57,760	45,000	30,000	45,000	
01-07-362-150	Stormwater Inspection Fees	4,400	5,500	5,500	5,000	
01-07-362-200	Building Permits	172,105	160,000	220,000	185,000	
01-07-362-202	Plumbing Permits	3,920	3,500	5,000	3,500	
01-07-362-203	Electrical Permits	5,975	6,500	4,000	5,000	
01-07-362-204	Building Cert. of Use & Occpancy	8,375	8,000	5,000	7,500	
01-07-362-205	Excavation Permits	50,036	30,000	30,000	30,000	
01-07-362-206	Driveway Permits	860	750	750	750	
01-07-362-207	Sewage Permits	17,210	20,000	20,000	20,000	
01-07-362-208	Grading Plan Review	-	-	-	-	
01-07-362-209	Fireworks Permit	-	-	100	100	
01-07-362-300	Reimbursed Legal Fees	(237)	-	-	-	
01-07-362-310	Reimbursed Engineering Fees	14,578	-	-	-	
01-07-363-100	Highway & Street services (Sign sales)	80	1,000	-	1,000	
01-07-364-300	Solid waste collection/svc charge	46,956	40,000	41,500	41,500	
01-07-367-001	Discount Park Tickets	1,237	8,000	1,800	4,000	
01-07-367-002	Golf Tournament & Lessons	-	-	-	-	
01-07-367-003	Trips	5,882	62,500	62,500	62,500	
01-07-367-004	Park Beautification - Benches / Trees / Tables	-	100	1,200	1,000	
01-07-367-005	Special Events - Other	6,185	4,500	7,500	4,500	
01-07-367-007	Misc. Recreation Fees	-	-	-	-	
01-07-367-101	Rentals - Park Building	12,375	10,000	17,200	12,000	
01-07-367-102	Rentals - Pavillions	6,210	3,000	5,650	3,500	
01-07-367-103	Rentals - Athletic Fields / Courts	22,720	16,000	16,825	16,000	
01-07-367-104	Rentals- Tournaments / Special Events	10,387	3,000	9,015	4,000	
01-07-367-201	Athletics - Softball	-	-	-	-	
01-07-367-202	Athletics - Soccer	-	-	-	-	
01-07-367-203	Athletics - Other	8,926	8,000	4,297	4,000	
01-07-367-204	Athletics - Ball Pickup	-	-	-	-	
01-07-367-301	Fitness- Senior Strides	-	-	-	-	
01-07-367-302	Fitness - Other	1,289	3,000	3,337	3,000	
01-07-367-401	Playground Program - Registration Fees	30,841	44,000	60,189	55,000	
01-07-367-402	Playground Program - Miscellaneous	-	-	-	-	
01-07-367-403	Programs - Instructional Camps	-	-	-	-	
01-07-367-404	Programs -Other	7,220	10,000	4,900	6,000	
01-07-379-500	Misc. Receipts - General	8,140	30,000	18,831	30,000	
01-07-379-530	Right to know fees	156	-	175	260	
01-07-379-550	Brown Bags	215	-	52	78	
01-07-379-560	Copies	6	-	-	-	
01-07-379-570	Signs	225	-	1,200	1,000	
01-07-392-392	Interfund Operating Transfers	749,000	-	724,649	749,000	
01-07-395-395	Refunds of Prior Yr. Expenses	17,609	19,784	19,784	20,000	
	Total Departmental Earnings	\$ 1,572,192	\$ 826,034	\$ 1,547,854	\$ 1,538,588	86.26%
	Total Revenues	\$ 14,340,839	\$ 12,835,593	\$ 14,110,845	\$ 14,173,613	10.42%

2023 GENERAL FUND REFERENCE MATERIAL

		2021	2022	2022	2023	
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED	
	EXPENDITURES					
	GENERAL GOVERNMENT					
	Administration					
01-400-100	Commissioners	\$ 20,625	\$ 20,625	\$ 20,625	\$ 20,625	
01-401-100	Salaries - Manager	98,859	104,312	104,312	106,753	
01-402-102	Wages - Administrative Staff	124,750	140,700	140,700	161,112	
01-402-104	Wages PT - Administrative Staff	-	-	-	-	
01-402-120	Overtime	800	800	800	800	
	Total Personnel	\$ 245,034	\$ 266,437	\$ 266,437	\$ 289,290	8.58%
01-400-201	Fica-Commissioners	\$ 1,578	\$ 1,578	\$ 1,578	\$ 1,578	
01-401-201	Fica-Manager	7,420	7,980	7,980	8,167	
01-401-202	Worker's Compensation Insurance mgt	83	123	74	144	
01-401-204	Health & Hospitalization mgt	23,443	35,972	29,300	33,203	
01-401-205	PPACA tax mgt	5	6	7	6	
01-401-206	Life Insurance mgt	83	73	90	69	
01-401-207	Disability Insurance mgt	417	634	452	650	
01-401-208	Pension - Non-Uniformed mgt	11,308	17,490	17,490	16,686	
01-402-201	Fica-Administrative Staff	9,365	10,825	10,825	12,386	
01-402-202	Worker's Compensation Insurance staff	213	343	198	461	
01-402-204	Health & Hospitalization staff	43,846	100,381	75,083	83,704	
01-402-205	PPACA tax staff	111	120	134	71	
01-402-206	Life Insurance staff	207	214	200	217	
01-402-207	Disability Insurance staff	673	860	649	987	
01-402-208	Pension - Non-Uniformed staff	22,064	23,591	23,591	25,182	
	Total Benefits	\$ 120,817	\$ 200,190	\$ 167,651	\$ 183,511	-8.33%
	Total Personnel & Benefits	\$ 365,851	\$ 466,627	\$ 434,088	\$ 472,801	1.32%
01-400-401	Commissioners Training	\$ 50	\$ 500	\$ 93	500	
01-400-402	Commissioners - Assoc. Dues / Memberships	-	-	-	-	
01-400-505	Commissioners - Professional Services	4,590	7,000	3,000	7,000	
01-401-401	Training mgt	351	1,500	1,420	1,500	
01-401-402	Dues, memberships mgt	793	1,000	891	1,000	
01-401-406	Liability Insurance	1,632	2,116	1,840	2,082	
01-402-301	Postage	924	2,575	1,500	2,575	
01-402-302	Office Supplies	5,195	5,000	5,300	6,413	
01-402-304	Subscriptions	961	1,500	665	1,500	
01-402-305	Misc. Supplies	-	-	-	-	
01-402-401	Training staff	3,487	7,000	3,149	7,000	
01-402-402	Dues, memberships staff	876	1,300	938	1,300	
01-402-403	Travel	214	3,000	-	3,000	
01-402-404	Advertising	1,724	3,500	13	3,500	
01-402-405	Communications Expense	1,566	1,200	1,200	1,330	
01-402-406	Liability Insurance	4,728	6,135	5,864	6,519	
01-402-408	General Expenses	7,020	3,000	6,470	6,750	
01-402-503	Internet Expenses	189	220	220	290	
01-402-504	Auditing / Mgt. Advisory Services	24,500	23,284	20,681	27,009	
01-402-505	Professional Services	19,121	30,000	25,000	60,000	
01-402-506	Bank Fees	282	300	114	300	
01-402-507	Rental of Equipment	2,154	2,700	2,389	2,700	
01-402-510	IT maint.	14,504	17,000	17,000	19,200	
01-402-601	Fuel	423	800	185	800	
	Total Non Personnel	\$ 95,285	\$ 120,630	\$ 97,932	\$ 162,268	34.52%
	Total Administration	\$ 461,136	\$ 587,257	\$ 532,020	\$ 635,069	8.14%

2023 GENERAL FUND REFERENCE MATERIAL

		2021	2022	2022	2023	
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED	
	Solicitor					
01-404-519	Legal Expenses - Solicitor-Admin	\$ 53,542	\$ 50,000	\$ 35,000	\$ 50,000	
01-404-521	Legal Expenses - Solicitor-Engin.	-	2,500	1,000	2,500	
01-404-522	Legal Expenses - Solicitor-Codes	1,278	1,000	2,500	3,000	
01-404-523	Legal Expenses - Solicitor-Plan&Zon	7,210	25,000	15,000	15,000	
01-404-524	Legal Expenses - Solicitor-PW	880	5,000	2,000	5,000	
01-404-525	Legal Expenses - Solicitor-Rec	594	3,000	3,000	3,000	
	Total Solicitor	\$ 63,504	\$ 86,500	\$ 58,500	\$ 78,500	-9.25%
	Treasurer and Tax Collector					
01-403-102	Compensation of Treasurer	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
	Total Personnel	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	Benefits					
01-403-201	Fica	\$ 765	\$ 765	\$ 765	\$ 765	
	Total Benefits	\$ 765	\$ 765	\$ 765	\$ 765	0.00%
	Total Personnel & Benefits	\$ 10,765	\$ 10,765	\$ 10,765	\$ 10,765	0.00%
	Non Personnel					
01-403-406	Liability Insurance	\$ 2,041	\$ 2,644	\$ 2,578	2,774	
01-403-408	General Expenses	1,855	6,500	6,006	3,500	
01-403-508	Tax collection fees YATB	130,423	128,254	127,632	129,859	
	Total Non Personnel	\$ 134,319	\$ 137,398	\$ 136,216	\$ 136,133	-0.92%
	Total Treasurer and Tax Collector	\$ 145,085	\$ 148,163	\$ 146,981	\$ 146,898	-0.85%
	Municipal Buildings					
01-409-102	Wages - Building Maintenance FT	\$ 123,315	\$ 131,268	\$ 131,268	\$ 147,344	
01-409-104	Wages - Building Maintenance PT	5,383	10,187	10,187	12,745	
01-409-120	Overtime	5,289	6,000	6,000	7,500	
	Total Personnel	\$ 133,987	\$ 147,455	\$ 147,455	\$ 167,589	13.65%
	Benefits					
01-409-201	Fica	\$ 9,932	\$ 11,280	\$ 11,280	\$ 12,821	
01-409-202	Worker's Compensation Insurance	4,464	6,247	4,565	6,906	
01-409-204	Health & Hospitalization	60,515	99,944	78,122	92,937	
01-409-205	ACA	14	21	22	20	
01-409-206	Life Insurance	232	230	202	227	
01-409-207	Disability Insurance	631	798	579	901	
01-409-208	Pension	27,576	22,009	29,230	23,030	
	Total Benefits	\$ 103,364	\$ 140,529	\$ 124,000	\$ 136,842	-2.62%
	Total Personnel & Benefits	\$ 237,350	\$ 287,984	\$ 271,455	\$ 304,431	5.71%
	Non Personnel					
01-409-306	Small Tools and Equipment	\$ 922	\$ 2,000	\$ 1,000	2,000	
01-409-307	Janitorial Supplies	6,530	6,000	8,000	10,000	
01-409-401	Training	64	100	-	100	
01-409-405	Communications	2,142	1,500	1,638	1,230	
01-409-406	Liability Insurance	4,929	6,770	6,117	7,018	
01-409-408	General Expenses	1,481	1,000	1,375	1,000	
01-409-409	Maintenance & Repairs - Building	34,910	50,000	50,000	50,000	
01-409-503	Internet	93	110	140	150	
01-409-509	Custodial Service	1,830	2,000	-	2,000	
01-409-701	Utilities - Electricity - Municipal Facility	19,718	25,000	20,000	25,000	
01-409-702	Utilities - Gas - Municipal Facility	19,702	22,000	33,000	35,000	
01-409-703	Utilities - Water - Municipal Facility	5,063	5,500	5,000	7,500	
01-409-704	Utilities - Electricity - Fitzkee	283	500	480	500	
	Total Non Personnel	\$ 97,667	\$ 122,480	\$ 126,749	\$ 141,498	15.53%
	Total Municipal Buildings	\$ 335,017	\$ 410,464	\$ 398,204	\$ 445,929	8.64%

2023 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	
	Engineering					
01-408-102	Wages - Engineering	\$ 97,683	\$ 104,036	\$ 104,036	\$ 112,924	
01-408-120	Overtime	386	500	500	500	
	Total Personnel	\$ 98,069	\$ 104,536	\$ 104,536	\$ 113,424	8.50%
01-408-201	Fica	\$ 7,315	\$ 7,997	\$ 7,997	\$ 8,677	
01-408-202	Worker's Compensation Insurance	147	207	168	246	
01-408-204	Health & Hospitalization	32,552	47,739	41,418	53,010	
01-408-205	ACA	8	9	10	11	
01-408-206	Life Insurance	164	158	176	148	
01-408-207	Disability Insurance	539	633	564	690	
01-408-208	Pension - Non-Uniformed	15,618	17,443	17,443	17,650	
	Total Benefits	\$ 56,343	\$ 74,186	\$ 67,776	\$ 80,432	8.42%
	Total Personnel & Benefits	\$ 154,412	\$ 178,722	\$ 172,312	\$ 193,856	8.47%
01-408-301	Postage	\$ 261	\$ 1,000	\$ 1,000	1,000	
01-408-302	Office Supplies	248	300	300	300	
01-408-401	Training	269	1,000	1,000	1,000	
01-408-402	Dues & Subscriptions	217,985	217,985	217,985	-	
01-408-403	Travel	-	500	500	500	
01-408-405	Communications	1,029	1,000	1,000	1,040	
01-408-406	Liability Insurances	3,470	4,495	3,953	4,438	
01-408-408	General Expenses	30	5,000	50	3,000	
01-408-501	Engineering fees	14,279	30,000	33,000	35,000	
01-408-503	Internet	69	80	80	120	
01-408-505	Professional Services	50,379	60,000	60,000	60,000	
01-408-510	IT maintenance	3,125	4,100	3,125	5,000	
01-408-601	Fuel	76	200	200	200	
	Total Non Personnel	\$ 291,219	\$ 325,660	\$ 322,193	\$ 111,598	-65.73%
	Total Engineering	\$ 445,631	\$ 504,382	\$ 494,505	\$ 305,454	-39.44%
	IT / GIS					
01-407-102	Wages - Geographic Information Systems	\$ 53,300	\$ 57,654	\$ 57,654	\$ 65,525	
01-407-120	Overtime	100	400	400	400	
	Total Personnel	\$ 53,400	\$ 58,054	\$ 58,054	\$ 65,925	13.56%
01-407-201	Fica	\$ 3,960	\$ 4,441	\$ 4,441	\$ 5,043	
01-407-202	Worker's Compensation Insurance	57	84	59	107	
01-407-204	Health & Hospitalization	21,799	21,442	14,486	23,460	
01-407-205	PPACA Tax	4	4	8	5	
01-407-206	Life Insurance	88	78	96	78	
01-407-207	Disability Insurance	298	352	323	399	
01-407-208	Pension	10,156	9,667	9,667	10,242	
	Total Benefits	\$ 36,363	\$ 36,068	\$ 29,080	\$ 39,334	9.06%
	Total Personnel & Benefits	\$ 89,763	\$ 94,122	\$ 87,134	\$ 105,259	11.83%
01-407-301	Postage	\$ -	\$ 200	50	200	
01-407-302	Office Supplies	455	1,000	550	1,000	
01-407-401	Training	11	2,500	500	1,000	
01-407-402	Dues, memberships, certifications	-	200	100	200	
01-407-403	Travel	-	1,000	200	500	
01-407-405	Communications	595	600	600	610	
01-407-406	Liability Insurances	1,735	2,248	1,838	2,358	
01-407-408	General Expenses	-	600	200	600	
01-407-503	Internet	52	100	100	80	
01-407-505	Professional Services	-	8,800	8,000	8,800	
01-407-510	IT maintenance	3,552	4,400	4,400	5,000	
01-407-511	GIS System	-	5,000	2,500	5,000	
01-407-601	Gasoline	234	200	200	200	
	Total Non Personnel	\$ 6,635	\$ 26,848	\$ 19,238	\$ 25,548	-4.84%
	Total IT / GIS	\$ 96,398	\$ 120,970	\$ 106,372	\$ 130,807	8.13%

2023 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	
	Other General Government					
01-406-410	Unemployment comp. Solvency fee	\$ 5,250	\$ 5,200	\$ 4,796	5,200	
01-406-411	Right to know expense	-	500	-	500	
01-406-412	Township Newsletter	20,885	38,000	31,000	38,000	
01-406-450	Science fairs & envirothon / MS4credits	1,100	900	900	900	
01-406-451	Kaltreider Memorial Library Donation	25,000	25,000	25,000	25,000	
01-406-452	York Twp. Business Alliance / United way	175	175	175	175	
01-406-453	Golden Connections Community Center donation	30,000	30,000	30,000	30,000	
	Total Other General Government	\$ 82,410	\$ 99,775	\$ 91,871	\$ 99,775	0.00%
	TOTAL GENERAL GOVERNMENT					
	Total Personnel	\$ 540,489	\$ 586,482	\$ 586,482	\$ 646,228	
	Total Benefits	\$ 317,652	\$ 451,738	\$ 389,272	\$ 440,883	
	Total Non Personnel	\$ 771,039	\$ 919,291	\$ 852,700	\$ 755,320	
	Total General Government	\$ 1,629,180	\$ 1,957,511	\$ 1,828,454	\$ 1,842,432	-5.88%
	PUBLIC SAFETY					
	Police					
01-410-512	Regional Police Costs	\$ 4,956,987	\$ 5,092,500	\$ 5,092,500	\$ 5,277,300	
	Act 205 state aid - police pension	-	-	-	-	
	Total Police Department	\$ 4,956,987	\$ 5,092,500	\$ 5,092,500	\$ 5,277,300	3.63%
	Fire Protection					
01-411-104	Wages/Pt	\$ -	\$ -	\$ -	\$ -	
01-411-201	FICA	-	-	-	-	
01-411-202	Worker's Compensation	51,543	62,687	62,687	68,391	
01-411-301	Postage	-	-	-	-	
01-411-302	Office supplies	-	-	-	-	
01-411-303	Computer supplies	-	-	-	-	
01-411-304	Subscriptions	-	-	-	-	
01-411-305	Misc. supplies	-	-	-	-	
01-411-306	Small tools & equipment	-	-	-	-	
01-411-401	Training	-	-	-	-	
01-411-402	Dues/memberships/certifications	-	-	-	-	
01-411-403	Travel	-	-	-	-	
01-411-405	Communication	-	-	-	-	
01-411-406	Liability Insurance	-	-	-	-	
01-411-407	Uniforms	-	-	-	-	
01-411-408	General Expenses	(5,611)	5,000	5,000	25,000	
01-411-413	Scholarships	4,535	5,200	4,535	5,200	
01-411-503	Internet	-	-	-	-	
01-411-510	IT maintenance	-	200	113	200	
01-411-513	Act 205 Foreign Fire Distribution	152,774	152,774	194,001	194,001	
01-411-514	Vol. Fire Co. Distribution	675,798	699,491	699,491	721,471	
01-411-601	Fuel	-	-	-	-	
01-411-704	Utilities - Fire Hydrants	196,561	209,878	213,343	213,343	
01-412-515	Ambulance Services	77,625	80,730	80,730	83,959	
	Total Fire & Ambulance Protection	\$ 1,153,225	\$ 1,215,960	\$ 1,259,900	\$ 1,311,565	7.86%

2023 GENERAL FUND REFERENCE MATERIAL

		2021	2022	2022	2023	
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED	
	Code Enforcement					
01-413-102	Wages - Code Enforcement	\$ 217,100	\$ 229,256	\$ 229,256	\$ 259,104	
01-413-120	Overtime - Codes Enforcement	91	1,000	250	1,000	
	Total Personnel	\$ 217,191	\$ 230,256	\$ 229,506	\$ 260,104	12.96%
01-413-201	Fica	\$ 16,111	\$ 17,615	\$ 17,615	\$ 19,898	
01-413-202	Worker's Compensation Insurance	387	543	379	667	
01-413-204	Health & Hospitalization	84,947	130,257	114,573	143,910	
01-413-205	PPACA Tax	21	23	27	27	
01-413-206	Life Insurance	327	320	342	325	
01-413-207	Disability Insurance	1,218	1,378	1,337	1,576	
01-413-208	Pension	40,743	38,438	38,438	40,498	
	Total Benefits	\$ 143,754	\$ 188,574	\$ 172,711	\$ 206,901	9.72%
	Total Personnel & Benefits	\$ 360,945	\$ 418,830	\$ 402,217	\$ 467,005	11.50%
01-413-301	Postage	\$ 941	\$ 3,000	\$ 950	\$ 3,000	
01-413-302	Office Supplies	600	1,000	1,000	1,000	
01-413-305	Misc. supplies	637	2,000	5,000	2,000	
01-413-306	Small tools & equipment	-	-	-	-	
01-413-401	Training	1,521	5,000	2,000	5,000	
01-413-402	Dues & Subscriptions	265	750	500	750	
01-413-403	Travel	-	500	250	500	
01-413-405	Communication	2,908	2,800	2,800	2,130	
01-413-406	Liability Insurance	7,094	9,202	7,500	9,792	
01-413-407	Uniforms	1,368	2,500	2,500	2,500	
01-413-408	General Expenses	301	500	500	500	
01-413-503	Internet	169	200	254	270	
01-413-505	Professional Services	1,250	15,000	15,000	15,000	
01-413-510	IT maintenance	17,732	21,400	21,400	24,500	
01-413-601	Fuel	3,056	5,000	5,000	5,000	
	Total Non Personnel	\$ 37,841	\$ 68,852	\$ 64,654	\$ 71,942	4.49%
	Total Codes Enforcement	\$ 398,786	\$ 487,682	\$ 466,871	\$ 538,947	10.51%
	Planning & Zoning					
01-414-102	Wages - Planning, Zoning	\$ 127,142	\$ 131,590	\$ 131,590	\$ 143,841	
01-414-120	Overtime	37	200	200	200	
	Total Personnel	\$ 127,179	\$ 131,790	\$ 131,790	\$ 144,041	9.30%
01-414-201	Fica	\$ 9,450	\$ 10,082	\$ 10,082	\$ 11,019	
01-414-202	Worker's Compensation Insurance	168	229	229	276	
01-414-204	Health & Hospitalization	45,157	73,054	63,436	74,094	
01-414-205	PPACA Tax	12	13	15	14	
01-414-206	Life Insurance	174	167	196	162	
01-414-207	Disability Insurance	697	797	763	873	
01-414-208	Pension - Non-Uniformed	22,890	22,063	22,063	22,483	
01-414-414	Zoning Hearing Board Members	2,000	4,200	2,900	4,200	
01-414-415	Planning Commission Members	2,700	3,000	2,650	3,000	
	Total Benefits	\$ 83,249	\$ 113,605	\$ 102,334	\$ 116,121	2.21%
	Total Personnel & Benefits	\$ 210,428	\$ 245,395	\$ 234,124	\$ 260,162	6.02%

2023 GENERAL FUND REFERENCE MATERIAL

		2021	2022	2022	2023	
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED	
01-414-301	Postage	\$ 882	\$ 1,500	\$ 1,500	\$ 1,500	
01-414-302	Office Supplies	415	1,000	1,000	1,000	
01-414-305	Supplies/materials	197	250	250	250	
01-414-401	Training	70	2,000	200	2,000	
01-414-402	Dues & Subscriptions	30	150	50	150	
01-414-403	Travel	-	500	500	500	
01-414-404	Advertising	3,452	4,000	4,000	4,000	
01-414-405	Communications	1,083	1,000	1,000	1,020	
01-414-406	Liability Insurances	3,841	4,813	4,813	4,910	
01-414-408	General Expenses	64	200	200	200	
01-414-502	Legal Expenses	-	-	-	-	
01-414-511	Legal Expenses - Non Reimbursable	10,535	11,000	11,000	12,000	
01-414-503	Internet	107	130	130	160	
01-414-505	Professional Services	6,269	7,500	7,500	108,000	
01-414-510	IT maintenance	1,875	3,300	3,300	4,300	
	Total Non Personnel	\$ 28,819	\$ 37,343	\$ 35,443	\$ 139,990	274.88%
	Total Planning & Zoning	\$ 239,247	\$ 282,738	\$ 269,567	\$ 400,152	41.53%
	Emergency Management					
01-415-104	Wages PT	\$ 17,800	\$ 17,732	\$ 17,732	\$ 21,351	5.02%
01-415-201	Fica	1,362	1,356	1,356	1,633	
01-415-408	EMA general expense	4,467	5,000	5,000	5,500	
	Total Emergency Management	\$ 23,629	\$ 24,088	\$ 24,088	\$ 28,484	18.25%
	Sewage Enforcement					
01-429-518	Engineering Services	\$ 24,318	\$ 32,000	\$ 32,000	\$ 33,000	
	Total Sewage Enforcement	\$ 24,318	\$ 32,000	\$ 32,000	\$ 33,000	3.13%
	TOTAL PUBLIC SAFETY					
	Total Personnel	\$ 362,170	\$ 379,778	\$ 379,028	\$ 425,496	
	Total Benefits	\$ 279,908	\$ 366,222	\$ 339,088	\$ 393,046	
	Total Non Personnel	\$ 6,154,115	\$ 6,388,968	\$ 6,426,810	\$ 6,770,906	
	Total Public Safety	\$ 6,796,193	\$ 7,134,968	\$ 7,144,926	\$ 7,589,448	6.37%
	HEALTH & HUMAN SERVICES					
01-420-516	Dog Enforcement Officer	\$ 5,060	\$ 5,500	5,300	6,590	
01-420-517	Animal Control	14,314	14,314	14,314	14,314	
	Total Health & Human Services	\$ 19,374	\$ 19,814	\$ 19,614	\$ 20,904	5.50%

2023 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	
	PUBLIC WORKS					
	Public Works-Hwys,Roads,Streets					
01-430-102	Wages - Full Time	\$ 722,318	\$ 763,882	\$ 763,882	\$ 892,906	
01-430-104	Wages - Part Time	-	-	-	-	
01-430-105	Wages - Temporary Employees	2,552	5,000	5,000	36,000	
01-430-120	Overtime - Laborers	31,352	40,000	40,000	45,000	
	Total Personnel	\$ 756,221	\$ 808,882	\$ 808,882	\$ 973,906	20.40%
01-430-201	Fica	\$ 56,157	\$ 61,879	61,879	74,504	
01-430-202	Worker's Compensation Insurance	26,505	36,731	25,574	40,374	
01-430-203	Unemployment	-	-	-	-	
01-430-204	Health & Hospitalization	327,742	513,785	386,454	471,577	
01-430-205	PPACA Tax	75	85	95	87	
01-430-206	Life Insurance	1,285	1,263	1,263	1,255	
01-430-207	Disability Insurance	3,843	4,621	4,621	5,202	
01-430-208	Pension - Non-Uniformed	148,955	128,077	128,077	133,936	
	Total Benefits	\$ 564,562	\$ 746,441	\$ 607,963	\$ 726,935	-2.61%
	Total Personnel & Benefits	\$ 1,320,784	\$ 1,555,323	\$ 1,416,845	\$ 1,700,841	9.36%
01-426-416	Recycling	\$ 600	\$ 3,000	\$ 650	\$ 3,000	
01-430-301	Postage	104	400	50	400	
01-430-302	Office Supplies	2,127	1,250	3,000	3,000	
01-430-303	Computer Supplies	-	-	-	-	
01-430-305	Misc. Supplies	-	-	-	-	
01-430-306	Small Tools & Equipment	10,311	10,000	10,000	10,000	
01-430-401	Training	536	3,000	4,000	5,000	
01-430-402	Dues & Subscriptions	761	1,000	800	1,000	
01-430-403	Travel	-	3,000	500	1,500	
01-430-404	Advertising	1,396	2,500	5,850	6,000	
01-430-405	Communications	3,882	3,800	3,800	4,940	
01-430-406	Liability Insurances	27,731	36,228	29,679	37,699	
01-430-407	Uniforms	12,573	15,000	9,000	15,000	
01-430-408	General Expenses	6,400	3,000	5,800	6,000	
01-430-501	Engineering Services	-	20,000	15,000	20,000	
01-430-503	Internet	155	180	233	320	
01-430-510	IT maintenance	5,298	12,300	10,050	16,000	
01-430-601	Fuel	50,800	50,000	50,000	65,000	
01-430-602	Oil & Grease	11,494	15,000	9,000	15,000	
01-430-603	Maintenance- Vehicles	46,720	90,000	75,000	90,000	
01-430-605	Tires	8,581	20,000	13,000	17,000	
01-430-700	Materials & Supplies - Snow Removal	192,277	225,000	200,000	225,000	
01-430-701	Rental of Equipment - Snow Removal	-	-	-	-	
01-430-710	Materials & Supplies - Signs	350	20,000	10,000	15,000	
01-430-711	Electric Utility Traffic Signals	12,289	14,000	12,500	14,000	
01-430-712	Maintenance - Traffic Signals	23,233	20,000	12,000	30,000	
01-430-720	Electric Utility Street	19,909	25,000	19,593	30,000	
01-430-730	Materials & Supplies - Stormwater	17,592	35,000	25,000	35,000	
01-430-740	Maintenance & Repairs - Equipment	184	2,000	5,000	5,000	
01-430-750	Supplies - Highway Maintenance	65,495	175,000	175,000	175,000	
01-430-751	Rental of Equipment - Highway Maintenance	-	15,000	1,000	10,000	
01-430-752	Maintenance - Bridges	-	40,000	5,000	40,000	
01-430-760	Road Resurfacing	186,864	300,000	300,000	300,000	
	Total Non Personnel	\$ 707,663	\$ 1,160,658	\$ 1,010,505	\$ 1,195,859	3.03%
	TOTAL PUBLIC WORKS					
	Total Personnel	\$ 756,221	\$ 808,882	\$ 808,882	\$ 973,906	
	Total Benefits	\$ 564,562	\$ 746,441	\$ 607,963	\$ 726,935	
	Total Non Personnel	\$ 707,663	\$ 1,160,658	\$ 1,010,505	\$ 1,195,859	
	Total Public Works	\$ 2,028,447	\$ 2,715,981	\$ 2,427,350	\$ 2,896,700	6.65%

2023 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	
	RECREATION					
	Recreation Department					
01-451-102	Wages - Full Time-Rec	\$ 155,288	\$ 160,391	\$ 160,931	\$ 164,768	
01-451-103	Wages - Full Time-PW	154,915	177,736	177,736	210,150	
01-451-104	Wages - P/T	7,359	6,796	6,796	46,502	
01-451-105	Wages - Temporary Employees	14,272	38,000	25,000	38,000	
01-451-120	Overtime	9,274	13,000	13,000	13,000	
	Total Personnel	\$ 341,107	\$ 395,923	\$ 383,463	\$ 472,420	19.32%
01-451-201	Fica	\$ 25,623	\$ 30,288	\$ 30,288	\$ 36,140	
01-451-202	Worker's Compensation Insurance	11,662	17,792	13,081	19,771	
01-451-203	Unemployment Compensation	(404)	-	-	-	
01-451-204	Health & Hospitalization	85,304	179,692	143,741	232,429	
01-451-205	PPACA Tax	28	28	29	41	
01-451-206	Life Insurance	571	612	536	629	
01-451-207	Disability Insurance	1,661	2,057	1,523	2,300	
01-451-208	Pension - Non-Uniformed	39,236	56,692	56,692	58,600	
	Total Benefits	\$ 163,682	\$ 287,161	\$ 245,890	\$ 349,910	21.85%
	Total Personnel & Benefits	\$ 504,789	\$ 683,084	\$ 629,353	\$ 822,330	20.38%
01-451-301	Postage	\$ 233	\$ 1,000	1,000	1,000	
01-451-302	Office Supplies	2,059	1,200	1,000	1,200	
01-451-305	Misc. supplies	35	250	200	250	
01-451-401	Training	1,565	2,500	2,250	2,500	
01-451-402	Dues & Subscriptions	1,250	1,500	1,500	2,000	
01-451-403	Travel	242	1,500	1,000	1,250	
01-451-404	Advertisement	763	700	3,423	1,000	
01-451-405	Communications	3,016	3,500	3,029	3,570	
01-451-406	Liability Insurances	13,000	17,506	15,981	18,863	
01-451-407	Uniforms	-	300	27	300	
01-451-408	General Expenses	918	500	5,200	5,200	
01-451-410	Contribution To Joint Project	-	1,500	1,500	1,500	
01-451-417	Athletics - Softball	-	-	-	-	
01-451-418	Athletics -Soccer	-	-	-	-	
01-451-419	Athletics -Pickup	-	-	-	-	
01-451-420	Athletics - Other	7,914	9,000	3,200	9,000	
01-451-421	Programs - Senior Activities	-	-	-	-	
01-451-422	Playground Program - Supplies	1,055	5,500	2,864	5,500	
01-451-423	Playground Program - Field Trips	5,958	30,000	29,000	35,000	
01-451-424	Programs - Other	973	4,000	3,000	4,000	
01-451-425	Discount Park Tickets	915	8,000	1,200	4,000	
01-451-426	Special Events - Other	11,965	20,000	16,500	20,000	
01-451-427	Trips	5,708	62,500	62,500	62,500	
01-451-428	Park Beautification	-	100	1,000	1,200	
01-451-429	Fitness - Supplies and Equipment	63	250	-	100	
01-451-430	Park Maint. - Buildings / Maintenance	2,716	5,000	5,000	2,100	
01-451-431	Park Maint. - Fields / Courts	41,619	50,000	50,000	50,000	
01-451-432	Park Maint. - Equipment	13,825	25,000	25,000	25,000	
01-451-433	Park Maint. - Minor Equip. and Supplies	2,333	5,000	2,500	5,000	
01-451-434	Park Maint. - Playgrounds / Parks	30,329	35,000	35,000	45,000	
01-451-435	Park Maint. - Trails	31	2,500	1,500	2,000	
01-451-436	Fitness - Other	-	-	-	10,000	
01-451-437	Park Maint - Bldg. Janitorial Supplies	-	-	-	2,900	
01-451-503	Internet	189	220	284	330	
01-451-510	IT maintenance	6,180	9,000	9,000	12,800	
01-451-511	Contracted Instructors	5,439	10,000	5,000	2,500	
01-451-601	Fuel	7,533	9,000	11,300	9,000	
01-451-604	Rec. Equipment Maintenance	-	-	-	-	
01-451-701	Electric Utility	5,200	7,000	5,200	7,000	
01-451-702	Gas Utility	-	-	-	-	
01-451-703	Water Utility	4,801	8,000	5,445	8,000	
	Total Non Personnel	\$ 177,823	\$ 337,026	\$ 310,603	\$ 361,563	7.28%
	TOTAL RECREATION					
	Total Personnel	\$ 341,107	\$ 395,923	\$ 383,463	\$ 472,420	
	Total Benefits	\$ 163,682	\$ 287,161	\$ 245,890	\$ 349,910	
	Total Non Personnel	\$ 177,823	\$ 337,026	\$ 310,603	\$ 361,563	
	Total Recreation	\$ 682,612	\$ 1,020,110	\$ 939,956	\$ 1,183,893	16.06%

2023 GENERAL FUND REFERENCE MATERIAL

		2021	2022	2022	2023	
	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED	
	Funds Transferred to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Personnel	\$ 1,999,988	\$ 2,171,063	\$ 2,157,855	\$ 2,518,050	
	Total Benefits	\$ 1,325,804	\$ 1,851,562	\$ 1,582,213	\$ 1,910,775	
	Total Non Personnel	\$ 7,830,014	\$ 8,825,757	\$ 8,620,232	\$ 9,104,552	
	Total Operating Expense	\$ 11,155,806	\$ 12,848,382	\$ 12,360,300	\$ 13,533,377	5.33%
01-492-801	Funds Transferred to Capital Projects	\$ 1,622,179	\$ 481,052	\$ 1,955,052	\$ 1,239,101	
	Total Operating Expense & Fund Transfers	\$ 12,777,985	\$ 13,329,434	\$ 14,315,352	\$ 14,772,478	10.83%
	Excess Revenue over (under) Expenditures	\$ 1,562,854	\$ (493,841)	\$ (204,507)	\$ (598,865)	21.27%
	Appropriation of funds in reserve					
	Fund Balance Reserve for Employee benefits		\$ -	\$ -	\$ -	
	Assigned reserve for 2021 MMO pmt	\$ -	\$ -	\$ -	\$ -	
	Use of unassigned fund balance	\$ -	\$ 472,465	\$ 204,507	\$ 598,865	
	Total Appropriations used from Fund Balance	\$ -	\$ 472,465	\$ 204,507	\$ 598,865	
	Excess Revenue over (under) Expenditures with Fund Balance Appropriations	\$ 1,562,854	\$ (21,376)	\$ (0)	\$ 0	-100.00%
	Unassigned fund balance transfer / BOC	\$ -	\$ 472,465	\$ -	\$ -	
	Modified accrual adjustments	\$ 702,382	\$ -	\$ -	\$ -	
	2021 ARPA funds owed to General Fund - cash not transferred until 2022	\$ (749,000)	\$ -	\$ 749,000		
	End of Year Cash Available & Investments	\$ 13,178,420	\$ 11,171,900	\$ 12,973,913	\$ 12,375,048	

GENERAL FUND CAPITAL RESERVE

2023 GENERAL FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2022 BUDGET	2022 PROJECTED	2023 BUDGET
	Beginning Fund Balance	\$ 3,116,723	\$ 3,021,194	\$ 3,039,327
<u>REVENUES</u>				
32-05-341-100	Interest Earnings	\$ 8,000	\$ 8,000	\$ 13,000
32-05-341-200	Investment Earnings	20,000	(76,087)	20,000
32-06-354-100	Grants	329,000	54,000	248,400
32-08-389-100	Miscellaneous Receipts	-	-	-
32-08-387-100	Developer Contributions	-	-	-
32-09-391-100	Sale of General Fixed Assets - Miscellaneous	-	-	-
32-09-392-100	Transfers in from general fund	481,052	481,052	1,205,701
	Total Revenues	\$ 838,052	\$ 466,965	\$ 1,487,101
<u>CAPITAL EXPENDITURES</u>				
	Reserve for Buildings/Land	\$ 538,750	\$ 54,707	\$ 657,500
401				
32-401-451	Resurfacing/Building/Renovating Sports Courts & Fields	10,000	10,000	10,000
32-401-451	Rec/DPW master plan/feasibility study (50% GF, 50% RC)	200,000	-	100,000
32-401-451	Rec/DPW master plan construction(2024-2027)	-	-	-
32-401-451	Land acquisition (50%GF,50% RC)	-	-	125,000
32-401-451	ADA improvements for YT park/inner loop	100,000	-	100,000
32-401-451	Municipal building upgrades	22,500	15,000	30,000
32-401-451	Various Seal Coat (2023 Twp Park, 2024 Municipal Campus)	-	-	20,000
32-401-451	Paving Parks (2023 Heritage)	-	-	10,000
32-401-451	Recycling yard upgrades	-	1,993	-
32-401-451		-	-	-
32-401-451	Administration building - HVAC upgrade / BAC	-	21,612	-
32-401-451	Service building - HVAC upgrade / BAC	-	2,882	-
32-401-451	Equipment storage BAC	-	720	-
	Sub Total		25,214	
32-401-451		-	-	-
32-401-451	Carpet replacement	37,500	-	37,500
32-401-451	Roof - Fitzkee Lane (75% GF/25% SF)	112,500	-	225,000
32-401-451	Roof - Admin building (75% GF/25% SF)	56,250	2,500	-

2023 GENERAL FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2022 BUDGET	2022 PROJECTED	2023 BUDGET
Reserve for Machinery & Equipment		\$ 20,000	\$ 6,600	\$ 90,500
402				
32-402-451	Recreation equipment replacement	10,000	6,000	10,000
32-402-430	Recreation mower (2024 Ferris, 2027 John Deer)	-	-	-
32-402-430	Security/cameras recording systems	10,000	600	10,000
32-402-430	Sign making equipment updates(2025)	-	-	-
32-402-430	Overhaul upgrades to leaf pickers and chippers	-	-	15,000
32-402-430	Multi Welder	-	-	3,000
32-402-430	Lifts for Service Building (2024 Small Trucks, 2026 Large Truck)	-	-	-
32-402-430	Toolbox and hand tools(Service building (75% GF/25% SF))	-	-	7,500
32-402-430	Salt Brine system replacement(2025)	-	-	-
32-402-430	EMA radios(2029)	-	-	-
Reserve for Vehicles		\$ 170,000	\$ -	\$ 335,000
403				
32-403-430	New vehicle for Twp use for replacement	35,000	-	35,000
32-403-430	Bucket truck van for signal maint.	135,000	-	150,000
32-403-430	Replacement truck (2023 - H12)	-	-	150,000
32-403-430	Unimog replacement (2024)	-	-	-
32-403-430	CAT Loader replacement (2024)	-	-	-
Reserve for Traffic Signals		\$ 205,000	\$ 41,575	\$ 102,000
404				
32-404-433	Misc. equip. updates	30,000	30,000	30,000
32-404-433	Retiming equipment	15,000	10,000	15,000
32-404-433	Springwood & Pauline Drive signal light	135,000	1,575	25,000
32-404-433	Pauline Drive & Queen St left turn lane	25,000	-	-
32-404-433	Springwood & Chapel Church signal light(2024-2025)	-	-	-
32-404-433	Springwood & Chestnut Hill signal upgrade(2025-2026)	-	-	-
32-404-433	Queen and Leader Heights Signal upgrade(ARLE Grant)	-	-	32,000
Reserve for Office Equipment		\$ 81,250	\$ 53,350	\$ 52,300
405				
32-405-406	Office furniture	10,000	10,000	10,000
32-405-406	Work order software	15,000	-	15,000
32-405-406	IT general	16,000	16,000	16,000
32-405-406	Server replacement	17,000	17,000	-
32-405-406	Copier	3,000	-	4,000
32-405-406	Printer replacement	-	-	2,500
32-405-406	Signage software upgrades & PC	2,500	-	2,500
32-405-406	Secondary IT room equipment	5,000	2,500	-
32-405-406	Virus Software replacement(Umbrella/AMP)	9,000	7,850	-
32-405-406	Credit card software	3,750	-	-
32-405-406	Laserfiche cloud migration(2024)	-	-	-
32-405-406	Cassell one time payment accounts payable module	-	-	2,300

2023 GENERAL FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2022 BUDGET	2022 PROJECTED	2023 BUDGET
Reserve for Roads		\$ 345,000	\$ 250,000	\$ 132,000
407				
32-407-439	Restriping intersections	20,000	20,000	20,000
32-407-439	Guide rail projects	25,000	10,000	25,000
32-407-439	Short span bridge inspections	25,000	20,000	-
32-407-439	Culvert upgrades	25,000	-	25,000
32-407-439	Green Valley road embankment stabilization	250,000	200,000	-
32-407-439	Hess Farm Bridge #419 (2023 Design, 2024 const.)	-	-	10,000
32-407-439	Honey Valley Bridge #420 - Repair \$22k	-	-	22,000
32-407-439	Small span bridge repair(Depends on inspection results)	-	-	30,000
Reserve for Sidewalks		\$ -	\$ -	\$ 5,000
408				
32-408-435	Township sidewalks	-	-	5,000
Reserve for Storm Water		\$ 85,500	\$ 42,600	\$ 491,000
411				
32-411-446	Queensgate stream bank restoration/York Co.proj.	20,500	20,500	315,000
32-411-446	Stormwater stream restoration project	25,000	5,000	-
32-411-446	Basins upgrades	25,000	9,100	25,000
32-411-446	MS4 field inspection program	15,000	8,000	5,000
32-411-446	Spangler Meadows basin repair	-	-	21,000
32-411-446	Shasta/Allegheny Storm pipe replacement	-	-	75,000
32-411-446	Fruitlyn Drive Swale/Road Widening(2024 Design and Const.)	-	-	-
32-411-446	Brandt Dr to Thomas Ave stormwater improvement	-	-	50,000
Miscellaneous Expenses		\$ -	\$ -	\$ -
492				
32-492-100	Stop payment fee	-	-	-
Total Capital Expenses		\$ 1,445,500	\$ 448,832	\$ 1,865,300
Net Income (Loss)		\$ (607,448)	\$ 18,133	\$ (378,199)
Ending Cash & Investments		\$ 2,509,275	\$ 3,039,327	\$ 2,661,128

GENERAL FUND CAPITAL RESERVE PROJECTIONS

	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Beginning Reserve Balance	3,021,194	3,039,327	2,661,128	1,496,380	1,283,432	1,275,484
REVENUE						
Transfers to reserve	481,052	1,205,701	481,052	481,052	481,052	481,052
Interest	8,000	13,000	13,000	13,000	13,000	13,000
Investment Earnings	(76,087)	20,000	20,000	20,000	20,000	20,000
Misc. receipts						
Grants	54,000	248,400	294,950	150,000	150,000	150,000
Bond proceeds / loans	-	21,000	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-
Developer contributions	-	-	-	-	-	-
Total Revenue	466,965	1,508,101	809,002	664,052	664,052	664,052
CAPITAL EXPENDITURES						
Reserve for buildings & land	54,707	657,500	260,000	335,000	140,000	140,000
Reserve for machinery & equipment	6,600	90,500	85,000	150,000	75,000	70,000
Reserve for vehicles	-	335,000	750,000	35,000	150,000	35,000
Reserve for traffic signals	41,575	102,000	363,000	207,500	180,000	45,000
Reserve for office equipment	53,350	52,300	40,750	49,500	27,000	29,500
Reserve for roads	250,000	132,000	420,000	70,000	70,000	70,000
Reserve for sidewalks	-	5,000	5,000	5,000	5,000	5,000
Reserve for stormwater	42,600	491,000	50,000	25,000	25,000	25,000
Miscellaneous expenses	-	-	-	-	-	-
Total Capital Expenditures	448,832	1,865,300	1,973,750	877,000	672,000	419,500
Revenue over / (under) expenditures	18,133	(357,199)	(1,164,748)	(212,948)	(7,948)	244,552
End of Year Reserve Balance	3,039,327	2,682,128	1,496,380	1,283,432	1,275,484	1,520,036

SEWER FUND

2023 SEWER FUND BUDGET – MAJOR CATEGORIES

DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	% BUD TO BUD VARIANCE
Beginning Cash & Investments	\$ 7,777,880	\$ 8,832,555	\$ 8,832,555	\$ 10,297,490	
<u>REVENUES</u>					
Interest	41,924	30,000	(63,677)	11,669	-61%
Sewer Rent	6,531,956	6,632,032	6,607,779	6,680,012	1%
Tapping Fees	348,335	350,000	350,000	300,000	-14%
Other Revenues	10,445	7,765	1,301,230	9,760	26%
Grants	-	-	-	-	
Total Revenues	\$ 6,932,660	\$ 7,019,797	\$ 8,195,331	\$ 7,001,441	0%
<u>EXPENSES</u>					
Personnel & Benefits	\$ 945,783	\$ 1,174,250	\$ 1,099,746	\$ 1,260,223	7%
Non Personnel					
Treatment	2,302,054	3,376,822	3,380,603	3,494,715	3%
Debt Service - Sewer System	968,814	622,884	622,884	266,529	-57%
Sewer Capacity Purchase	79,320	287,535	79,320	287,535	0%
Other Operating Expenses	384,311	731,006	420,388	603,394	-17%
Operational Transfers/projects	1,363,654	1,127,445	1,127,455	1,135,602	1%
Total Non Personnel	\$ 5,098,153	\$ 6,145,692	\$ 5,630,650	\$ 5,787,775	-6%
Total Expenses	\$ 6,043,936	\$ 7,319,942	\$ 6,730,396	\$ 7,047,998	-4%
Net Surplus (deficit)	888,724	-300,145	1,464,935	-46,557	-84%
Appropriations used from Fund Balance	\$ -	\$ 300,145	\$ -	\$ 46,557	
Excess Revenue over (under) Expenditures with Fund Balance Appropriations	888,724	0	1,464,935	0	-30%
Transfer of funds from custodial account	-	-	-	-	
Bond repayment from Fund Balance	-	-	-	-	
Fund balance transfer / BOC	-	-	-	-	
accrual adjustments	165,951	-	-	-	
Ending Cash and Investments	\$ 8,832,555	\$ 8,832,554	\$ 10,297,490	\$ 10,250,933	

2023 SEWER FUND REFERENCE MATERIAL

		2021	2022	2022	2023	%
ACCOUNT #	DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED	BUD TO BUD VARIANCE
	Beginning Cash & Investments	\$ 7,777,880	\$ 8,832,555	\$ 8,832,555	\$ 10,297,490	
	Beginning Cash & Investments	\$ 7,777,880	\$ 8,832,555	\$ 8,832,555	\$ 10,297,490	32.39%
REVENUES						
21-01-341-100	Interest - Sewer Revenue	\$ 60,255	\$ 30,000	\$ 36,323	\$ 30,000	
21-01-341-200	Investment Earnings	(18,331)	-	(100,000)	(18,331)	
21-02-358-100	Sewer Rent - Sgt. Treatment	146,677	161,938	140,442	147,464	
21-02-358-200	Sewer Rent - Sgt Transprt	3,434	4,318	3,448	3,620	
21-02-358-300	Sewer Rent - Violet Hill	9,154	11,875	9,989	10,489	
21-02-364-110	Sewer Rent	6,372,690	6,453,900	6,453,900	6,518,439	
21-03-364-114	Sewer Maintenance Services	1,913	5,000	10,000	5,000	
21-03-364-115	Tapping Fees	348,335	350,000	350,000	300,000	
21-03-364-116	Connection Permits	1,495	1,765	1,765	3,260	
21-03-364-117	Misc. Receipts - Sewer	-	1,000	1,296,002	1,000	
21-03-364-119	Engineering Services	7,038	-	(6,538)	500	
21-08-391-110	Gain/Loss Sale of Fixed Assets	-	-	-	-	
21-09-392-100	Interfund Operating Transfers	-	-	-	-	
21-06-352-100	Other Federal Operating Grants	-	-	-	-	
21-06-354-100	Other State & Operating Grants	-	-	-	-	
	Total Revenues	\$ 6,932,660	\$ 7,019,797	\$ 8,195,331	\$ 7,001,441	0.99%
EXPENDITURES						
21-429-102	Salaries & Wages - FT	530,323	606,799	606,799	658,480	
21-429-104	Salaries & Wages - PT	1,687	3,396	3,396	4,248	
21-429-120	Overtime	15,819	25,000	22,000	30,000	
	Total Personnel	547,828	635,195	632,195	692,728	
21-429-201	Fica	41,861	48,592	48,592	52,994	
21-429-202	Worker's Compensation	14,690	19,978	19,978	20,239	
21-429-203	Unemployment	-	-	-	-	
21-429-204	Health & Hospitalization	230,423	364,049	293,004	386,298	
21-429-205	PPACA tax	55	67	69	69	
21-429-206	Life Insurance	929	936	1,023	948	
21-429-207	Disability Insurance	2,973	3,694	3,146	4,026	
21-429-208	Pension - non-uniformed	107,024	101,739	101,739	102,921	
	Total Benefits	397,955	539,055	467,551	567,495	
	Total Personnel & Benefits	945,783	1,174,250	1,099,746	1,260,223	33.25%

2022 SEWER FUND REFERENCE MATERIAL

ACCOUNT #	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	% BUD TO BUD VARIANCE
21-429-301	Postage	22,495	32,000	17,501	33,120	
21-429-302	Office Supplies	4,927	5,000	5,000	6,000	
21-429-304	Subscriptions	51	-	200	200	
21-429-305	Misc. Supplies	-	-	-	-	
21-429-306	Sm. Tools, Equip & Supplies	10,089	15,000	11,000	15,000	
21-429-307	Janitorial Supplies	2,279	3,000	3,000	4,000	
21-429-401	Training	1,535	8,000	8,000	15,000	
21-429-402	Dues, memberships, certifications	1,635	2,000	1,500	2,000	
21-429-403	Travel	10	2,000	500	2,000	
21-429-404	Advertising	280	2,000	500	3,500	
21-429-405	Communication Expenses	8,371	13,100	10,000	8,390	
21-429-406	Liability Insurance	20,757	26,946	22,046	28,600	
21-429-407	Uniforms	6,768	9,000	5,400	9,000	
21-429-408	General Expenses	4,630	4,000	4,500	5,000	
21-429-409	Maint. & Repairs - Buildings	13,186	25,000	16,050	25,000	
21-429-501	Engineering Services	3,949	20,000	3,500	20,000	
21-429-503	Internet	289	330	330	520	
21-429-504	Sewer Authority Administrative Costs	16,700	22,550	8,950	22,550	
21-429-505	Professional Services	3,956	4,500	3,500	4,500	
21-429-506	Bank Fees	17	100	86	100	
21-429-507	Rental of Equipment	718	1,500	800	1,500	
21-429-510	IT maintenance	17,106	24,200	17,500	33,100	
21-429-525	Legal Exp. - Solicitor	51,997	200,000	56,500	40,000	
21-429-601	Fuel	19,325	25,000	16,000	35,500	
21-429-602	Oil & Grease	172	-	-	500	
21-429-604	Maint. & Repairs - Mach. & Equip. / Vehicles	15,487	35,000	18,000	35,000	
21-429-606	Maint. & Repairs - Sewer System (I & I)	120,336	200,000	150,000	200,000	
21-429-701	Electric Utilities	28,655	40,000	29,263	40,000	
21-429-702	Gas Utilities	5,496	7,000	7,950	8,400	
21-429-703	Water Utilities	3,097	3,780	2,812	4,914	
21-429-710	Treatment - York City/PAWC	792,451	2,365,029	2,365,029	2,476,657	
21-429-711	Treatment - Springettsbury	1,464,140	928,970	932,750	932,750	
21-429-712	Treatment - Spring Garden	42,597	77,519	77,519	79,845	
21-429-713	Treatment - Windsor Township	2,866	5,305	5,305	5,464	
21-429-720	Debt Service - York City	701,657	356,348	356,348	-	
21-429-721	Debt Service - Springettsbury Township	267,156	266,536	266,536	266,529	
21-429-730	Sewer Capacity Purchase - Springettsbury Twp.	79,320	287,535	79,320	287,535	
21-429-801	Transfer out to Capital Reserve	1,363,654	1,127,445	1,127,455	1,135,602	
	Total Non Personnel	5,098,153	6,145,692	5,630,650	5,787,775	13.53%
	Total Expenditures	\$ 6,043,936	\$ 7,319,942	\$ 6,730,396	\$ 7,047,998	16.61%
	Excess Revenue over (under) Expenditures	\$ 888,724	\$ (300,145)	\$ 1,464,935	\$ (46,557)	
	Appropriation of funds in reserve					
	Use of unassigned fund balance	\$ -	\$ 300,145	\$ -	\$ 46,557	
	Total Appropriations used from Fund Balance	\$ -	\$ 300,145	\$ -	\$ 46,557	
	Excess Revenue over (under) Expenditures with Fund Balance Appropriations	\$ 888,724	\$ (0)	\$ 1,464,935	\$ (0)	
	Unassigned fund balance transfer / BOC accrual adjustments	\$ -	\$ -	\$ -	\$ -	
	Ending Cash and Investments	\$ 8,832,555	\$ 8,832,554	\$ 10,297,490	\$ 10,250,933	

SEWER FUND CAPITAL RESERVE

2023 SEWER FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2022 BUDGET	2022 PROJECTED	2023 BUDGET
	Beginning Fund Balance	\$10,336,044	\$ 9,795,053	\$8,067,033
<u>REVENUES</u>				
30-05-341-100	Interest Earnings	\$ 8,500	\$ 16,479	\$ 8,500
30-05-341-200	Investment Earnings	41,500	(270,554)	41,500
30-06-354-100	Grants	-	-	-
30-08-389-100	Miscellaneous Receipts	-	-	-
30-09-391-100	Sale of General Fixed Assets - Miscellaneous	-	-	-
30-09-392-100	Transfer from Sewer Fund	1,127,445	1,127,445	1,135,602
30-06-354-100	Grants	402,708	-	-
	Total Revenues	\$ 1,580,153	\$ 873,370	\$ 1,185,602
<u>CAPITAL EXPENDITURES</u>				
	Reserve for Buildings/Land	\$ 78,750	\$ 43,418	\$ 72,500
401				
30-401-429	Administration building - HVAC upgrade / BAC	-	7,204	-
30-401-429	Service building - HVAC upgrade / BAC	-	2,882	-
30-401-429	Equipment storage building & Sewer maint BAC	-	22,332	-
30-401-429	Subtotal	-	32,418	-
30-401-429		-	-	-
30-401-429	Municipal building upgrades	10,000	10,000	10,000
30-401-429	Carpet replacement	12,500	-	12,500
30-401-429	Roof - Fitzkee Lane(75% GF/25% SF)	37,500	-	50,000
30-401-429	Roof - Admin building(75% GF/25% SF)	18,750	1,000	-
	Reserve for Machinery & Equipment	\$ 35,000	\$ 10,000	\$ 42,500
402				
30-402-429	Camera system upgrades / cable hardware	30,000	5,000	25,000
30-402-429	Misc pump hose & supplies	5,000	5,000	5,000
30-402-429	Toolbox and hand tools for new bays(Ser. And San. Building)	-	-	12,500

2023 SEWER FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2022 BUDGET	2022 PROJECTED	2023 BUDGET
Reserve for Vehicles		\$ 20,000	\$ -	\$ 100,000
403				
30-403-429	Engine brake add-on for Gap Vax	20,000	-	-
30-403-429	Mini Excavator (Sell JCB Loader)	-	-	100,000
Reserve for Office Equipment		\$ 47,750	\$ 19,000	\$ 19,000
405				
30-405-429	IT General	4,000	4,000	4,000
30-405-429	Work order software	5,000	-	5,000
30-405-429	Office furniture - Sewer maint building	7,500	5,000	-
30-405-429	Security system replacement	2,000	-	2,000
30-405-429	Sewer field inspection program	10,000	2,000	8,000
30-405-429	Secondary IT room & Sewer building IT equipment	15,000	5,000	-
30-405-429	Virus Software replacement(Umbrella/AMP)	3,000	3,000	-
30-405-429	Credit card software	1,250	-	-
Reserve for Sewer- Pump Stations/Flow meters/Lines		\$ 2,790,000	\$ 2,528,972	\$ 605,000
406				
30-406-429	General sewer line upgrades	200,000	200,000	200,000
30-406-429	PS upgrades	40,000	40,000	40,000
30-406-429	Green Valley PS construction	1,410,000	1,410,000	-
30-406-429	Green Valley force main	450,000	450,000	-
30-406-429	Spang. Meadows phase out	450,000	378,972	-
30-406-429	Interceptor modeling	100,000	-	-
30-406-429	Country Club Rd (Tyler Run Interceptor) sewer upgrade - PennDOT	75,000	-	-
30-406-429	Update Sewer Authority specs	15,000	-	15,000
30-406-429	Green Valley Rd sewer extension design/ lateral construction	50,000	50,000	50,000
30-406-429	Dairyland and Joppa PS(2023 Design, 2024 Construction)	-	-	300,000
Total Capital Expenses		\$ 2,971,500	\$ 2,601,390	\$ 839,000
Net Income (Loss)		\$ (1,391,347)	\$ (1,728,020)	\$ 346,602
Ending Fund Balance		\$ 8,944,697	\$ 8,067,033	\$ 8,413,635

SEWER FUND CAPITAL RESERVE PROJECTIONS

	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Beginning Reserve Balance	9,795,053	8,067,033	8,413,635	4,438,987	5,165,589	5,317,191
REVENUE						
Transfers to reserve	1,127,445	1,135,602	1,135,602	1,135,602	1,135,602	1,135,602
Interest / investments	(254,075)	50,000	25,000	25,000	25,000	25,000
Grants	-	-	-	-	-	-
Refund of escrows from bond redemption	-	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-
Total Revenue	873,370	1,185,602	1,160,602	1,160,602	1,160,602	1,160,602
CAPITAL EXPENDITURES						
Reserve for buildings & land	43,418	72,500	10,000	35,000	10,000	10,000
Reserve for machinery & equipment	10,000	42,500	5,000	30,000	5,000	30,000
Reserve for vehicles	-	100,000	150,000	-	350,000	-
Reserve for office equipment	19,000	19,000	5,250	4,000	4,000	4,000
Reserve for Sewer PS, flow meters, lines	2,528,972	605,000	4,965,000	365,000	640,000	5,240,000
Total Capital Expenditures	2,601,390	839,000	5,135,250	434,000	1,009,000	5,284,000
Revenue over / (under) expenditures	(1,728,020)	346,602	(3,974,648)	726,602	151,602	(4,123,398)
End of Year Reserve Balance	8,067,033	8,413,635	4,438,987	5,165,589	5,317,191	1,193,793

INTERMUNICIPAL SEWER FUND

2023 INTERMUNICIPAL SEWER FUND BUDGET

ACCOUNT #	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	%
						CHANGE
	Beginning Cash	\$ 200,688	\$ 200,688	\$ 509,404	\$ 511,907	
REVENUES						
22-01-341-100	Interest - Intermunicipal Sewer Fund	\$ 4,531	\$ 2,000	\$ 2,503	\$ 4,000	
22-02-358-111	svc charge - Dallastown	195,219	182,915	205,420	218,285	
22-02-358-112	svc charge - Red Lion	338,779	329,248	369,755	392,913	
22-02-358-113	svc charge - Windsor Borough	33,525	36,583	41,084	43,657	
22-02-358-114	svc charge - Windsor Township	299,328	310,956	349,213	371,085	
22-02-358-115	svc charge - Yoe Borough	51,402	54,875	61,626	65,486	
22-02-358-110	svc charge - York Township	944,904	914,577	1,027,098	1,091,426	
	Total Revenues	\$ 1,867,688	\$1,831,154	\$ 2,056,698	\$ 2,186,851	19%
EXPENSES						
22-429-102	Salaries & Wages	\$ 52,302	\$ 58,220	\$ 58,220	\$ 58,374	
22-429-120	Overtime	1,470	3,000	3,000	3,000	
	Total Personnel	53,772	61,220	61,220	61,374	0%
22-429-201	Fica	4,169	4,683	3,890	4,695	
22-429-202	Worker's Compensation	1,318	1,778	1,232	1,775	
22-429-204	Health & Hospitalization	20,487	34,847	28,952	35,044	
22-429-205	PPACA tax	5	7	7	4	
22-429-206	Life Insurance	86	89	101	86	
22-429-207	Disability Insurance	270	357	313	357	
22-429-208	Pension	9,690	9,761	9,761	9,124	
	Total Benefits	36,025	51,522	44,256	51,085	-1%
	Total Personnel & Benefits	89,797	112,742	105,476	112,459	0%
22-429-301	Postage	5	50	50	50	
22-429-401	Training	41	-	-	400	
22-429-405	Communications	308	400	400	350	
22-429-406	Liability Insurance	1,964	2,539	2,539	2,552	
22-429-408	General Expenses	12	-	-	-	
22-429-501	Engineering Services	9,371	8,500	8,500	8,500	
22-429-502	Legal Expenses	-	-	-	-	
22-429-503	Internet	23	30	30	40	
22-429-510	IT maintenance	1,516	2,200	2,200	3,000	
22-429-604	Maintenance Equipment	-	5,000	2,000	5,000	
22-429-605	Maintenance HVPS	12,784	25,000	15,000	20,000	
22-429-606	Maintenance Sewer System	19,252	150,000	50,000	150,000	
22-429-701	Electric Utility-HVPS	114	500	2,500	15,000	
22-429-714	Sewer treatment - Springettsbury	1,649,373	1,524,192	1,865,500	1,865,500	
	Total Non Personnel	1,694,763	1,718,411	1,948,719	2,070,392	20%
	Total Expenses	\$ 1,784,560	\$1,831,153	\$ 2,054,195	\$ 2,182,851	19%
	Net Income (Loss)	\$ 83,128	\$ 1	\$ 2,503	\$ 4,000	
	Modified accrual adjustments	225,588				
	Ending Cash	\$ 509,404	\$ 200,689	\$ 511,907	\$ 515,907	

RECREATION CAPITAL FUND

2023 RECREATION CAPITAL RESERVE FUND BUDGET

ACCOUNT #	DESCRIPTION	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	% CHANGE
	Beginning Cash & Investments	\$ 774,582	\$ 833,532	\$ 887,532	15%
REVENUES					
31-05-341-100	Interest	\$ 4,000	\$ 4,000	\$ 4,000	
31-07-367-000	Recreation Site Fees	400,000	50,000	186,000	
31-06-354-100	Grants	-	-	15,000	
	Total Revenues	\$ 404,000	\$ 54,000	\$ 205,000	-49%
EXPENSES					
		detail below			
31-451-100	Capital Purchases	\$ 50,000	\$ -	\$ 316,000	
	Total Expenses	\$ 50,000	\$ -	\$ 316,000	0%
	Net Income (Loss)	\$ 354,000	\$ 54,000	\$ (111,000)	
	Ending Cash & Investments	\$ 1,128,582	\$ 887,532	\$ 776,532	-31%

REC CAP RESERVE DETAIL		
2022 Budget	2022 Expensed	
-	-	
50,000.00	-	Park improvements
-	-	
50,000.00	-	

REC CAP RESERVE DETAIL	
2023 Budget	
50,000.00	Park Impr.
30,000.00	Playground equipment
125,000.00	Land acquisition (50% GF,50% RC)
100,000.00	Rec master plan and construction
11,000.00	Fitz Park roof replacement and pad
316,000.00	

IMPACT FEE FUND

2023 IMPACT FEE FUND BUDGET

ACCOUNT #	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	PERCENT CHANGE
	Beginning Cash & Investments	\$4,317,661	\$4,317,661	\$ 4,317,661	\$ 4,521,289	5%
	REVENUES					
12-05-341-100	Interest	\$ 25,337	\$ 15,000	\$ 13,628	\$ 15,000	
12-06-383-100	Traffic Impact Fees 2002	35,259	-	-	-	
12-06-383-200	Traffic Impact Fees 2012	228,666	350,000	200,000	200,000	
12-06-383-300	Traffic Impact Fees 2022				50,000	
	Total Revenues	\$ 289,262	\$ 365,000	\$ 213,628	\$ 265,000	-27%
	EXPENSES					
12-439-107	Capital Improvements	\$ 5,661	\$ 160,000	\$ 10,000	\$ 25,000	
	Total Expenses	\$ 5,661	\$ 160,000	\$ 10,000	\$ 25,000	
	Net Income (Loss)	\$ 283,602	\$ 205,000	\$ 203,628	\$ 240,000	
	Ending Cash & Investments	\$4,601,263	\$4,522,661	\$ 4,521,289	\$ 4,761,289	5%

LIQUID FUEL FUND

2023 LIQUID FUEL FUND BUDGET

	2021	2022	2022	2023	%
DESCRIPTION	ACTUAL	BUDGET	PROJECTED	REQUESTED	CHANGE
Beginning Cash & Investments	\$ 510,637	\$ 587,862	\$ 590,183	\$ 654,625	
Interest - Liquid Fuels	\$ 8,327	\$ 5,000	\$ 4,258	\$ 5,000	
Liquid Fuels Tax Allocation	880,194	834,214	910,184	910,184	
		-			
Total Revenue	\$ 888,520	\$ 839,214	\$ 914,442	\$ 915,184	9%
Major Equipment	\$ 9,415	\$ 22,000	\$ -	\$ 22,000	0%
Materials & Supplies	\$ 799,559	\$ 850,000	\$ 850,000	\$ 950,000	
Total Construction And Rebuilding	\$ 808,974	\$ 872,000	\$ 850,000	\$ 972,000	11%
Total Expenses	\$ 808,974	\$ 872,000	\$ 850,000	\$ 972,000	11%
Net Income (Loss)	\$ 79,546	\$ (32,786)	\$ 64,442	\$ (56,816)	
Ending Cash & Investments	\$ 590,183	\$ 555,076	\$ 654,625	\$ 597,809	

STORMWATER FUND

2023 STORMWATER FUND BUDGET

ACCOUNT #	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	%
						CHANGE
	Beginning Cash & Investments	\$ 1,037,474	\$ 1,062,059	\$ 1,105,205	\$ 1,105,205	
<u>REVENUES</u>						
33-05-341-100	Interest	\$ 8,918	\$ 5,000	\$ 5,011	\$ 8,000	
33-07-379-100	Stormwater Assessments	74,614	60,000	64,595	64,458	
33-06-354-100	Grant	41,581	-	-	-	
	Total Revenues	\$ 125,113	\$ 65,000	\$ 69,606	\$ 72,458	11%
<u>EXPENSES</u>						
33-446-409	Stormwater Assessments	\$ 55,768	44,000	44,606	47,405	
33-446-402	Dues / Memberships	-	-	-	-	
33-446-505	Professional Services	17	25,000	25,000	25,000	
33-492-100	Transfer to Capital Reserve		-	-	-	
	Total Expenses	\$ 55,784	\$ 69,000	\$ 69,606	\$ 72,405	5%
	Net Income (Loss)	\$ 69,329	\$ (4,000)	\$ -	\$ 53	
	Modified accrual adjustments	\$ (1,598)				
	Ending Cash & Investments	\$ 1,105,205	\$ 1,058,059	\$ 1,105,205	\$ 1,105,258	4%

STREET LIGHT FUND

2023 STREET LIGHT FUND BUDGET

ACCOUNT #	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	PERCENT CHANGE
	Beginning Cash & Investments	\$ 50,518	\$ 52,967	\$ 52,856	\$ 55,206	
		.	.			
	<u>REVENUES</u>					
11-01-301-100	Street Light Tax	\$ 4,970	\$ 5,050	\$ 5,050	\$ 5,050	
11-05-341-100	Interest	450	300	300	300	
	Transfer of funds from GF					
	Total Revenues	\$ 5,420	\$ 5,350	\$ 5,350	\$ 5,350	0%
	<u>EXPENSES</u>					
11-409-701	Utilities - Electricity	2,843	3,000	3,000	3,000	
	Total Expenses	\$ 2,843	\$ 3,000	\$ 3,000	\$ 3,000	0%
	Net Income (Loss)	\$ 2,576	\$ 2,350	\$ 2,350	\$ 2,350	
	Modified accrual adjustments	\$ (238)				
	Ending Cash & Investments	\$ 52,856	\$ 55,317	\$ 55,206	\$ 57,556	

ARPA FUND

2023 ARPA FUND BUDGET

ACCOUNT #	DESCRIPTION	2021 ACTUAL	2022 BUDGET	2022 PROJECTED	2023 REQUESTED	PERCENT CHANGE
	Beginning Cash & Investments	\$ -	\$ 762,638	\$ 762,638	\$ 1,548,696	
REVENUES						
15-05-341-100	Interest	\$ 6,181	\$ 4,500	\$ 5,250	\$ 6,200	38%
15-06-351-100	American Rescue Plan Allocation	1,505,457	1,505,457	1,505,457	-	-1
	Total Revenues	\$ 1,511,638	\$ 1,509,957	\$ 1,510,707	\$ 6,200	
EXPENSES						
15-492-801	Interfund operating transfers	\$ 749,000	\$ -	\$ 724,649	\$ 749,000	
	Total Expenses	\$ 749,000	\$ -	\$ 724,649	\$ 749,000	
	Net Income (Loss)	\$ 762,638	\$ 1,509,957	\$ 786,058	\$ (742,800)	
	Ending Cash & Investments	\$ 762,638	\$ 2,272,595	\$ 1,548,696	\$ 805,896	