

PLUMSTEAD TOWNSHIP

2022 BUDGET



Preliminary Budget Adopted on November 09, 2021

Advertised on November 12, 2021

Final Budget Adopted on December 14, 2021

Letter of Transmittal

PRESENTED: Preliminary Budget on November 9, 2021
Final Budget on December 14, 2021

TO: Plumstead Board of Supervisors

Introduction

The proposed 2022 Budget is presented here for your review and comment. The document has been prepared in three (3) sections as follows:

Letter of Transmittal

The Letter of Transmittal is an overview of the budget in commentary form, generally referred to as the Budget Message. It is prepared to provide the Board of Supervisors, administrative staff, and Township residents with a narrative review of significant factors affecting the proposed budget and highlight areas of relative importance in understanding the financial section. It also contains a summary of program and service delivery, cash position, and revenue and expense forecasts included in the budget.

Operating and Capital Funds Budgets

The 2022 Budget consists of eleven (11) Funds each detailing in line-item format the projected revenues and proposed expenditures for the forthcoming year. Due to its size, a summary of the General Fund by revenue and expense category is also provided. An overall summary of the eleven (11) funds provides a financial snapshot of the organization.

Supporting Data

The Supporting Data or Budget Schedules offer an additional level of detail for specific line items in each Operating Budget. This information is provided to assist in understanding how specific budget appropriations have been developed. Where supporting data is available, a schedule letter is indicated in the budget document, and an alphabetical index is provided for easy reference. The Supporting Data should assist in further explaining the cost of Township services and provide more meaning to the budget projections.

The budget was developed by analyzing trends in revenues and expenditures from prior years, reviewing line-item details at the highest level, evaluating the appropriateness of current programs and services, and considering present economic conditions. Resources are allocated with the intent of maintaining accustomed service levels and providing needed capital improvements. The budget document is designed to provide the necessary information to understand and evaluate Township services from a financial perspective.

The Budget Format

The budget is presented in a line-item format using the Pennsylvania Chart of Accounts for local governments published by the State Department of Community and Economic Development (DCED). This format provides uniformity of account numbers and titles across department budgets and operating funds. Uniformity in the budget format and consistency in posting revenues and expenditures to the line-item accounts allows the Administration and Department Directors to monitor any variations in budget appropriations from year to year. It also simplifies the review of monthly financial statements and the coding invoices for payment. This translates to improved accuracy in our cost accounting from year to year.

The Pennsylvania Department of Community and Economic Development (DCED) recommends municipalities maintain a 5% to 10% reserve for unforeseen or emergency expenditures, to balance future budgets, and to avoid wide variations in tax rates from year to year. The 2022 fund balance reserves for all funds are represented on page 1.

The 2022 Budget format includes separate operating funds for General, Local Service Tax, Emergency Services, Park & Rec, Water, Open Space, Debt Service, Stormwater, Liquid Fuels and Community Care. By detailing these services in separate funds, the true costs for these government functions are more easily identified. This provides the Board of Supervisors and Township Residents with a clear picture of how Township resources are allocated and what funding is necessary to continue these services.

Capital appropriations for general purposes are shown in the General Capital Fund. When necessary, inter-fund transfers along with other revenues dedicated for capital projects, provides funding for any proposed capital purchases or improvements.

Separating capital appropriations from operating revenues and expenditures eliminates the potential for wide-spread variations in government appropriations from year to year caused by one-time capital expenses. All operating funds include a line for **Result from Operations** and represents the difference between annual revenues and expenditures before inter-fund transfers. Inter-fund transfers are for capital reserves and appropriations but can also be for appropriations to balance other operating budgets if necessary.

This budget format simplifies the budget preparation process and provides a quick and detailed analysis of the various appropriations and services included in the budget from year to year.

Budget Highlights

The Budget maintains municipal services at current levels

Appropriations in the 2022 Budget provide the resources needed to continue the high level of service our residents have come to expect. The appropriations support accustomed levels of police services, the maintenance of our public roads, park maintenance and water services.

The Budget funds necessary capital infrastructure needs and equipment acquisitions

The proposed budget includes necessary appropriations to the Township's road system, municipal buildings, park equipment and maintenance, and water system. Detailed capital infrastructure needs, and equipment acquisitions can be located on page 23.

The Budget reflects revenue for funds received from the American Rescue Plan

In 2021 the Township was awarded \$1,515,924 from the American Rescue Plan (ARP). These funds are restricted to specific uses as defined by the U.S. Treasury. The treasury has approved the following categories of expenditures: responding to the public health emergency and economic impacts, providing premium pay to eligible workers, providing government services, and making necessary investments in infrastructure.

The U.S Treasury has specific information on what qualifies in those categories. For example, investments in infrastructure does not apply to all infrastructure, it is specific to water, sewer and broadband infrastructure and providing government services allows the Township to calculate their decline in revenue from 2019 to 2020 (which calculated out to be \$315,722) and then can use only that amount more liberally towards projects like road improvements and public works equipment.

The 2022 budget shows interfund transfers to the LST Fund (\$110,000), General Fund Capital (\$165,000) and to the Water Fund (\$303,000) for the ARP funds that were received to be used towards ARP approved projects. The Township is also paying out a total of \$42,152 paid out over three (3) years from their ARP funds to the PPEMS (85%) and CBEMS (15%). The Township will continue to review eligible expenses and projects that the APR Funds can be used towards and determine how the remaining funds will be used over the next three (3) years.

Staff positions in the proposed budget

During 2021 the Township hired a full-time in-house zoning officer and two (2) seasonal public works employees. These positions replaced outside companies that the Township was utilizing. Additionally, the township had a full-time public works employee that resigned in 2021. In 2022 the Township plans to hire a full-time public works employee to fill the vacancy that exists as well as hire a new full-time police officer to replace the vacancy that will be left by an officer who will be retiring in 2022. There are no proposed staff reductions in 2022. Unless the Board of Supervisors adds new programs or services, additional staffing is not necessary; however, changes or reassignment of duties among existing employees may occur.

The proposed Budget does not include an increase in Property Taxes

The 2022 budget proposes property taxes to stay at 14.94 mills for 2022, with 1 mil being reallocated from the Debt Service Fund to the General Fund. A breakdown of the millage is provided below:

2022 Assessment is \$219,602,940	
	<u>Mils</u> <u>Tax Revenue</u>
General Fund	6.02 \$1,322,010
Emergency Services Fund	1.5 \$329,404.41
Open Space Fund	0.188 \$41,285.35
Debt Service Fund	<u>7.232</u> <u>\$1,588,168.46</u>
	14.94 \$3,280,868.22

A homeowner assessed at the average assessment value of 38,929, will pay \$581.61 per year in real estate property taxes, or \$1.59 per day for Township services. Of the total 14.94 mills, 6.02 mills are designated for General Fund purposes; 1.5 mills are designated for Emergency; 0.188 is designated for Open Space and Land Preservation; and the remaining 7.232 mills are designated for the Debt Service Fund.

Budget Overview

The Township arranges its functions in the budget among eleven (11) different funds, each with specific purposes. While General Fund monies can be used for any legal expenditure, other funds have restrictions on the use of available dollars. For example, the Liquid Fuels Fund revenue may only be used to support the cost of projects that are approved under the PA State Liquid Fuels Department. These expenses include road maintenance, traffic lights, maintenance materials, drainage structures, roadway paving and reconstruction, and snow supplies (i.e., salt).

Revenues and expenditures in each fund therefore are specific to that fund and its legally allowable purpose(s). Interfund transfers, the transfer of dollars from one fund to another, occur only when appropriate and legally permitted.

The General Fund and Water Fund account for all personnel, fringe benefits and insurance, utilities and routine maintenance and operational expenditures. Appropriations from other funds are limited to capital improvements or other designated purposes.

The proposed budget shows the beginning and ending fund balances, projected revenues, and line-item appropriations for each Fund. The Budget is organized in this manner to show the true cost for these government functions.

A narrative summary of the financial position of each Fund and a highlight of projected revenues and proposed expenditures for the new fiscal year follows:

General Fund

The General Fund is the operating budget for general municipal purposes and includes appropriations for general government operations including administration and finance, legal, Board of Supervisors, general engineering and other professional services, buildings and grounds maintenance, public works, parks and open space maintenance, police and code enforcement operations, planning and zoning administration, technology and repairs of tools and machinery.

The primary revenue sources for the General Fund are Real Estate Taxes, Local Enabling Act (Act 511) taxes, permit fees, grants, state-shared revenue and entitlements, and charges for service. Reimbursements also contribute to General Fund Revenue.

The Township levies a 1.0% earned income tax and shares this tax revenue with the Central Bucks School District (Township gets 0.5% and CBSD gets 0.5%). Act 511 Taxes (Earned Income Tax and Real Estate Transfer Tax) will generate approximately \$4,350,000 in 2022, representing 57.3% of total revenues in the General Fund. Real Estate Taxes represent another 17.5% of total revenue at \$1,333,000.

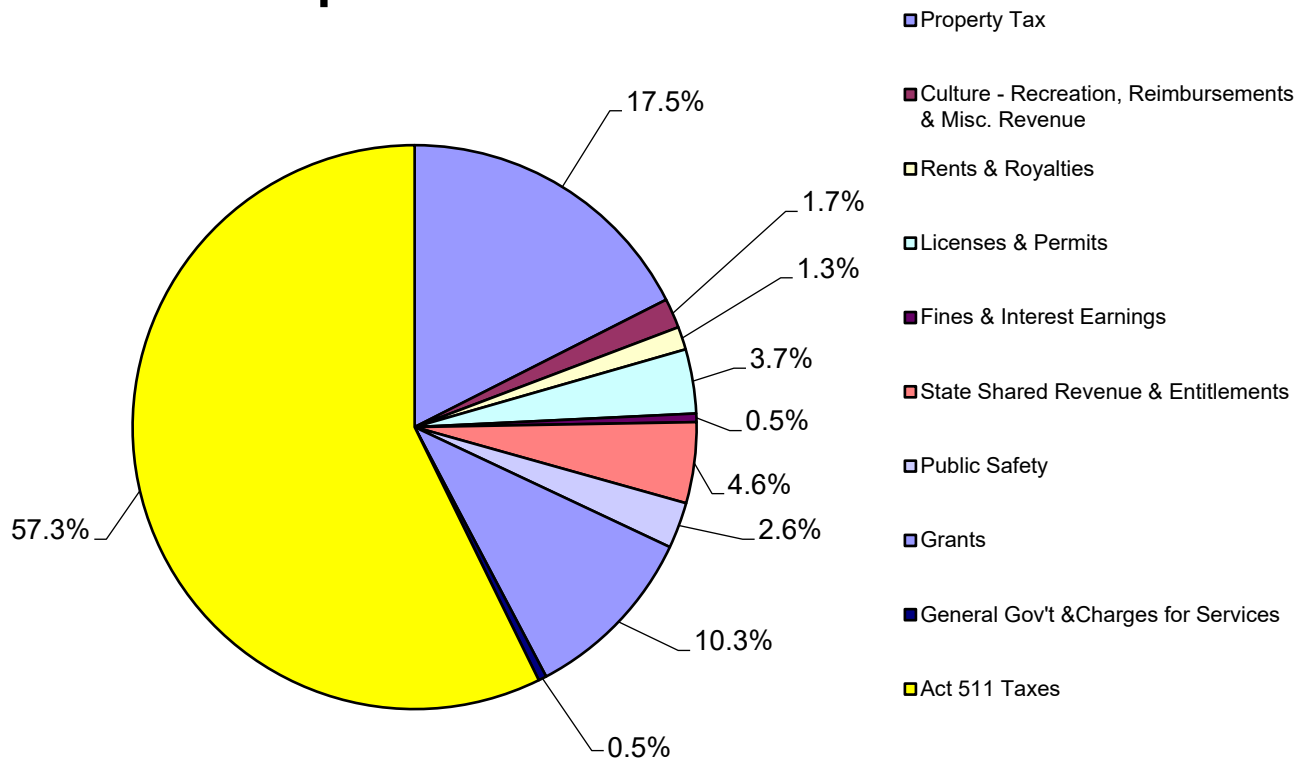
Transfer taxes are a tax on real estate sales within the Township. The tax rate is 2% of the sale price. County government receives 1% of the tax proceeds, and the Central Bucks School District and Township share the remaining 1% equally.

Other significant sources of revenue in the General Fund include cable television franchise fees (\$280,000), cell tower and building rents (\$99,801) and pension system aid (\$235,067).

Revenue projections in the budget are based on an analysis of tax collection experience, prior year collection history, projected state shared revenue and economic trends. Total estimated General Fund revenue for 2022 is \$7,597,526. General Fund Revenue can be located on pages 4-5 of the budget.

The following chart shows the various sources of General Fund revenue used for the operation of Township government:

2022 GF Proposed Revenues

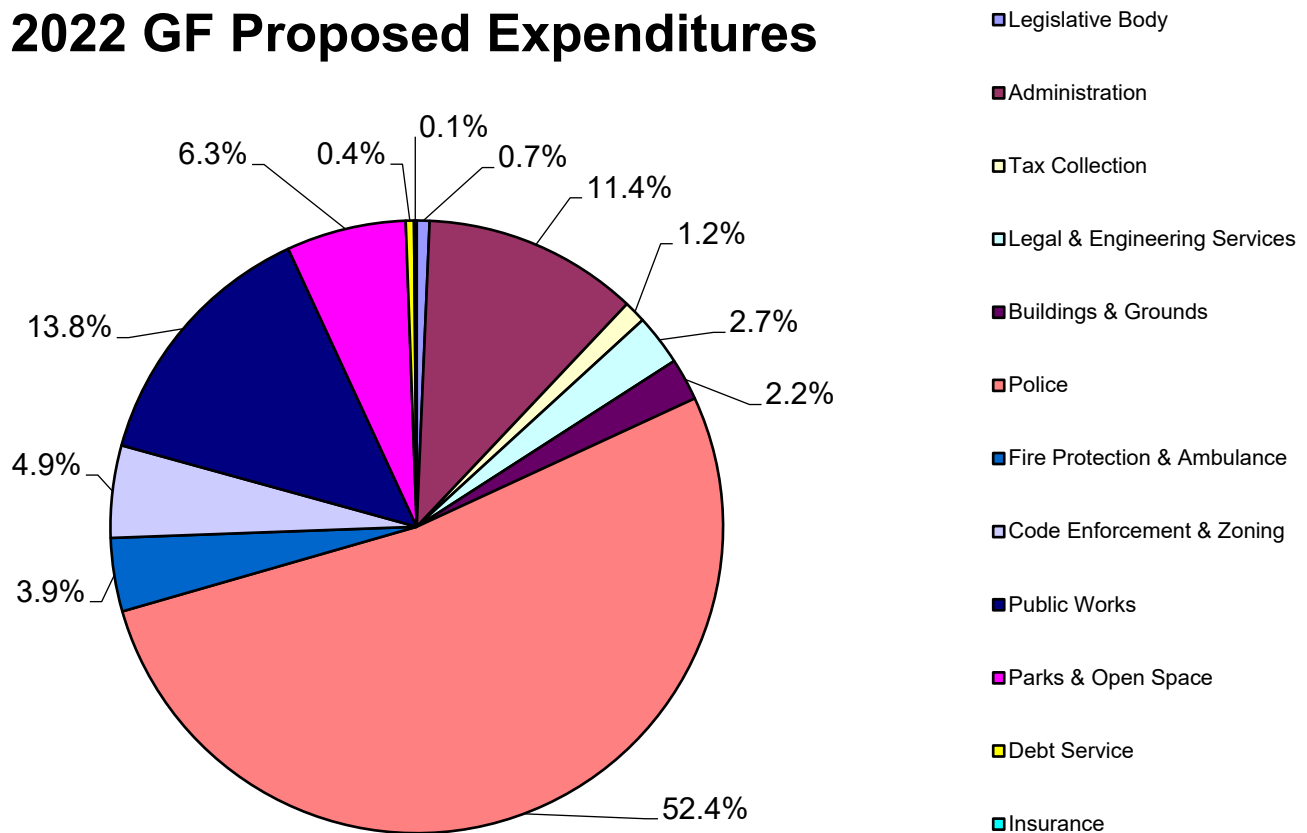


Proposed General Fund appropriations, before inter-fund transfers, in 2022 total \$6,754,633 or \$57,829 less than 2021 expenses. Primary drivers, as identified in the expense chart below, are Administration (accounts for 11.4% of General Fund Expenditures), Police (accounts for 52.4% of General Fund Expenditures) and Public Works (accounts for 13.8% of General Fund Expenditures).

General Fund Expenses can be located on pages 6-10 of the budget.

The following chart shows the various sources of General Fund revenue used for the operation of Township government:

2022 GF Proposed Expenditures



Budgeted transfers total \$578,000 and include: \$165,000 to the General Capital Fund, \$303,000 to the Water Fund and \$110,000 to the LST Fund. For 2022 projected revenue is \$7,597,526 and expenses before interfund transfers is \$6,754,633. Projected expenses after interfund transfers are \$7,332,633 providing an ending fund balance of \$4,026,066.

Local Service Tax Fund

The Townships Local Service Tax Fund (LST) is funded by the Local Service Tax charged to those who work in Plumstead Township (\$52 annually). These funds are used for Police and Public Works related items. The 2022 Budget reflects the purchase of two (2) patrol vehicles, in-house edge repair on various roads, mill and pave on various roads and the purchase of a replacement Public Works utility vehicle. The utility vehicle will be paid out of the LST fund and Water fund equally. Additionally, there is a lease payment that comes out of the LST fund for the Township's Trackless Tractor that was purchased in 2015. Of the \$310,000 budgeted for road improvements, \$90,067 is being paid for with fees in lieu of that was collected in 2021 and 2020 and \$110,000 is being used from the ARP funds the Township received in 2021.

For 2022 projected revenue is \$405,200 and projected expenses are \$465,305 with an ending fund balance of \$58,825.

This fund can be located on page 11 of the budget.

Emergency Services Fund

1.5 mils are collected annually in property taxes which approximately equals \$329,404.41. The collected tax money is distributed to the Plumsteadville Volunteer Fire Company (PVFC), Point Pleasant Volunteer Fire Company (PPVFC), Point Pleasant EMS (PPEMS) and Central Bucks EMS (CBEMS). The PVFC and PPVFC split 1.1 mils equally. The remaining 0.4 mils are split between the PPEMS (85%) and CBEMS (15%).

This fund can be located on page 12 of the budget.

Park and Recreation Fund

This fund is used for park related capital purchases/improvements. In 2020 the Township received a generous donation in the amount of \$126,717 to be used for future enhancements/improvements to the Jennifer Schweitzer Memorial Park. An additional \$83,656 were received in 2020 and 2021 from developer contributions. Revenue for this fund generally comes from developer contributions to be used for park improvements.

This fund earmarks approximately \$76,500 in expenses for 2022 for the paving of the trails in Owls Nest Park and from the Summer Hill Well House to Gayman Elementary, purchase of educational signage, pedestrian crossing signal at Hanusey Park and Carriage Hill, tree plantings and repair/repaving of basketball court at Landis Green Park. There is no anticipated revenue, other than interest earned on the fund balance. Ending Fund Balance for 2022 is projected to be \$142,393, of which \$126,717 is reserved for the Jennifer Schweitzer Memorial Park and \$7,156 left from developer contributions, leaving an unrestricted ending balance of \$8,520.

This fund can be located on page 13 of the budget.

Water Fund

The Township charges a fee for its services and these revenues support the cost of personnel, supplies and equipment associated with the delivery of water. The funds generated from these fees offset these expenses, water facility operations and supplies, as well as professional management and oversight from Private Utilities Enterprises. Total revenue collection for 2022 from water usage is projected to be \$1,267,656. Total anticipated revenue before interfund transfers for 2022 is \$1,413,769. An interfund transfer in the amount of \$303,000 from the General Fund is to be used towards capital projects. These funds are a portion of the ARP Funds the Township was allocated by the Federal Government.

The 2022 budget includes capital expenses for the southern water system interconnection (\$1.5 million), public works replacement utility vehicle (shared equally with the LST Fund), \$270,000 for the installation of a green sand filter system at the well in Cabin Run and water meter replacement (\$80,000). Other major expenses include a debt service payment in the amount of \$98,400 and the interfund transfer to the debt service fund in the amount of \$300,000.

For 2022 projected expenses are \$3,346,029 with an ending fund balance of \$226,510. This fund can be located on pages 14-16 of the budget.

Open Space Fund

The Township's Open Space fund is used for land preservation, including the annual monitoring of preserved properties. The Proposed budget includes the purchase of a conservation easement on 68 acres on Rt. 413 and Stump Road, known as the Gouldey Farm, for \$136,000.

A total of 0.188 mils is collected annually in property taxes which equals \$41,285.

For 2022 projected revenue is \$42,785 and projected expenses are \$155,160 with an ending fund balance of \$69,230.

This fund can be located on page 17 of the budget.

Debt Service Fund

7.232 mils are collected annually in property taxes which equals \$1,588,168. Previously 8.232 mils were collected but due to refunding of bonds and rate resets of existing loans, the Township is able to reallocate 1 mil to the General Fund for future use towards capital projects.

2022 Expenses include the principal and interest payments for the Township 2016 General Obligation Bank Note 1; 2016 General Obligation Bank Note 2; 2020 General Obligation Bond A; and the 2020 General Obligation Bond B. Total debt service to be paid in 2022 equals \$1,673,848. Details on the existing debt service can be located on Schedule D of the Budget Document located on pages 32-33.

For 2022 projected revenue is \$1,958,764 and projected expenses are \$1,674,848 with an ending fund balance of \$2,887,793. This fund can be located on page 18 of the budget.

General Capital Fund

The General Capital Fund accounts for revenues and expenditures related to capital equipment purchases and infrastructure improvement projects authorized by the Board of Supervisors. Revenues in the Capital Fund can come from a variety of sources including grants, loans, and contributions from development. There is no dedicated tax or funding source for capital appropriations.

In 2022, the pedestrian improvement projects along Route 611 in the Plumstead Village will continue, with remaining expenses budgeted at \$1,334,742 of which \$1,407,803 will be reimbursed by grants the Township was awarded in 2019. The Township also submitted a grant application for the completion of pedestrian upgrades at Route 611 and Old Easton Road for \$189,138 which is reflected in the expenses and revenue as if awarded the grant will cover 100% of the cost. If the Township doesn't receive the grant, then the project will not move forward at this time. The General Capital Fund also reflects an expense for the purchase of a replacement dump truck in the amount of \$165,000 and the replacement of the Old Easton Road Stone Arch Culvert in the amount of \$375,000. The dump truck will be paid from ARP funds that are budgeted as an interfund transfer from the General Fund. A breakdown of the capital expenses can be found on page 23.

For 2022 projected revenue is \$1,762,941 and projected expenses are \$1,955,690 with an ending fund balance of \$371,646. This fund can be located on page 19 of the budget.

Stormwater Fund

The stormwater fund was established in 2021 to be utilized for all state mandated stormwater MS4 projects. The Township was issued a 5-year permit from PADEP that has a total of nine (9) projects that are to be completed over 5 years. Two (2) of the nine (9) projects were budgeted and completed in 2021. Three (3) of the remaining (7) projects are budgeted for 2022. The locations of these projects can be found in the 5-year capital plan on pages 24-25. The cost of MS4 reporting is also paid from the Stormwater Fund.

Revenue from this fund is generated from the Stormwater Exemption Fee that is collected from projects that are exempt from stormwater management per the Township's ordinance. For 2022 projected revenue is \$15,100 and projected expenses are \$83,000 with an ending fund balance of \$55,340.

This fund can be located on page 20 of the budget.

State Liquid Fuels Fund

This fund accounts for the Township's share of Liquid Fuels Tax dollars provided by the commonwealth of PA for maintenance of local roadways. Funds are generated through a tax on motor fuels. The Township's allocation of these tax dollars is estimated to be \$433,352 for 2022. These funds are restricted by the State and can only be used for projects that are approved by the State.

The fund accounts for the cost of maintenance services of the Township's streets and allocates expenditures for street lighting, snow supplies, street cleaning, roadway paving and reconstruction, roadway maintenance, drainage structures, repairs to street signs and traffic control devices, and debt service for the 2019 Peterbilt. Detailed debt service information can be located on Schedule F located on page 35. Road projects budgeted for 2022 are included in the Major Road Construction line item and details of those projects can be located in the 2022 Capital Expenses summary located on page 23.

For 2022 projected revenue is \$434,302 and projected expenses are \$588,442 with an ending fund balance of \$8,940.

This fund can be located on page 21 of the budget.

Community Care Fund

The Community Care Fund is currently used for the Police Departments shop with a cop program. Revenue comes from donations made to the shop with a cop program by local businesses and residents.

For 2022 projected revenue is \$25,050 and projected expenses are \$25,000 with an ending fund balance of \$19,799.

This fund can be located on page 22 of the budget.

2022 Capital Projects

Page 23 of the budget provides a summary snapshot of the capital projects proposed in the 2022 budget.

2022 – 2026 Capital Improvement Plan

The Township's budget contains a 5-year capital improvement plan (CIP) that represents a multi-year schedule of major, needed improvements to the Township's physical property, including equipment and infrastructure. Pages 24 and 25 of the budget lists anticipated project costs through the year 2026.

Plumstead Township created a CIP to proactively plan for future capital needs so that the Board can anticipate the Township's upcoming capital needs and prioritize their completion based on available funds. Proactively addressing capital needs also can save the Township money over the duration of the plan.

Having a CIP for Township owned roads helps to extend the life of a road, reduce maintenance, and keep roads in a safe condition for residents to travel on. Replacing aging patrol vehicles can ensure a rapid police response time and having a vehicle replacement plan for public works prevents sudden increases in vehicle maintenance and can prevent lost productivity if a vehicle were to break down while in use. Repairing walking paths and enhancing play systems increases the safety of the residents who use those facilities. It also gives residents an assurance of when to expect major infrastructure changes to occur.

Projects included in the CIP generally have a long-life expectancy and high cost. Some projects involve one-time purchases, such as a vehicle replacement, while others involve multi-year construction plans. Additionally, some projects are replacements or upgrades to existing equipment and facilities, while others bring new assets to the Township.

While projects require funds to complete and, in some cases, maintain, the Township takes careful consideration of how best to allocate resources. Each department has a specific mission and objectives for the upcoming years, and they propose which projects are the highest priorities needed to achieve their goals.

Capital improvements taking place in the current year are included in the budget. Future projects are subject to change as priorities evolve and funds become available and each year, the Township continues to project future capital needs.

Conclusion

A review of the proposed 2022 Budget will show that the Township is maintaining municipal services of public works, administration, police, parks and recreation and water services.

The 2022 Budget does NOT propose a property tax increase or a utility increase.

A homeowner assessed at the average assessment value of 38,928 will pay \$581.61 per year in real estate property taxes, or \$1.59 per day for Township services. Of the total 14.94 mills, 6.02 mills are designated for General Fund purposes and equals approximately \$1,322,009.70; 1.5 mills are designated for Emergency Services and equals approximately \$329,404.41; 0.188 is designated for Open Space and Land Preservation and equals approximately \$41,285.35; and the remaining 7.232 mills are designated for the Debt Service Fund and generate approximately \$1588,168.46 in revenue annually.

The Township continues to review all routine expenses to seek the best terms possible.

Allocating resources wisely for the health, safety and welfare of the community is a crucial step in maintaining accustomed service levels that will enhance the quality of life currently enjoyed by our residents. The proposed 2022 Budget provides the necessary resources for the Township organization to achieve the goals and priorities established by the Board of Supervisors. This budget document is presented here for your consideration and the Administration will be pleased to address any questions on the document.

Respectfully Submitted,

Angela P. Benner
Township Manager

**PLUMSTEAD TOWNSHIP
2022 BUDGET**

SUMMARY OF ALL FUNDS

<u>OPERATING AND CAPITAL FUNDS</u>	BEGINNING	2022 REVENUES	2022 EXPENSES	2022 RESULTS: OPERATIONS	2022	ENDING BALANCE
	BALANCE				INTERFUND TRANSFER	
General Fund	3,761,173	7,597,526	6,754,633	842,893	578,000	4,026,066
Local Service Tax Fund	118,930	405,200	465,305	(60,105)	-	58,825
Emergency Services Fund	355	300,050	300,000	50	-	405
Park & Recreation Fund	218,793	100	76,500	(76,400)	-	142,393
Water Fund	1,861,270	1,716,769	3,051,529	(1,334,760)	300,000	226,510
Open Space Fund	181,604	42,785	155,160	(112,375)	-	69,230
Debt Service Fund	2,603,876	1,958,764	1,674,848	283,917	-	2,887,793
GF Capital Fund	564,395	1,762,941	1,955,690	(192,749)	-	371,646
Stormwater Fund	123,240	15,100	83,000	(67,900)	-	55,340
State Liquid Fuels Fund	163,081	434,302	588,442	(154,141)	-	8,940
Community Care Fund	19,749	25,050	25,000	50	-	19,799
<i>TOTAL ALL FUNDS</i>	\$ 9,616,468	\$ 14,258,588	\$ 15,130,108	\$ (871,520)	\$ 878,000	\$ 7,866,948

**PLUMSTEAD TOWNSHIP
2022 BUDGET
GENERAL FUND SUMMARY**

REVENUES

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 YTD	2021 Y.E. Est.	2022 PROPOSED	% Change to 2021 Budget
FUND BALANCE FORWARD	\$ 2,411,967	\$ 2,644,333	\$ 2,890,976	\$ 2,890,976	\$ 2,890,976	\$ 3,761,173	23%
CURRENT REVENUES:							
REAL PROPERTY TAX	1,084,769	1,143,894	1,113,094	1,076,778	1,113,546	1,333,000	16%
ACT 511 TAXES	4,150,913	4,207,716	4,370,280	4,024,923	4,473,591	4,350,000	0%
LICENSES & PERMITS	297,574	282,561	280,000	204,417	280,000	280,000	0%
FINES	39,198	28,417	36,000	22,997	31,000	31,000	-16%
INTEREST EARNINGS	34,786	14,581	12,000	4,561	4,500	6,000	-50%
RENTS & ROYALTIES	96,417	95,552	93,000	86,755	96,731	99,801	7%
STATE SHARED REVENUE	374,766	366,123	365,823	344,113	352,050	352,050	-4%
LOCAL GOV'T GRANTS	85,790	13,013	23,000	780,840	780,840	780,840	97%
CHARGES FOR SERVICES	13,574	11,950	8,500	13,461	13,650	10,000	15%
GENERAL GOVERNMENT	37,732	45,318	25,600	34,858	34,000	25,600	0%
PUBLIC SAFETY	173,119	155,874	161,025	216,241	260,444	200,625	20%
REIMBURSEMENTS	22,760	59,338	41,740	82,868	118,762	37,910	-10%
CULTURE-RECREATION	28,600	9,220	23,500	18,953	18,953	21,700	-8%
MISCELLANEOUS & DONATIONS	35,346	64,749	21,000	100,696	129,592	69,000	70%
INTERFUND TRANSFERS	39,327	30,250	-	-	-	-	
TOTAL CURRENT REVENUE	\$ 6,514,671	\$ 6,528,554	\$ 6,574,562	\$ 7,012,462	\$ 7,707,660	\$ 7,597,526	13.5%
AVAILABLE FOR APPROPRIATION	\$ 8,926,638	\$ 9,172,887	\$ 9,172,887	\$ 9,903,438	\$ 10,598,636	\$ 11,358,699	19.2%

**PLUMSTEAD TOWNSHIP
2022 BUDGET
GENERAL FUND SUMMARY**

EXPENDITURES

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2021 YTD	2021 Y.E. Est.	2022 PROPOSED	% Change to 2021 Budget
<i>CURRENT EXPENDITURES:</i>							
LEGISLATIVE BODY	33,342	36,527	37,521	31,733	36,021	45,573	17.7%
EXECUTIVE MANAGEMENT	140,872	101,016	94,791	78,964	95,012	132,828	28.6%
FINANCE	146,811	167,718	150,857	152,576	167,566	166,654	9.5%
TAX COLLECTION	85,197	79,190	77,496	54,353	77,179	77,700	0.3%
LEGAL SERVICES	119,248	81,309	95,000	53,671	65,000	75,000	-26.7%
ADMINISTRATIVE	238,516	181,861	317,036	207,817	259,882	270,572	-17.2%
ENGINEERING	109,453	44,568	65,000	36,013	65,000	106,500	39.0%
BUILDINGS & GROUNDS	153,841	105,436	64,503	150,185	171,804	149,800	56.9%
POLICE	3,249,048	3,326,420	3,528,758	3,149,129	3,603,803	3,541,683	0.4%
FIRE PROTECTION	200,315	219,350	212,102	207,055	245,914	245,914	13.7%
AMBULANCE	12,032	2,193	2,105	2,105	2,105	16,144	87.0%
CODE ENFORCEMENT & ZONING	291,088	328,381	257,524	299,262	314,817	328,366	21.6%
PUBLIC WORKS	659,368	651,628	703,980	603,416	716,428	707,342	0.5%
TOOLS & MACHINERY REPAIRS	72,989	74,861	122,500	111,340	135,000	87,500	-40.0%
ROAD MAINTENANCE & REPAIR	48,193	62,923	118,900	105,920	181,900	139,000	14.5%
HIGHWAY CONSTRUCTION	40,372	56,400	-	-	-	-	
RECREATION ADMINISTRATION	35,827	1,857	12,000	3,416	6,150	12,000	0.0%
PARKS AND OPEN SPACE	407,512	406,053	498,594	302,063	452,968	414,597	-20.3%
DEBT SERVICE	42,756	42,256	29,005	28,996	29,005	29,005	0.0%
INSURANCE	9,584	9,705	9,401	9,401	9,401	9,735	3.4%
NON-UNIFORM PENSION	184,840	169,360	174,988	172,721	175,008	189,720	7.8%
MISCELLANEOUS & REFUNDS	1,099	1,235	2,500	700	2,500	9,000	72.2%
<i>TOTAL EXPENDITURES BEFORE TRANSFERS</i>	\$ 6,282,305	\$ 6,150,247	\$ 6,574,561	\$ 5,760,837	\$ 6,812,463	\$ 6,754,633	2.7%
<i>RESULTS FROM OPERATIONS</i>	\$ 232,366	\$ 378,306	\$ 378,306	\$ 1,251,625	\$ 895,198	\$ 842,893	
<i>INTERFUND TRANSFERS</i>	-	131,664	131,664	25,000	25,000	578,000	
<i>TOTAL EXPENDITURES</i>	\$ 6,282,305	\$ 6,281,911	\$ 6,281,911	\$ 5,785,837	\$ 6,837,463	\$ 7,332,633	14.3%
<i>ENDING FUND BALANCE</i>	\$ 2,644,333	\$ 2,890,976	\$ 2,890,976	\$ 4,117,601	\$ 3,761,173	\$ 4,026,066	28.2%

**PLUMSTEAD TOWNSHIP
2022 BUDGET
GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>	<u>SCH</u>
FUND BALANCE								
	Est. Fund Balance Forward	\$ 2,411,967	\$ 2,644,333	\$ 2,890,976	\$ 2,890,976	\$ 2,890,976	\$ 3,761,173	
REVENUES								
REAL PROPERTY TAX								
301-100	RE Taxes - Current Yr (6.02 mils)	1,070,191	1,129,482	1,102,094	1,065,384	1,102,094	1,322,000	
301-200	Real Estate Taxes - Prior Year	385	4,285	1,000	43	100	1,000	
301-400	RE Taxes - Delinquent Tax Claims	14,193	10,127	10,000	11,352	11,352	10,000	
		<u>\$ 1,084,769</u>	<u>\$ 1,143,894</u>	<u>\$ 1,113,094</u>	<u>\$ 1,076,778</u>	<u>\$ 1,113,546</u>	<u>\$ 1,333,000</u>	
ACT 511 TAXES								
310-100	Real Estate Transfer Taxes	583,786	543,669	540,000	578,459	575,000	550,000	
310-210	Earned Income Taxes	3,567,127	2,632,520	3,830,280	2,443,633	2,895,760	2,800,000	
310-310	Earned Income Taxes (Prior Year)	-	1,031,527	-	1,002,831	1,002,831	1,000,000	
		<u>\$ 4,150,913</u>	<u>\$ 4,207,716</u>	<u>\$ 4,370,280</u>	<u>\$ 4,024,923</u>	<u>\$ 4,473,591</u>	<u>\$ 4,350,000</u>	
LICENSES AND PERMITS								
321-800	Cable Television Franchise Fees	297,574	282,561	280,000	204,417	280,000	280,000	
		<u>\$ 297,574</u>	<u>\$ 282,561</u>	<u>\$ 280,000</u>	<u>\$ 204,417</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	
FINES								
331-100	Court Fines	8,790	5,065	11,000	7,218	11,000	11,000	
331-110	Vehicle Code Violations	30,408	23,353	25,000	15,779	20,000	20,000	
		<u>\$ 39,198</u>	<u>\$ 28,417</u>	<u>\$ 36,000</u>	<u>\$ 22,997</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	
INTEREST EARNINGS								
341-100	Interest - Checking	34,786	14,581	12,000	4,561	4,500	6,000	
		<u>\$ 34,786</u>	<u>\$ 14,581</u>	<u>\$ 12,000</u>	<u>\$ 4,561</u>	<u>\$ 4,500</u>	<u>\$ 6,000</u>	
RENTS & ROYALTIES								
342-000	Building Rentals	25,550	21,807	20,000	19,965	20,000	20,000	
342-100	Cell Tower Rent	70,867	73,745	73,000	66,790	76,731	79,801	
		<u>\$ 96,417</u>	<u>\$ 95,552</u>	<u>\$ 93,000</u>	<u>\$ 86,755</u>	<u>\$ 96,731</u>	<u>\$ 99,801</u>	
STATE SHARED REVENUE & ENTITLEMENTS								
355-010	Public Utility Realty Tax	6,904	7,548	7,548	-	7,937	7,937	
355-040	Alcoholic Beverage Licenses	3,000	3,300	3,000	3,000	3,000	3,000	
355-050	Pension System State Aid	245,784	236,344	236,344	235,067	235,067	235,067	
355-990	Foreign Fire Insurance Tax	119,078	118,931	118,931	106,046	106,046	106,046	
		<u>\$ 374,766</u>	<u>\$ 366,123</u>	<u>\$ 365,823</u>	<u>\$ 344,113</u>	<u>\$ 352,050</u>	<u>\$ 352,050</u>	
LOCAL GOVERNMENT GRANTS								
357-500	Grants - Recycling	85,790	13,013	23,000	22,878	22,878	22,878	
357-600	ARP Funds	-	-	-	757,962	757,962	757,962	
		<u>\$ 85,790</u>	<u>\$ 13,013</u>	<u>\$ 23,000</u>	<u>\$ 780,840</u>	<u>\$ 780,840</u>	<u>\$ 780,840</u>	
CHARGES FOR SERVICES								
360-000	Escrow Admin Fees	13,574	9,651	8,500	9,811	10,000	10,000	
360-100	PW Labor & Materials	-	2,299	-	3,650	3,650	-	
		<u>\$ 13,574</u>	<u>\$ 11,950</u>	<u>\$ 8,500</u>	<u>\$ 13,461</u>	<u>\$ 13,650</u>	<u>\$ 10,000</u>	
GENERAL GOVERNMENT								
361-110	Copies	107	192	100	418	450	100	
361-210	Tenant Registration	4,930	4,150	4,000	4,330	4,000	4,000	
361-310	S.D. & L.D. Plan Fees	8,399	8,350	5,000	5,650	5,650	5,000	
361-325	Stormwater Mgmt Review Fees	1,750	1,600	1,500	2,150	2,500	1,500	
361-330	Zoning Permits	13,290	15,500	12,000	16,410	15,500	12,000	
361-340	Zoning Hearing Board Fees	3,600	5,800	3,000	5,900	5,900	3,000	
		<u>\$ 37,732</u>	<u>\$ 45,318</u>	<u>\$ 25,600</u>	<u>\$ 34,858</u>	<u>\$ 34,000</u>	<u>\$ 25,600</u>	
PUBLIC SAFETY								
362-020	Overtime Reimbursement	-	20,091	15,000	45,545	45,545	40,000	
362-110	Police Reports	4,665	2,915	3,500	4,195	3,500	3,500	
362-130	Security Alarm Monitoring Fees	285	255	300	195	300	300	
362-140	Solicitation Permits	350	75	125	275	275	125	
362-150	Large Event Permits	100	50	100	50	50	100	
362-220	Fire Prevention Permits	33,025	30,836	34,500	3,328	34,500	34,500	
362-230	Sprinkler & System Inspections	268	150	250	274	274	250	
362-410	Building Permits	79,847	58,140	60,000	100,700	110,000	75,000	

**PLUMSTEAD TOWNSHIP
2022 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
362-415	U.C.C. State Fee	1,960	2,177	2,000	2,346	3,000	2,000	
362-420	Electric Permit Fee	7,275	8,315	6,000	9,680	10,000	6,000	
362-430	Plumbing Permits	5,970	3,700	5,000	8,765	9,000	5,000	
362-440	Sewage Permits	575	150	1,000	-	-	1,000	
362-450	Use & Occupancy Permits	14,325	12,450	12,000	14,925	15,500	12,000	
362-460	Mechanical Permits	7,426	5,063	6,500	8,179	8,500	6,500	
362-461	Tank Removal/Installation Fee	625	600	550	1,050	1,050	550	
362-470	Well Permits	650	1,030	1,000	1,600	2,000	1,000	
362-480	Sign Permits	7,013	3,025	6,000	4,334	6,000	6,000	
362-490	Demolition Permits	1,050	1,482	1,000	450	450	1,000	
362-510	Driveway Permits	2,010	1,570	1,500	8,000	8,000	2,000	
362-530	Residential Rental Inspection Fee	5,700	3,800	4,700	2,350	2,500	3,800	
		\$ 173,119	\$ 155,874	\$ 161,025	\$ 216,241	\$ 260,444	\$ 200,625	
<u>REIMBURSEMENTS</u>								
365-500	Medical Insurance Premium	-	17,576	17,097	12,918	17,097	16,081	A
365-600	DVWCT Dividends	9,710	10,853	10,853	15,189	15,189	15,189	
365-700	DVPLT Dividends	12,050	13,790	13,790	6,640	6,640	6,640	
365-800	Insurance Reimb. & Grants	1,000	17,118	-	48,122	79,836	-	
		\$ 22,760	\$ 59,338	\$ 41,740	\$ 82,868	\$ 118,762	\$ 37,910	
<u>CULTURE - RECREATION REVENUE</u>								
367-000	Summer Camp Fees	4,841	-	5,000	-	-	5,000	
367-200	Discount Ticket Sales	-	103	-	685	685	1,000	
367-400	Park & Rec Advertising	1,500	1,800	1,000	400	400	200	
367-500	Park & Rec Events/Programs	1,348	577	2,500	1,761	1,761	500	
367-800	Field Use Fees	20,911	6,740	15,000	16,107	16,107	15,000	
		\$ 28,600	\$ 9,220	\$ 23,500	\$ 18,953	\$ 18,953	\$ 21,700	
<u>MISCELLANEOUS REVENUE</u>								
380-000	Miscellaneous Revenue	1,742	1,881	1,000	6,731	6,731	1,000	
380-100	Fees in Lieu of	-	25,000	-	36,226	36,226	-	
380-200	Forfeited Escrows	100	1,750	-	-	-	-	
380-300	Fuel Reimbursement	-	30,590	20,000	39,104	68,000	68,000	
380-500	Lock Box Donations	-	-	-	720	720	-	
		\$ 1,842	\$ 59,220	\$ 21,000	\$ 82,781	\$ 111,677	\$ 69,000	
<u>DONATIONS</u>								
387-300	Historic Advisory Donations	121	-	-	40	40	-	
387-400	Donations from Private Sources	27,058	5,528	-	17,770	17,770	-	
		\$ 27,179	\$ 5,528	\$ -	\$ 17,810	\$ 17,810	\$ -	
<u>SALE OF FIXED ASSETS</u>								
391-100	Sales of General Fixed Assets	6,325	-	-	105	105	-	
		\$ 6,325	\$ -	\$ -	\$ 105	\$ 105	\$ -	
<u>INTERFUND TRANSFERS</u>								
392-000	From General Fund Capital	39,327	30,250	-	-	-	-	
		\$ 39,327	\$ 30,250	\$ -	\$ -	\$ -	\$ -	
TOTAL CURRENT REVENUE		\$ 6,514,671	\$ 6,528,554	\$ 6,574,562	\$ 7,012,462	\$ 7,707,660	\$ 7,597,526	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 8,926,638	\$ 9,172,887	\$ 9,465,538	\$ 9,903,438	\$ 10,598,636	\$ 11,358,699	

**PLUMSTEAD TOWNSHIP
2022 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<u>EXPENDITURES</u>								
<u>LEGISLATIVE BODY</u>								
400-113	Salaries and Wages	13,000	14,381	13,000	10,833	13,000	13,000	
400-161	SS/Medicare	994	601	995	829	995	995	
400-350	Insurance - Liability	14,560	14,645	14,276	14,276	14,276	14,828	C
400-353	Insurance - Bond	750	760	750	750	750	750	
400-420	Dues, Subscripents & Memberships	3,668	4,823	5,000	3,672	5,000	5,000	
400-460	Meetings & Conferences	370	1,318	3,500	1,373	2,000	3,500	
400-750	Minor Equipment	-	-	-	-	-	7,500	
		\$ 33,342	\$ 36,527	\$ 37,521	\$ 31,733	\$ 36,021	\$ 45,573	
<u>EXECUTIVE ADMINISTRATION</u>								
401-120	Salaries and Wages - Manager	113,722	80,269	78,000	65,896	80,000	110,240	
401-151	Life-Accident-LTD Disability	863	375	421	405	421	451	
401-155	Vision Reimbursement	51	250	250	250	250	250	
401-156	Medical, Dental & Rx Insurance	6,816	5,932	3,403	3,120	3,403	4,953	A
401-161	SS/Medicare	7,119	6,545	5,967	5,020	6,120	8,433	
401-330	Transportation	707	562	1,000	1,359	1,500	1,500	
401-350	Insurance - Bond	1,500	1,500	750	-	-	1,500	
401-420	Dues, Subscripents & Memberships	1,959	1,146	2,000	1,597	2,000	2,000	
401-460	Meetings & Conferences	7,696	36	3,000	328	328	3,000	
401-750	Minor Equipment	-	2,759	-	990	990	500	
		\$ 140,872	\$ 101,016	\$ 94,791	\$ 78,964	\$ 95,012	\$ 132,828	
<u>FINANCE</u>								
402-130	Salaries - Accounting Clerk	61,262	60,868	61,657	52,922	61,657	63,809	
402-140	Salaries - Accts Receivable Clerk	22,338	29,271	28,320	23,888	28,320	29,750	
402-151	Life-Accident-LTD Disability	897	666	751	688	751	751	
402-155	Vision Reimbursement	421	49	500	301	500	500	
402-156	Medical, Dental & Rx Insurance	33,805	35,656	26,345	28,493	26,345	22,287	A
402-161	SS/Medicare	6,113	6,710	6,883	5,658	6,883	7,157	
402-310	Payroll Services Fee	7,719	13,988	8,200	7,246	8,200	8,200	
402-311	Auditors	10,650	15,635	14,400	15,920	15,920	14,400	
402-316	Credit Card Fees	1,069	712	1,000	-	1,000	1,000	
402-318	Quarterly Excise Tax Return	-	247	300	269	300	300	
402-350	Insurance - Bond	1,500	1,500	1,500	1,500	1,500	1,500	
402-450	Contracted Services	-	1,200	-	15,690	15,690	16,000	
402-470	Training	753	75	500	-	500	500	
402-750	Minor Equipment	-	265	500	-	-	500	
		\$ 146,811	\$ 167,718	\$ 150,857	\$ 152,576	\$ 167,566	\$ 166,654	
<u>TAX COLLECTION</u>								
403-110	Salaries - Tax Collector	16,389	16,169	16,726	13,595	16,726	16,726	
403-115	Commission - EIT Collection	65,205	59,931	56,946	38,025	56,946	57,000	
403-116	Tax Collection Committee	164	-	164	-	164	164	
403-161	SS/Medicare - Tax Collector	1,254	1,237	1,280	1,040	1,280	1,280	
403-325	Postage & Printing	-	212	250	1,534	1,534	2,000	
403-340	Advertising/Printing	1,675	1,532	1,600	-	-	-	
403-350	Insurance - Bond	256	-	260	-	260	260	
403-420	Dues, Subscripents & Memberships	70	80	70	-	70	70	
403-460	Meetings & Conferences	185	30	200	160	200	200	
		\$ 85,197	\$ 79,190	\$ 77,496	\$ 54,353	\$ 77,179	\$ 77,700	
<u>SOLICITOR</u>								
404-310	Professional Services	119,248	81,309	95,000	53,671	65,000	75,000	
		\$ 119,248	\$ 81,309	\$ 95,000	\$ 53,671	\$ 65,000	\$ 75,000	

**PLUMSTEAD TOWNSHIP
2022 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<u>ADMINISTRATION</u>								
405-140	Salaries - Assitant to Manager	89,153	80,454	122,211	105,815	122,211	126,946	
405-151	Life-Accident-LTD Disability	630	408	1,225	760	1,225	1,251	
405-155	Vision Reimbursement	-	263	750	914	914	750	
405-156	Medical, Dental & Rx Insurance	26,506	29,212	41,991	23,699	41,991	26,363	A
405-161	SS/Medicare	6,709	6,200	12,409	7,982	9,349	9,711	
405-145	Overtime	-	-	-	-	-	10,000	
405-210	Office Supplies	7,759	5,151	8,000	6,181	8,000	8,000	
405-250	Service Contracts	24,427	13,153	36,500	4,062	6,000	9,000	
405-316	Public Information	15,575	10,062	13,000	7,533	13,000	13,000	
405-325	Postage	3,064	4,023	5,000	5,991	6,000	6,000	
405-329	Telecommunications	6,692	5,506	9,000	6,741	9,000	9,000	
405-341	Advertising/Printing	9,559	15,379	6,500	8,903	10,000	10,000	
405-420	Dues, Subscripsts & Memberships	576	1,159	450	515	554	550	
405-450	Contracted Services	-	2,832	12,000	19,138	19,138	32,000	
405-460	Meetings & Conferences	1,152	-	1,000	185	1,000	1,000	
405-700	Capital Purchases	7,524	161	-	-	-	-	
405-750	Minor Equipment	782	1,843	500	653	2,500	500	
405-800	General Expenses	33,463	4,516	6,500	8,744	9,000	6,500	
		\$ 238,516	\$ 181,861	\$ 317,036	\$ 207,817	\$ 259,882	\$ 270,572	
<u>ENGINEERING SERVICES</u>								
408-313	General Engineering	52,314	30,265	55,000	32,846	55,000	55,000	
408-401	Stormwater Management	29,573	9,908	-	-	-	-	
408-451	Planning	27,566	4,395	10,000	3,167	10,000	51,500	
		\$ 109,453	\$ 44,568	\$ 65,000	\$ 36,013	\$ 65,000	\$ 106,500	
<u>BUILDINGS & GROUNDS</u>								
409-230	Utilities - Heating Fuel	4,879	3,556	4,500	5,560	7,500	6,500	
409-361	Utilities - Electric	18,426	18,482	22,000	16,288	22,000	22,000	
409-364	Utilities - Sewer	1,473	1,314	1,500	1,195	1,500	1,500	
409-370	Repairs & Maintenance	40,388	29,226	7,500	54,098	55,000	8,500	
409-373	Repairs & Supplies	4,091	5,432	5,000	1,783	5,000	9,000	
409-430	Real Estate Taxes	5,967	6,003	6,003	6,071	6,071	6,200	
409-450	Contracted Services	19,097	19,763	18,000	23,458	33,000	36,000	
409-700	Capital Outlay	59,521	21,659	-	41,733	41,733	60,100	
		\$ 153,841	\$ 105,436	\$ 64,503	\$ 150,185	\$ 171,804	\$ 149,800	
<u>PUBLIC SAFETY (POLICE)</u>								
410-120	Salaries - Dept. Heads	257,283	221,875	241,279	216,936	241,279	249,723	
410-130	Salaries - Full Time Officers	1,324,138	1,344,699	1,461,606	1,176,371	1,461,606	1,577,044	
410-134	Police Holiday Pay	74,693	71,205	78,595	83,465	78,595	84,312	
410-137	Education Incentive	43,404	44,772	53,322	53,322	53,322	57,531	
410-140	Salaries - Clerical Staff	90,684	89,975	88,910	75,671	88,910	93,098	
410-141	Salaries - PT Crossing Guard	-	-	6,650	4,997	6,650	6,650	
410-151	Life-Accident-LTD Disability	18,451	10,777	12,398	9,784	12,398	11,976	
410-155	Vision Reimbursement	1,628	354	1,000	1,589	2,000	2,000	
410-156	Medical, Dental & Rx Insurance	380,388	378,970	346,257	343,781	346,257	389,864	A
410-157	Co-Pay Reimbursement	-	273	24,000	25,643	25,643	26,000	
410-160	Uniform Pension (MMO)	360,073	376,660	470,539	440,427	470,539	129,091	
410-161	SS/Medicare	159,376	159,744	164,426	143,729	164,426	183,547	
410-163	Officers Post Retirement	16,000	16,000	16,000	16,000	16,000	16,000	
410-179	Vacation Sell Back	45,564	43,260	25,000	14,620	25,000	85,000	
410-182	Longevity	44,250	42,900	44,000	42,800	44,000	45,950	
410-183	Overtime	171,875	210,466	150,000	188,101	200,000	200,000	
410-191	Uniform Maintenance Allowance	13,200	12,500	13,200	13,200	13,200	13,900	
410-205	D.A.R.E. Supplies	4,572	-	5,500	-	-	-	
410-207	Community Policing Supplies	1,477	1,602	2,500	280	2,500	2,500	
410-221	Firearms & Supplies	-	-	9,575	-	9,575	16,000	
410-222	Medical Equipment	-	609	3,000	8,701	8,701	1,000	
410-223	Investigative Expense	-	-	1,800	1,921	2,000	6,900	
410-231	Motor Fuel	27,361	17,772	30,000	25,911	30,000	30,000	

**PLUMSTEAD TOWNSHIP
2022 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
410-238	Clothing & Uniforms	11,506	9,889	21,000	8,146	21,000	15,000	
410-250	Vehicle R&M	21,054	44,208	21,700	20,617	21,700	21,700	
410-314	Legal Services	6,950	6,376	5,000	896	1,000	5,000	
410-327	Radio Equipment	813	-	6,000	-	-	-	
410-329	Telecommunications	14,182	15,977	15,000	13,028	15,000	17,500	
410-351	Property and Liability Insurance	44,556	28,448	27,736	27,736	27,736	28,808	C
410-354	Workers Compensation Insurance	47,915	71,914	62,766	62,766	62,766	61,593	B
410-420	Dues, Subscrip & Memberships	986	7,041	12,000	11,185	12,000	13,500	
410-450	Service Contracts	25,578	25,506	15,500	26,004	28,000	42,000	
410-470	Training & Education	5,055	11,598	15,000	10,041	15,000	17,000	
410-480	Operating Equipment & Supplies	24,288	43,572	41,500	52,443	55,000	15,000	
410-482	Computer Software	-	4,479	21,000	14,018	21,000	19,995	
410-483	Accreditation	-	10,000	15,000	15,000	21,000	12,000	
410-750	Minor Equipment	-	-	-	-	-	41,000	
410-800	General Expenses	-	-	-	-	-	3,500	
		\$ 3,249,048	\$ 3,326,420	\$ 3,528,758	\$ 3,149,129	\$ 3,603,803	\$ 3,541,683	
<u>FIRE PROTECTION</u>								
411-150	Stipend for Volunteers	18,500	11,000	18,500	19,500	18,500	18,500	
411-231	Fuel	8,619	30,144	19,000	61,223	68,000	68,000	
411-354	Workers Compensation Insurance	33,832	38,988	35,385	-	33,082	33,082	
411-540	Contributions to PVFC - Radios	20,286	20,286	20,286	20,286	20,286	20,286	
411-541	Foreign Fire Insurance Tax	119,078	118,931	118,931	106,046	106,046	106,046	
		\$ 200,315	\$ 219,350	\$ 212,102	\$ 207,055	\$ 245,914	\$ 245,914	
<u>AMBULANCE RESCUE</u>								
412-130	Stipend for Volunteers	1,500	1,500	1,500	1,500	1,500	1,500	
412-131	ARP Fund Donation	-	-	-	-	-	14,051	
412-354	Workers Compensation Insurance	692	693	605	605	605	593	B
		\$ 12,032	\$ 2,193	\$ 2,105	\$ 2,105	\$ 2,105	\$ 16,144	
<u>CODE ENFORCEMENT & ZONING</u>								
413-140	Salaries - Clerical Staff	41,857	45,839	46,648	43,135	61,773	110,142	
413-151	Life-Accident-LTD Disability	502	328	328	336	328	700	
413-155	Vision Reimbursement	-	35	250	-	250	500	
413-156	Medical, Dental & Rx Insurance	26,131	27,994	20,995	20,763	20,995	26,363	A
413-161	SS/Medicare	3,090	3,385	3,569	3,216	4,726	8,426	
413-220	Operating Supplies	1,631	748	1,000	13	1,000	1,000	
413-314	Legal Fees (ZHB/Zoning/Code)	13,294	31,612	14,000	37,388	30,000	20,000	
413-316	Stenographer - ZHB	1,914	1,764	2,000	2,161	2,000	2,000	
413-342	Printing	145	74	500	249	500	500	
413-390	UCC Fee - Remittance	1,364	1,112	1,500	1,548	1,500	1,500	
413-420	Dues, Subscrip & Memberships	135	135	135	145	145	135	
413-450	Contracted Services	201,025	212,208	165,000	188,913	190,000	155,000	
413-470	Training	-	75	100	45	100	100	
413-750	Minor Equipment	-	3,074	1,500	1,351	1,500	2,000	
		\$ 291,088	\$ 328,381	\$ 257,524	\$ 299,262	\$ 314,817	\$ 328,366	
<u>PUBLIC WORKS</u>								
430-120	Salaries - Dept. Heads	23,986	54,571	82,733	69,876	82,733	85,622	
430-140	Salaries - Laborers and Admin	369,606	339,771	344,532	289,544	344,532	356,069	
430-141	Salaries - PT Laborer	-	-	10,500	10,320	10,500	13,660	
430-151	Life-Accident-LTD Disability	4,660	2,621	2,977	2,747	2,977	3,007	
430-155	Vision Reimbursement	415	1,083	1,000	562	1,000	1,000	
430-156	Medical, Dental & Rx Insurance	141,288	128,032	97,220	87,790	97,220	90,660	A
430-161	SS/Medicare	30,871	30,606	33,489	31,992	33,489	34,834	
430-231	Fuel - Gasoline	4,770	3,123	5,000	8,708	10,000	5,000	
430-232	Fuel - Diesel	19,182	12,616	16,000	19,427	20,000	16,000	
430-238	Clothing & Uniforms	7,811	8,442	9,000	6,666	9,000	9,000	
430-325	Postage	495	128	250	120	250	250	
430-329	Telecommunications	9,830	8,802	9,000	6,621	9,000	9,000	
430-351	Property and Liability Insurance	12,236	12,342	12,031	12,031	12,031	12,496	C
430-354	Workers Compensation Insurance	31,620	37,121	32,399	32,399	32,399	31,794	B

**PLUMSTEAD TOWNSHIP
2022 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
430-420	Dues, Subscripts & Memberships	1,596	675	750	405	750	750	
430-450	Contracted Services	688	7,354	4,600	10,662	11,000	17,500	
430-460	Meetings & Conferences	315	105	1,500	-	-	1,500	
430-700	Capital Expense	-	-	26,000	-	26,000	-	
430-750	Minor Equipment	-	4,237	15,000	13,547	13,547	19,200	
		\$ 659,368	\$ 651,628	\$ 703,980	\$ 603,416	\$ 716,428	\$ 707,342	
<u>REPAIR OF TOOLS AND MACHINERY</u>								
437-220	Supplies	10,759	10,696	10,000	14,850	15,000	12,500	
437-250	R&M - Supplies	21,005	15,582	22,500	22,727	25,000	25,000	
437-370	R&M - Services	30,794	35,233	45,000	43,605	50,000	50,000	
437-700	Capital Expense	10,432	13,350	45,000	30,158	45,000	-	
		\$ 72,989	\$ 74,861	\$ 122,500	\$ 111,340	\$ 135,000	\$ 87,500	
<u>MAINTENANCE AND REPAIR OF ROADS</u>								
438-145	PW Overtime	17,932	11,293	17,000	21,995	25,000	20,000	
438-220	Operating Supplies	2,074	2,415	4,000	3,268	4,000	4,000	
438-250	Road Maintenance	4,080	926	10,000	1,320	10,000	10,000	
438-310	Professional Services	11,279	24,482	62,900	23,850	62,900	30,000	
438-330	Traffic Signal Repairs	3,613	17,838	15,000	44,524	45,000	15,000	
438-370	Equipment Rental	9,215	5,970	10,000	2,462	10,000	10,000	
438-390	Tropical Storm IDA	-	-	-	8,500	25,000	50,000	
		\$ 48,193	\$ 62,923	\$ 118,900	\$ 105,920	\$ 181,900	\$ 139,000	
<u>RECREATION ADMINISTRATION</u>								
451-100	Summer Recreation Program	4,009	-	4,500	-	-	4,500	
451-200	Events & Programs (P&R)	5,965	921	5,000	3,316	5,000	5,000	
451-300	Events & Programs (Other)	2,538	-	1,500	100	150	1,500	
451-400	Advertising Signs	-	820	1,000	-	1,000	1,000	
		\$ 35,827	\$ 1,857	\$ 12,000	\$ 3,416	\$ 6,150	\$ 12,000	
<u>PARKS AND OPEN SPACE</u>								
454-140	Salaries	143,846	155,311	163,195	123,036	163,195	170,816	
454-141	PT Seasonal	-	-	-	35,286	45,000	45,000	
454-151	Life-Accident-LTD Disability	1,693	1,102	1,098	881	1,098	782	
454-155	Vision Reimbursement	-	406	750	434	750	750	
454-156	Medical, Dental & Rx Insurance	61,245	63,907	46,529	34,064	46,529	51,457	A
454-161	SS/Medicare	13,096	12,079	13,020	10,366	13,020	13,832	
454-183	Overtime	7,463	6,210	7,000	9,614	10,000	10,000	
454-220	Operating Supplies	2,644	-	5,000	-	5,000	5,000	
454-230	Utilities - Heating Fuel	831	575	1,500	1,626	3,000	3,000	
454-250	R&M - Supplies	30,269	21,633	35,000	18,947	35,000	35,000	
454-329	Telecommunications	2,758	4,017	4,200	3,727	4,200	4,200	
454-351	Property and Liability Insurance	12,096	12,158	11,852	11,886	11,852	12,310	C
454-361	Utilities - Electric	4,503	4,476	4,500	5,898	6,000	4,500	
454-362	Utilities - Sportfields Electric	6,785	1,920	2,000	4,001	3,500	3,500	
454-373	Building Maintenance	2,471	-	2,500	420	2,500	2,500	
454-384	Rent of Machinery & Equipment	3,976	3,951	13,000	10,550	13,000	11,000	
454-420	Dues, Subscripts & Memberships	620	535	450	65	1,000	450	
454-450	Outside Contractors	90,455	91,110	130,000	14,341	37,000	37,000	
454-600	Parks & Trail Construction	4,441	8,095	-	-	-	-	
454-700	Capital Purchases	17,683	3,900	42,000	598	35,000	-	
454-750	Minor Machinery & Equipment	638	14,667	15,000	16,324	16,324	3,500	
		\$ 407,512	\$ 406,053	\$ 498,594	\$ 302,063	\$ 452,968	\$ 414,597	
<u>MISCELLANEOUS</u>								
459-000	EAC	246	-	1,500	279	1,500	1,500	
459-100	Veterans Committee	-	-	-	-	-	1,500	
459-200	SPCA	-	-	-	-	-	2,000	
459-300	Historical Society	-	-	-	-	-	3,000	
		\$ 246	\$ -	\$ 1,500	\$ 279	\$ 1,500	\$ 8,000	

PLUMSTEAD TOWNSHIP
2022 BUDGET
GENERAL FUND

<u>ACCOUNT</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<u>DEBT SERVICE - PRINCIPAL</u>								
471-000	Debt Service - Principal	41,435	38,168	26,199	26,199	26,199	27,103	G
		\$ 41,435	\$ 38,168	\$ 26,199	\$ 26,199	\$ 26,199	\$ 27,103	
<u>DEBT SERVICE - INTEREST</u>								
472-000	Debt Service - Interest	1,322	4,088	2,806	2,797	2,806	1,902	G
		\$ 1,322	\$ 4,088	\$ 2,806	\$ 2,797	\$ 2,806	\$ 1,902	
<u>INSURANCE PREMIUMS</u>								
486-351	Property and Liability Insurance	9,028	9,119	8,889	8,889	8,889	9,233	C
486-354	Workers Compensation Insurance	556	586	512	512	512	503	B
		\$ 9,584	\$ 9,705	\$ 9,401	\$ 9,401	\$ 9,401	\$ 9,735	
<u>EMPLOYEE BENEFITS</u>								
487-160	Non-Uniform Pension Contrib.	181,932	168,708	172,488	172,508	172,508	181,652	
487-161	Short Term Disability Ins.	-	-	-	-	-	5,568	
487-165	Misc Employee Expenses	2,908	652	2,500	213	2,500	2,500	
		\$ 184,840	\$ 169,360	\$ 174,988	\$ 172,721	\$ 175,008	\$ 189,720	
<u>REFUNDS - PRIOR YEAR REVENUE</u>								
491-510	RE Tax Refunds to Individuals	852	1,235	1,000	420	1,000	1,000	
		\$ 852	\$ 1,235	\$ 1,000	\$ 420	\$ 1,000	\$ 1,000	
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 6,282,305	\$ 6,150,247	\$ 6,574,561	\$ 5,760,837	\$ 6,812,463	\$ 6,754,633	
RESULTS FROM OPERATIONS		\$ 232,366	\$ 378,306	\$ 1	\$ 1,251,625	\$ 895,198	\$ 842,893	
<u>INTERFUND TRANSFERS</u>								
492-000	Transfer to Emergency Services	-	9,000	-	-	-	-	
492-020	To GF Captial Reserve	-	-	-	25,000	25,000	165,000	
492-030	To Water Fund	-	-	-	-	-	303,000	
492-040	To LST Fund for Road Improv.	-	-	-	-	-	110,000	
492-090	To Stormwater Management Fund	-	122,664	-	-	-	-	
		\$ -	\$ 131,664	\$ -	\$ 25,000	\$ 25,000	\$ 578,000	
TOTAL EXPENDITURES		\$ 6,282,305	\$ 6,281,911	\$ 6,574,561	\$ 5,785,837	\$ 6,837,463	\$ 7,332,633	
RESULTS FROM OPERATIONS		\$ 232,366	\$ 246,643	\$ 1	\$ 1,226,625	\$ 870,198	\$ 264,893	
ENDING FUND BALANCE*		\$ 2,644,333	\$ 2,890,976	\$ 2,890,976	\$ 4,117,601	\$ 3,761,173	\$ 4,026,066	

**PLUMSTEAD TOWNSHIP
2022 BUDGET
LOCAL SERVICES TAX FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>	<u>SCH</u>
FUND BALANCE								
	Fund Balance Forward*	\$ 68,202	\$ 110,258	\$ 47,422	\$ 47,422	\$ 47,422	\$ 118,930	
REVENUES								
LOCAL SERVICE TAX								
310-410	LST - Current Year	296,565	279,119	281,119	227,161	247,663	292,500	
310-400	LST - Prior Year	-	7	-	5,339	5,339	2,500	
		<u>\$ 296,565</u>	<u>\$ 279,126</u>	<u>\$ 281,119</u>	<u>\$ 232,500</u>	<u>\$ 253,002</u>	<u>\$ 295,000</u>	
INTEREST EARNINGS								
341-000	Interest - Checking	1,635	346	350	185	200	200	
		<u>\$ 1,635</u>	<u>\$ 346</u>	<u>\$ 350</u>	<u>\$ 185</u>	<u>\$ 200</u>	<u>\$ 200</u>	
MISCELLANEOUS								
380-000	Misc. Revenue	-	-	-	-	-	-	
380-100	Fees in Lieu of Street Improvements	-	-	-	65,067	65,067	-	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,067</u>	<u>\$ 65,067</u>	<u>\$ -</u>	
SALE OF FIXED ASSETS								
391-100	Sale of Fixed Assets	-	-	-	23,181	23,181	-	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,181</u>	<u>\$ 23,181</u>	<u>\$ -</u>	
INTERFUND TRANSFERS								
392-000	Transfer from General Fund	-	-	-	25,000	25,000	110,000	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 110,000</u>	
TOTAL CURRENT REVENUE		<u>\$ 298,199</u>	<u>\$ 279,472</u>	<u>\$ 281,469</u>	<u>\$ 345,933</u>	<u>\$ 366,450</u>	<u>\$ 405,200</u>	
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 366,401</u>	<u>\$ 389,731</u>	<u>\$ 328,891</u>	<u>\$ 393,355</u>	<u>\$ 413,872</u>	<u>\$ 524,130</u>	
EXPENDITURES								
TAX COLLECTION								
403-114	Tax Collector Commission	2,642	4,926	4,883	2,979	4,428	5,119	
		<u>\$ 2,642</u>	<u>\$ 4,926</u>	<u>\$ 4,883</u>	<u>\$ 2,979</u>	<u>\$ 4,428</u>	<u>\$ 5,119</u>	
DEBT SERVICE - PRINCIPAL								
471-000	Debt Service - Principal	16,908	17,437	17,934	16,460	17,414	18,471	E
		<u>\$ 16,908</u>	<u>\$ 17,437</u>	<u>\$ 17,934</u>	<u>\$ 16,460</u>	<u>\$ 17,414</u>	<u>\$ 18,471</u>	
DEBT SERVICE - INTEREST								
472-000	Debt Service - Interest	2,278	1,749	1,252	1,127	1,773	716	E
		<u>\$ 2,278</u>	<u>\$ 1,749</u>	<u>\$ 1,252</u>	<u>\$ 1,127</u>	<u>\$ 1,773</u>	<u>\$ 716</u>	
MISCELLANEOUS								
480-300	Other Services & Charges	5,000	-	-	-	-	-	
		<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
CAPITAL EXPENSES								
493-000	Capital Purchases/Projects	229,314	318,197	257,400	158,184	271,327	-	
493-100	Police Vehicles	-	-	-	-	-	100,000	
493-200	Road Projects	-	-	-	-	-	310,000	
493-300	PW Vehicles	-	-	-	-	-	31,000	
		<u>\$ 229,314</u>	<u>\$ 318,197</u>	<u>\$ 257,400</u>	<u>\$ 158,184</u>	<u>\$ 271,327</u>	<u>\$ 441,000</u>	
TOTAL EXPENDITURES		<u>\$ 256,143</u>	<u>\$ 342,309</u>	<u>\$ 281,469</u>	<u>\$ 178,751</u>	<u>\$ 294,942</u>	<u>\$ 465,305</u>	
RESULTS FROM OPERATIONS		<u>\$ 42,057</u>	<u>\$ (62,837)</u>	<u>\$ -</u>	<u>\$ 167,182</u>	<u>\$ 71,509</u>	<u>\$ (60,105)</u>	
ENDING FUND BALANCE		<u>\$ 110,258</u>	<u>\$ 47,422</u>	<u>\$ 47,422</u>	<u>\$ 214,604</u>	<u>\$ 118,930</u>	<u>\$ 58,825</u>	

*Includes \$90,067 restricted for street improvements

**PLUMSTEAD TOWNSHIP
2022 BUDGET
EMERGENCY SERVICES FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>
FUND BALANCE							
	Fund Balance Forward	\$ 1,015	\$ 4,649	\$ 2,183	\$ 2,183	\$ 2,183	\$ 355
REVENUES							
REAL ESTATE PROPERTY TAX							
301-100	RE Taxes - Current Year (1.5 mils)	319,969	319,687	329,311	318,342	326,000	300,000
301-200	RE Taxes - Prior Year	115	892	-	13	13	-
301-400	RE Taxes - DelinquentTax Claims	4,575	3,065	-	3,392	3,392	-
		<u>\$ 324,659</u>	<u>\$ 323,644</u>	<u>\$ 329,311</u>	<u>\$ 321,747</u>	<u>\$ 329,405</u>	<u>\$ 300,000</u>
INTEREST EARNINGS							
341-000	Interest	257	41	288	26	30	50
		<u>\$ 257</u>	<u>\$ 41</u>	<u>\$ 288</u>	<u>\$ 26</u>	<u>\$ 30</u>	<u>\$ 50</u>
INTERFUND TRANSFERS							
392-000	From General Fund	-	9,000	-	-	-	-
		<u>\$ -</u>	<u>\$ 9,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL CURRENT REVENUE		<u>\$ 324,916</u>	<u>\$ 332,685</u>	<u>\$ 329,599</u>	<u>\$ 321,772</u>	<u>\$ 329,435</u>	<u>\$ 300,050</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 325,931</u>	<u>\$ 337,334</u>	<u>\$ 331,782</u>	<u>\$ 323,955</u>	<u>\$ 331,618</u>	<u>\$ 300,405</u>
EXPENDITURES							
PUBLIC SAFETY							
411-540	Disbursement to Fire Companies	235,608	236,494	241,495	236,009	242,926	220,000
412-540	Disbursement to Ambulance Co.	85,675	98,657	87,816	85,594	88,336	80,000
		<u>\$ 321,282</u>	<u>\$ 335,151</u>	<u>\$ 329,311</u>	<u>\$ 321,603</u>	<u>\$ 331,263</u>	<u>\$ 300,000</u>
TOTAL EXPENDITURES		<u>\$ 321,282</u>	<u>\$ 335,151</u>	<u>\$ 329,311</u>	<u>\$ 321,603</u>	<u>\$ 331,263</u>	<u>\$ 300,000</u>
RESULTS FROM OPERATIONS		<u>\$ 3,634</u>	<u>\$ (2,466)</u>	<u>\$ 288</u>	<u>\$ 169</u>	<u>\$ (1,828)</u>	<u>\$ 50</u>
ENDING FUND BALANCE		<u>\$ 4,649</u>	<u>\$ 2,183</u>	<u>\$ 2,471</u>	<u>\$ 2,352</u>	<u>\$ 355</u>	<u>\$ 405</u>

**PLUMSTEAD TOWNSHIP
2022 BUDGET
PARKS RECREATION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>
FUND BALANCE							
399-000	Fund Balance Forward*	\$ 51,388	\$ 9,749	\$ 147,027	\$ 147,027	\$ 147,027	\$ 218,793
REVENUES							
INTEREST EARNINGS							
301-400	Interest	426	171	100	161	200	100
		\$ 426	\$ 171	\$ 100	\$ 161	\$ 200	\$ 100
MISCELLANEOUS							
380-000	Misc. Income	75	126,717	-	-	-	-
380-100	Park & Rec Fees in Lieu of	-	10,390	-	73,266	73,266	-
		\$ 75	\$ 137,107	\$ -	\$ 73,266	\$ 73,266	\$ -
INTERFUND TRANSFERS							
392-000	Transfer from Other Funds	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CURRENT REVENUE		\$ 501	\$ 137,278	\$ 100	\$ 73,427	\$ 73,466	\$ 100
TOTAL AVAILABLE FOR APPROPRIATION		\$ 51,889	\$ 147,027	\$ 147,127	\$ 220,454	\$ 220,493	\$ 218,893
EXPENDITURES							
PARKS							
454-250	Maintenance and Repairs	-	-	500	-	500	17,000
454-650	Park Construction	19,140	-	1,200	-	1,200	59,500
		\$ 19,140	\$ -	\$ 1,700	\$ -	\$ 1,700	\$ 76,500
INTERFUND TRANSFERS							
492-000	Transfer to GF Capital Reserve	23,000	-	-	-	-	-
		\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 42,140	\$ -	\$ 1,700	\$ -	\$ 1,700	\$ 76,500
RESULTS FROM OPERATIONS		\$ (41,639)	\$ 137,278	\$ (1,600)	\$ 73,427	\$ 71,766	\$ (76,400)
ENDING FUND BALANCE**		\$ 9,749	\$ 147,027	\$ 145,427	\$ 220,454	\$ 218,793	\$ 142,393

* Includes \$126,717 restricted for Jennifer Schweitzer Park

* Includes \$83,656 fees in lieu

** Includes \$7,156 remaining in fees in lieu of at YE

**PLUMSTEAD TOWNSHIP
2022 BUDGET
WATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>	<u>SCH</u>
FUND BALANCE*								
399-000	Est. Fund Balance Forward	\$ 827,599	\$ 611,333	\$ 1,966,133	\$ 1,966,133	\$ 1,966,133	\$ 1,861,270	
REVENUES								
INTEREST EARNINGS								
341-000	Interest - Checking	16,234	4,655	4,000	2,142	4,000	4,000	
		\$ 16,234	\$ 4,655	\$ 4,000	\$ 2,142	\$ 4,000	\$ 4,000	
GENERAL OPERATING REVENUE								
378-110	Water Bills	1,259,472	1,328,798	1,256,656	1,227,588	1,290,602	1,256,656	
378-120	Late Fees	-	-	11,000	11,521	12,000	11,000	
378-451	Water Meter Sales	-	700	-	-	700	99,400	
378-453	Tapping & Connection Fees	9,331	9,050	3,000	178,923	178,923	14,000	
378-900	Certification Fees	7,638	7,465	6,500	6,625	6,500	6,500	
378-910	Acct. Establishment Fees	2,380	3,120	3,000	1,720	3,000	3,000	
378-920	Disconnection Fees	8,407	3,864	6,000	3,200	3,000	6,000	
378-930	BCWSA Water Read Fee	-	9,097	9,097	9,100	9,100	9,097	
		\$ 1,287,229	\$ 1,362,094	\$ 1,295,253	\$ 1,438,677	\$ 1,503,825	\$ 1,405,653	
GRANTS								
355-000	Small Water & Sewer Grant	-	-	-	317,000	317,000	-	
		\$ -	\$ -	\$ -	\$ 317,000	\$ 317,000	\$ -	
REIMBURSEMENTS								
360-100	Water Labor & Material	-	1,955	-	-	-	-	
365-500	Medical Insurance Premium	-	4,939	4,940	2,935	3,469	3,117	A
		\$ -	\$ 6,894	\$ 4,940	\$ 2,935	\$ 3,469	\$ 3,117	
MISCELLANEOUS								
380-000	Misc. Revenue	1,039	(1,368)	1,000	2,316	2,316	1,000	
		\$ 1,039	\$ (2,613)	\$ 1,000	\$ 2,316	\$ 2,316	\$ 1,000	
INTERFUND TRANSFER								
392-000	From General Fund (ARP Funds)	-	-	-	-	-	303,000	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303,000	
BORROWING PROCEEDS								
393-000	2020 G.O. Note	-	1,500,000	-	-	-	-	
		\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	
TOTAL CURRENT REVENUE		\$ 1,304,502	\$ 2,871,030	\$ 1,305,193	\$ 1,763,070	\$ 1,830,610	\$ 1,716,769	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 2,132,101	\$ 3,482,363	\$ 3,271,326	\$ 3,729,204	\$ 3,796,743	\$ 3,578,039	

*\$303K for ARP project and \$1,457,676 for NWWA Interconnection (loan proceeds)

**PLUMSTEAD TOWNSHIP
2022 BUDGET
WATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>	<u>SCH</u>
EXPENDITURES								
ADMINISTRATION								
401-140	Salaries - Clerical Staff	45,801	55,779	53,217	44,945	53,217	55,519	
448-120	Salaries - Dept. Heads	120,724	80,457	53,217	45,258	53,578	28,541	
448-130	Salaries - Staff	100,440	103,107	99,402	90,451	99,402	103,122	
448-131	Salaries - PT Staff	-	-	4,900	2,192	4,900	6,400	
448-151	Life-Accident-LTD Insurance	2,153	871	421	405	421	451	
448-155	Vision Reimbursement	-	261	250	-	250	250	
448-156	Medical, Rx and Dental	73,592	80,955	55,011	52,626	55,011	50,337	A
448-160	Non-Uniform Pension	4,684	5,689	5,689	-	5,689	-	
448-161	SS/Medicare	19,365	17,468	16,121	13,807	16,149	14,809	
448-331	Auditors	4,250	3,615	3,600	3,980	3,980	3,600	
448-315	Software Programs	-	7,327	6,500	6,677	6,677	7,000	
448-316	Telecommunications	15,968	13,349	15,000	11,359	15,000	15,000	
448-317	Postage	5,484	4,368	5,000	3,647	5,000	5,000	
448-331	Transportation	8,620	4,622	9,500	7,352	9,500	9,500	
448-343	Consumer Confidence Report	1,000	1,000	1,000	1,000	1,000	1,000	
		\$ 402,080	\$ 378,867	\$ 328,828	\$ 283,699	\$ 329,774	\$ 300,528	
WATER SUPPLY & TREATMENT								
448-200	Minor Equipment	3,323	11,104	13,500	539	2,500	5,000	
448-210	Office Supplies	912	1,402	1,500	840	1,500	1,500	
448-222	Chemicals	33,835	24,974	25,000	13,850	25,000	25,000	
448-230	Water Meters-New Construction	5,749	-	5,000	-	-	99,400	
448-240	Operating Supplies	3,444	5,690	8,000	368	8,000	8,000	
		\$ 47,263	\$ 43,170	\$ 53,000	\$ 15,598	\$ 37,000	\$ 138,900	
REPAIRS & MAINTENANCE								
448-251	R&M - Cabin Run	4,893	4,188	4,000	3,592	4,000	4,000	
448-252	R&M - Country Greene	3,220	2,052	4,000	2,809	4,000	4,000	
448-253	R&M - Durham Ridge	4,602	1,949	8,500	17,771	19,000	18,000	
448-254	R&M - Summer Hill	12,219	21,943	25,000	13,222	14,000	15,000	
448-255	R&M - North Branch	3,052	3,216	10,000	512	6,000	6,000	
448-256	R&M - Patriots Ridge	6,540	630	2,500	3,064	4,000	10,000	
448-257	R&M - Landis Greene	2,943	881	2,500	1,606	2,500	2,500	
448-250	R&M - Other	27,103	27,760	18,000	11,258	18,000	18,000	
		\$ 64,572	\$ 62,619	\$ 74,500	\$ 53,834	\$ 71,500	\$ 77,500	
LAB TESTING								
448-301	Cabin Run	5,299	16,572	3,000	10,849	11,000	11,000	
448-303	Durham Ridge	3,744	8,709	1,500	5,771	7,000	7,000	
448-304	Summer Hill	8,351	7,993	3,000	8,521	10,000	10,000	
448-306	Patriots Ridge	2,036	1,160	1,000	1,011	1,000	1,575	
448-300	Other	2,207	30	1,500	471	1,500	900	
		\$ 21,636	\$ 34,463	\$ 10,000	\$ 26,622	\$ 30,500	\$ 30,475	
LEGAL & ENGINEERING								
448-313	Engineering	163,172	137,782	80,000	64,529	80,000	113,000	
448-314	Solicitor	1,882	17,748	10,000	28,945	30,000	30,000	
		\$ 165,054	\$ 155,530	\$ 90,000	\$ 93,474	\$ 110,000	\$ 143,000	
INSURANCE PREMIUMS								
448-350	Liability & Property Insurance	15,048	15,396	15,005	15,005	15,005	15,585	C
		\$ 15,048	\$ 15,396	\$ 15,005	\$ 15,005	\$ 15,005	\$ 15,585	
UTILITIES								
448-361	Electric - Cabin Run	11,566	13,262	11,000	11,851	13,000	13,000	
448-362	Electric - Country Greene	7,163	11,474	9,000	8,823	10,000	10,000	
448-363	Electric - Durham Ridge	3,887	3,387	3,500	3,643	4,000	4,000	
448-364	Electric - Summer Hill	12,218	12,075	12,000	11,724	14,000	14,000	
448-365	Electric - North Branch	4,142	5,907	6,000	4,309	6,000	6,000	
		\$ 38,977	\$ 46,105	\$ 41,500	\$ 40,350	\$ 47,000	\$ 47,000	

*\$303K for ARP project and \$1,457,676 for NWWA Interconnection (loan proceeds)

**PLUMSTEAD TOWNSHIP
2022 BUDGET
WATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>	<u>SCH</u>
<u>DISTRIBUTION</u>								
448-369	Distribution Expense	209,437	233,661	227,460	223,631	227,460	227,460	
		<u>\$ 209,437</u>	<u>\$ 233,661</u>	<u>\$ 227,460</u>	<u>\$ 223,631</u>	<u>\$ 227,460</u>	<u>\$ 227,460</u>	
<u>CONSTRUCTION</u>								
448-450	Contracted Services	88,937	75,038	100,000	61,810	100,000	120,000	
448-600	Capital Construction	120,255	419,637	-	41,185	41,185	270,000	
448-610	NWWA Interconnection (CH/PR)	-	-	1,500,000	870	870	1,457,676	
448-700	Capital Purchases	-	-	85,000	61,390	85,000	111,000	
		<u>\$ 209,192</u>	<u>\$ 494,675</u>	<u>\$ 1,685,000</u>	<u>\$ 165,256</u>	<u>\$ 227,055</u>	<u>\$ 1,958,676</u>	
<u>DEBT SERVICE - PRINCIPAL</u>								
471-000	Debt Service - Principal	-	-	-	-	75,000	75,000	H
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	
<u>DEBT SERVICE - INTEREST</u>								
472-000	Debt Service - Interest	23,999	20,875	35,755	12,285	35,755	23,406	H
		<u>\$ 23,999</u>	<u>\$ 20,875</u>	<u>\$ 35,755</u>	<u>\$ 12,285</u>	<u>\$ 35,755</u>	<u>\$ 23,406</u>	
<u>MISCELLANEOUS</u>								
480-300	Other Services & Charges	11,260	30,869	14,000	7,390	14,000	14,000	
		<u>\$ 11,260</u>	<u>\$ 30,869</u>	<u>\$ 14,000</u>	<u>\$ 7,390</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	
TOTAL EXPENDITURES BEFORE TRANSFERS		<u>\$ 1,208,517</u>	<u>\$ 1,516,230</u>	<u>\$ 2,575,048</u>	<u>\$ 937,143</u>	<u>\$ 1,220,049</u>	<u>\$ 3,051,529</u>	
RESULTS FROM OPERATIONS		<u>\$ 95,985</u>	<u>\$ 1,354,800</u>	<u>\$ (1,269,856)</u>	<u>\$ 825,927</u>	<u>\$ 610,560</u>	<u>\$ (1,334,760)</u>	
<u>INTERFUND TRANSFERS</u>								
	To Debt Service Fund (Reimb.)	312,251	-	410,580	415,424	715,424	300,000	
		<u>\$ 312,251</u>	<u>\$ -</u>	<u>\$ 410,580</u>	<u>\$ 415,424</u>	<u>\$ 715,424</u>	<u>\$ 300,000</u>	
TOTAL EXPENDITURES		<u>\$ 1,520,768</u>	<u>\$ 1,516,230</u>	<u>\$ 2,985,629</u>	<u>\$ 1,352,567</u>	<u>\$ 1,935,473</u>	<u>\$ 3,351,529</u>	
ENDING FUND BALANCE		<u>\$ 611,333</u>	<u>\$ 1,966,133</u>	<u>\$ 285,697</u>	<u>\$ 2,376,637</u>	<u>\$ 1,861,270</u>	<u>\$ 226,510</u>	

*\$303K for ARP project and \$1,457,676 for NWWA Interconnection (loan proceeds)

**PLUMSTEAD TOWNSHIP
2022 BUDGET
OPEN SPACE FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>
FUND BALANCE							
399-000	Est. Fund Balance Forward	\$ 294,319	\$ 339,601	\$ 370,288	\$ 370,288	\$ 370,288	\$ 181,604
REVENUES							
REAL ESTATE PROPERTY TAX							
301-100	RE Taxes - Current Year (0.188 mils)	40,314	39,979	41,274	39,899	41,274	41,285
301-200	RE Taxes - Prior Year	-	112	-	2	2	-
301-400	RE Taxes - DelinquentTax Claims	-	417	-	398	398	-
		<u>\$ 40,314</u>	<u>\$ 40,507</u>	<u>\$ 41,274</u>	<u>\$ 40,298</u>	<u>\$ 41,674</u>	<u>\$ 41,285</u>
INTEREST EARNINGS							
341-000	Interest	5,048	1,267	1,500	294	500	1,500
		<u>\$ 5,048</u>	<u>\$ 1,267</u>	<u>\$ 1,500</u>	<u>\$ 294</u>	<u>\$ 500</u>	<u>\$ 1,500</u>
TOTAL CURRENT REVENUE		<u>\$ 45,362</u>	<u>\$ 41,775</u>	<u>\$ 42,774</u>	<u>\$ 40,592</u>	<u>\$ 42,174</u>	<u>\$ 42,785</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 339,681</u>	<u>\$ 381,376</u>	<u>\$ 413,062</u>	<u>\$ 410,880</u>	<u>\$ 412,462</u>	<u>\$ 224,390</u>
EXPENDITURES							
LEGAL SERVICES							
404-310	Solicitor	80	2,631	2,500	4,512	5,000	5,000
		<u>\$ 80</u>	<u>\$ 2,631</u>	<u>\$ 2,500</u>	<u>\$ 4,512</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
PLANNING & MONITORING							
414-310	Planning & Monitoring	-	8,456	11,000	12,780	24,000	14,160
		<u>\$ -</u>	<u>\$ 8,456</u>	<u>\$ 11,000</u>	<u>\$ 12,780</u>	<u>\$ 24,000</u>	<u>\$ 14,160</u>
CONSERVATION NATURAL RESOURCES							
461-000	Conservation	-	-	200,000	201,858	201,858	136,000
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 201,858</u>	<u>\$ 201,858</u>	<u>\$ 136,000</u>
TOTAL EXPENDITURES		<u>\$ 80</u>	<u>\$ 11,087</u>	<u>\$ 213,500</u>	<u>\$ 219,150</u>	<u>\$ 230,858</u>	<u>\$ 155,160</u>
RESULTS FROM OPERATIONS		<u>\$ 45,282</u>	<u>\$ 30,687</u>	<u>\$ (170,726)</u>	<u>\$ (178,558)</u>	<u>\$ (188,684)</u>	<u>\$ (112,375)</u>
ENDING FUND BALANCE		<u>\$ 339,601</u>	<u>\$ 370,288</u>	<u>\$ 199,562</u>	<u>\$ 191,731</u>	<u>\$ 181,604</u>	<u>\$ 69,230</u>

**PLUMSTEAD TOWNSHIP
2022 BUDGET
DEBT SERVICE FUND**

<u>ACCOUNT</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
FUND BALANCE								
399-000	Est. Fund Balance Forward	\$ 1,787,554	\$ 1,742,755	\$ 1,748,512	\$ 1,742,755	\$ 1,742,755	\$ 2,603,876	
REVENUES								
REAL PROPERTY TAX								
301-100	RE Taxes - Current Yr (7.232 mils)	1,765,247	1,754,434	1,807,258	1,747,059	1,807,258	1,588,168	
301-200	Real Estate Taxes - Prior Year	-	4,895	2,000	70	2,000	-	
301-400	RE Taxes - Delinquent Tax Claims	-	16,819	5,000	17,431	17,431	-	
		<u>\$ 1,765,247</u>	<u>\$ 1,776,147</u>	<u>\$ 1,814,258</u>	<u>\$ 1,764,560</u>	<u>\$ 1,826,689</u>	<u>\$ 1,588,168</u>	
INTEREST EARNINGS								
341-000	Interest - Checking	25,681	5,709	5,000	4,021	5,000	5,000	
		<u>\$ 25,681</u>	<u>\$ 5,709</u>	<u>\$ 5,000</u>	<u>\$ 4,021</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	
INTERFUND TRANSFERS								
392-060	From Water Reserve Fund	-	-	410,580	415,424	715,424	365,596	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 410,580</u>	<u>\$ 415,424</u>	<u>\$ 715,424</u>	<u>\$ 365,596</u>	
TOTAL CURRENT REVENUE		<u>\$ 1,790,928</u>	<u>\$ 1,781,856</u>	<u>\$ 2,229,838</u>	<u>\$ 2,184,005</u>	<u>\$ 2,547,113</u>	<u>\$ 1,958,764</u>	
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 3,578,482</u>	<u>\$ 3,524,610</u>	<u>\$ 3,978,350</u>	<u>\$ 3,926,760</u>	<u>\$ 4,289,867</u>	<u>\$ 4,562,641</u>	
EXPENDITURES								
DEBT SERVICE - PRINCIPAL								
471-100	2016 G.O. Bank Note 1	570,948	573,306	504,440	-	504,440	520,419	D
471-200	2016 G.O. Bank Note 2	95,700	97,630	99,750	-	99,750	101,850	D
471-600	2020 G.O. Bond (Refund of 2013)	360,000	450,000	450,000	450,000	450,000	460,000	D
471-900	2020A G.O. Bond (Refund of 2015)	280,000	313,370	285,000	305,000	305,000	310,000	D
		<u>\$ 1,380,242</u>	<u>\$ 1,505,162</u>	<u>\$ 1,339,190</u>	<u>\$ 755,000</u>	<u>\$ 1,359,190</u>	<u>\$ 1,392,269</u>	
DEBT SERVICE - INTEREST								
472-100	2016 G.O. Bank Note 1	36,340	8,054	6,027	10,939	17,145	8,706	D
472-200	2016 G.O. Bank Note 2	47,624	43,837	43,630	14,402	43,630	27,448	D
472-600	2020 G.O. Bond (Refund of 2013)	228,775	136,199	183,050	183,050	183,050	169,550	D
472-900	2020A G.O. Bond (Refund of 2015)	141,778	78,505	100,700	81,976	81,976	75,875	D
		<u>\$ 454,516</u>	<u>\$ 267,747</u>	<u>\$ 333,407</u>	<u>\$ 290,367</u>	<u>\$ 325,801</u>	<u>\$ 281,579</u>	
FISCAL AGENTS FEES								
475-100	Fiscal Agent Fees	970	3,189	1,000	539	1,000	1,000	
		<u>\$ 970</u>	<u>\$ 3,189</u>	<u>\$ 1,000</u>	<u>\$ 539</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	
TOTAL EXPENDITURES		<u>\$ 1,835,728</u>	<u>\$ 1,776,098</u>	<u>\$ 1,673,597</u>	<u>\$ 1,045,906</u>	<u>\$ 1,685,991</u>	<u>\$ 1,674,848</u>	
RESULTS FROM OPERATIONS		<u>\$ (44,800)</u>	<u>\$ 5,758</u>	<u>\$ 556,241</u>	<u>\$ 1,138,100</u>	<u>\$ 861,122</u>	<u>\$ 283,917</u>	
ENDING FUND BALANCE		<u>\$ 1,742,755</u>	<u>\$ 1,748,512</u>	<u>\$ 2,304,753</u>	<u>\$ 2,880,854</u>	<u>\$ 2,603,876</u>	<u>\$ 2,887,793</u>	

**PLUMSTEAD TOWNSHIP
2022 BUDGET
GENERAL FUND CAPITAL**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>
FUND BALANCE							
399-000	Est. Starting Fund Balance	\$ 3,087,745	\$ 1,860,800	\$ 988,972	\$ 988,972	\$ 988,972	\$ 564,395
REVENUES							
INTEREST EARNINGS							
341-100	Interest - Checking	27,763	18,713	12,000	832	1,000	1,000
		\$ 27,763	\$ 18,713	\$ 12,000	\$ 832	\$ 1,000	\$ 1,000
LOCAL GOVERNMENT GRANTS							
357-000	CFA Grant-Streambank Project	-	60,915	-	893	-	-
357-100	ARLE Grant - Intersection Upgrades	-	-	646,128	-	-	646,128
357-200	MTF Grant - Intersection Upgrades	-	-	607,175	-	-	607,175
357-210	MFT Grant (PADOT) Old Easton/611	-	-	-	-	-	189,138
357-300	DCNR Grant - Gardenville	-	15,000	-	-	-	-
357-400	JAG Grant - Police Software	-	-	92,538	90,753	90,753	-
		\$ -	\$ 75,915	\$ 1,345,841	\$ 91,646	\$ 90,753	\$ 1,442,441
MISCELLANEOUS							
380-100	Capital Improvement Fee	-	-	-	-	-	154,500
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,500
INTERFUND TRANSFERS							
392-000	From General Fund	-	-	-	-	-	165,000
392-000	From Park & Rec Fund	23,000	-	-	-	-	-
		\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000
TOTAL CURRENT REVENUE		\$ 50,763	\$ 94,628	\$ 1,357,841	\$ 92,478	\$ 91,753	\$ 1,762,941
TOTAL AVAILABLE FOR APPROPRIATION		\$ 3,138,508	\$ 1,955,427	\$ 2,346,813	\$ 1,081,450	\$ 1,080,725	\$ 2,327,336
EXPENDITURES							
CAPITAL PROJECTS							
409-100	PD and PW Pole Barns	-	-	85,000	93,403	93,403	-
409-200	Roof Replacement - PW Building	-	-	45,000	44,245	44,245	-
410-000	Police - New Software (JAG)	-	-	49,251	49,251	49,251	-
420-000	Dump Truck (Repl. 1995 Internat.)	-	-	-	-	-	165,000
439-000	Bridge Replacement / Repairs	1,024,470	848,326	-	10,675	10,675	375,000
439-300	Intersection Improv.(ARLE/MTF)	-	108,220	480,000	59,517	200,000	1,415,690
454-600	Gardenville Project (DCNR)	152,111	9,594	-	-	-	-
454-700	Park Improvement	-	-	30,000	-	-	-
461-000	Conservation of Natural Resource	61,800	315	-	-	-	-
461-100	Green Light Go Grant(Dtwp/Dboro)	-	-	20,193	-	-	-
461-200	Stucco/Dryvit Repairs at Twp Bldg	-	-	75,000	77,253	77,253	-
		\$ 1,238,381	\$ 966,456	\$ 1,957,544	\$ 334,344	\$ 474,827	\$ 1,955,690
MISCELLANEOUS							
480-300	Other Services & Charges	-	-	43,287	41,502	41,502	-
		\$ -	\$ -	\$ 43,287	\$ 41,502	\$ 41,502	\$ -
INTERFUND TRANSFERS							
492-010	To General Fund	39,327	-	-	-	-	-
		\$ 39,327	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,277,708	\$ 966,456	\$ 2,000,831	\$ 375,846	\$ 516,329	\$ 1,955,690
RESULTS FROM OPERATIONS		\$ (1,226,945)	\$ (871,828)	\$ (642,990)	\$ (283,368)	\$ (424,576)	\$ (192,749)
ENDING FUND BALANCE		\$ 1,860,800	\$ 988,972	\$ 345,982	\$ 705,604	\$ 564,395	\$ 371,646

**PLUMSTEAD TOWNSHIP
2022 BUDGET
STORMWATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>
FUND BALANCE							
399-000	Est. Starting Fund Balance	\$ -	\$ -	\$ 127,421	\$ 127,421	\$ 127,421	\$ 123,240
REVENUES							
INTEREST EARNINGS							
341-100	Interest - Checking	-	46	100	130	100	100
		\$ -	\$ 46	\$ 100	\$ 130	\$ 100	\$ 100
GENERAL OPERATING REVENUE							
	Stormwater Exemption Fee	-	4,711	10,000	19,419	19,419	15,000
		\$ -	\$ 4,711	\$ 10,000	\$ 19,419	\$ 19,419	\$ 15,000
INTERFUND TRANSFERS							
392-000	From General Fund	-	122,664	-	-	-	-
		\$ -	\$ 122,664	\$ -	\$ -	\$ -	\$ -
TOTAL CURRENT REVENUE		\$ -	\$ 127,421	\$ 10,100	\$ 19,549	\$ 19,519	\$ 15,100
TOTAL AVAILABLE FOR APPROPRIATION		\$ -	\$ 127,421	\$ 137,521	\$ 146,970	\$ 146,940	\$ 138,340
EXPENDITURES							
CAPITAL PROJECTS							
408-313	Engineering	-	-	-	7,821	20,000	35,000
409-701	Basin 045-01 (Summer Meadow)	-	-	26,000	1,850	1,850	-
409-702	Basin 047-01 (Summer Meadow)	-	-	26,000	1,850	1,850	-
409-703	Basin 047-01 (Summer Hill)	-	-	-	-	-	16,000
409-704	Basin 048-01 (Summer Hill)	-	-	-	-	-	16,000
409-705	Basin 050-01 (Summer Hill)	-	-	-	-	-	16,000
		\$ -	\$ -	\$ 52,000	\$ 11,521	\$ 23,700	\$ 83,000
MISCELLANEOUS							
480-300	Other Services & Charges	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS							
492-010	To General Fund	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ 52,000	\$ 11,521	\$ 23,700	\$ 83,000
RESULTS FROM OPERATIONS		\$ -	\$ 127,421	\$ (41,900)	\$ 8,028	\$ (4,182)	\$ (67,900)
ENDING FUND BALANCE		\$ -	\$ 127,421	\$ 85,521	\$ 135,449	\$ 123,240	\$ 55,340

**PLUMSTEAD TOWNSHIP
2022 BUDGET
STATE LIQUID FUELS FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>	<u>SCH</u>
FUND BALANCE								
399-000	Estimated Fund Balance Forward	\$ 290,627	\$ 290,004	\$ 393,497	\$ 393,497	\$ 393,497	\$ 163,081	
REVENUES								
INTEREST EARNINGS								
341-100	Interest - Checking	4,909	1,113	950	538	950	950	
		\$ 4,909	\$ 1,113	\$ 950	\$ 538	\$ 950	\$ 950	
STATE SHARED REVENUE								
355-020	Liquid Fuels Tax	483,311	473,939	427,116	436,976	436,976	433,352	
		\$ 483,311	\$ 473,939	\$ 427,116	\$ 436,976	\$ 436,976	\$ 433,352	
MISCELLANEOUS								
380-000	Misc. Revenue	-	250	-	278	278	-	
		\$ -	\$ 250	\$ -	\$ 278	\$ 278	\$ -	
TOTAL CURRENT REVENUE		\$ 488,219	\$ 475,302	\$ 428,066	\$ 437,793	\$ 438,204	\$ 434,302	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 778,846	\$ 765,306	\$ 821,563	\$ 831,290	\$ 831,702	\$ 597,383	
EXPENDITURES								
MAJOR EQUIPMENT PURCHASES								
430-740	Major Equipment Purchases	10,021	-	-	-	-	-	
		\$ 10,021	\$ -	\$ -	\$ -	\$ -	\$ -	
HIGHWAY MAINTENANCE								
431-000	Street Cleaning	6,435	-	7,500	5,834	7,500	7,500	
432-220	Snow Supplies	36,392	9,515	45,000	41,571	45,000	45,000	
		\$ 42,827	\$ 9,515	\$ 52,500	\$ 47,405	\$ 52,500	\$ 52,500	
TRAFFIC SIGNALS & SIGNS								
433-000	Traffic Control Devices	1,956	3,464	4,000	3,302	4,000	4,000	
433-250	Street Sign Repair	10,018	6,513	9,500	7,091	9,500	9,500	
433-370	Traffic Signal Repairs	-	-	-	-	-	-	
		\$ 11,973	\$ 9,977	\$ 13,500	\$ 10,393	\$ 13,500	\$ 13,500	
STREET LIGHTING								
434-000	Street Lighting	44,764	49,866	43,000	40,353	43,000	43,000	
		\$ 44,764	\$ 49,866	\$ 43,000	\$ 40,353	\$ 43,000	\$ 43,000	
HIGHWAY CONSTRUCTION								
438-250	Road Maintenance Supplies	24,441	53,652	50,000	12,165	50,000	50,000	
438-610	Major Road Construction	295,124	189,356	556,000	401,679	410,179	-	
439-000	Highway Construction Projects	-	-	-	25,884	40,000	370,000	
		\$ 319,565	\$ 243,008	\$ 606,000	\$ 439,728	\$ 500,179	\$ 420,000	
DEBT SERVICE - PRINCIPAL								
471-000	Debt Service - Principal	59,442	51,901	53,691	53,691	53,691	55,544	F
		\$ 59,442	\$ 51,901	\$ 53,691	\$ 53,691	\$ 53,691	\$ 55,544	
DEBT SERVICE - INTEREST								
472-000	Debt Service - Interest	250	7,542	5,751	5,751	5,751	3,899	F
		\$ 250	\$ 7,542	\$ 5,751	\$ 5,751	\$ 5,751	\$ 3,899	
TOTAL EXPENDITURES		\$ 488,842	\$ 371,809	\$ 774,442	\$ 597,321	\$ 668,621	\$ 588,442	
RESULTS FROM OPERATIONS		\$ (623)	\$ 103,493	\$ (346,376)	\$ (159,529)	\$ (230,417)	\$ (154,141)	
		\$ 290,004	\$ 393,497	\$ 47,121	\$ 233,969	\$ 163,081	\$ 8,940	

**PLUMSTEAD TOWNSHIP
2022 BUDGET
COMMUNITY CARE FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2021 YTD</u>	<u>2021 Y.E. Est.</u>	<u>2022 PROPOSED</u>
FUND BALANCE							
399-000	Est. Fund Balance Forward	\$ 23,169	\$ 56,278	\$ 19,699	\$ 19,699	\$ 19,699	\$ 19,749
REVENUES							
INTEREST EARNINGS							
341-000	Interest - Checking	259	106	50	16	50	50
		\$ 259	\$ 106	\$ 50	\$ 16	\$ 50	\$ 50
DONATIONS							
387-000	Shop with a Cop Donations	32,850	17,065	25,000	1,250	25,000	25,000
		\$ 32,850	\$ 17,065	\$ 25,000	\$ 1,250	\$ 25,000	\$ 25,000
TOTAL CURRENT REVENUE		\$ 33,109	\$ 17,171	\$ 25,050	\$ 1,266	\$ 25,050	\$ 25,050
TOTAL AVAILABLE FOR APPROPRIATION		\$ 56,278	\$ 73,449	\$ 44,749	\$ 20,965	\$ 44,749	\$ 44,799
EXPENDITURES							
406-540	Shop with a Cop	-	23,500	25,000	180	25,000	25,000
		\$ -	\$ 23,500	\$ 25,000	\$ 180	\$ 25,000	\$ 25,000
INTERFUND TRANSFERS							
492-000	Transfer to General Fund	-	30,250	-	-	-	-
		\$ -	\$ 30,250	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ 53,750	\$ 25,000	\$ 180	\$ 25,000	\$ 25,000
RESULTS FROM OPERATIONS		\$ 33,109	\$ (36,579)	\$ 50	\$ 1,085	\$ 50	\$ 50
ENDING FUND BALANCE		\$ 56,278	\$ 19,699	\$ 19,749	\$ 20,785	\$ 19,749	\$ 19,799

**PLUMSTEAD TOWNSHIP
SUMMARY
2022 CAPITAL EXPENSES**

EXPENDITURE BY DEBT

.....FUND ALLOCATION.....

	<u>2022</u>	<u>GENERAL</u>	<u>GENERAL</u>	<u>WATER</u>	<u>LOCAL</u>	<u>LIQUID</u>	<u>PARKS &</u>	<u>STORM</u>
	<u>BUDGET</u>	<u>OPERATING</u>	<u>CAPITAL</u>	<u>FUND</u>	<u>SERVICE TAX</u>	<u>FUELS</u>	<u>RECREATION</u>	<u>WATER</u>
		<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
<u>BUILDINGS & GROUNDS</u>								
Replace HVAC at Rental House	7,000	7,000	-	-	-	-	-	-
Replace Boiler at Rental House	5,000	5,000	-	-	-	-	-	-
Advance Warning Signal for PVFC	4,200	4,200	-	-	-	-	-	-
HVAC Replace 2 Units @ Twp. Building	18,000	18,000	-	-	-	-	-	-
	\$ 34,200	\$ 34,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>GRANTS</u>								
ARLE/MTF Grant - Intersection Ped. Improvements	1,226,552	-	1,226,552	-	-	-	-	-
MTF Grant - Ped Ugrades Old Easton/Rt. 611	189,138	-	189,138	-	-	-	-	-
	\$ 1,415,690	\$ -	\$ 1,415,690	\$ -	\$ -	\$ -	\$ -	\$ -
<u>PARKS</u>								
Tree Plantings in Twp. Open Space	6,700	-	-	-	-	-	7,000	-
Pedestrian Crossing at Hanusey & Carriage Hill	5,000	-	-	-	-	-	5,000	-
Educational Signage	5,000	-	-	-	-	-	5,000	-
Basketball Court Pave / Repair - Landis Park	4,500	-	-	-	-	-	4,500	-
	\$ 21,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,500	\$ -
<u>POLICE</u>								
Police Pole Barn - Concrete Floor Installation	15,000	15,000	-	-	-	-	-	-
Police Pole Barn - Electric Installation	9,900	9,900	-	-	-	-	-	-
Police Pole Barn - Driveway & Apron Installation	7,500	-	-	-	7,500	-	-	-
Police Vehicle Replacement of 57-10	50,000	-	-	-	50,000	-	-	-
Police Vehicle Replacement of 57-11	50,000	-	-	-	50,000	-	-	-
	\$ 132,400	\$ 24,900	\$ -	\$ -	\$ 107,500	\$ -	\$ -	\$ -
<u>PUBLIC WORKS</u>								
Utility Vehicle (50% LST/50% WF)	31,000	-	-	-	31,000	-	-	-
Ash Tree Removal	30,000	30,000	-	-	-	-	-	-
Replace 1995 International (Dump Truck)	165,000	-	165,000	-	-	-	-	-
	\$ 226,000	\$ 30,000	165,000	-	31,000	-	-	-
<u>STORMWATER MS4 PROJECTS</u>								
Basin 047-01 (Summer Hill - Twp. Owned)	26,000	-	-	-	-	-	-	26,000
Basin 048-01 (Summer Hill - Twp. Owned)	26,000	-	-	-	-	-	-	26,000
Basin 050-01 (Summer Hill - Twp. Owned)	26,000	-	-	-	-	-	-	26,000
	\$ 78,000	\$ -	-	-	-	-	-	78,000
<u>TOWNSHIP ROADS & BRIDGES</u>								
Old Easton Road Stone Arch Culvert	375,000	-	375,000	-	-	-	-	-
Replacement of Failed "c top" storm inlet	10,000	-	-	-	-	10,000	-	-
Crack Seal & PolyPatch Preps (various roads)	50,000	-	-	-	50,000	-	-	-
Storm Pipe Replacement	20,000	-	-	-	-	20,000	-	-
Mill out and repair / level 3' edge (various roads)	72,500	-	-	-	72,500	-	-	-
Ultra Thin Wearing Course - Country Greene	400,000	-	-	-	60,000	340,000	-	-
Mill and Pave (various Roads)	120,000	-	-	-	120,000	-	-	-
	\$ 1,047,500	\$ -	\$ 375,000	\$ -	\$ 302,500	\$ 370,000	\$ -	\$ -
<u>TRAFFIC SIGNALS</u>								
Pre-Emption Design at N. Easton & Sawmill	10,000	10,000	-	-	-	-	-	-
Pre-Emption Design at N. Easton & Cross Keys	3,000	3,000	-	-	-	-	-	-
	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TRAILS</u>								
Paving of Owls Nest Trails	25,000	-	-	-	-	-	25,000	-
Summer Hill Well House to Gayman Elem	30,000	-	-	-	-	-	30,000	-
	\$ 55,000	\$ -	-	-	-	-	55,000	-
<u>WATER</u>								
NWWA Interconnect Carriage Hill & Patriots Ridge	1,457,676	-	-	1,457,676	-	-	-	-
Water Main Extension to Twp Building	33,000	-	-	33,000	-	-	-	-
Cabin Run Green Sand Filter Replacement	270,000	-	-	270,000	-	-	-	-
Utility Vehicle (50% LST/50% WF)	31,000	-	-	31,000	-	-	-	-
Meter Changeout Program (200 meters)	80,000	-	-	80,000	-	-	-	-
	\$ 1,871,676	\$ -	\$ -	\$ 1,871,676	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS TOTAL	\$ 4,894,666	\$ 102,100	\$ 1,955,690	\$ 1,871,676	\$ 441,000	\$ 370,000	\$ 76,500	\$ 78,000

**PLUMSTEAD TOWNSHIP
5 YEAR CAPITAL PLAN***

	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>CAPITAL</u>	<u>2024</u> <u>CAPITAL</u>	<u>2025</u> <u>CAPITAL</u>	<u>2026</u> <u>CAPITAL</u>
<u>BUILDINGS & GROUNDS</u>					
Boiler Replacement (Rental House)	5,000	-	-	-	-
HVAC Replacement (Rental House)	7,000	-	-	-	-
Windows and Doors Replacement (Rental House)	-	8,000	-	-	-
Carpets and Flooring	-	4,000	-	-	-
Replace 2 HVAC Units (HEAT PUMPS)	18,000	18,000	18,000	18,000	18,000
	\$ 30,000	\$ 30,000	\$ 18,000	\$ 18,000	\$ 18,000
<u>GRANT PROJECTS</u>					
ARLE/MTF Grant - Intersection Ped. Improvements	1,226,552	-	-	-	-
MFT Grant (PADOT) - Ped Upgrades Old Easton/611	189,138	-	-	-	-
	\$ 1,415,690	\$ -	\$ -	\$ -	\$ -
<u>PARKS & RECREATION</u>					
HP Irrigation extension Soccer #3	-	25,000	-	-	-
HP Irrigation Extension baseball/soccer #2	-	-	50,000	-	-
Pour n Play Surface at Landis Park (Swings)	-	30,000	-	-	-
Pour n Play Surface at Landis Park (Tot Lot)	-	-	35,000	-	-
Pour n Play Surface at Cabin Run Tot Lot	-	-	-	22,000	-
Basketball Court Pave/Repair - Landis Park	4,500	-	-	-	-
Replace 2003 Ford F-550	-	95,000	-	-	-
Replace 2003 Chevy Silverado	-	40,000	-	-	-
Jennifer Schweitzer Park Improvements	-	50,000	50,000	-	-
	\$ 4,500	\$ 240,000	\$ 135,000	\$ 22,000	\$ -
<u>POLICE DEPARTMENT</u>					
Police Pole Barn - Concrete Floor Installation	15,000	-	-	-	-
Police Pole Barn - Electric Installation	9,900	-	-	-	-
Police Pole Barn - Driveway & Apron Installation	7,500	-	-	-	-
Police Pole Barn - Car Lift	-	10,000	-	-	-
Vehicle Replacement	100,000	50,000	50,000	100,000	100,000
	\$ 100,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000
<u>PUBLIC WORKS</u>					
Replace 1995 International (Dump Truck)	165,000	-	-	-	-
Replace 2002 Ford F-550	-	95,000	-	-	-
Replace 2000 Bobcat Skidsteer	-	-	35,000	-	-
Replace 2000 Case Art Wheel Loader	-	-	150,000	-	-
Replace 2002 Sterling	-	-	-	185,000	-
Replace 2002 F-550 Bucket Truck	-	-	-	-	65,000
Replace 2003 John Deere Backhoe	-	-	-	-	175,000
Ash Tree Removal	30,000	30,000	30,000	-	-
	\$ 195,000	\$ 125,000	\$ 215,000	\$ 185,000	\$ 240,000
<u>STORMWATER MS4 PROJECTS</u>					
Basin 001-01 (Landis Greene - Twp. Owned)	-	65,000	-	-	-
Basin 003-01 (Landis Greene - Twp. Owned)	-	26,000	-	-	-
Basin 035-01 (Patriots Ridge - Private)	-	10,000	20,000	55,000	-
Basin 047-01 (Summer Hill - Twp. Owned)	26,000	-	-	-	-
Basin 048-01 (Summer Hill - Twp. Owned)	26,000	-	-	-	-
Basin 050-01 (Summer Hill - Twp. Owned)	26,000	-	-	-	-
Basin 055-01 (Country Ridge - Private)	-	10,000	20,000	31,000	-
Future MS4 project TBD	-	-	-	-	85,000
	\$ 78,000	\$ 111,000	\$ 40,000	\$ 86,000	\$ 85,000

*The 5 year capital plan is for planning purposes only

**PLUMSTEAD TOWNSHIP
5 YEAR CAPITAL PLAN***

	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>CAPITAL</u>	<u>2024</u> <u>CAPITAL</u>	<u>2025</u> <u>CAPITAL</u>	<u>2026</u> <u>CAPITAL</u>
<u>TOWNSHIP ROADS & BRIDGES</u>					
Old Easton Road Stone Arch Culvert	375,000	-	-	-	-
Mill & Pave (various roads)	120,000	120,000	120,000	120,000	170,000
4' Edge Rpair as needed	72,500	72,500	72,500	72,500	125,000
Bituminous Seal Coat (various roads)	-	100,000	-	175,000	-
Paving of Police Pole Barn Driveway/Apron	7,500	-	-	-	-
Base Repair, Mill and Pave:					
Cross Keys Drive & Airport Boulevard	-	-	-	240,000	-
Patriots Ridge Drive	-	-	165,000	-	-
Line Striping	-	-	40,000	-	-
Replacement of Failed "c top" storm inlet grates	10,000	10,000	10,000	10,000	10,000
Storm Pipe Replacement	-	-	-	-	-
Crack Seal & Poly Patch Preps (various roads)	50,000	25,000	25,000	25,000	25,000
Ultra Thin Wearing Course:					
Country Greene	400,000	-	-	-	-
Landis Greene	-	325,000	-	-	-
Timberly Farms	-	-	215,000	-	-
Durham Ridge	-	-	-	-	325,000
	\$ 1,035,000	\$ 652,500	\$ 647,500	\$ 642,500	\$ 655,000
<u>TRAILS</u>					
Paving of Owls Nest Trails	25,000	-	-	-	-
Summer Hill Well House to Gayman Elem	30,000	-	-	-	-
	\$ 55,000	\$ -	\$ -	\$ -	\$ -
<u>TRAFFIC SIGNALS</u>					
Pre-Emption at N. Easton Rd and Sawmill Road	10,000	60,000	-	-	-
Pre-Emption at N. Easton Road & Cross Keys	3,000	60,000	-	-	-
	\$ 13,000	\$ 120,000	\$ -	\$ -	\$ -
<u>WATER</u>					
NWWA Interconnect Carriage Hill & Patriots Ridge	1,457,676	-	-	-	-
Water Main Extension to Twp Building	33,000	390,000	-	-	-
Interconnection Extension to Summer Hill	-	-	-	1,970,000	-
S.H. Booster Station - Roof, Gutters, fascia & sofit	-	15,000	-	-	-
S.H. Well 5 & 7; S.H.M. Well #6 - Roof, Gutters, fascia	-	-	12,000	-	-
D.Ridge Well 1, N. Branch wells - Roof, gutters, fascia	-	-	-	15,000	15,000
Tank Dive Inspection (Durham Ridge & Summer Hill)	-	15,000	-	-	-
Meter Changeout Program	80,000	85,000	85,000	85,000	85,000
	\$ 1,570,676	\$ 505,000	\$ 97,000	\$ 2,070,000	\$ 100,000
<i>CAPITAL PROJECTS TOTAL</i>	\$ 4,496,866	\$ 1,833,500	\$ 1,202,500	\$ 3,123,500	\$ 1,198,000

*The 5 year capital plan is for planning purposes only

**SCHEDULE A
2022 RATES
MEDICAL, DENTAL RX**

EMPLOYEE COVERAGE - EMPLOYER CONTRIBUTIONS

MEDICAL (POS II \$20/\$35) - Police				
<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	2	753.86	1,507.72	18,092.64
Couple	5	1,735.85	8,679.25	104,151.00
Parent/Children	2	1,345.04	2,690.08	32,280.96
Family	7	2,213.40	15,493.80	185,925.60
			\$ 28,371	\$ 340,450

RX

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	2	166.02	332.04	3,984.48
Couple	5	382.23	1,911.15	22,933.80
Parent/Children	2	296.17	592.34	7,108.08
Family	7	487.40	3,411.80	40,941.60
			\$ 6,247	\$ 74,968

MEDICAL (PPO HRA 2000/4000 - 75% funding)

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	7	565.55	3,958.85	47,506.20
Couple	4	1,302.21	5,208.84	62,506.08
Parent/Children	2	1,009.03	2,018.06	24,216.72
Family	8	1,660.47	13,283.76	159,405.12
			\$ 24,470	\$ 293,634

RX

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	7	132.66	928.62	11,143.44
Couple	4	305.46	1,221.84	14,662.08
Parent/Children	2	236.69	473.38	5,680.56
Family	8	389.49	3,115.92	37,391.04
			\$ 5,740	\$ 68,877

DENTAL - ALL EMPLOYEES

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	9	43.71	393.39	4,720.68
Couple	9	105.83	952.47	11,429.64
Parent/Children	4	105.83	423.32	5,079.84
Family	16	105.83	1,693.28	20,319.36
			\$ 3,462	\$ 41,550

Total Medical, Rx and Dental	\$ 68,290	\$ 819,479
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2022 Total Medical Insurance Costs**	\$ 819,479
2021 Total Medical Insurance Costs**	\$ 835,041
+/-	(15,562)
+/-	-1.86%

** Before Employee Contribution, Rate Relief, Rate Stabilization Funds & Trust Discounts

SCHEDULE A
2022 HEALTH INSURANCE COSTS BY FUND

GENERAL FUND MANAGER 401-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	1	741.92	741.92		8,903.04
Sub-Total GF Manager 401-156:			\$ 741.92		\$ 8,903.04
<i>Trust Discount (3%):</i>			22.26	267.09	
Rate Stabilization Fund:			306.92	3,683.00	
Employee Contribution (5%):				445.15	
Total After Discount, RSF, Contribution			\$ 412.75	\$ 4,395.24	\$ 4,952.95

GENERAL FUND FINANCE 402-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Couple	1	1,713.50	1,713.50		20,562.00
P/C (50%)	1	675.78	675.78		8,109.30
Sub-Total GF Finance 402-156:			\$ 2,389.28		\$ 28,671.30
<i>Trust Discount (3%):</i>			71.68	860.14	
Rate Stabilization Fund (12%):			460.38	5,524.50	
Employee Contribution (5%):				1,433.57	
Total After Discount, RSF, Contribution			\$ 1,857.22	\$ 7,818.20	\$ 22,286.66

GENERAL FUND ADMINISTRATION 405-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	1	741.92	741.92		8,903.04
Family	1	2,155.79	2,155.79		25,869.48
Sub-Total GF Admin 405-156:			\$ 2,897.71		\$ 34,772.52
<i>Trust Discount (3%):</i>			86.93	1,043.18	
Rate Stabilization Fund:			613.83	7,366.00	
Employee Contribution (5%):				1,738.63	
Total After Discount, RSF, Contribution			\$ 2,196.95	\$ 10,147.80	\$ 26,363.34

GENERAL FUND POLICE 410-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single (Uniform)	2	963.59	1,927.18		23,126.16
Single (Non-Uniform)	1	741.92	741.92		8,903.04
Couple	5	2,223.91	11,119.55		133,434.60
Parent/Child	2	1,747.04	3,494.08		41,928.96
Family (uniform)	7	2,806.63	19,646.41		235,756.92
Family (non-uniform)	1	2,155.79	2,155.79		25,869.48
Family (Dental Only)	1	105.83	105.83		1,269.96
Sub-Total GF Police 410-156:			\$ 39,190.76		\$ 470,289.12
<i>Trust Discount (3%):</i>			1,175.72	14,108.67	
Rate Stabilization Fund:			5,526.33	66,316.00	
Employee Contribution:				1,738.63	
Total After Discount, RSF, Contribution			\$ 32,488.70	\$ 82,163.30	\$ 389,864.45

SCHEDULE A
2022 HEALTH INSURANCE COSTS BY FUND

GENERAL FUND CODE & ZONING FUND 413-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	1	741.92	741.92		8,903.04
Family	1	2,155.79	2,155.79		25,869.48
Sub-Total GF Code/Zoning 413-156:			\$ 2,897.71		\$ 34,772.52
<i>Trust Discount (3%):</i>			86.93	1,043.18	
Rate Stabilization Fund:			613.83	7,366.00	
Employee Contribution (5%):				1,738.63	
Total After Discount, RSF, Contribution			\$ 2,196.95	\$ 10,147.80	\$ 26,363.34

GENERAL FUND PARKS & OPEN SPACE FUND 454-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	1	741.92	741.92		8,903.04
Family	2	2,155.79	4,311.58		51,738.96
Sub-Total GF Parks 454-156:			\$ 5,053.50		\$ 60,642.00
<i>Trust Discount (3%):</i>			151.61	1,819.26	
Rate Stabilization Fund:			613.83	7,366.00	
Employee Contribution (5%):				3,032.10	
Total After Discount, RSF, Contribution			\$ 4,288.06	\$ 12,217.36	\$ 51,456.74

GENERAL FUND PUBLIC WORKS 430-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single	2	741.92	1,483.84		17,806.08
Couple	1	1,713.50	1,713.50		20,562.00
Couple 75%	1	1,285.13	1,285.13		15,421.50
Couple 50%	1	856.75	856.75		10,281.00
Parent/Child	1	1,351.55	1,351.55		16,218.60
Family	1	2,155.79	2,155.79		25,869.48
Family 50%	1	1,077.90	1,077.90		12,934.74
Sub-Total GF Public Works 430-156:			\$ 9,924.45		\$ 119,093.40
<i>Trust Discount (3%):</i>			297.73	3,572.80	
Rate Stabilization Fund:			2,071.69	24,860.25	
Employee Contribution (5%):				5,954.67	
Total After Discount, RSF, Contribution			\$ 7,555.03	\$ 34,387.72	\$ 90,660.35

WATER FUND 448-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Couple 25%	1	428.38	428.38		5,140.50
Couple 50%	1	856.75	856.75		10,281.00
Parent/Child (50%)	1	675.78	675.78		8,109.30
Family	1	2,155.79	2,155.79		25,869.48
Family 50%	1	1,077.90	1,077.90		12,934.74
Sub-Total Water Fund 448-156:			\$ 5,194.59		\$ 62,335.02
<i>Trust Discount (3%):</i>			155.84	1,870.05	
Rate Stabilization Fund:			844.02	10,128.25	
Employee Contribution (5%):				3,116.75	
Total After Discount, RSF, Contribution			\$ 4,194.73	\$ 15,115.05	\$ 50,336.72

SCHEDULE A
2022 HEALTH INSURANCE COSTS BY FUND

TOTAL MEDICAL COSTS -ALL FUNDS

Total Medical, Dental & Rx Costs:		\$ 819,478.92
Trust Discount (3%)	\$ 24,584.37	
Rate Stabilization Fund:	\$ 103,000.00	
Two-Year Participation Premium Credit:	\$ 29,610.00	
Subtotal of Medical Costs:		\$ 662,284.55
Employee Contribution (5%)	19,198.12	
Total NET 2022 Medical Insurance Costs:		\$ 643,086.44

**SCHEDULE B
2022 RATES
WORKERS' COMPENSATION**

	<u>2021 COST</u>	<u>2022 COST</u>	<u>% +/-</u>
Total Permium:	115,958	114,729	-1.06%
Experience Modification Factor:	0.856	0.849	
Total Modified Workers' Comp Ins. Costs:	99,260	97,405	-1.87%
Trust Discount (3%):	(2,978.00)	(2,922.00)	
Total Cost After Trust Discount:	96,282	94,483	-1.87%
Rate Stabilization Fund:	-	-	
Net Workers' Comp Premium:	\$ 96,282	\$ 94,483	-1.87%

GENERAL FUND

		<u>% of Total</u>		<u>% of Total</u>
Administration 486-354	570	0.531%	503	0.532%
Police 410-351	69,946	65.19%	61,593	65.19%
Ambulance 412-354	674.00	0.628%	593	0.628%
Public Works 430-354	36,105	33.65%	31,794	33.65%
Total General Fund	\$ 107,295	100%	\$ 94,483	100%
Total Premium All Funds	\$ 107,295	100%	\$ 94,483	100%

	Before Discounts	After Discounts
2022 Premium:	\$ 114,729	\$ 94,483
2021 Premium:	\$ 115,958	\$ 96,282
Increase / Decrease		-1.87%

NOTE: Fire Company WC is not included in this spreadsheet effective 2020

**SCHEDULE C
2022 RATES
PROPERTY LIABILITY**

	<u>2021 COST</u>	<u>2022 COST</u>	<u>% +/-</u>
Total Premium:	101,915	105,849	3.86%
Trust Discount (3%):	(4,856.00)	(5,040.00)	
Total Cost After Trust Discount:	97,059	100,809	3.86%
Rate Stabilization Fund:	(7,271)	(7,550)	
Net Property & Liability Premium:	\$ 89,788	\$ 93,259	3.87%

GENERAL FUND

		<u>% of Total</u>		<u>% of Total</u>
Supervisors (Liability) 400-350	14,276	15.900%	14,828	15.900%
Police (Property & Auto) 410-351	27,736	30.886%	28,808	30.890%
Public Works (Property & Auto) 430-351	12,031	13.399%	12,496	13.399%
Parks (Property & Auto) 454-351	11,852	13.200%	12,310	13.200%
Administration (Property) 486-351	8,889	9.900%	9,233	9.900%
Total General Fund	\$ 74,784	83.29%	\$ 77,674	83.29%

WATER FUND

		<u>% of Total</u>		<u>% of Total</u>
Water (Auto, Liability & Property) 448-350	15,005	16.71%	15,585	16.71%
Total Sewer Fund	\$ 15,005	16.71%	\$ 15,585	16.71%

Total Premium All Funds	\$ 89,789	100%	\$ 93,259	100%
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**SCHEDULE D
DEBT SERVICE
DEBT SERVICE FUND**

2022 Debt Service Fund Budget Totals (Page 18)

471-100 Principal	520,418.82	2016 Note 1	
472-100 Interest	8,706.20		
471-200 Principal	101,850.00	2016 Note 2	
472-200 Interest	27,447.80		
471-600 Principal	460,000.00	2020 Bond	Due 12/15
472-600 Interest	169,550.00		Due 6/15 & 12/15
471-900 Principal	310,000.00	2020A Bond	Due 12/15
472-900 Interest	75,875.00		Due 6/15 & 12/15
Total 2022 Payments	\$ 1,673,847.82		

Total Interest and Principal Remaining YE 2022

	Interest	Principal	Total
G.O. Bond Series - 2020A	448,850.00	3,720,000.00	4,168,850.00
G.O. Note 1 - 2016	-	-	-
G.O. Note 2 - 2016	281,586.52	1,916,370.00	2,197,956.52
G.O. Bond Series -2020	908,950.00	7,190,000.00	8,098,950.00
	\$ 1,639,386.52	\$ 12,826,370.00	\$ 14,465,756.52

G.O. BOND SERIES OF 2020A (ORIGINAL AMOUNT \$4,620,000) - Refunding of 2015 Bond Series

Year	Interest	Principal	Total
2022	75,875.00	310,000.00	385,875.00
2023	69,675.00	315,000.00	384,675.00
2024	64,950.00	315,000.00	379,950.00
2025	60,225.00	315,000.00	375,225.00
2026	55,500.00	330,000.00	385,500.00
2027	48,900.00	335,000.00	383,900.00
2028	42,200.00	340,000.00	382,200.00
2029	35,400.00	345,000.00	380,400.00
2030	28,500.00	345,000.00	373,500.00
2031	21,600.00	355,000.00	376,600.00
2032	14,500.00	355,000.00	369,500.00
Maturity - 2033	7,400.00	370,000.00	377,400.00
	\$ 524,725.00	\$ 4,030,000.00	\$ 4,554,725.00

G.O. NOTE 1 OF 2016 (ORIGINAL AMOUNT \$1,098,487.01) - Debt Service Fund Portion

Year	Interest	Principal	Total
Maturity - 2022	3,309.84	163,634.41	166,944.25
	\$ 3,309.84	\$ 163,634.41	\$ 166,944.25

G.O. NOTE 1 OF 2016 (ORIGINAL AMOUNT \$2,569,984.17) - Water Fund Portion - Principal Only

Year	Interest	Principal	Total
Maturity - 2022	5,396.36	356,784.41	362,180.77
	\$ 5,396.36	\$ 356,784.41	\$ 362,180.77

**SCHEDULE D
DEBT SERVICE
DEBT SERVICE FUND**

G.O. NOTE 2 OF 2016 (ORIGINAL AMOUNT \$2,500,000) - Bridge Projects

Year	Interest	Principal	Total
2022	27,447.80	101,850.00	129,297.80
2023	26,062.64	103,950.00	130,012.64
2024	24,648.92	106,050.00	130,698.92
2025	23,206.64	108,350.00	131,556.64
2026	21,733.08	110,650.00	132,383.08
RATE RESET (Max 5%) 2027	20,228.24	68,600.00	88,828.24
2028	19,295.28	71,900.00	91,195.28
2029	18,317.44	75,750.00	94,067.44
2030	17,287.24	79,550.00	96,837.24
2031	16,205.36	83,600.00	99,805.36
2032	15,068.40	87,700.00	102,768.40
2033	13,875.68	92,300.00	106,175.68
2034	12,620.40	95,000.00	107,620.40
2035	11,328.40	95,000.00	106,328.40
2036	10,036.40	94,000.00	104,036.40
RATE RESET (Max 5%) 2037	8,758.00	94,000.00	102,758.00
2038	7,479.60	93,000.00	100,479.60
2039	6,214.80	93,000.00	99,214.80
2040	4,950.00	50,000.00	54,950.00
Maturity - 2041	4,270.00	313,970.00	318,240.00
	\$ 309,034.32	\$ 2,018,220.00	\$ 2,327,254.32

G.O. BOND SERIES OF 2020 (Original Amount \$8,550,000) - Refunding of 2013 Bond

Year	Interest	Principal	Total
2022	169,550.00	460,000.00	629,550.00
2023	155,750.00	585,000.00	740,750.00
2024	138,200.00	610,000.00	748,200.00
2025	119,900.00	615,000.00	734,900.00
2026	107,600.00	625,000.00	732,600.00
2027	95,100.00	640,000.00	735,100.00
2028	82,300.00	655,000.00	737,300.00
2029	69,200.00	665,000.00	734,200.00
2030	55,900.00	680,000.00	735,900.00
2031	42,300.00	695,000.00	737,300.00
2032	28,400.00	705,000.00	733,400.00
Maturity - 2033	14,300.00	715,000.00	729,300.00
	\$ 1,078,500.00	\$ 7,650,000.00	\$ 8,728,500.00

**SCHEDULE E
DEBT SERVICE
LST FUND**

2022 LST Budget Totals (Page 11)

471-000 Principal	18,470.66
472-000 Interest	715.78
Total 2022 Payments	\$ 19,186.44

Total Interest and Principal Remaining YE 2022

	Interest	Principal	Total
TD Bank (2015)	891.49	32,684.78	33,576.27

TD Bank Loan 2.950% Fixed - Original Amount \$136,575.00 (Purchase of Trackless Tractor)

Year	Interest	Principal	Total
2022	715.78	18,470.66	19,186.44
Maturity - 2023	175.71	14,214.12	14,389.83
	\$ 2,143.56	\$ 50,619.15	\$ 52,762.71

**SCHEDULE F
DEBT SERVICE
LIQUID FUELS FUND**

2022 Liquid Fuels Budget Totals (Page 21)

471-000 Principal	55,543.67
472-000 Interest	3,898.63
Total Payments 2022	\$ 59,442.30

Total Interest and Principal Remaining YE 2022

	Interest	Principal	Total
TD Bank (2019)	7,733.32	111,151.28	118,884.60

TD Bank Loan 3.45% Fixed - Original Amount \$278,038 (Purchase of 2019 Peterbilt)

Year	Interest	Principal	Total
2022	3,898.63	55,543.67	59,442.30
Maturity - 2023	1,982.34	57,459.96	59,442.30
	\$ 11,631.95	\$ 166,694.95	\$ 178,326.90

**SCHEDULE G
DEBT SERVICE
GENERAL FUND**

2022 General Fund Budget Totals (Page 10)

471-000 Principal	27,102.94
472-000 Interest	1,902.36
Total Payments 2022	\$ 29,005.30

Total Interest and Principal Remaining YE 2022

	Interest	Principal	Total
TD Bank - 2018 Ford	593.56	17,204.20	17,797.76
TD Bank - 2019 Colorado	194.11	5,626.09	5,820.20
TD Bank - 2019 Equinox	179.64	5,207.70	5,387.34

TD Bank Loan 3.45% Fixed - Original Amount \$83,248.00 (Purchase of 2018 Ford F550)

Year	Interest	Principal	Total
2022	1,167.30	16,630.46	17,797.76
Maturity - 2023	593.56	17,204.20	17,797.76
	\$ 1,760.86	\$ 33,834.66	\$ 35,595.52

TD Bank Loan 3.45% Fixed - Original Amount \$27,180 (Purchase of 2019 Chevy Colorado)

Year	Interest	Principal	Total
2022	381.72	5,438.48	5,820.20
Maturity - 2023	194.11	5,626.09	5,820.20
	\$ 575.83	\$ 11,064.57	\$ 11,640.40

TD Bank Loan 3.45% Fixed - Original Amount \$25,199 (Purchase of 2019 Chevy Equinox)

Year	Interest	Principal	Total
2022	353.34	5,034.00	5,387.34
Maturity - 2023	179.64	5,207.70	5,387.34
	\$ 532.98	\$ 10,241.70	\$ 10,774.68

**SCHEDULE H
DEBT SERVICE
WATER FUND**

2022 Water Fund Debt Service Budget Totals (Page 15)

471-100 Principal	75,000.00
472-100 Interest	23,405.63
Total 2022 Payments	\$ 98,405.63

G.O. Note 1 of 2020 (ORIGINAL AMOUNT \$1,500,000) -NWWA Interconnection

Year	Interest	Principal	Total
2022	23,405.63	75,000.00	98,405.63
2023	22,173.75	75,000.00	97,173.75
2024	20,999.26	75,000.00	95,999.26
2025	19,710.00	75,000.00	94,710.00
2026	18,478.13	75,000.00	93,478.13
2027	17,246.25	75,000.00	92,246.25
2028	16,058.26	75,000.00	91,058.26
2029	14,782.50	75,000.00	89,782.50
2030	13,550.63	75,000.00	88,550.63
2031	12,318.75	75,000.00	87,318.75
2032	11,117.26	75,000.00	86,117.26
2033	9,855.00	75,000.00	84,855.00
2034	8,623.13	75,000.00	83,623.13
2035	7,391.25	75,000.00	82,391.25
2036	6,176.26	75,000.00	81,176.26
2037	4,927.50	75,000.00	79,927.50
2038	3,695.63	75,000.00	78,695.63
2039	2,463.75	75,000.00	77,463.75
Maturity - 2040	1,235.26	75,000.00	76,235.26
	\$ 234,208.20	\$ 1,425,000.00	\$ 1,659,208.20