



BOROUGH OF
HANOVER 2023
BUDGET

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INTRODUCTION

The Borough of Hanover prepared the following budget manual to effectively communicate the Borough's major accomplishments over the past year and to present the new goals for the 2023 calendar year. This manual will provide the budget assumptions and rationale used to project and create the 2023 annual budget. The budget manual gives readers both a top-level and detailed-level view of the 2023 revenues and expenditures of the Borough. The budget provides both an operational and capital budget for each of the Borough's major funds. It also provides readers with the Borough's 2023 tax rates and user utility fees.

2023 BUDGET ASSUMPTIONS

Listed below are the major assumptions used in the preparation of the estimates used in the Borough's 2023 budget:

Governmental Funds:

- 2023 real estate taxes are based upon York County valuation reports.
- Borough of Hanover's general purpose millage rate will increase from 5.65 mills in 2022 to 6.09 mills in 2023.
- Assumed a 3.5% increase in Act 511 taxes which was based off historical data. Projections were based on economic conditions of the Borough.
- \$300,000 increase in licenses and permits from 2022 to 2023 due to contract with PMCA. This will be offset by \$300,000 increase in professional services expense for UCC/Code Enforcement.
- The Borough estimates \$2,145,818 will be transferred from the ARPA grant fund to the General Fund in 2023. These monies will be used to offset a portion of the police and fire salaries and wages.
- Assumed a 3% increase in liquid fuels state allocation due to the increase in gas prices around the state.
- Assumed a 3% increase from the prior year budget for employee salaries and wages.
- Assumed a 4.1% increase from the prior year budget for health insurance premiums. This estimate was provided by Benecon (Borough's health insurance provider).
- Assumed a 3% increase from the prior year budget for liability and workers compensation insurance.
- Pension expenses were based on the 2023 Minimum Municipal Obligation (MMO) actuarial calculation.
- Hauling fees at the Borough's transfer station is estimated to increase by 43% for 2023 based on new agreement with new vendor.
- For general supplies and materials expenses, the Borough assumed a 3% inflation increase due to the current economic climate.
- Assumed a bond issuance in 2023 for \$10 million. The proceeds from the bond will be used for the construction or improvement of Borough facilities.

2023 BUDGET ASSUMPTIONS (CONTINUED)

Proprietary Funds:

- Water Fund metered revenue is estimated to increase slightly from 2022 to 2023 due to the Borough raising its rates for customers who reside outside of the Borough. This was based off a PUC rate case study.
- The Borough increased the Sanitary Sewer metered revenue budget by 1.8% due to historical trends.
- Assumed a 3% increase from the prior year budget for employee salaries and wages.
- Assumed a 4.1% increase from the prior year budget for health insurance premiums. This estimate was provided by Benecon (Borough's health insurance provider).
- Assumed a 3% increase from the prior year budget for liability and workers compensation insurance.
- Pension expenses were based on the 2023 Minimum Municipal Obligation (MMO) actuarial calculation.
- For general supplies and materials expenses, the Borough assumed a 3% inflation increase due to the current economic climate.

BOROUGH OF HANOVER 2022 ACCOMPLISHMENTS

- Substantial completion of renovation of Sheppard Myers Dam project
- Successful completion and implementation of the Pennsylvania Public Utility Commission rate case for non-Borough customers
- Established the Hanover Economic Development Corporation for community and economic development projects in Hanover Borough
- Reorganize the Water Department under the Director of Planning and Engineering
- Completed contract negotiations with three of the Borough's labor unions.
- Hire new Treasurer/Director of Finance
- Completion of FY2021 annual financial audit

BOROUGH OF HANOVER 2023 GOALS

- Establish long term capital projects and borough facilities roadmap
- Launch water meter replacement project to reduce operating costs and improve services to commercial and residential customers.
- Replace Borough’s central finance enterprise software to streamline and improve financial operations
- Continue modernization of Borough water and sewer pipes to minimize service interruption to Borough customers.
- Source state and federal grant programs to subsidize Borough projects and initiatives that that provide benefits to Borough

BOROUGH OF HANOVER TAX RATES 2023

REAL ESTATE TAXES

General Purpose: 6.09 mills or \$6.09 per \$1,000 of assessed valuation.
(\$609 on a property assessment of \$100,000)

ACT 511 TAXES

Per Capita Taxes: Borough has proposed to reduce per capita rate to \$0.

Earned Income Taxes: The Borough receives 1/2 of the 1% local wage tax.
Hanover Public School District receives the other 1/2 %.

Real Estate Transfer Taxes: The Borough receives 1/2 of the 1% realty transfer tax.
Hanover Public School District receives the other 1/2 %.

Local Service Taxes: \$52 for anyone working in the Borough.
Exemption for earnings of \$12,000 or less

Business Privilege Taxes: 2 mills or \$2.00 per \$1,000 of gross service related receipts

BOROUGH OF HANOVER UTILITY RATES 2023

Water (Resident Rate):

<u>Size of Meter (inches)</u>	<u>Per Quarter Base Charge</u>
5/8"	\$26.55
3/4"	\$36.72
1"	\$57.09
1.5"	\$108.12
2"	\$169.14
3"	\$362.64
4"	\$617.25
6"	\$1,279.26
8"	\$1,839.45

\$3.16 per thousand gallons of water used is added to the base rate above for Borough of Hanover residents. The base rates are the same for users who reside outside of the Borough limits, but the usage rates are higher. Please review ordinance for users outside of the Borough.

Sewer Rate:

First 7,000 gallons of water consumption or less per quarter (Minimum) - \$59.40

Next 18,000 gallons per quarter (charge per thousand gallons) - \$7.43

Next 25,000 gallons per quarter (charge per thousand gallons) - \$7.32

Quarterly per unit charge for garbage grinding units - \$3.30

Stormwater Management Fees:

\$66.44 per Equivalent Residential Unit (ERU) per year

Solid waste fees:

\$70.50 per quarter per dwelling for a maximum pickup of three 30-gallon containers per pickup

Please review Borough ordinances for multi-unit, rental, and commercial rates.

DESCRIPTION OF BOROUGH OF HANOVER'S FUNDS

The accounting records and budgeting for a municipality is significantly different than that of private industry. In contrast to private industry, municipalities break their operations down into smaller segments, which would resemble the various individual companies that may exist within a larger corporation. These "individual companies" are referred to as "funds" within a municipality. The Government Accounting Standards Board (GASB) establishes the accounting and financial reporting standards for U.S. state and local governments. The GASB standards categorizes funds as *governmental, proprietary, and fiduciary funds*. Below is a list of the Borough's funds by category.

Governmental Funds

General Fund

The General Fund is used to pay for the "general" expenses associated with the government. It pays for the administration of the local governmental offices, the maintenance of the buildings and grounds including various parks and athletic fields scatter throughout the Borough. The General Fund also pays for all emergency services including police and fire services which account 44.2% of the total 2023 budgeted operational costs of this fund. Solid waste collection and disposal costs are paid by the General Fund and are the second largest expense after police and fire services. These costs make up 25.9% of the total 2023 budgeted operational costs in the General Fund. Another major expense paid by the General Fund is the maintenance and improvement of the Borough's streets and traffic infrastructure. The General Fund also transfers money to the General Capital Projects Fund to fund various capital projects of the Borough and to pay the principal and interest (debt service) for its portion of the Borough's General Obligation Bond (GOB) debt and capital leases. Lastly, the General Fund makes contributions to the Guthrie Memorial Library to subsidize a portion of the Library's operations and to provide funding for the Library's GOB debt. In 2023, an additional amount will be transferred from the General Fund to the Library Fund to provide enough cash to balance the fund. The General Fund will also transfer an amount to the Market House Fund to provide enough cash to balance the fund.

The primary sources of revenue for the General Fund are real estate taxes, Act 511 taxes, solid waste sanitation and tipping fees, and federal, state, and local grants. The Borough approved a general-purpose real estate millage rate of 6.09 mills for 2023 which increased by 0.44 mills from the 2022 millage rate of 5.65 mills. Real estate taxes are calculated by multiplying the Borough's millage rate by the real estate assessments established by the York County Assessment office. This will produce approximately \$6.19 million in revenue which represents 36.4% of the General Fund's 2023 budgeted revenue stream.

Act 511 taxes include local earned income taxes, business privilege taxes, local service taxes (LST), and real estate transfer taxes. The Borough receives half of the 1% local wage tax. Business privilege taxes are calculated at 2 mills or \$2.00 per \$1,000 of gross service-related receipts or rental income. \$52 of

LST tax is paid by anyone who works within the Borough. The Borough receives half of the 1% real estate transfer tax. Act 511 taxes are collectively budgeted at an amount of \$3.29 million and represent 19.4% of the General Fund's 2023 budgeted revenue.

Solid waste collection (sanitation revenue) and tipping fees at the Borough's transfer station are for the most part billed quarterly with the exception of special pickups. Please refer to the Borough ordinances for the quarterly and special pickup rates. Sanitation revenue and tipping fees are budgeted at \$4.86 million which is 28.6% of the General Fund's 2023 budgeted revenue.

The Borough receives funding every year from federal, state, and local grants. Some of these grants are used as a subsidy for the Borough's operations while other grants are used for the funding of capital projects. The Borough tries to apply for as many grants as possible each year. The Borough has budgeted \$729,056 in General Fund grant revenue for 2023 which represents 4.3% of the fund's 2023 budgeted revenue.

Special Revenue Funds

Special revenue funds are funds used by U.S. state and local governments to accumulate proceeds from certain revenue sources whose use is restricted to specific purposes or activities. Below are the Borough's special revenue funds:

- 1. *American Rescue Plan Act (ARPA) Fund*** – The American Rescue Plan Act was signed into law by President Biden in March 2021. This act guaranteed direct relief to state and local municipalities caused by the Coronavirus. The Borough received half of its \$7,573,079 grant allocation in 2021 and received the second half in 2022. These funds are restricted for revenue replacement for government services that had a reduction in revenue due to COVID-19, COVID-19 expenditures or negative economic impacts of COVID-19, premium pay for essential workers, and investments in water, sewer, and broadband infrastructure. Qualified expenditures must be appropriated by December 31, 2024 and spent by December 31, 2026. The Borough has determined that the ARPA fund is a major governmental fund.
- 2. *Library Fund*** – The Library fund is included with the General Fund in the Borough's financial statements. The Library fund receives most of its revenues from grants, contributions, and donations. These revenues fund a portion of the Library's operations.
- 3. *Liquid Fuels Fund*** – The Borough receives a portion of the State shared gas tax every year. These funds are restricted for the repairs, maintenance, and improvement of the Borough's roads and traffic infrastructure. Funds can also be used for snow removal and winter maintenance of roadways in the Borough.
- 4. *Recreation Board Fund*** – The Borough's recreation board holds recreational events, tournaments, and baseball and softball leagues. These revenues are restricted for the repairs and maintenance of the Borough's parks and playgrounds and for event expenses.

Permanent Funds

Permanent funds are funds required to be used to report resources that are legally restricted to the extent that only earnings may be used for purposes that support the reporting government's programs. Below are the Borough's permanent funds:

1. *Library Endowment Fund* – The earnings from the library endowment fund are restricted for the use of the Guthrie Memorial Library.
2. *Recreation Endowment Fund* – The earnings from the recreation endowment fund are restricted for the use of the Recreation Board's programs.

Capital Projects

The General Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays. This includes the acquisition or construction of capital facilities, vehicles and equipment, roads and traffic infrastructure, and other general capital assets. The General Fund will make transfers into the General Capital Projects Fund to fund capital projects. The Borough also applies for federal, state, and local capital grants to fund various capital projects. The Borough records proceeds from debt issuances and debt service payments for debt associated to general capital projects within this fund. The Borough is budgeting for a bond issuance of \$10 million in 2023 for the construction or improvements to its facilities.

Proprietary Funds

Enterprise Funds

Enterprise funds are funds that account for activities that provide goods and services primarily to the public on a charge basis. The Borough's enterprise funds are all for public utilities. The money generated from these funds is used to maintain the operation of the utilities. Each enterprise fund should be self-sustaining. For budgeting purposes, the Borough has created a capital projects fund for each major enterprise fund. The capital projects funds are combined with the corresponding enterprise fund when reported on the Borough's annual financial statements. The capital projects funds are used to reserve money for the capital infrastructure and machinery and equipment of the public utilities. Below are the Borough's enterprise funds:

1. *Water Fund* – The Water Fund serves four municipalities and includes a water treatment plant with a capacity of 11.0 million gallons per day (MGD) treatment capacity with an average daily demand of just over 5 MGD. The distribution system consists of 211 miles of pipes that were installed between 1880 and 2022. The Water Fund also has two elevated storage tanks, a finished water reservoir and a booster pump station. The Water Fund bills residents and non-residents quarterly for services. We have included general utility rates within the budget, but

readers should view the Borough's websites for all rates. The Borough has budgeted \$9.06 million in revenue and \$5.57 million in operating expenses for 2023. \$1.18 million is budgeted to be transferred from the Water Fund to the Water Capital Projects Fund for various capital projects and debt service. The Water Fund is the largest enterprise fund of the Borough.

2. *Regional Wastewater Treatment Fund* – The Regional Waste Water Fund serves Hanover Borough, Conewago Township, McSherrystown Borough, and part of Penn Township. The Borough is responsible for charging each municipality quarterly for its portion of wastewater treatment, conveyance, and sludge removal. These revenues are used to fund the operations of the Hanover Wastewater Treatment Plant. The Borough has budgeted \$2.56 million in revenue and expenses for 2023.
3. *Sanitary Sewer Fund* – The Borough's Sanitary Sewer Fund is used to bill residential and commercial dwellings based on each unit's water consumption. We have provided general sanitary sewer rates within this budget, but readers should view all Borough rates on the Borough's website. The revenue generated by these billings fund the operation and maintenance of the Borough's wastewater collection system, sanitary sewer lines, pump stations, etc. The Borough has budgeted \$4.79 million in revenue and \$2.92 million in expenses for 2023. The Borough also budgeted \$2.18 million to be transferred from the Sanitary Sewer Fund to the Sanitary Sewer Capital Projects Fund for various capital projects and for debt service.
4. *Stormwater Authority Fund* – The Stormwater Authority is a blended component unit of the Borough. The Authority established a stormwater fee in 2019 to fund the maintenance of its stormwater management system. This includes underground pipes, conduits, mains, inlets, culverts, basins, ditches, outfalls, dams, and other flood control structures. The Authority charges a fee based on the amount of impervious soil of a residential or commercial property. We have included the general stormwater fees within the budget, but readers should visit the Borough's website for all of the Borough's rates. The Authority has budgeted \$1.26 million in revenue and \$795,688 in expenses for 2023. The Borough also budgeted \$119,983 to be transferred from the Stormwater Authority Fund to the Stormwater Authority Capital Projects Fund to pay stormwater construction and debt service related to capital leases.
5. *Market House Fund* – The Borough's Market House was established in 1815 and has been at its current location at 210 East Chestnut Street since 1933. The Market House has two restaurants, fresh-baked goods, quality meats, and fresh fruits and vegetables. The Market House Fund rents space to vendors as its main source of income. The Borough has budgeted \$49,829 in operating revenue and \$58,764 in operating expenses for 2023.

Fiduciary Funds

The Borough is the fiduciary for its three separate employees' pension plans for police, fire drivers, and non-uniformed employees. The three pension plans are single employer defined benefit plans. Each plan has different contribution requirements, benefits provided, and vesting periods. Please see the footnotes to the Borough's annual financial statements for more details of each plan. The Borough also presents the Fire Driver's Post Employment Health Plan (PEHP) as a discretely presented component unit fiduciary fund. The Borough does not include the fiduciary funds as a part of its budget manual. The Borough budgets for its minimum municipal obligation (MMO) for each of the three pension plans. The non-uniform pension plan's MMO is allocated amongst the Borough's various operating funds based on the allocation of the budgeted salaries of its non-uniform employees. The Borough also budgets for the Commonwealth's Act 205 state municipal aid which also helps fund the three pension plans of the Borough.

GOVERNMENTAL FUNDS 2023 BUDGET SUMMARY

Major Categories	General Fund	Major Government Fund	Non-Major Government Fund						Government Capital Projects Fund	Ending Cash & Investment Balance
	General Fund	ARPA Fund	Library Fund	Liquid Fuels Fund	Recreation Board Fund	Library Endowment Fund	Recreation Endowment Fund	HEDC Fund	General Capital Projects Fund	
Beginning Cash & Investment Balance										
Beginning Cash & Investment Balance	10,404,329	2,135,818	(0)	454,943	78,155	40,389	307,292	47,159	4,509,769	17,977,854
Beginning Cash & Investment Balance Total	10,404,329	2,135,818	(0)	454,943	78,155	40,389	307,292	47,159	4,509,769	17,977,854
Revenues										
Contributions & Donations	-		190,050		2,500			500		193,050
Culture & Recreation Revenue	88,500		15,900		1,600					106,000
Departmental Earnings/Charges	37,950									37,950
Federal Cap & Oper Grants	2,400	-	-						115,215	117,615
Fines & Forfeits	182,500									182,500
Health	50									50
Highways & Streets	130,120									130,120
Interest	80,000	10,000	100	2,500	400	5,000	1,400	10	200	99,610
Licenses & Permits	824,910									824,910
Local Cap & Oper Grants	-		205,848							205,848
Miscellaneous Revenue	204,552									204,552
Public Safety	6,000									6,000
Real Estate Taxes	6,192,165									6,192,165
Rents & Royalties	200,593								88,599	289,192
Sales of General Fixed Assets	177,198									177,198
Sanitation Revenue	3,385,750									3,385,750
State Cap & Oper Grants	119,400		156,992						77,974	354,366
State Shared Revenue	607,256			437,972						1,045,228
Taxes Under Act 511	3,290,000									3,290,000
Tipping Fees	1,472,500									1,472,500
Revenues Total	17,001,844	10,000	568,890	440,472	4,500	5,000	1,400	510	281,988	18,314,604

GOVERNMENTAL FUNDS 2023 BUDGET SUMMARY (CONTINUED)

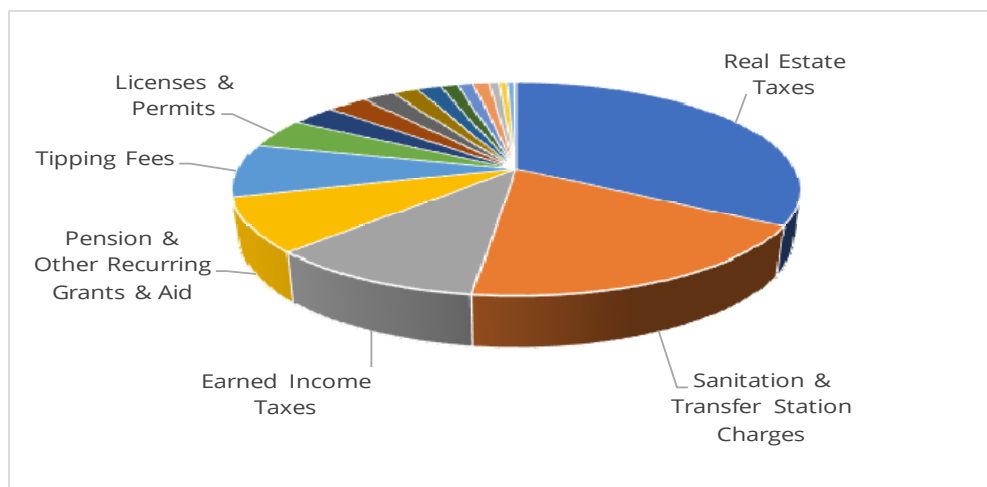
	General Fund	Major Government Fund	Non-Major Government Fund						Government Capital Projects Fund	Ending Cash & Investment Balance
	General Fund	ARPA Fund	Library Fund	Liquid Fuels Fund	Recreation Board Fund	Library Endowment Fund	Recreation Endowment Fund	HEDC Fund	General Capital Projects Fund	
Major Categories	General Fund	ARPA Fund	Library Fund	Liquid Fuels Fund	Recreation Board Fund	Library Endowment Fund	Recreation Endowment Fund	HEDC Fund	General Capital Projects Fund	Ending Cash & Investment Balance
Expenses										
Capital Lease	-			-					-	-
Capital Outlay	-		-	(140,000)					(1,653,405)	(1,793,405)
Community Development	(138,500)									(138,500)
Culture & Recreation	(417,096)				(5,150)					(422,246)
Data Processing	(83,945)									(83,945)
Debt Service	-		-	(78,938)					(1,303,981)	(1,382,919)
Emergency Management	(1,850)									(1,850)
Engineering	(214,000)									(214,000)
Executive	(65,250)									(65,250)
Financial Administration	(310,500)									(310,500)
General Administration	(863,672)									(863,672)
General Government Buildings & Plant	(95,258)									(95,258)
Health & Human Services	(10,240)									(10,240)
Highways, Roads, & Streets	(1,605,389)			(100,000)						(1,705,389)
Legal / Solicitor	(62,500)									(62,500)
Libraries			(988,333)							(988,333)
Planning & Zoning	(588,700)									(588,700)
Public Safety - Fire	(2,967,468)									(2,967,468)
Public Safety - Police	(4,086,493)									(4,086,493)
Public Works	(10,000)									(10,000)
Solid Waste Collection & Disposal	(4,133,614)									(4,133,614)
Tax Collection	(134,417)									(134,417)
Traffic Control Devices				(105,000)						(105,000)
UCC / Code Enforcement	(184,100)									(184,100)
Winter Maintenance - Snow Removal				(103,314)						(103,314)
Expenses Total	(15,972,990)		(988,333)	(527,252)	(5,150)				(2,957,386)	(20,451,111)

GOVERNMENTAL FUNDS 2023 BUDGET SUMMARY (CONTINUED)

Major Categories	General Fund	Major Government Fund	Non-Major Government Fund						Government Capital Projects Fund	Ending Cash & Investment Balance
	General Fund	ARPA Fund	Library Fund	Liquid Fuels Fund	Recreation Board Fund	Library Endowment Fund	Recreation Endowment Fund	HEDC Fund	General Capital Projects Fund	
Other Financing Sources										
Other Financing Sources	-		-						9,825,000	9,825,000
Other Financing Sources Total	-		-						9,825,000	9,825,000
Interfund Transfers-In										
Interfund Transfers-In	2,145,818		419,443					30,000	3,630,553	6,225,814
Interfund Transfers-In Total	2,145,818		419,443					30,000	3,630,553	6,225,814
Interfund Transfers-Out										
Interfund Transfers-Out	(4,088,931)	(2,145,818)	-				-		-	(6,234,749)
Interfund Transfers-Out Total	(4,088,931)	(2,145,818)	-				-		-	(6,234,749)
Ending Cash & Investment Balance	9,490,070	-	(0)	368,163	77,505	45,389	308,692	77,669	15,289,924	25,657,412

GOVERNMENTAL FUNDS 2023 REVENUE

Revenue Sub Type	2023 Budget	% of Total Governmental Funds Revenue
Real Estate Taxes	6,192,165	33.8%
Sanitation & Transfer Station Charges	3,401,750	18.6%
Earned Income Taxes	1,905,000	10.4%
Pension & Other Recurring Grants & Aid	1,502,968	8.2%
Tipping Fees	1,472,500	8.0%
Licenses & Permits	824,910	4.5%
LST Taxes	560,000	3.1%
Business Privilege Taxes	500,000	2.7%
Other Revenues	391,200	2.1%
Real Estate Transfer Taxes	325,000	1.8%
Rents & Royalties	289,192	1.6%
Non-Recurring Grants & Aid	220,089	1.2%
Other Donations	195,050	1.1%
Fines & Code Enforcement Charges	190,500	1.0%
Parking Meters & Convenience Charges	130,120	0.7%
Interest	99,610	0.5%
Other Service Charges	97,050	0.5%
Charges for Services Provided	17,500	0.1%
Per Capita Taxes	-	0.0%
Total Governmental Funds Revenue	18,314,604	100.0%

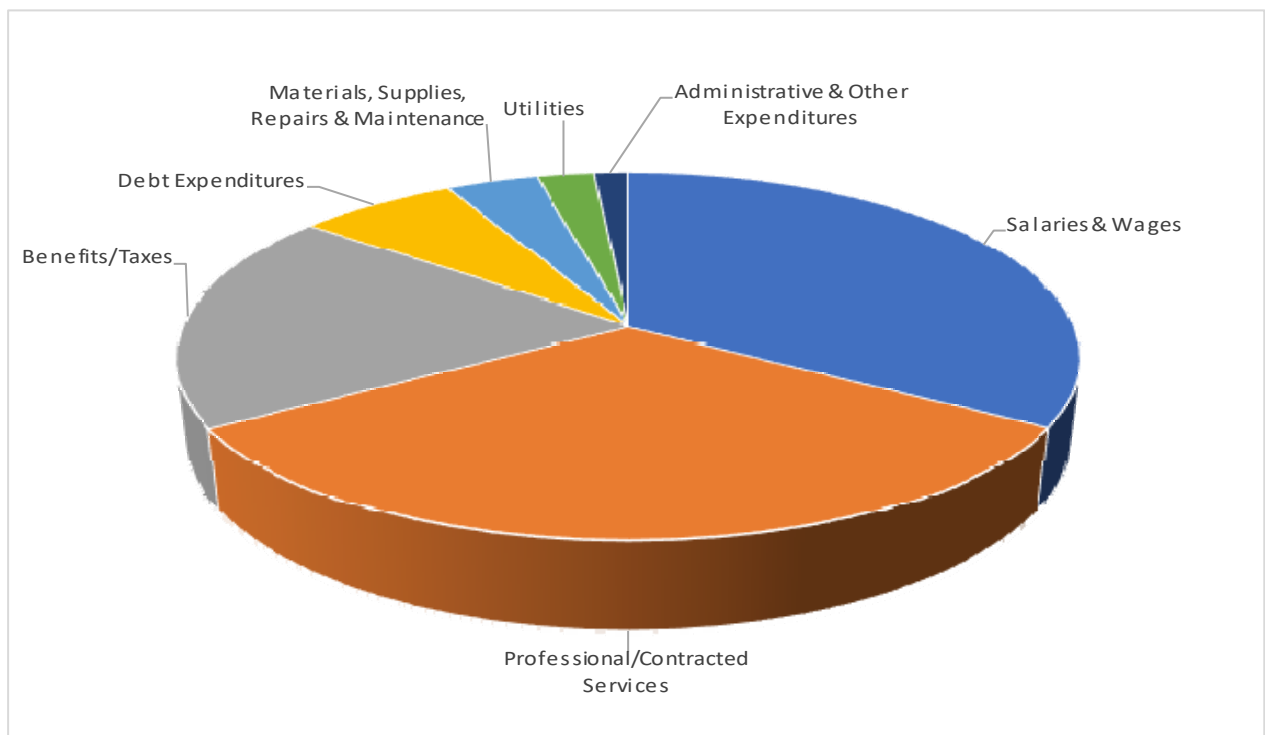


GOVERNMENTAL FUNDS 2023 EXPENDITURES BY FUNCTION

Expenditure Category	2023 Budget	% of Total Governmental Funds Expenditures
Solid Waste Collection & Disposal	(4,133,614)	20.2%
Public Safety - Police	(4,086,493)	20.0%
Public Safety - Fire	(2,967,468)	14.5%
Capital Outlay	(1,793,405)	8.8%
Highways, Roads, & Streets	(1,705,389)	8.3%
Debt Service	(1,382,919)	6.8%
Libraries	(988,333)	4.8%
General Administration	(863,672)	4.2%
Planning & Zoning	(588,700)	2.9%
Culture & Recreation	(422,246)	2.1%
Financial Administration	(310,500)	1.5%
Engineering	(214,000)	1.0%
UCC / Code Enforcement	(184,100)	0.9%
Community Development	(138,500)	0.7%
Tax Collection	(134,417)	0.7%
Traffic Control Devices	(105,000)	0.5%
Winter Maintenance - Snow Removal	(103,314)	0.5%
General Government Buildings & Plant	(95,258)	0.5%
Data Processing	(83,945)	0.4%
Executive	(65,250)	0.3%
Legal / Solicitor	(62,500)	0.3%
Health & Human Services	(10,240)	0.1%
Public Works	(10,000)	0.0%
Emergency Management	(1,850)	0.0%
Total Governmental Funds Expenditures	(20,451,111)	100.0%

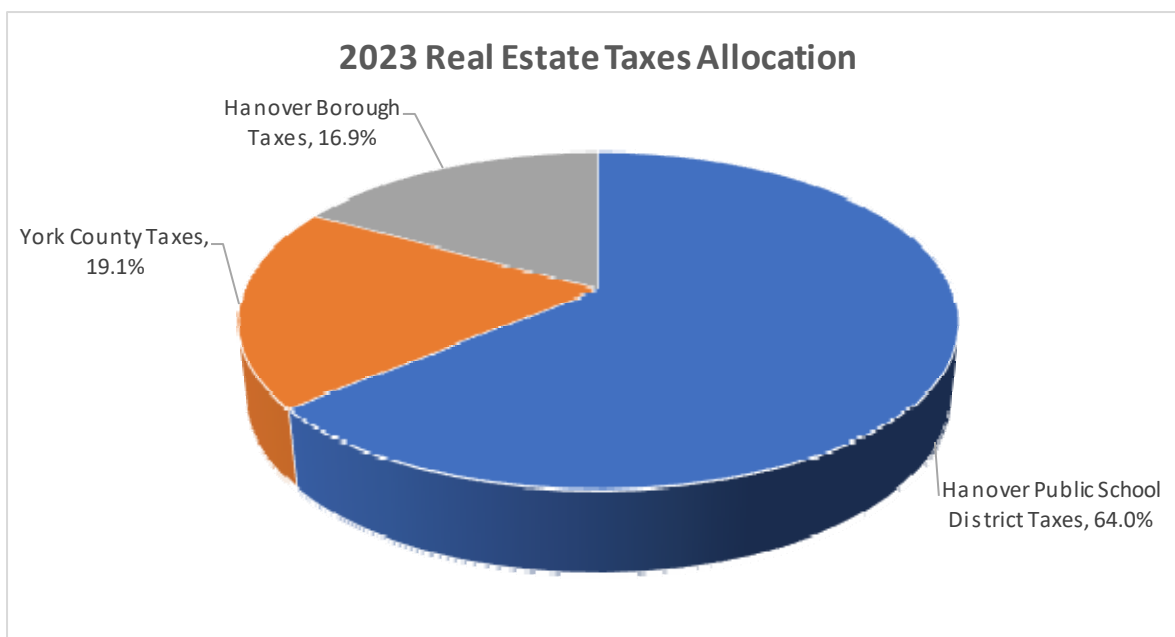
GOVERNMENTAL FUNDS 2023 EXPENDITURE BY SUB-TYPE

Expenditure Sub Type	2023 Budget	% of Total Governmental Funds Expenditures
Salaries & Wages	(6,838,750)	33.4%
Professional/Contracted Services	(6,756,983)	33.0%
Benefits/Taxes	(3,899,471)	19.1%
Debt Expenditures	(1,382,919)	6.8%
Materials, Supplies, Repairs & Maintenance	(786,961)	3.8%
Utilities	(486,880)	2.4%
Administrative & Other Expenditures	(299,148)	1.5%
Total Governmental Funds Expenditures	(20,451,111)	100.0%



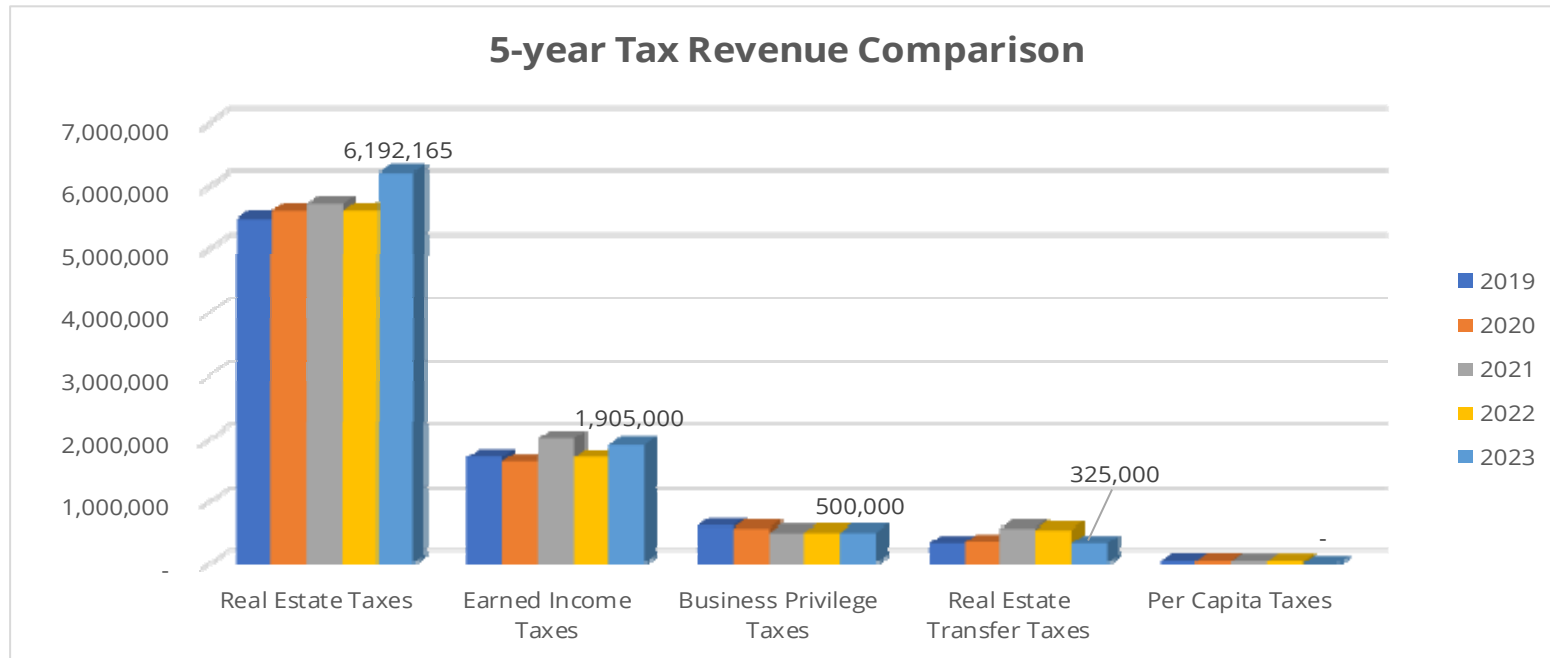
REAL ESTATE TAXES FOR AVERAGE HOME ASSESSMENT

	Millage Rate	% of Real Estate Taxes	Allocation of Real Estate Taxes for Avg Home
Hanover Public School District Taxes	23.06	64.0%	3,581.22
York County Taxes	6.90	19.1%	1,071.57
Hanover Borough Taxes	6.09	16.9%	945.78
Total	36.05	100.0%	5,598.57



TAX REVENUES 5-YEAR COMPARISON

Tax Revenues	2019	2020	2021	2022	2023
Real Estate Taxes	5,463,100	5,574,913	5,692,819	5,579,370	6,192,165
Earned Income Taxes	1,701,683	1,627,461	2,006,149	1,700,000	1,905,000
Business Privilege Taxes	603,251	568,536	498,412	500,000	500,000
Real Estate Transfer Taxes	325,703	346,255	566,890	540,000	325,000
Per Capita Taxes	47,723	48,651	34,979	35,000	-
Grand Total	8,141,459	8,165,814	8,799,249	8,354,370	8,922,165



GOVERNMENTAL FUND LEVEL BUDGETS

GENERAL FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	9,678,941	11,027,508	11,027,508	10,404,358	10,404,358	-5.7%
Beginning Cash & Investment Balance Total		9,678,941	11,027,508	11,027,508	10,404,358	10,404,358	-5.7%
Revenues							
	Real Estate Taxes	5,692,819	5,578,370	5,579,370	6,192,165	6,192,165	11.0%
	Taxes Under Act 511	3,618,470	3,179,500	3,335,000	3,290,000	3,290,000	3.5%
	Licenses & Permits	665,589	550,950	496,959	824,910	824,910	49.7%
	Fines & Forfeits	197,154	182,500	186,000	182,500	182,500	0.0%
	Interest	70,159	80,000	66,000	80,000	80,000	0.0%
	Rents & Royalties	192,066	200,593	206,175	200,593	200,593	0.0%
	Federal Cap & Oper Grants	49,708	386,400	26,467	2,400	2,400	-99.4%
	State Cap & Oper Grants	204,892	586,400	274,431	119,400	119,400	-79.6%
	State Shared Revenue	574,976	618,030	620,749	607,256	607,256	-1.7%
	Departmental Earnings/Charges	61,613	36,950	79,029	37,950	37,950	2.7%
	Public Safety	6,700	6,800	5,500	6,000	6,000	-11.8%
	Highways & Streets	126,801	130,120	128,682	130,120	130,120	0.0%
	Sanitation Revenue	3,521,837	3,383,250	3,453,539	3,385,750	3,385,750	0.1%
	Tipping Fees	1,554,087	1,472,500	1,717,686	1,472,500	1,472,500	0.0%
	Health	40	275	68	50	50	-81.8%
	Culture & Recreation Revenue	60,151	98,000	97,050	88,500	88,500	-9.7%
	Miscellaneous Revenue	223,839	259,250	266,329	204,552	204,552	-21.1%
	Contributions & Donations	15,142	-	3,426	-	-	100.0%
	Sales of General Fixed Assets	9,968	132,999	225,873	177,198	177,198	33.2%
Revenues Total		16,846,008	16,882,887	16,768,333	17,001,844	17,001,844	0.7%

GENERAL FUND 2023 BUDGET (CONTINUED)

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Expenses	Executive	(46,360)	(75,475)	(64,000)	(65,250)	(65,250)	-13.5%
	Financial Administration	(199,541)	(171,350)	(302,500)	(310,500)	(310,500)	81.2%
	Tax Collection	(174,495)	(136,350)	(136,500)	(134,417)	(134,417)	-1.4%
	Legal / Solicitor	(67,934)	(50,000)	(73,247)	(62,500)	(62,500)	25.0%
	General Administration	(805,282)	(934,075)	(830,697)	(863,672)	(863,672)	-7.5%
	Data Processing	(89,797)	(81,500)	(100,677)	(83,945)	(83,945)	3.0%
	Engineering	(20,839)	(18,950)	(33,270)	(214,000)	(214,000)	1029.3%
	General Government Buildings & Plant	(79,143)	(88,124)	(95,696)	(95,258)	(95,258)	8.1%
	Public Safety - Police	(4,026,459)	(4,021,246)	(3,914,398)	(4,086,493)	(4,086,493)	1.6%
	Public Safety - Fire	(2,815,744)	(2,817,718)	(2,803,805)	(2,967,468)	(2,967,468)	5.3%
	UCC / Code Enforcement	(61,442)	(62,250)	(207,310)	(184,100)	(184,100)	195.7%
	Planning & Zoning	(334,093)	(329,000)	(346,353)	(598,200)	(588,700)	78.9%
	Emergency Management	(2,972)	(1,650)	(1,650)	(1,850)	(1,850)	12.1%
	Health & Human Services	(9,438)	(10,200)	(10,200)	(10,240)	(10,240)	0.4%
	Solid Waste Collection & Disposal	(3,854,120)	(3,768,365)	(3,904,350)	(4,133,614)	(4,133,614)	9.7%
	Public Works	-	(9,000)	(10,000)	(10,000)	(10,000)	11.1%
	Highways, Roads, & Streets	(1,524,214)	(1,472,900)	(1,672,255)	(1,605,389)	(1,605,389)	9.0%
	Culture & Recreation	(328,125)	(460,340)	(438,940)	(417,096)	(417,096)	-9.4%
	Community Development	(19,656)	(59,000)	(78,105)	(138,500)	(138,500)	134.7%
	Debt Service	(526,132)	(537,776)	(466,644)	-	-	-100.0%
	Capital Outlay	(217,626)	(1,228,390)	(1,900,045)	-	-	-100.0%
Expenses Total		(15,203,412)	(16,333,659)	(17,390,642)	(15,982,490)	(15,972,990)	-2.2%
Interfund Transfers-In	Interfund Transfers-In	-	-	5,469,093	2,145,818	2,145,818	100.0%
Interfund Transfers-In Total		-	-	5,469,093	2,145,818	2,145,818	100.0%
Interfund Transfers-Out	Interfund Transfers-Out	(886,337)	(859,186)	(5,469,935)	(4,045,029)	(4,088,931)	375.9%
Interfund Transfers-Out Total		(886,337)	(859,186)	(5,469,935)	(4,045,029)	(4,088,931)	375.9%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	592,308	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		592,308	-	-	-	-	100.0%
Ending Cash & Investment Balance		11,027,508	10,717,550	10,404,358	9,524,501	9,490,099	-11.5%

AMERICAN RESCUE PLAN ACT FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	-	3,798,372	3,798,372	2,135,818	2,135,818	-43.8%
Beginning Cash & Investment Balance Total		-	3,798,372	3,798,372	2,135,818	2,135,818	-43.8%
Revenues	Federal Cap & Oper Grants	-	-	3,786,539	-	-	100.0%
	Interest	11,833	-	20,000	10,000	10,000	100.0%
Revenues Total		11,833	-	3,806,539	10,000	10,000	100.0%
Interfund Transfers-Out	Interfund Transfers-Out	-	-	(5,469,093)	(2,145,818)	(2,145,818)	100.0%
Interfund Transfers-Out Total		-	-	(5,469,093)	(2,145,818)	(2,145,818)	100.0%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	3,786,539	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		3,786,539	-	-	-	-	100.0%
Ending Cash & Investment Balance		3,798,372	3,798,372	2,135,818	-	-	-100.0%

LIBRARY FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	63,522	83,399	83,399	(0)	(0)	-100.0%
Beginning Cash & Investment Balance Total		63,522	83,399	83,399	(0)	(0)	-100.0%
Revenues	Culture & Recreation Revenue	15,885	25,400	17,895	15,900	15,900	-37.4%
	Contributions & Donations	244,513	296,050	222,836	190,050	190,050	-35.8%
	State Cap & Oper Grants	199,719	162,992	179,486	156,992	156,992	-3.7%
	Local Cap & Oper Grants	160,848	223,002	177,848	205,848	205,848	-7.7%
	Interest	60	100	70	100	100	0.0%
Revenues Total		621,025	707,544	598,135	568,890	568,890	-19.6%
Expenses	Libraries	(809,088)	(916,920)	(943,731)	(988,333)	(988,333)	7.8%
	Debt Service	(663,010)	(669,660)	(669,660)	-	-	-100.0%
Expenses Total		(1,472,098)	(1,586,580)	(1,613,391)	(988,333)	(988,333)	-37.7%
Interfund Transfers-In	Interfund Transfers-In	886,337	859,186	931,857	419,443	419,443	-51.2%
Interfund Transfers-In Total		886,337	859,186	931,857	419,443	419,443	-51.2%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	(15,388)	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		(15,388)	-	-	-	-	100.0%
Ending Cash & Investment Balance		83,399	63,549	(0)	(0)	(0)	-100.0%

LIQUID FUELS FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023		Bud/Bud Var %
					2023 Dept Proposed	2023 Manager Proposed	
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	312,048	385,614	385,614	454,943	454,943	18.0%
Beginning Cash & Investment Balance Total		312,048	385,614	385,614	454,943	454,943	18.0%
Revenues	Interest	2,599	2,500	2,599	2,500	2,500	0.0%
	State Shared Revenue	421,456	425,000	437,972	437,972	437,972	3.1%
Revenues Total		424,055	427,500	440,571	440,472	440,472	3.0%
Expenses	Highways, Roads, & Streets	(65,199)	(90,000)	(90,000)	(100,000)	(100,000)	11.1%
	Winter Maintenance - Snow Removal	(112,171)	(120,000)	(98,314)	(103,314)	(103,314)	-13.9%
	Traffic Control Devices	(72,179)	(84,000)	(105,500)	(105,000)	(105,000)	25.0%
	Debt Service	(44,263)	(44,263)	(45,048)	(78,938)	(78,938)	78.3%
	Capital Outlay	(50,129)	(145,000)	(32,380)	(140,000)	(140,000)	-3.4%
Expenses Total		(343,942)	(483,263)	(371,242)	(527,252)	(527,252)	9.1%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	(6,548)	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		(6,548)	-	-	-	-	100.0%
Ending Cash & Investment Balance		385,614	329,851	454,943	368,163	368,163	11.6%

RECREATION BOARD FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2023				Bud/Bud Var %
				2022 Projected	2023 Dept Proposed	2023 Manager Proposed	2023 Dept Manager Proposed	
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	73,770	79,777	79,777	78,155	78,155	-2.0%	
Beginning Cash & Investment Balance Total		73,770	79,777	79,777	78,155	78,155	-2.0%	
Revenues								
	Contributions & Donations	11,078	2,500	1,500	2,500	2,500	0.0%	
	Culture & Recreation Revenue	2,360	4,000	1,150	1,600	1,600	-60.0%	
	Interest	426	400	400	400	400	0.0%	
	Miscellaneous Revenue	(478)	-	478	-	-	100.0%	
	Rents & Royalties	2,295	-	-	-	-	100.0%	
Revenues Total		15,681	6,900	3,528	4,500	4,500	-34.8%	
Expenses								
	Culture & Recreation	(11,078)	(6,150)	(5,150)	(5,150)	(5,150)	-16.3%	
Expenses Total		(11,078)	(6,150)	(5,150)	(5,150)	(5,150)	-16.3%	
Accrual to Cash Adjustment								
	Accrual to Cash Adjustment	1,404	-	-	-	-	100.0%	
Accrual to Cash Adjustment Total		1,404	-	-	-	-	100.0%	
Ending Cash & Investment Balance		79,777	80,527	78,155	77,505	77,505	-3.8%	

LIBRARY ENDOWMENT FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	29,833	35,389	35,389	40,389	40,389	14.1%
Beginning Cash & Investment Balance Total		29,833	35,389	35,389	40,389	40,389	14.1%
Revenues	Interest	5,556	-	5,000	5,000	5,000	100.0%
Revenues Total		5,556	-	5,000	5,000	5,000	100.0%
Ending Cash & Investment Balance		35,389	35,389	40,389	45,389	45,389	28.3%

RECREATION ENDOWMENT FUND 2023 FUND

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	303,918	305,692	305,692	307,292	307,292	0.5%
Beginning Cash & Investment Balance Total		303,918	305,692	305,692	307,292	307,292	0.5%
Revenues	Interest	1,774	-	1,600	1,400	1,400	100.0%
Revenues Total		1,774	-	1,600	1,400	1,400	100.0%
Ending Cash & Investment Balance		305,692	305,692	307,292	308,692	308,692	1.0%

HANOVER ECONOMIC DEVELOPMENT COMMITTEE 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	-	-	-	47,159	47,159	100.0%
Beginning Cash & Investment Balance Total		-	-	-	47,159	47,159	100.0%
Revenues	Contributions & Donations	-	-	17,158	500	500	100.0%
	Interest	-	-	1	10	10	100.0%
Revenues Total		-	-	17,159	510	510	100.0%
Interfund Transfers-In	Interfund Transfers-In	-	-	30,000	30,000	30,000	100.0%
Interfund Transfers-In Total		-	-	30,000	30,000	30,000	100.0%
Ending Cash & Investment Balance		-	-	47,159	77,669	77,669	100.0%

GENERAL CAPITAL PROJECTS FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	92,919	62,656	62,656	4,509,769	4,509,769	7097.6%
Beginning Cash & Investment Balance Total		92,919	62,656	62,656	4,509,769	4,509,769	7097.6%
Revenues	Federal Cap & Oper Grants	-	-	-	115,215	115,215	100.0%
	State Cap & Oper Grants	-	-	-	121,876	77,974	100.0%
	Rents & Royalties	-	-	-	88,599	88,599	100.0%
	Interest	292	-	20	200	200	100.0%
Revenues Total		292	-	20	325,890	281,988	100.0%
Expenses	Debt Service	-	-	-	(1,303,981)	(1,303,981)	100.0%
	Capital Outlay	(25,656)	-	(57,000)	(1,653,405)	(1,653,405)	100.0%
Expenses Total		(25,656)	-	(57,000)	(2,957,386)	(2,957,386)	100.0%
Other Financing Sources	Other Financing Sources	-	-	-	9,825,000	9,825,000	100.0%
Other Financing Sources Total		-	-	-	9,825,000	9,825,000	100.0%
Interfund Transfers-In	Interfund Transfers-In	-	-	4,504,093	3,586,651	3,630,553	100.0%
Interfund Transfers-In Total		-	-	4,504,093	3,586,651	3,630,553	100.0%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	(4,898)	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		(4,898)	-	-	-	-	100.0%
Ending Cash & Investment Balance		62,656	62,656	4,509,769	15,289,924	15,289,924	24302.9%

GOVERNMENTAL FUNDS DEBT SERVICE AND CAPITAL PROJECTS DETAIL

		<u>GF Capital Projects Fund 2023 Budget</u>	<u>Liquid Fuels 2023 Budget</u>	<u>Total</u>
Debt Service				
<i>General Obligation Debt</i>				
G.OB 2015A Series	Committed	(515,000)		(515,000)
G.OB 2016 Series	Committed	(151,000)		(151,000)
G.OB 2017 Series	Committed	(18,944)		(18,944)
G.OB 2020A Series	Committed, the Borough bills the HAFRC for this amount	(44,200)		(44,200)
G.OB 2020C Series	Committed, the Borough bills the HAFRC for this amount	(900)		(900)
G.OB 2023 Series	Not Committed	(140,000)		
Debt Service Fees	Committed	(1,560)		(1,560)
<i>Total General Obligation Debt Service</i>		<u>(871,604)</u>	<u>-</u>	<u>(731,604)</u>
<i>Capital Leases</i>				
2015 Sutphen Monarch Aerial Tower Fire Truck	Committed, the Borough bills the HAFRC for this amount	(132,998)		(132,998)
2018 Ford F-450 (T36)	Under Contract through 2023	(5,010)		(5,010)
2018 Ford F-250 Van (T41)	Under Contract through 2023	(8,227)		(8,227)
2019 Mack Dump Truck (Refuse)	Under Contract through 2023	(55,850)		(55,850)
2019 Leeboy Pavor & Trailer			(44,263)	(44,263)
2020 Western Star Dump Truck	Under Contract through 2024	(32,948)		(32,948)
2021 Mack Rear Loader Garbage Truck	Under Contract through 2025	(49,390)		(49,390)
2022 Trash Compactor (Transfer Station)	Under Contract through 2026	(41,310)		(41,310)
2023 Western Dump Truck	Under Contract through 2026	(42,997)		(42,997)
New Roll Off Garabage Truck	Not Under Contract	(63,647)		(63,647)
New Bomag Roller (Paving)	Not Under Contract		(34,675)	(34,675)
<i>Total Capital Leases Debt Service</i>		<u>(432,377)</u>	<u>(78,938)</u>	<u>(511,315)</u>
Total Debt & Lease Service		<u>(1,303,981)</u>	<u>(78,938)</u>	<u>(1,242,919)</u>

GOVERNMENTAL FUNDS DEBT SERVICE AND CAPITAL PROJECTS DETAIL (CONTINUED)

		GF Capital Projects Fund 2023 Budget	Liquid Fuels 2023 Budget	Total
Capital Outlays				
<i>Equipment & Software</i>				
ERP for General Accounting, Billing, HR, Payroll	Not Under Contract	(200,000)		(200,000)
General Office Software & Hardware	Not Under Contract	(100,000)		(100,000)
Miscellaneous Paving & Snow Removal Equipment	Not Under Contract		(50,000)	(50,000)
<i>Total Equipment & Software</i>		(300,000)	(50,000)	(350,000)
 <i>Buildings & Facilities</i>				
Hanover Admin Building Roof Replacement	Under Contract	(280,000)		(280,000)
Hanover Borough Public Works Building	Not Under Contract	(704,800)		(704,800)
<i>Total Buildings & Facilities</i>		(984,800)	-	(984,800)
 <i>Infrastructure</i>				
Annual Road Paving Program	Not Under Contract		(90,000)	(90,000)
<i>Total Infrastructure</i>		-	(90,000)	(90,000)
 <i>Vehicles</i>				
Police Interceptor Utility Hybrid (Replace P1)	Not Under Contract	(47,737)		(47,737)
Police Ford F-150 (Replace P5)	Not Under Contract	(46,242)		(46,242)
Public Works F-350 Utility Body (Replace T38)	Not Under Contract	(75,105)		(75,105)
Spec Tec Trailer	Not Under Contract	(80,000)		(80,000)
<i>Total Vehicles</i>		(249,084)	-	(249,084)

GOVERNMENTAL FUNDS DEBT SERVICE AND CAPITAL PROJECTS DETAIL (CONTINUED)

		GF Capital Projects Fund 2023 Budget	Liquid Fuels 2023 Budget	Total
<i>Parks & Recreation</i>				
	These improvements are covered by CBDG grants and are already under contract.			
Good Field and West Hanover St Park Improvements		(119,521)		(119,521)
<i>Total Parks & Recreation</i>		<u>(119,521)</u>	<u>-</u>	<u>(119,521)</u>
Total Capital Outlays		<u>(1,653,405)</u>	<u>(140,000)</u>	<u>(1,793,405)</u>
Total General Capital Projects Expenditures		<u>(2,957,386)</u>	<u>(218,938)</u>	<u>(3,036,324)</u>

PROPRIETARY FUNDS 2023 BUDGET SUMMARY

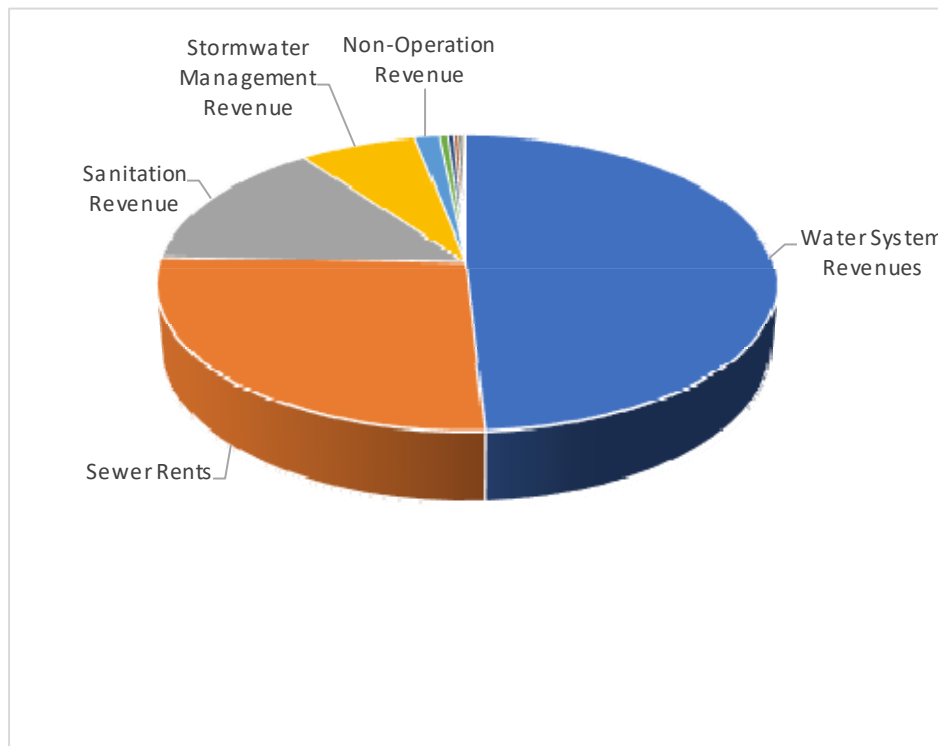
Major Categories	Major Proprietary Fund				Non-Major Proprietary Fund	Proprietary Capital Projects Fund				Ending Cash & Investment Balance
	Water Fund	Regional Waste Water Fund	Sanitary Sewer Fund	Stormwater Authority Fund	Market House Fund	Water Capital Projects Fund	RWWT Capital Projects Fund	Sanitary Sewer Capital Projects Fund	Stormwater Authority Capital Projects Fund	
Beginning Cash & Investment Balance										
Beginning Cash & Investment Balance	2,063,650	641,370	3,776,717	751,217	0	3,713,193	-	-	-	10,946,147
Beginning Cash & Investment Balance Total	2,063,650	641,370	3,776,717	751,217	0	3,713,193	-	-	-	10,946,147
Revenues										
Water System Revenues	8,781,000									8,781,000
Sanitation Revenue		2,555,519								2,555,519
Sewer Rents			4,728,500							4,728,500
Stormwater Management Revenue				1,254,000						1,254,000
Markets Revenue					46,700					46,700
State Cap & Oper Grants	-	-	-	-					48,934	48,934
Licenses & Permits			28,000							28,000
Non-Operation Revenue	255,955									255,955
Miscellaneous Revenue			2,750	500	2,179					5,429
Rents & Royalties			3,500	-				62,249		65,749
Interest	25,000	3,000	22,500	2,000	950	40,000	150	100	100	93,800
Revenues Total	9,061,955	2,558,519	4,785,250	1,256,500	49,829	40,000	150	62,349	49,034	17,863,586

PROPRIETARY FUNDS 2023 BUDGET SUMMARY (CONTINUED)

Major Categories	Major Proprietary Fund				Non-Major Proprietary Fund	Proprietary Capital Projects Fund				Ending Cash & Investment Balance
	Water Fund	Regional Waste Water Fund	Sanitary Sewer Fund	Stormwater Authority Fund	Market House Fund	Water Capital Projects Fund	RWWT Capital Projects Fund	Sanitary Sewer Capital Projects Fund	Stormwater Authority Capital Projects Fund	
Expenses										
Water System Operation & Maintenance	(5,568,505)									(5,568,505)
Treatment Plant O&M		(1,681,384)								(1,681,384)
Conveyance System O&M		(33,272)								(33,272)
Sanitary Sewers O&M			(2,530,425)							(2,530,425)
Sewage Disposal Plant O&M			(10,500)							(10,500)
Highways Storm Sewers & Drains O&M				(521,310)						(521,310)
Market House O&M					(58,764)					(58,764)
Administration		(569,513)	(377,699)	(274,378)						(1,221,590)
Debt Service	-	-	-	-		(1,933,108)	-	(1,839,815)	(62,249)	(3,835,172)
Capital Outlay	-	-	-	-		(3,001,364)	(274,500)	(400,000)	(106,768)	(3,782,632)
Expenses Total	(5,568,505)	(2,284,169)	(2,918,624)	(795,688)	(58,764)	(4,934,472)	(274,500)	(2,239,815)	(169,017)	(19,243,552)
Interfund Transfers-In										
Interfund Transfers-In	-				8,935	1,181,279	274,350	2,177,466	119,983	3,762,013
Interfund Transfers-In Total	-				8,935	1,181,279	274,350	2,177,466	119,983	3,762,013
Interfund Transfers-Out										
Interfund Transfers-Out	(1,181,279)	(274,350)	(2,177,466)	(119,983)		-	-	-	-	(3,753,078)
Interfund Transfers-Out Total	(1,181,279)	(274,350)	(2,177,466)	(119,983)		-	-	-	-	(3,753,078)
Ending Cash & Investment Balance	4,375,821	641,370	3,465,877	1,092,047	0	0	-	-	-	9,575,115

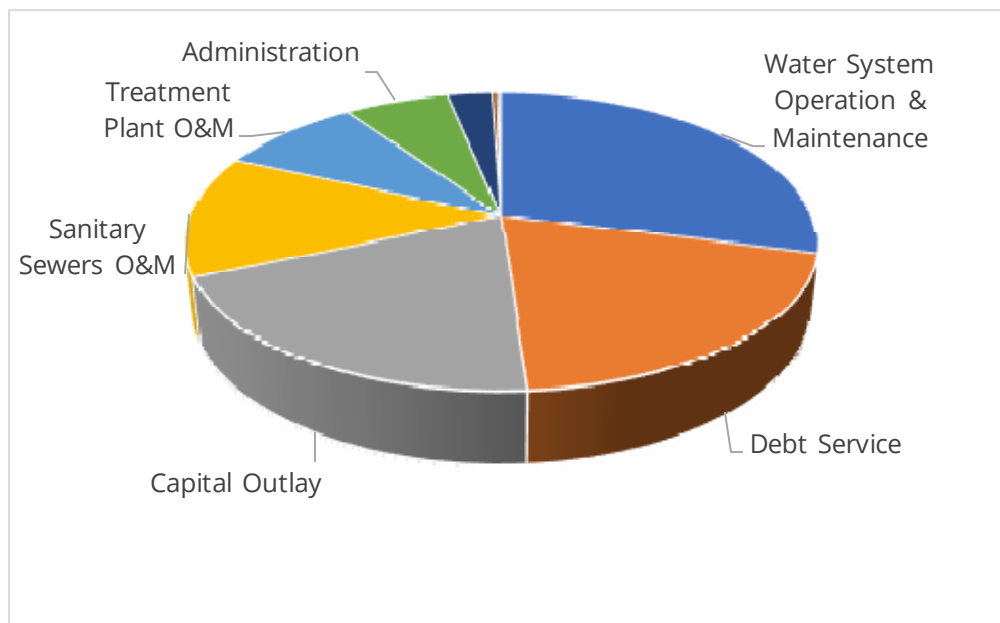
PROPRIETARY FUNDS 2023 REVENUE

Revenue Streams	2023 Budget	% of Total Proprietary Funds Revenue
Water System Revenues	8,781,000	49.2%
Sewer Rents	4,728,500	26.5%
Sanitation Revenue	2,555,519	14.3%
Stormwater Management Revenue	1,254,000	7.0%
Non-Operation Revenue	255,955	1.4%
Interest	93,800	0.5%
Rents & Royalties	65,749	0.4%
State Cap & Oper Grants	48,934	0.3%
Markets Revenue	46,700	0.3%
Licenses & Permits	28,000	0.2%
Miscellaneous Revenue	5,429	0.0%
Total Proprietary Funds Revenue	17,863,586	100.0%



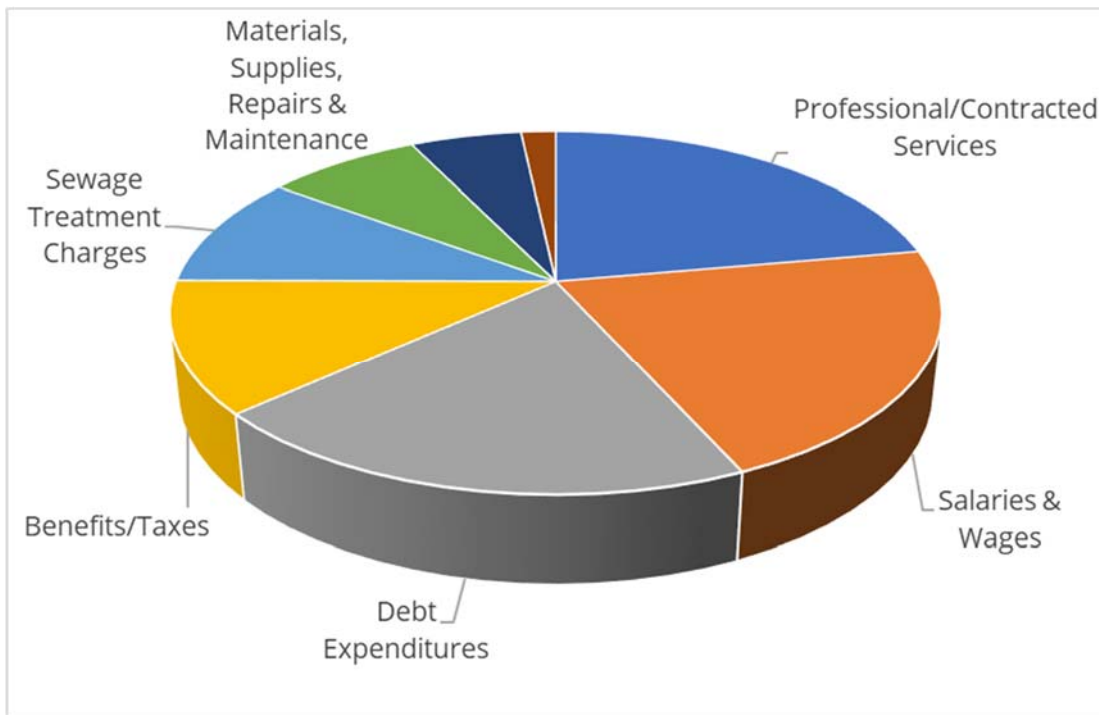
PROPRIETARY FUNDS 2023 EXPENDITURES BY FUNCTION

Expenditure Category	2023 Budget	% of Total Proprietary Funds Expenditures
Water System Operation & Maintenance	(5,568,505)	28.9%
Debt Service	(3,835,172)	19.9%
Capital Outlay	(3,782,632)	19.7%
Sanitary Sewers O&M	(2,530,425)	13.1%
Treatment Plant O&M	(1,681,384)	8.7%
Administration	(1,221,590)	6.3%
Highways Storm Sewers & Drains O&M	(521,310)	2.7%
Market House O&M	(58,764)	0.3%
Conveyance System O&M	(33,272)	0.2%
Sewage Disposal Plant O&M	(10,500)	0.1%
Total Proprietary Funds Expenditures	(19,243,552)	100.0%



PROPRIETARY FUNDS 2023 EXPENDITURES BY SUB-TYPE

Expenditure Sub-Type	2023 Budget	% of Total Proprietary Funds Expenditures
Professional/Contracted Services	(4,344,164)	22.6%
Salaries & Wages	(4,124,300)	21.4%
Debt Expenditures	(3,835,172)	19.9%
Benefits/Taxes	(2,126,880)	11.1%
Sewage Treatment Charges	(1,951,092)	10.1%
Materials, Supplies, Repairs & Maintenance	(1,476,983)	7.7%
Utilities	(1,055,050)	5.5%
Administrative & Other Expenditures	(329,913)	1.7%
Total Proprietary Funds Expenditures	(19,243,552)	100.0%



PROPRIETARY FUND LEVEL BUDGETS

WATER FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	7,102,990	5,139,680	5,139,680	2,063,650	2,063,650	-59.8%
Beginning Cash & Investment Balance Total		7,102,990	5,139,680	5,139,680	2,063,650	2,063,650	-59.8%
Revenues	Water System Revenues	7,690,959	8,744,000	8,031,345	8,781,000	8,781,000	0.4%
	State Cap & Oper Grants	200,574	19,750	200,574	-	-	-100.0%
	Non-Operation Revenue	298,437	291,424	311,115	255,955	255,955	-12.2%
	Interest	33,555	36,000	20,000	25,000	25,000	-30.6%
	Contributed Cap & Oper Capital	51,709	-	-	-	-	100.0%
	Sale of Fixed Assets	(22,124)	-	-	-	-	100.0%
Revenues Total		8,253,111	9,091,174	8,563,034	9,061,955	9,061,955	-0.3%
Expenses	Water System Operation & Maintenance	(4,456,169)	(4,922,855)	(5,517,564)	(5,662,655)	(5,568,505)	13.1%
	Debt Service	(1,600,217)	(2,041,074)	(2,083,627)	-	-	-100.0%
	Capital Outlay	(180,584)	(3,862,453)	(4,037,873)	-	-	-100.0%
Expenses Total		(6,236,970)	(10,826,382)	(11,639,064)	(5,662,655)	(5,568,505)	-48.6%
Interfund Transfers-In	Interfund Transfers-In	755,405	-	-	-	-	100.0%
Interfund Transfers-In Total		755,405	-	-	-	-	100.0%
Interfund Transfers-Out	Interfund Transfers-Out	-	-	-	(1,181,279)	(1,181,279)	100.0%
Interfund Transfers-Out Total		-	-	-	(1,181,279)	(1,181,279)	100.0%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	(4,734,856)	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		(4,734,856)	-	-	-	-	100.0%
Ending Cash & Investment Balance		5,139,680	3,404,472	2,063,650	4,281,671	4,375,821	28.5%

WATER CAPITAL PROJECTS FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	10,630,985	10,009,474	10,009,474	3,713,193	3,713,193	-62.9%
Beginning Cash & Investment Balance Total		10,630,985	10,009,474	10,009,474	3,713,193	3,713,193	-62.9%
Revenues	Interest	61,899	-	40,709	40,000	40,000	100.0%
Revenues Total		61,899	-	40,709	40,000	40,000	100.0%
Expenses	Debt Service	735,101	-	-	(1,933,108)	(1,933,108)	100.0%
	Capital Outlay	-	-	(6,336,990)	(3,001,364)	(3,001,364)	100.0%
Expenses Total		735,101	-	(6,336,990)	(4,934,472)	(4,934,472)	100.0%
Interfund Transfers-In	Interfund Transfers-In	-	-	-	1,181,279	1,181,279	100.0%
Interfund Transfers-In Total		-	-	-	1,181,279	1,181,279	100.0%
Interfund Transfers-Out	Interfund Transfers-Out	(755,405)	-	-	-	-	100.0%
Interfund Transfers-Out Total		(755,405)	-	-	-	-	100.0%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	(663,106)	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		(663,106)	-	-	-	-	100.0%
Ending Cash & Investment Balance		10,009,474	10,009,474	3,713,193	0	0	-100.0%

REGIONAL WASTEWATER TREATMENT FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	516,963	641,370	641,370	641,370	641,370	0.0%
Beginning Cash & Investment Balance Total		516,963	641,370	641,370	641,370	641,370	0.0%
Revenues	Sanitation Revenue	2,130,440	1,962,555	2,473,153	2,615,469	2,555,519	30.2%
	State Cap & Oper Grants	65,704	28,600	28,600	-	-	-100.0%
	Interest	3,504	3,000	3,000	3,000	3,000	0.0%
	Non-Operation Revenue	123,976	-	-	-	-	100.0%
Revenues Total		2,323,624	1,994,155	2,504,753	2,618,469	2,558,519	28.3%
Expenses	Treatment Plant O&M	(1,548,764)	(1,603,075)	(1,665,367)	(1,681,384)	(1,681,384)	4.9%
	Conveyance System O&M	(34,683)	(32,030)	(36,948)	(93,222)	(33,272)	3.9%
	Administration	(262,119)	(509,790)	(563,703)	(569,513)	(569,513)	11.7%
	Debt Service	(997)	(62,343)	(122,160)	-	-	-100.0%
	Capital Outlay	(2,538)	(216,075)	(116,575)	-	-	-100.0%
Expenses Total		(1,849,101)	(2,423,313)	(2,504,753)	(2,344,119)	(2,284,169)	-5.7%
Interfund Transfers-Out	Interfund Transfers-Out	-	-	-	(274,350)	(274,350)	100.0%
Interfund Transfers-Out Total		-	-	-	(274,350)	(274,350)	100.0%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	(350,116)	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		(350,116)	-	-	-	-	100.0%
Ending Cash & Investment Balance		641,370	212,212	641,370	641,370	641,370	202.2%

REGIONAL WASTEWATER TREATMENT CAPITAL PROJECTS 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	-	-	-	-	-	100.0%
Beginning Cash & Investment Balance Total		-	-	-	-	-	100.0%
Revenues	Interest	-	-	-	150	150	100.0%
Revenues Total		-	-	-	150	150	100.0%
Expenses	Debt Service	6,125	-	-	-	-	100.0%
	Capital Outlay	-	-	-	(274,500)	(274,500)	100.0%
Expenses Total		6,125	-	-	(274,500)	(274,500)	100.0%
Interfund Transfers-In	Interfund Transfers-In	1,220,000	-	-	274,350	274,350	100.0%
Interfund Transfers-In Total		1,220,000	-	-	274,350	274,350	100.0%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	(1,226,125)	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		(1,226,125)	-	-	-	-	100.0%
Ending Cash & Investment Balance		-	-	-	-	-	100.0%

SANITARY SEWER FUND 2023 BUDGET

Account Type Description	Major Category	2021 Acutal	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	3,792,289	3,860,392	3,860,392	3,776,717	3,776,717	-2.2%
Beginning Cash & Investment Balance Total		3,792,289	3,860,392	3,860,392	3,776,717	3,776,717	-2.2%
Revenues	Sewer Rents	4,847,088	4,644,000	4,732,500	4,728,500	4,728,500	1.8%
	Licenses & Permits	190,305	189,650	26,500	28,000	28,000	-85.2%
	State Cap & Oper Grants	42,296	-	28,978	-	-	100.0%
	Interest	21,507	22,500	22,500	22,500	22,500	0.0%
	Rents & Royalties	105,130	48,195	87,050	3,500	3,500	-92.7%
	Miscellaneous Revenue	3,510	5,250	18,301	2,750	2,750	-47.6%
Revenues Total		5,209,836	4,909,595	4,915,829	4,785,250	4,785,250	-2.5%
Expenses	Sanitary Sewers O&M	(2,158,192)	(1,982,672)	(2,366,484)	(2,586,292)	(2,530,425)	27.6%
	Sewage Disposal Plant O&M	(7,556)	(6,750)	(10,500)	(10,500)	(10,500)	55.6%
	Administration	(157,620)	(340,960)	(371,646)	(377,699)	(377,699)	10.8%
	Debt Service	(572,987)	(1,831,475)	(1,831,475)	-	-	-100.0%
	Capital Outlay	-	(419,400)	(419,400)	-	-	-100.0%
Expenses Total		(2,896,355)	(4,581,257)	(4,999,505)	(2,974,491)	(2,918,624)	-36.3%
Interfund Transfers-Out	Interfund Transfers-Out	(1,220,000)	-	-	(2,177,466)	(2,177,466)	100.0%
Interfund Transfers-Out Total		(1,220,000)	-	-	(2,177,466)	(2,177,466)	100.0%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	(1,025,378)	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		(1,025,378)	-	-	-	-	100.0%
Ending Cash & Investment Balance		3,860,392	4,188,730	3,776,717	3,410,010	3,465,877	-17.3%

SANITARY SEWER CAPITAL PROJECTS FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	-	-	-	-	-	100.0%
Beginning Cash & Investment Balance Total		-	-	-	-	-	100.0%
Revenues	Rents & Royalties	-	-	-	62,249	62,249	100.0%
	Interest	-	-	-	100	100	100.0%
Revenues Total		-	-	-	62,349	62,349	100.0%
Expenses	Debt Service	-	-	-	(1,839,815)	(1,839,815)	100.0%
	Capital Outlay	-	-	-	(400,000)	(400,000)	100.0%
Expenses Total		-	-	-	(2,239,815)	(2,239,815)	100.0%
Interfund Transfers-In	Interfund Transfers-In	-	-	-	2,177,466	2,177,466	100.0%
Interfund Transfers-In Total		-	-	-	2,177,466	2,177,466	100.0%
Ending Cash & Investment Balance		-	-	-	-	-	100.0%

STORMWATER AUTHORITY FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	252,224	508,245	508,245	751,217	751,217	47.8%
Beginning Cash & Investment Balance Total		252,224	508,245	508,245	751,217	751,217	47.8%
Revenues	Stormwater Management Revenue	1,230,060	1,223,600	1,223,601	1,254,000	1,254,000	2.5%
	State Cap & Oper Grants	88,964	103,000	34,808	-	-	-100.0%
	Interest	2,045	1,000	2,800	2,000	2,000	100.0%
	Miscellaneous Revenue	140	-	500	500	500	100.0%
Revenues Total		1,321,209	1,327,600	1,261,709	1,256,500	1,256,500	-5.4%
Expenses	Highways Storm Sewers & Drains O&M	(521,080)	(586,740)	(491,466)	(521,310)	(521,310)	-11.2%
	Administration	(217,810)	(342,897)	(383,010)	(274,378)	(274,378)	-20.0%
	Debt Service	(103,288)	(83,374)	(83,374)	-	-	-100.0%
	Capital Outlay	-	(383,525)	(60,887)	-	-	-100.0%
Expenses Total		(842,177)	(1,396,536)	(1,018,737)	(795,688)	(795,688)	-43.0%
Interfund Transfers-Out	Interfund Transfers-Out	-	-	-	(65,917)	(119,983)	100.0%
Interfund Transfers-Out Total		-	-	-	(65,917)	(119,983)	100.0%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	(223,011)	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		(223,011)	-	-	-	-	100.0%
Ending Cash & Investment Balance		508,245	439,309	751,217	1,146,113	1,092,047	148.6%

STORMWATER AUTHORITY CAPITAL PROJECTS FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022	2023 Dept	2023 Manager	Bud/Bud Var %
				Projected	Proposed	Proposed	
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	-	-	-	-	-	100.0%
Beginning Cash & Investment Balance Total		-	-	-	-	-	100.0%
Revenues	State Cap & Oper Grants	-	-	-	103,000	48,934	100.0%
	Interest	-	-	-	100	100	100.0%
Revenues Total		-	-	-	103,100	49,034	100.0%
Expenses	Debt Service	-	-	-	(62,249)	(62,249)	100.0%
	Capital Outlay	-	-	-	(106,768)	(106,768)	100.0%
Expenses Total		-	-	-	(169,017)	(169,017)	100.0%
Interfund Transfers-In	Interfund Transfers-In	-	-	-	65,917	119,983	100.0%
Interfund Transfers-In Total		-	-	-	65,917	119,983	100.0%
Interfund Transfers-Out	Interfund Transfers-Out	-	-	-	-	-	100.0%
Interfund Transfers-Out Total		-	-	-	-	-	100.0%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	-	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		-	-	-	-	-	100.0%
Ending Cash & Investment Balance		-	-	-	-	-	100.0%

MARKET HOUSE FUND 2023 BUDGET

Account Type Description	Major Category	2021 Actual	2022 Budget	2022 Projected	2023 Dept Proposed	2023 Manager Proposed	Bud/Bud Var %
Beginning Cash & Investment Balance	Beginning Cash & Investment Balance	52,079	29,083	29,083	0	0	-100.0%
Beginning Cash & Investment Balance Total		52,079	29,083	29,083	0	0	-100.0%
Revenues	Markets Revenue	36,396	46,600	50,725	46,700	46,700	0.2%
	Interest	1,109	950	950	950	950	0.0%
	Miscellaneous Revenue	5,374	2,179	2,214	2,179	2,179	0.0%
Revenues Total		42,880	49,729	53,889	49,829	49,829	0.2%
Expenses	Market House O&M	(54,010)	(52,555)	(86,711)	(58,764)	(58,764)	11.8%
Expenses Total		(54,010)	(52,555)	(86,711)	(58,764)	(58,764)	11.8%
Accrual to Cash Adjustment	Accrual to Cash Adjustment	(11,865)	-	-	-	-	100.0%
Accrual to Cash Adjustment Total		(11,865)	-	-	-	-	100.0%
Interfund Transfers-In	Interfund Transfers-In	-	-	3,739	8,935	8,935	100.0%
Interfund Transfers-In Total		-	-	3,739	8,935	8,935	100.0%
Ending Cash & Investment Balance		29,083	26,257	0	0	0	-100.0%

PROPRIETARY FUNDS DEBT SERVICE AND CAPITAL PROJECTS DETAIL

		<u>Water Capital Projects Fund 2023 Budget</u>	<u>RWWT Capital Projects Fund 2023 Budget</u>	<u>Sanitary Sewer Capital Projects Fund 2023 Budget</u>	<u>Stormwater Auth Capital Projects Fund 2023 Budget</u>	<u>Total</u>
Debt Service						
<i>General Obligation Debt</i>						
G.OB 2017 Series	Committed	(363,406)		(72,040)		(435,446)
G.OB 2020 Series	Committed	(547,594)				(547,594)
G.OB 2020A Series	Committed	(368,400)		(201,450)		(569,850)
G.OB 2020B Series	Committed			(1,366,800)		(1,366,800)
G.OB 2020C Series	Committed	(14,000)		(111,500)		(125,500)
G.OB 2020D Series	Committed	(617,800)				(617,800)
Debt Service Fees	Committed	(3,050)		(2,106)		(5,156)
<i>Total General Obligation Debt Service</i>		<u>(1,914,250)</u>	<u>-</u>	<u>(1,753,896)</u>	<u>-</u>	<u>(3,668,146)</u>
<i>Capital Leases</i>						
2018 Ford F-150 (T6)	Under Contract through 2023	(8,590)				(8,590)
2018 Ford F-350(T37)	Under Contract through 2023	(10,268)				(10,268)
2018 Ford F-250 (T27)	Under Contract through 2023			(9,800)		(9,800)
	Under Contract through 2024.					
	Sanitary Sewer Cap Fund					
	subleases street sweeper to					
	the Stormwater Authority Cap					
	Fund.			(48,379)	(48,379)	(96,758)
2020 Elgin Street Sweeper	Not Under Contract. This back hoe would be split 50/50					
	between Sanitary Sewer Fund					
	and Stormwater Authority.			(27,740)	(13,870)	(41,610)
New Backhoe				(27,740)	(13,870)	(41,610)
<i>Total Capital Leases Debt Service</i>		<u>(18,858)</u>	<u>-</u>	<u>(85,919)</u>	<u>(62,249)</u>	<u>(167,026)</u>
Total Debt & Lease Service		<u>(1,933,108)</u>	<u>-</u>	<u>(1,839,815)</u>	<u>(62,249)</u>	<u>(3,835,172)</u>

PROPRIETARY FUNDS DEBT SERVICE AND CAPITAL PROJECTS DETAIL (CONTINUED)

		Water Capital Projects Fund 2023 Budget	RWWT Capital Projects Fund 2023 Budget	Sanitary Sewer Capital Projects Fund 2023 Budget	Stormwater Auth Capital Projects Fund 2023 Budget	Total
Capital Outlays						
Equipment & Software						
Water Meter Replacement Multi-Year Project	Council Approved	(1,090,693)				(1,090,693)
Water Meter Replacement Internal Capital Labor	Internal Labor	(12,380)				
New Holland Disc Mower Attachment	Not Under Contract	(19,500)				(19,500)
Slope Mower 60"	Not Under Contract	(63,000)				(63,000)
2023 Pavijet Minin Paver Attachment	Not Under Contract	(53,000)				(53,000)
RWWT Annual Equipment Budget	Not Under Contract		(35,000)			(35,000)
Total Equipment & Software		<u>(1,238,573)</u>	<u>(35,000)</u>	<u>-</u>	<u>-</u>	<u>(1,261,193)</u>
Buildings & Facilities						
Edgegrove Pump Station	Not Under Contract		(60,000)			(60,000)
RWWT Treatment Facility Improvements	Not Under Contract		(179,500)			(179,500)
Total Buildings & Facilities		<u>-</u>	<u>(239,500)</u>	<u>-</u>	<u>-</u>	<u>(239,500)</u>
Infrastructure						
Sheppard-Meyers Dam Multi-Year Project	Under Contract	(1,088,997)				(1,088,997)
Kitzmilller Dam	Under Contract	(37,418)				(37,418)
Penn Street Water Line	Under Contract	(5,000)				(5,000)
Water Main Replacement Contracts	Under Contract	(330,128)				(330,128)
Water Mains Internal Capital Labor	Internal Labor	(124,335)				(124,335)
Water Lining Engineering	Under Contract	(50,000)				(50,000)
Water Cleaning & Lining Internal Capital Labor	Internal Labor	(26,913)				(26,913)
Sewer Main Lining Construction Annual Budget	Not Under Contract			(340,000)		(340,000)
Sewer Lateral Lining Construction Annual Budget	Not Under Contract			(60,000)		(60,000)
Stormwater Internal Capital Labor	Internal Labor				(3,768)	(3,768)
Good Field Stabilization (Stormwater)	Under Contract. \$48,934 of the \$103,000 to be spent on this project will be funded by a Growing Greener grant.				(103,000)	(103,000)
Total Infrastructure		<u>(1,662,791)</u>	<u>-</u>	<u>(400,000)</u>	<u>(106,768)</u>	<u>(2,169,559)</u>

PROPRIETARY FUNDS DEBT SERVICE AND CAPITAL PROJECTS DETAIL (CONTINUED)

	Water Capital Projects Fund 2023 Budget	RWWT Capital Projects Fund 2023 Budget	Sanitary Sewer Capital Projects Fund 2023 Budget	Stormwater Auth Capital Projects Fund 2023 Budget	Total
<i>Vehicles</i>					
F-550 Utility Body Truck (Replaces 2013 F-350) Not Under Contract	(100,000)				(100,000)
<i>Total Vehicles</i>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>
Total Capital Outlays	<u>(3,001,364)</u>	<u>(274,500)</u>	<u>(400,000)</u>	<u>(106,768)</u>	<u>(3,770,252)</u>
Total Proprietary Capital Projects Expenditures	<u><u>(4,934,472)</u></u>	<u><u>(274,500)</u></u>	<u><u>(2,239,815)</u></u>	<u><u>(169,017)</u></u>	<u><u>(7,605,424)</u></u>

2023 BUDGETED TRANSFERS

Fund	Interfund Transfers-In	Interfund Transfers-Out	Grand Total
General Fund	2,145,818	(4,088,931)	(1,943,113)
ARPA Fund		(2,145,818)	(2,145,818)
Library Fund	419,443	-	419,443
HEDC Fund	30,000		30,000
General Capital Projects Fund	3,630,553	-	3,630,553
Market House Fund	8,935		8,935
Water Fund	-	(1,181,279)	(1,181,279)
Water Capital Projects Fund	1,181,279	-	1,181,279
Regional Waste Water Fund		(274,350)	(274,350)
RWWT Capital Projects Fund	274,350	-	274,350
Sanitary Sewer Fund		(2,177,466)	(2,177,466)
Sanitary Sewer Capital Projects Fund	2,177,466	-	2,177,466
Stormwater Authority Fund		(119,983)	(119,983)
Stormwater Authority Capital Projects Fund	119,983	-	119,983
Grand Total	9,987,827	(9,987,827)	-