Town of McCandless

Budget Program Review
October 24, 2022

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2023 Proposed Consolidated Budget

	General Fund	American Rescue Plan Fund	Transportation District Fund	Capital Improvements Project Fund	Assessment Fund	State Highway Aid Fund	TOTAL ALL FUNDS
REVENUE							
Tax Revenue	$ 13,155,250	$ -	$ -	$ -	$ -	$ -	$ 13,155,250
Non-Tax Revenue	1,992,740	3,000	4,500	20,000	5,000	2,000	2,027,240
Inter-Fund Transfers In	756,775	-	-	3,250,835	-	-	4,007,610
Assessments	7,900	-	124,650	-	-	-	132,550
Federal Revenue	-	-	-	-	-	-	-
State Revenue	919,400	-	-	833,435	-	883,300	2,636,135
Contributions from Prior Year Fund Balance	1,437,340	753,775	-	2,672,730	-	-	4,863,845
TOTAL REVENUE	$ 18,269,405	$ 756,775	$ 129,150	$ 6,777,000	$ 5,000	$ 885,300	$ 26,822,630
EXPENDITURES							
General Government	$ 2,410,295	$ -	$ -	$ 1,233,000	$ -	$ -	$ 3,643,295
Public Safety	8,327,295	-	-	-	-	-	8,327,295
Public Works	4,181,895	-	-	4,965,500	-	-	9,147,395
Culture and Recreation	995,085	-	-	578,500	-	-	1,573,585
Refunds	114,000	-	-	-	-	-	114,000
Inter-Fund Transfers Out	2,240,835	756,775	124,700	-	-	885,300	4,007,610
Contributions to Fund Balance	-	-	4,450	-	5,000	-	9,450
TOTAL EXPENDITURES	$ 18,269,405	$ 756,775	$ 129,150	$ 6,777,000	$ 5,000	$ 885,300	$ 26,822,630
Projected Fund Balance 12/31/22	$ 13,491,240	$ 753,775	$ 583,868	$ 2,741,515	$ 830,355	$ -	$ 18,400,753
Projected Fund Balance 12/31/23	$ 12,053,900	$ -	$ 588,318	$ 68,785	$ 835,355	$ -	$ 13,546,358

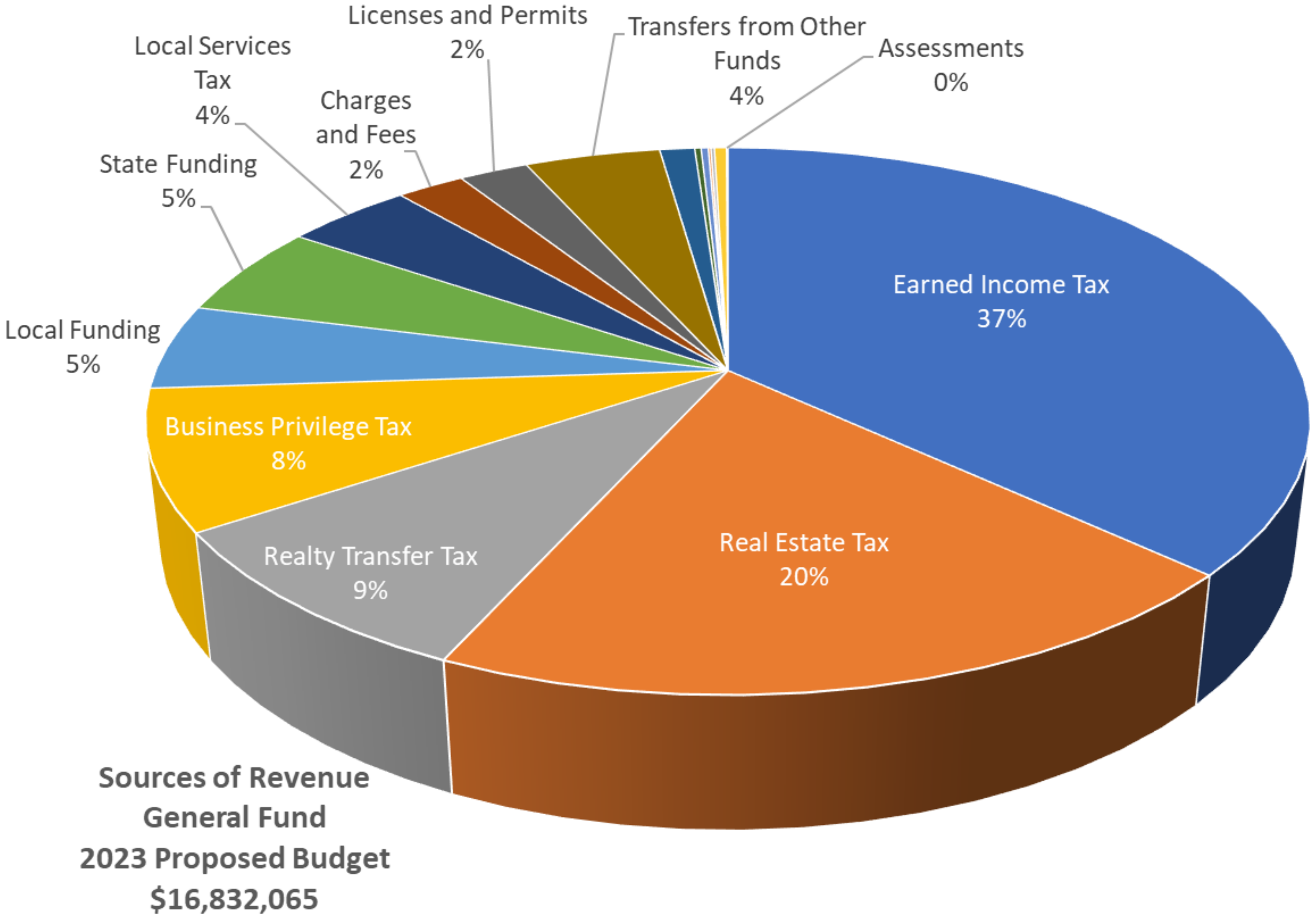
2023 Proposed General Fund Revenue Budget

Description	Amount	% of total
Earned Income Tax	$ 6,205,250	36.87%
Real Estate Tax	3,350,000	19.90%
Realty Transfer Tax	1,500,000	8.91%
Business Privilege Tax	1,390,000	8.26%
Local Funding	850,675	5.05%
State Funding	919,400	5.46%
Local Services Tax	710,000	4.22%
Charges and Fees	380,890	2.26%
Licenses and Permits	388,675	2.31%
Transfers from Other Funds	756,775	4.50%
Refunds of Prior Year Expenditures	195,000	1.16%
Fines	35,500	0.21%
Interest and Rents	40,000	0.24%
Sale of Assets	15,000	0.09%
Penalties and Interest on Delinquent Taxes	19,500	0.12%
Contributions and Donations	67,500	0.40%
Assessments	7,900	0.05%
Total Budget	16,832,065	100.00%

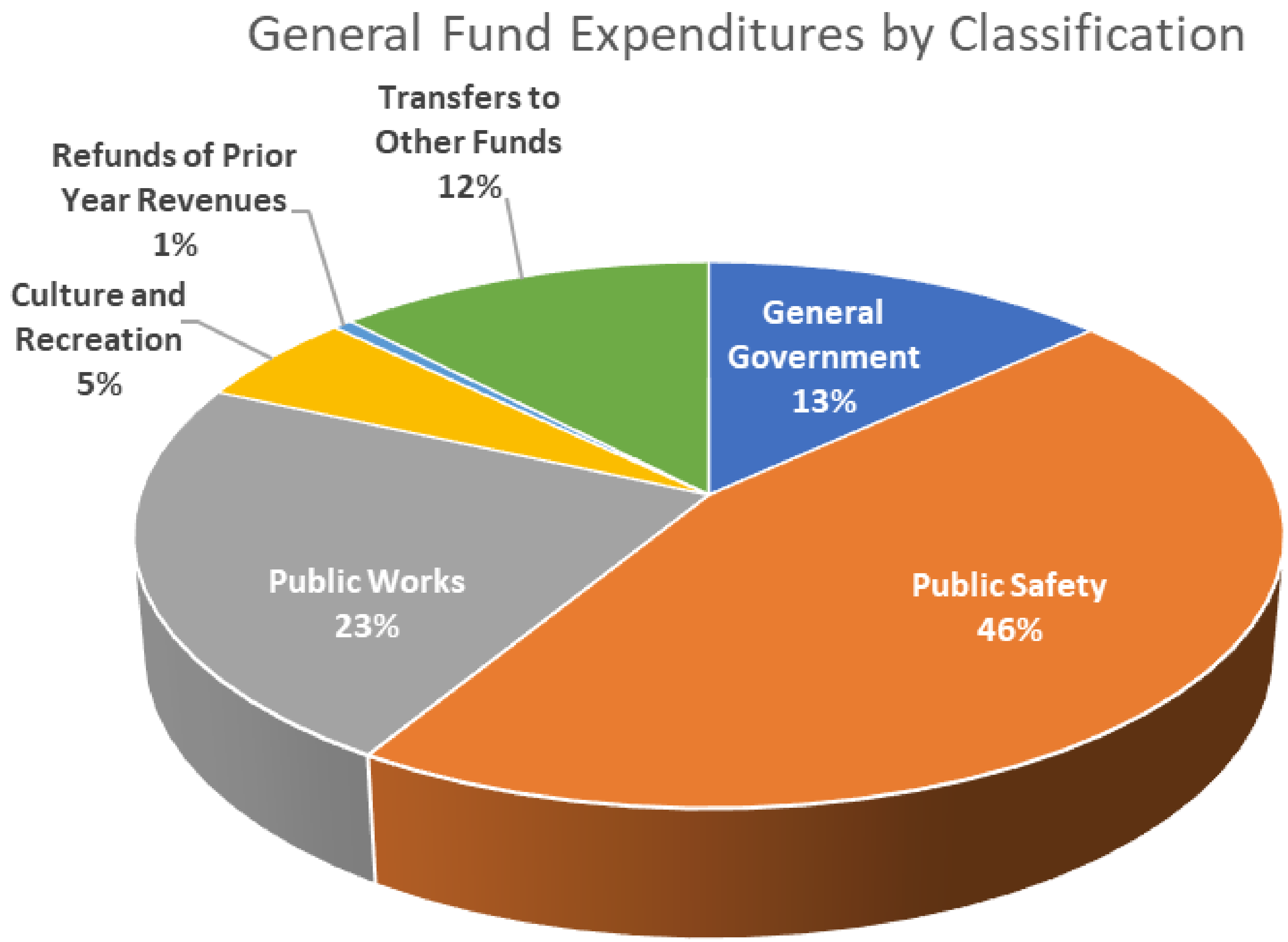
Revenues fall into various categories based on the source of the revenue. While some projected revenue is based on firm figures such as property assessment or the reimbursement based on wages, others use historic collection rates to gauge the anticipated revenue.

- Earned income revenue reflects a 3% increase from the amended budget of 2022 based on end of year 2021 collections and projected revenues for 2022. The total tax is one percent (1%) on earned income; with the Town and School District each levying a tax at the rate of one-half percent (1/2%).
- The 2023 Real Estate Tax rate WILL REMAIN THE SAME for the 18th consecutive year.
- Real Estate Transfer Tax remained strong after the pandemic shut down. However, with the rise in interest rates this revenue stream is expected to decrease to pre-2019 levels.
- Business Privilege Tax continues to strengthen as we return to pre-pandemic levels, the Town will continue to monitor collection trends as 2023 economic conditions have the potential to fluctuate.

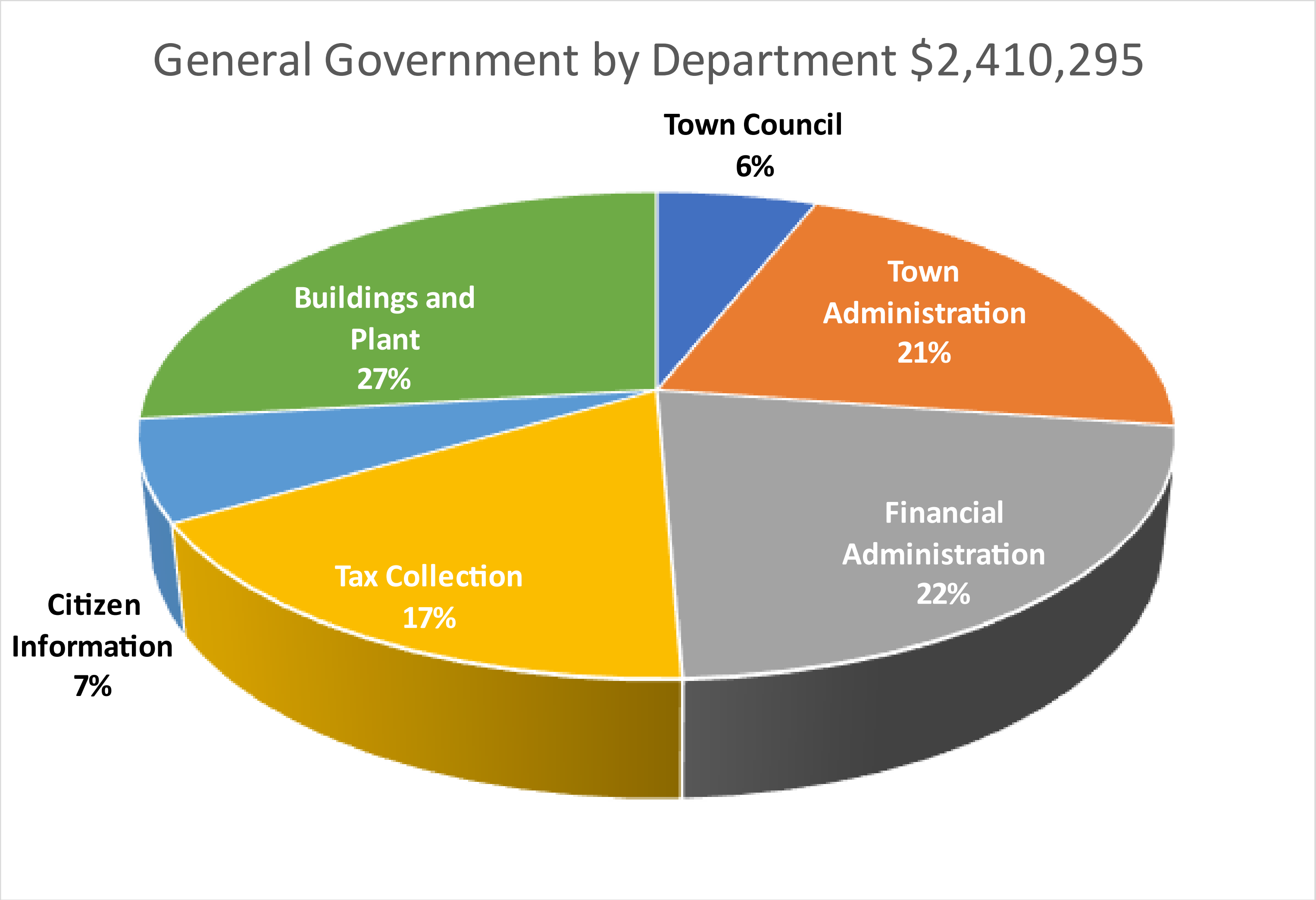
Where the Money Comes From…



Where the Money Goes…



General Government

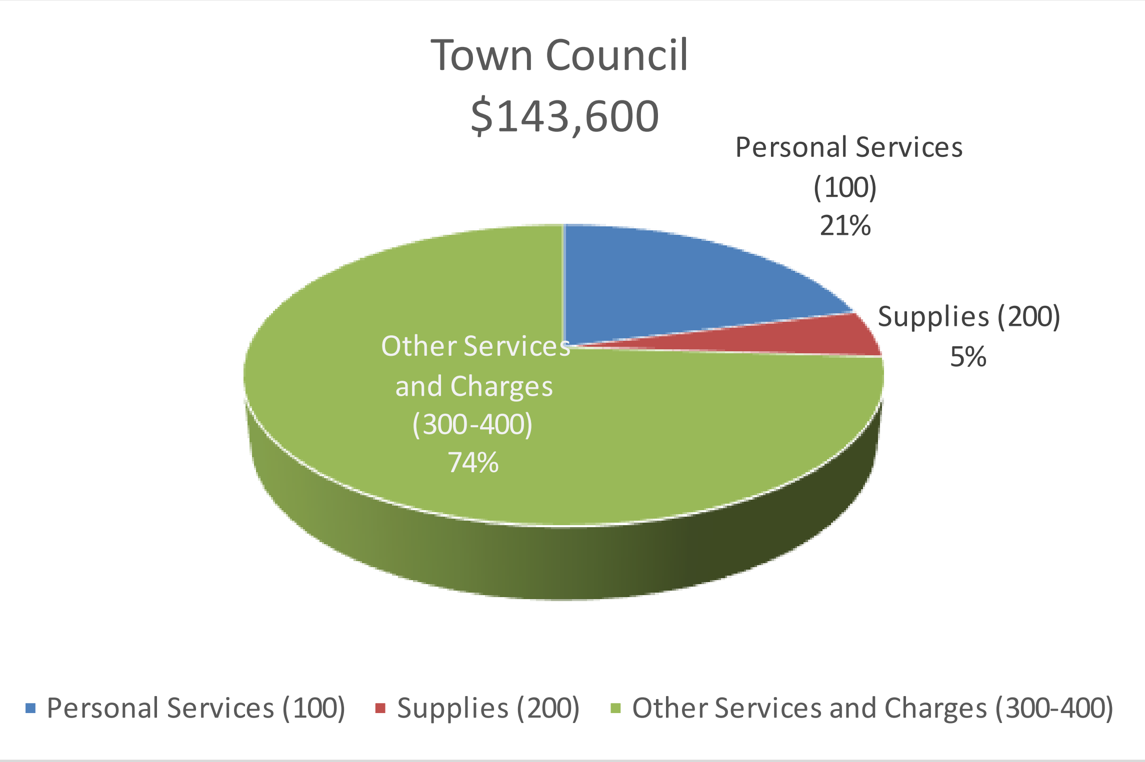


400 Town Council

Each member of the Town Council represents one of seven (7) districts containing approximately one-seventh of the population of the Town. The qualified voters of these wards select their representatives to four (4) year overlapping terms. All powers of Town governance are vested in Town Council as it carries out its legislative/policy-making role.

The Budget for the Town Council reflects the costs associated with the Council performing its duties. Expenses include a stipend, that will remain the same in 2023, the Council receives for the time spent performing their duties, insurance coverage, supplies and IT expenses as well as memberships in professional organizations and attendance at conferences that provide educational and networking opportunities.

The Town Attorney Retainer reflects the per meeting fee and billing structure that applies legal fees to the various Town programs for which the legal work is done. Other legal fees are shown based upon anticipated use of the Attorney's services are noted in each departmental budget.



Town Council

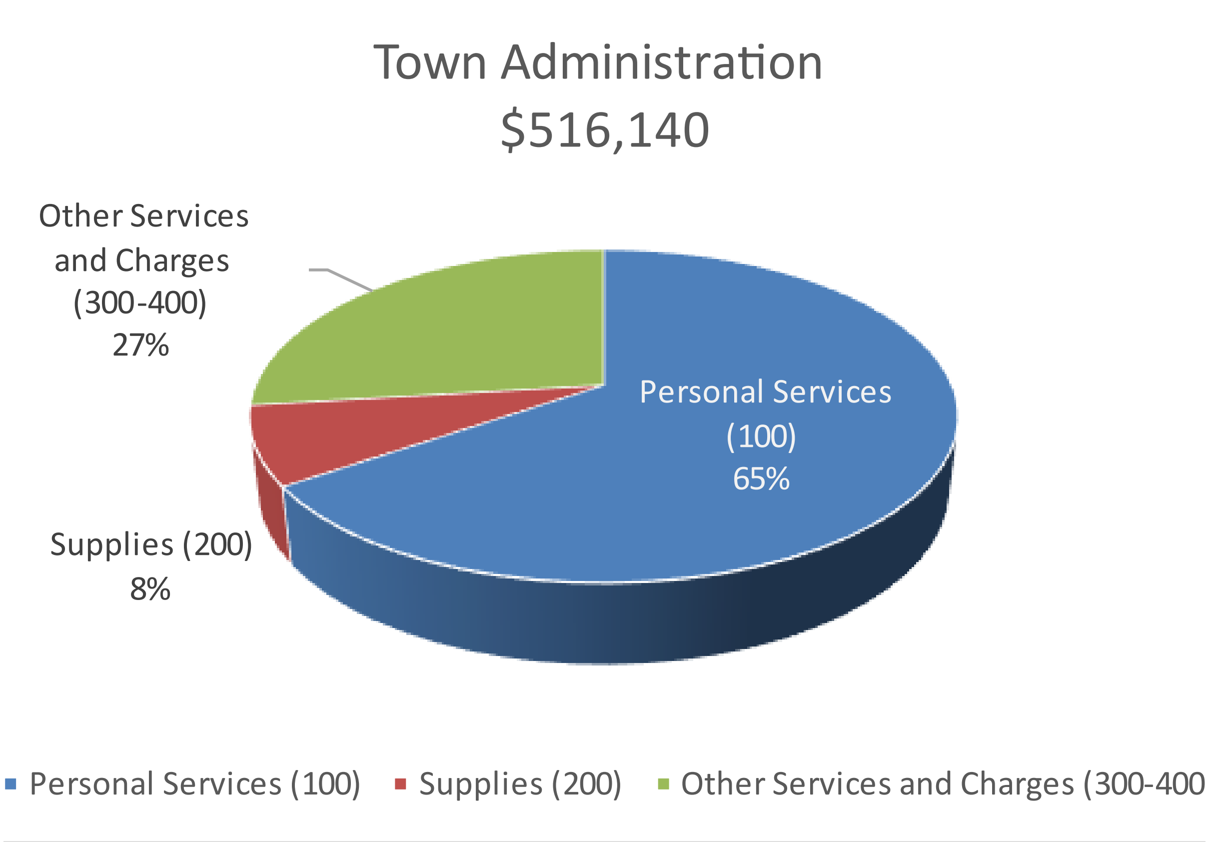
General Government *400 Town Council*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	18,085	17,655	30,100	30,100	30,085	30,100	-	0.0%
Supplies (200)	2,996	1,243	1,700	4,800	3,870	7,300	2,500	52.1%
Other Services and Charges (300-400)	18,842	7,244	24,100	59,865	40,465	106,200	46,335	77.4%
Total Town Council	**39,923**	**26,142**	**55,900**	**94,765**	**74,420**	**143,600**	**48,835**	**51.5%**

401 Town Administration

Under the Town's Home Rule Charter, the Town Manager serves as the Chief Executive Officer of the Town. The Manager is responsible for planning, directing, and coordinating all Town programs and all department functions to ensure that they are in conformance with municipal policy directives from the Town Council, established rules and regulations, and applicable municipal laws.

Professional Services includes ongoing updates of the Town's Code of Ordinances. We have also included the customer service portion of the contract for PM Computing consulting services and for ongoing hardware maintenance.

The legal costs are reflective of the work performed by the Town Attorney and/or special counsel addressing matters to which the Town may be a party. Much of the remainder of the budget is based on past expenses in the various line items.



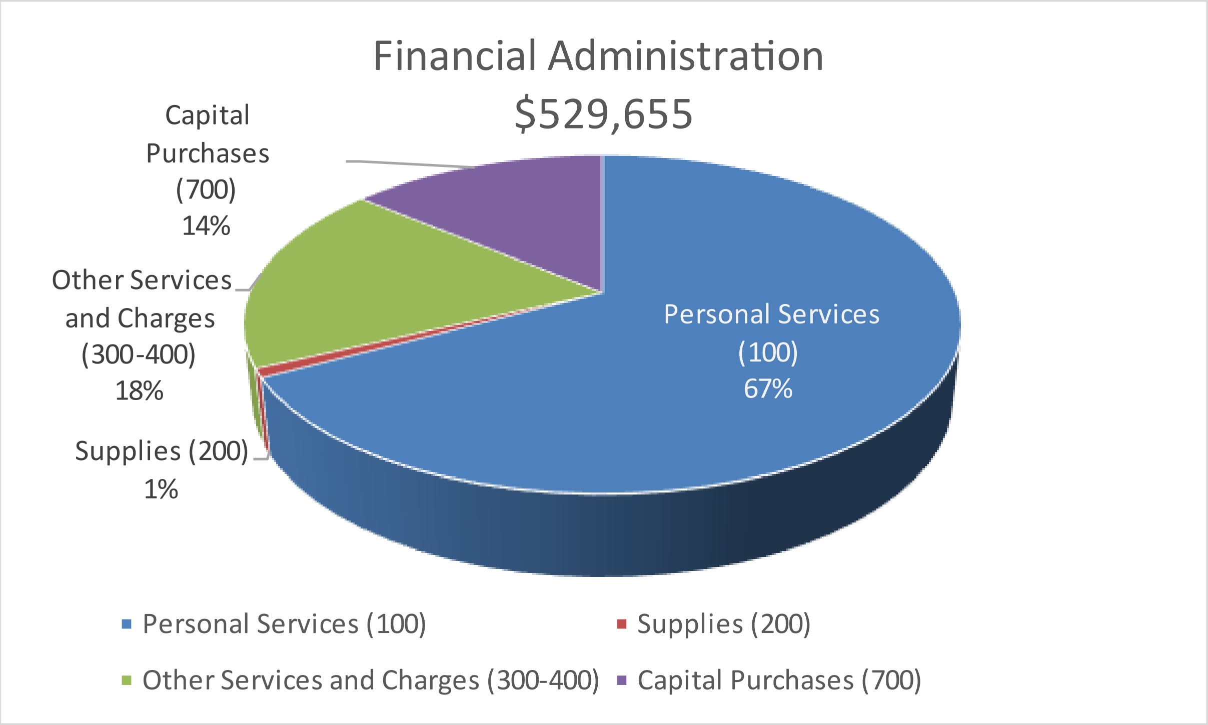
Town Administration

General Government *401 Town Administration*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	385,408	368,298	312,884	345,735	298,730	337,650	(8,085)	-2.3%
Supplies (200)	7,372	53,952	16,486	30,950	30,950	39,400	8,450	27.3%
Other Services and Charges (300-400)	55,412	98,194	96,097	132,380	132,225	139,090	6,710	5.1%
Contributions, Grants and Subsidies (500)	734	2,731	-	-	-	-	-	0.0%
Total Town Administration	**448,926**	**523,175**	**425,467**	**509,065**	**461,905**	**516,140**	**7,075**	**1.4%**

402 Financial Administration

The Finance Department is responsible for oversight and daily operation of the fiscal operations of the Town. These functions include accounting, accounts payable, accounts receivable, investments, personnel administration, and payroll. Operating and capital budget development and purchasing oversight fall within the operation of the department. In addition, the department prepares the annual Financial Report in conjunction with the independent auditor. Under the current organizational structure, the Assistant Town Manager serves as the Finance Director with support of 3 staff.

Professional services includes Town-wide retirement plan fees and the annual financial audit. In 2022 Property and other Insurance expenses previously recorded in this department were moved to department 409 Building and Plant. The finance department's share of the proposed enterprise software is included in this program budget. A 10% portion of the Assistant Town Manager's Salary was included in the salary and wages portion of Department 403 for 2023 consistent with past practices. These amounts were budgeted 100% in department 402 in 2021.



Finance Administration

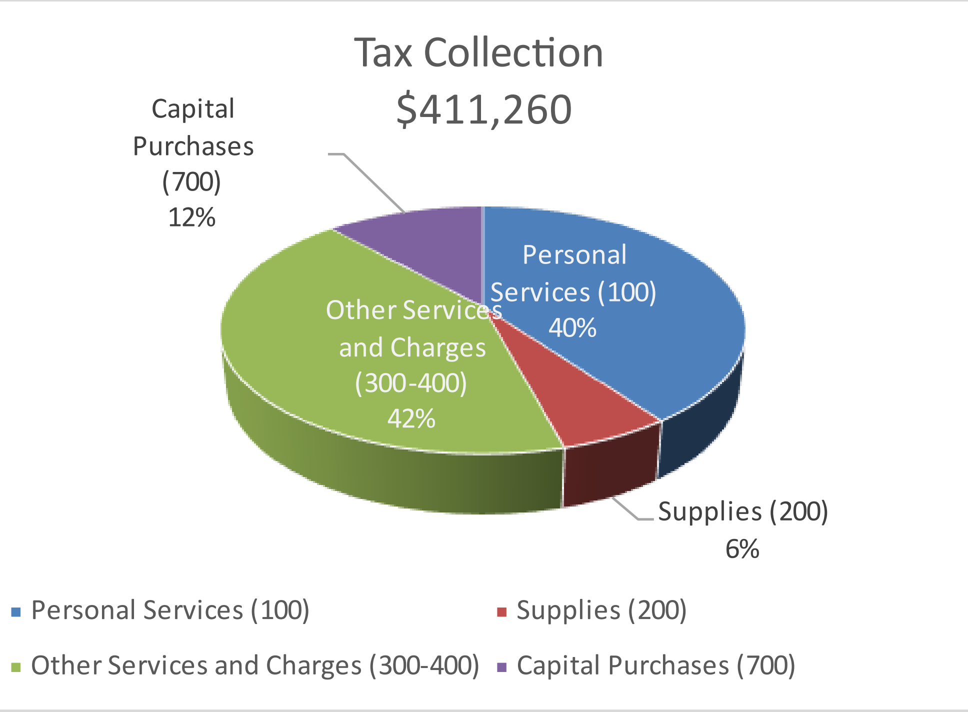
General Government *402 Financial Administration*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	248,615	221,846	297,655	351,435	310,300	355,525	4,090	1%
Supplies (200)	6,466	2,719	6,212	5,200	4,000	4,500	(700)	-13%
Other Services and Charges (300-400)	330,520	294,386	253,543	75,375	63,755	96,130	20,755	28%
Capital Purchases (700)	-	-	-	37,500	-	73,500	36,000	96%
Total Financial Administration	**585,601**	**518,951**	**557,410**	**469,510**	**378,055**	**529,655**	**60,145**	**13%**

403 Tax Collection

The Town collects current real estate tax for the Town and the North Allegheny School District. Delinquent accounts are collected by Maiello Brungo Maiello and remitted to the Town. North Allegheny reimburses the Town for half of current collection costs, with the reimbursement recorded as revenue. Administering changes in ownership and billing addresses, assessed value, applicable exemptions, delinquencies, refunds and blotter and invoice preparation require year-round attention. The Assistant Manager, Tax Administrator, a portion of the receptionist position and part-time help undertake this effort.

The Town Tax Office collects the Per Capita Tax on behalf of the North Allegheny School District. All payments are forwarded in their entirety to the School District, and the Town is reimbursed for all costs incurred in performing this service, with the reimbursements reported as revenue. At the direction of the School District, the Per Capita Tax appears on the real estate tax bill, except for those who do not pay real estate tax (i.e., renters). The Tax Office is also responsible for Business Privilege Tax Collection.

The necessary modules within the anticipated enterprise software purchase for tax collection are included in this program.



Tax Collection

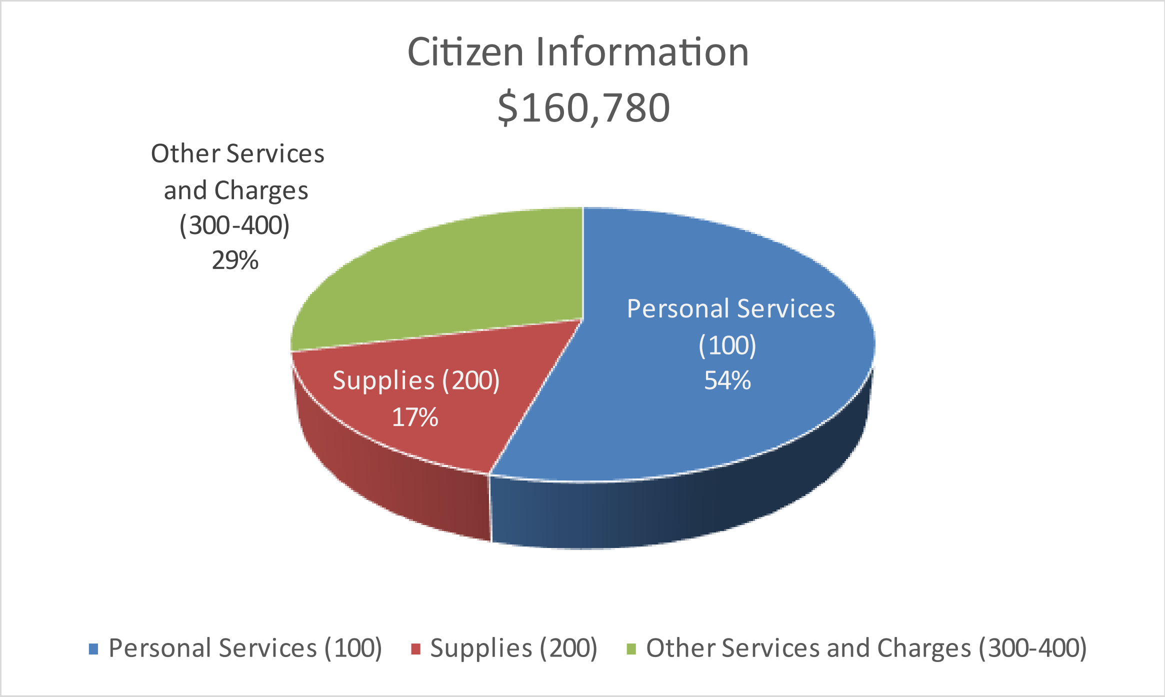
General Government *403 Tax Collection*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	136,184	147,777	151,774	156,800	155,930	164,650	7,850	5%
Supplies (200)	17,670	13,042	8,110	18,300	10,771	23,860	5,560	30%
Other Services and Charges (300-400)	160,402	156,102	144,705	175,450	189,851	174,750	(700)	0%
Capital Purchases (700)	-	-	-	25,000	-	48,000	23,000	92%
Total Tax Collection	**314,256**	**316,921**	**304,589**	**375,550**	**356,552**	**411,260**	**35,710**	**10%**

Costs in this department are partially covered by the following estimated revenues:
Tax Collection Cost Reimbursements (NASD – Charges & Fees) of $94,890
Tax Certification Fees (Charges & Fees) of $25,000

406 Citizen Information

Historically this program focused on "getting the word out" to the citizens, businesses and property owners of the Town. More and more we are working to incorporate the concept of public engagement into our focus rather than simply public information.

Salaries and Wages reflect all of the Public Information Officer's time. The remainder of the contract to rewrite the Town website and annual maintenance fees are included within the 406 budget. We have also included costs for the Town calendar and Town Crier printings.



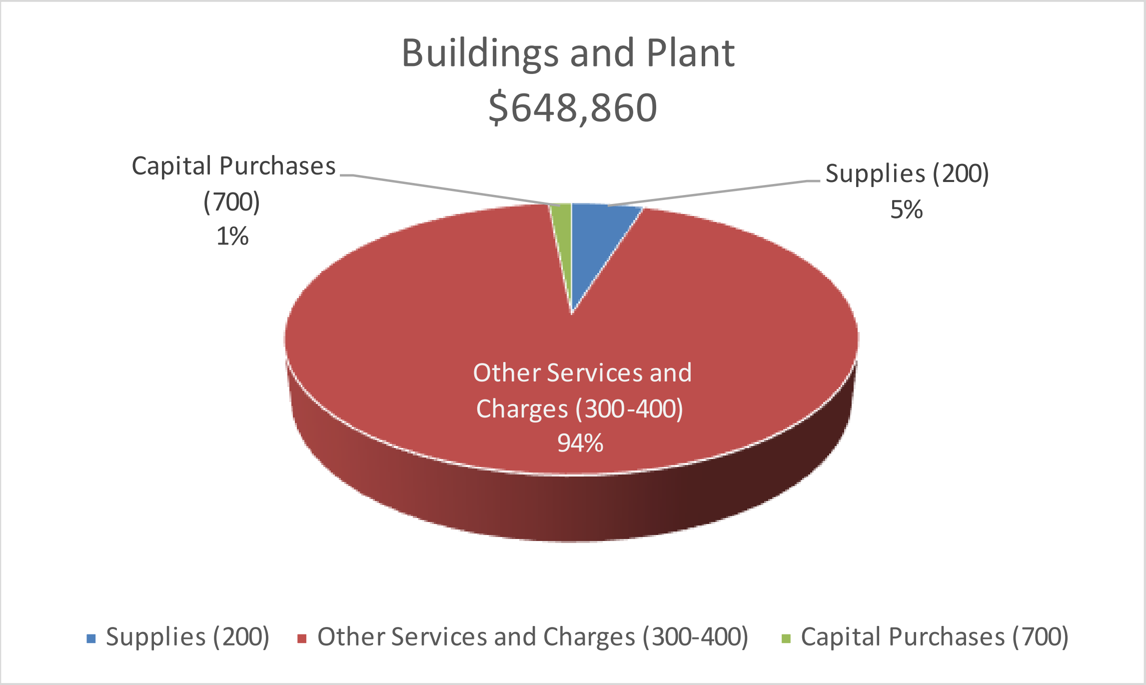
Citizen Information

Public Safety and Information 406 Citizen Information	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	54,644	71,545	83,872	83,890	82,080	87,330	3,440	4.1%
Supplies (200)	8,636	5,680	5,081	38,375	27,780	27,100	(11,275)	-29.4%
Other Services and Charges (300-400)	40,561	26,516	42,571	56,600	55,950	46,350	(10,250)	-18.1%
Total Citizen Information	**103,841**	**103,741**	**131,524**	**178,865**	**165,810**	**160,780**	**(18,085)**	**-10.1%**

409 Buildings and Plant

The buildings and plant program outlines the expenditures anticipated for maintenance and insurance of the Town’s buildings and grounds. The development and maintenance of recreation facilities on Town property are presented separately under Program 454.

In 2022 Property and other Insurance expenses previously recorded in department 402 were moved to department 409 to better account for building costs (i.e. property, liability, flood, etc.).



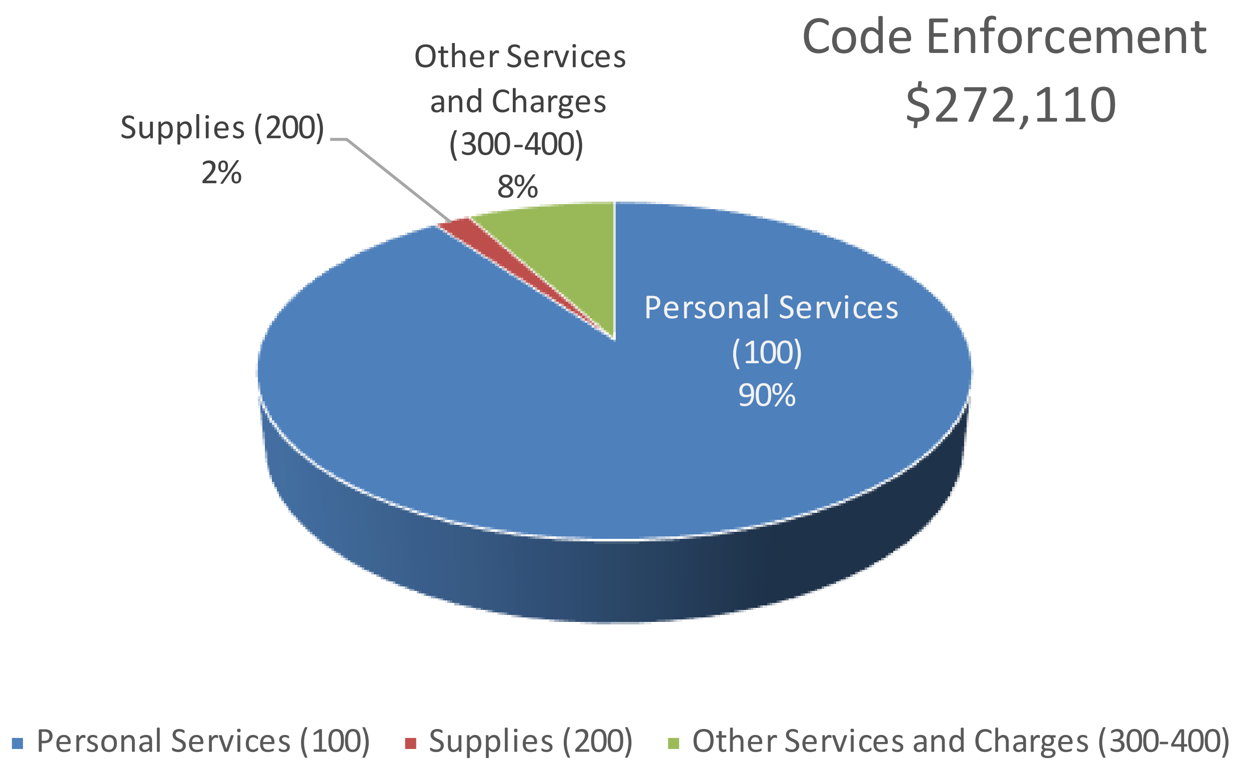
Building and Plant

General Government *409 Buildings and Plant*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	57,245	35,872	33,058	-	-	-	-	0.0%
Supplies (200)	17,022	31,661	24,922	24,600	24,179	31,675	7,075	28.8%
Other Services and Charges (300-400)	219,818	210,557	263,223	583,300	459,545	607,185	23,885	4.1%
Capital Purchases (700)	-	-	-	35,000	6,250	10,000	(25,000)	-71.4%
Total Buildings and Plant	**294,085**	**278,090**	**321,202**	**642,900**	**489,974**	**648,860**	**5,960**	**0.9%**

413 Code Enforcement

This program provides for the administration and enforcement of the building code and property maintenance code, enforcement of health, safety, and sanitation ordinances, including but not limited to garbage, rubbish, or junked vehicle ordinances, construction inspection (approximately 700 inspections per year are currently performed under this program).

Staffing includes one full-time Building Inspector/ Building Code Official, a full-time Code Enforcement officer/building inspector, and one half of a full-time administrative assistant. We will be continuing to move forward with plans to have the technology in place to provide the inspectors with the ability to complete all inspection reports while at the construction sites, print the reports and provide copies to the applicant. The costs of this department are partially supported by revenue generated through building permit fees, which are shown in revenue.



Code Enforcement

Public Safety *413 Code Enforcement*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	193,062	229,129	219,699	237,600	203,670	244,960	7,360	3.1%
Supplies (200)	2,226	5,664	2,672	4,150	4,150	5,350	1,200	28.9%
Other Services and Charges (300-400)	11,833	5,033	9,659	38,100	32,925	21,800	(16,300)	-42.8%
Capital Purchases (700)	-	-	-	50,500	50,500	-	(50,500)	-100.0%
Total Code Enforcement	**207,121**	**239,826**	**232,030**	**330,350**	**291,245**	**272,110**	**(58,240)**	**-17.6%**

Personal Service Costs for Code Enforcement are supported by the following revenues estimated:

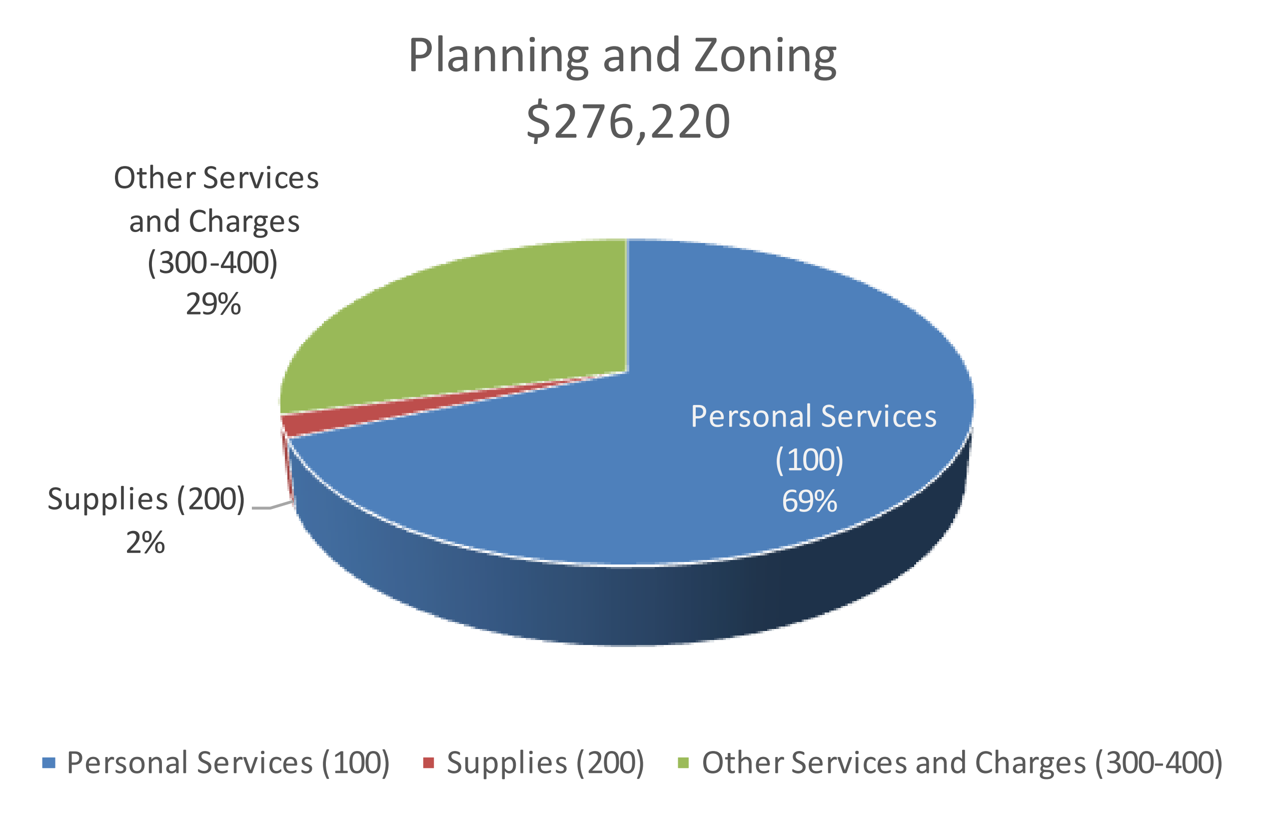
- Building Permit Fees (Charges & Fees) $100,000
- Court Fines – Local Ordinances $5,000

414 Planning and Zoning

The Planning and Zoning department provides for the administration and enforcement of the Zoning Code, Grading Ordinance, Subdivision and Land Development Ordinances and other related regulations. The department also plays an integral role in the oversight of stormwater management ordinance and Federal Emergency Management Agency (FEMA) Flood Plain regulations through coordination of Town engineers with regard to land use and development as well as citizen inquiries and concerns.

Consulting services reflects the completion of the update of the Town's Zoning Ordinance which is expected to be finalized in the first quarter of 2023.

The expenses in this department are partially supported by revenue generated through site plan application fees shown in the revenue account.



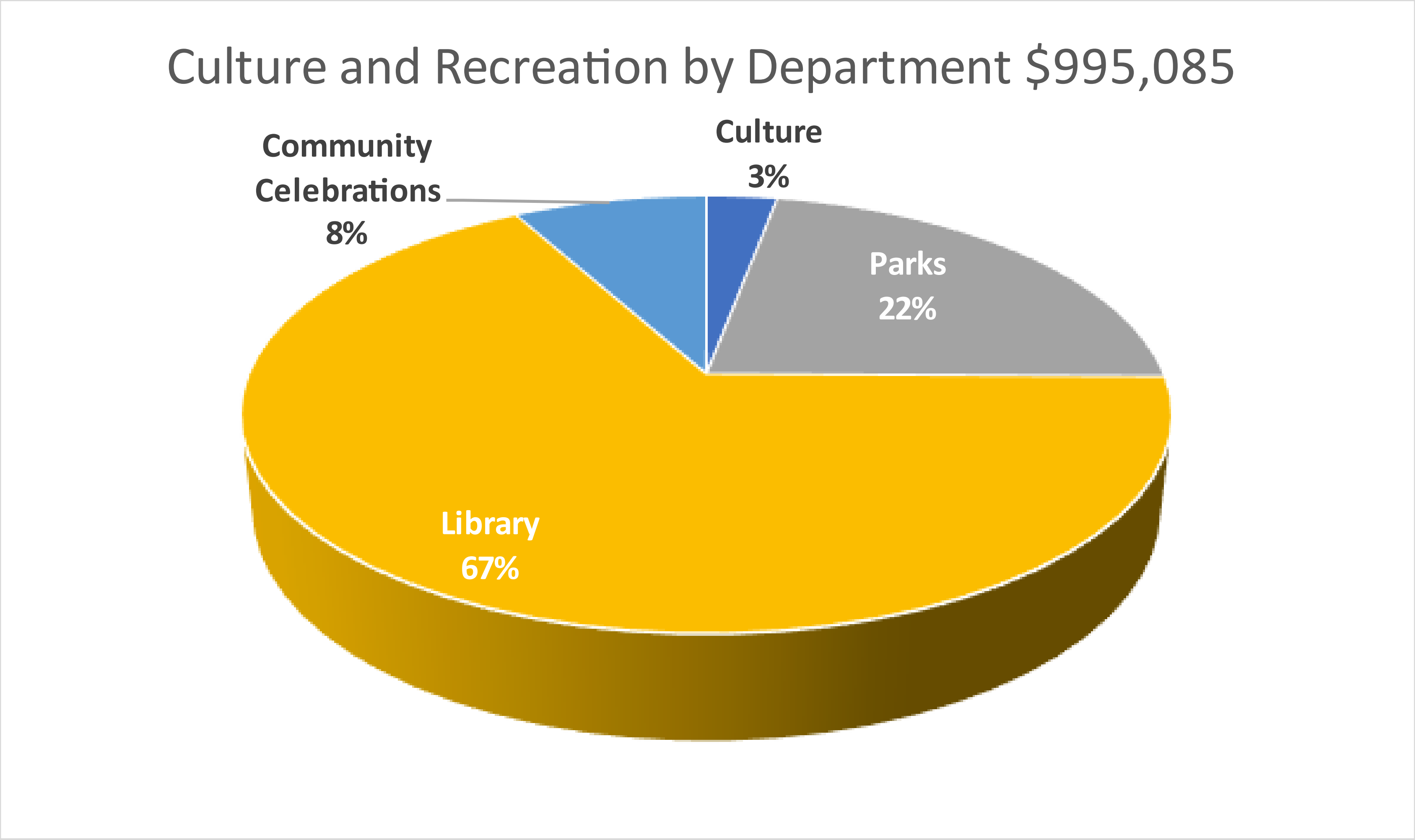
Planning and Zoning

Public Safety *414 Planning and Zoning*	Actual 2019	Actual 2020	Adopted Budget 2021	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	182,120	210,129	188,120	170,529	180,270	173,170	189,460	9,190	5.1%
Supplies (200)	3,129	6,121	12,400	1,156	5,400	3,300	6,100	700	13.0%
Other Services and Charges (300-400)	82,685	77,822	117,460	84,387	138,570	96,461	80,660	(57,910)	-41.8%
Capital Purchases (700)	-	-	12,500	-	12,500	12,500	-	(12,500)	-100.0%
Total Planning and Zoning	**267,934**	**294,072**	**330,480**	**256,072**	**336,740**	**285,431**	**276,220**	**(60,520)**	**-18.0%**

Personal Service Costs for Planning and Zoning are supported by the following revenues estimated:

- Subdivision and Land Development Fees ($15,000)

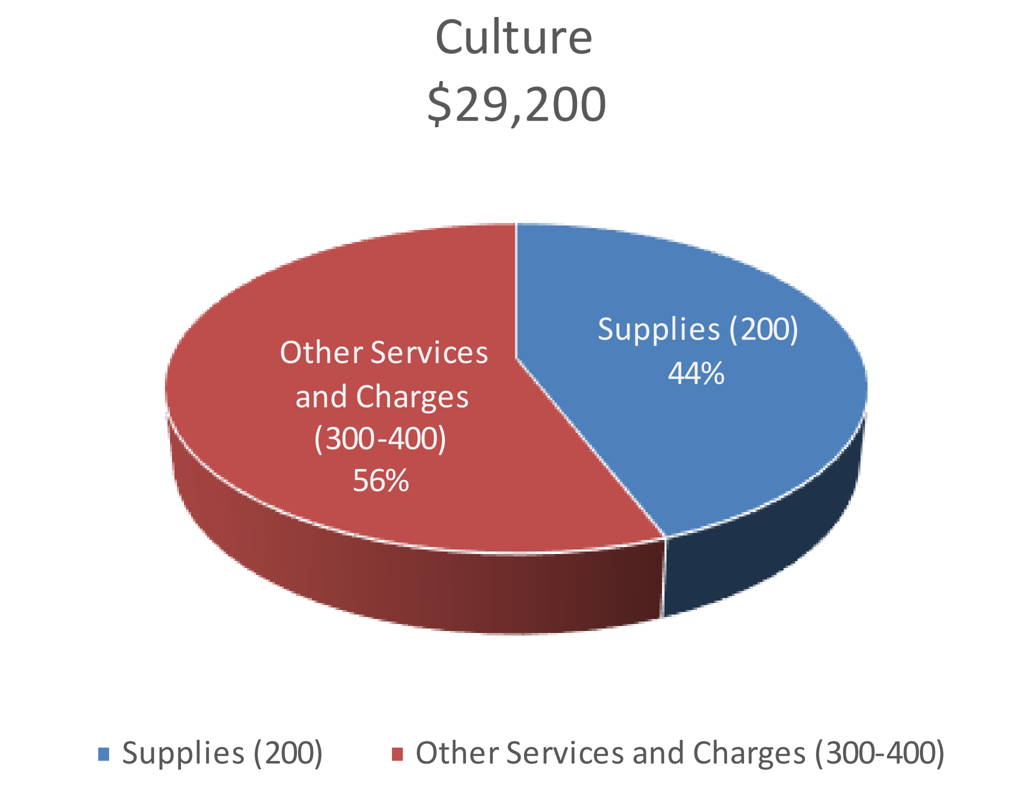
Culture and Recreation



451 Culture

The McCandless/Northern Allegheny Heritage and Cultural Center is a unique program of the Town providing a historical perspective on our community. About twenty dedicated volunteers serve as staff of the Heritage Center, coordinated by our Public Information Officer. A consultant occasionally assists the Town regarding preservation and display of the collection.

Costs associated with coordination and operation of the Heritage Center are budgeted here, We have moved the salary expense of the Public Information Officer into the 406 program (Citizen Information) The FDPC's goal is to hold regular programs and hold fundraising events to build a capital reserve and offset operating expense. Funds have been included to assist with the fundraising activities.



Culture

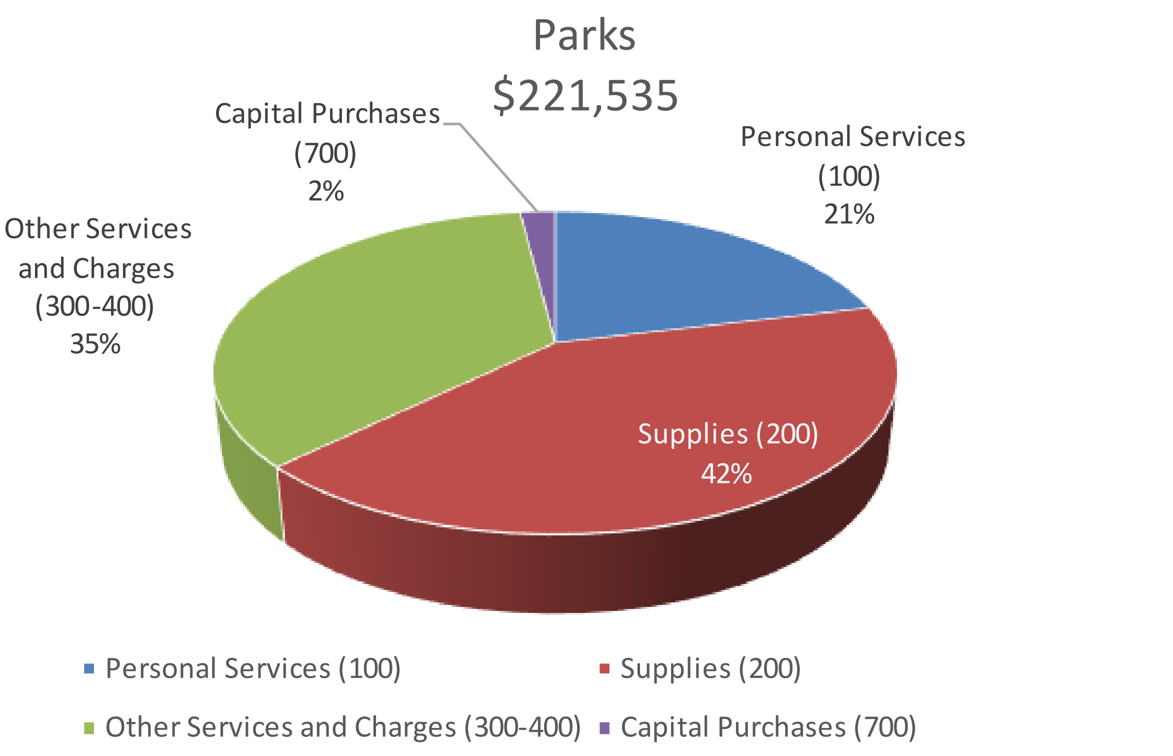
Culture and Recreation *451 Culture*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	5,246	2,252	458	-	-	-	-	0.0%
Supplies (200)	3,089	370	725	3,500	3,500	12,900	9,400	268.6%
Other Services and Charges (300-400)	6,764	2,362	3,968	14,625	14,625	16,300	1,675	11.5%
Total Culture	**15,099**	**4,984**	**5,151**	**18,125**	**18,125**	**29,200**	**11,075**	**61.1%**

454 Parks

The Public Works Department maintains approximately 200 acres of passive and active recreational areas. Public Works full time and seasonal staff work daily during the spring, summer and fall to care for existing recreational facilities including ball fields, soccer fields, tennis courts, sand volleyball courts and play areas. Funds are budgeted for up to 2 Summer workers to provide additional manpower during the summer season. Public Works Full-time Crew labor is budgeted in 430. The Town is proposing the addition of a part-time Recreation Coordinator in 2023 to facilitate activities, facility rentals, etc.

Maintenance and Repair Services on all recreation facilities will continue during 2023.

Several larger projects can be found in the Capital Improvements Project Fund Budget.



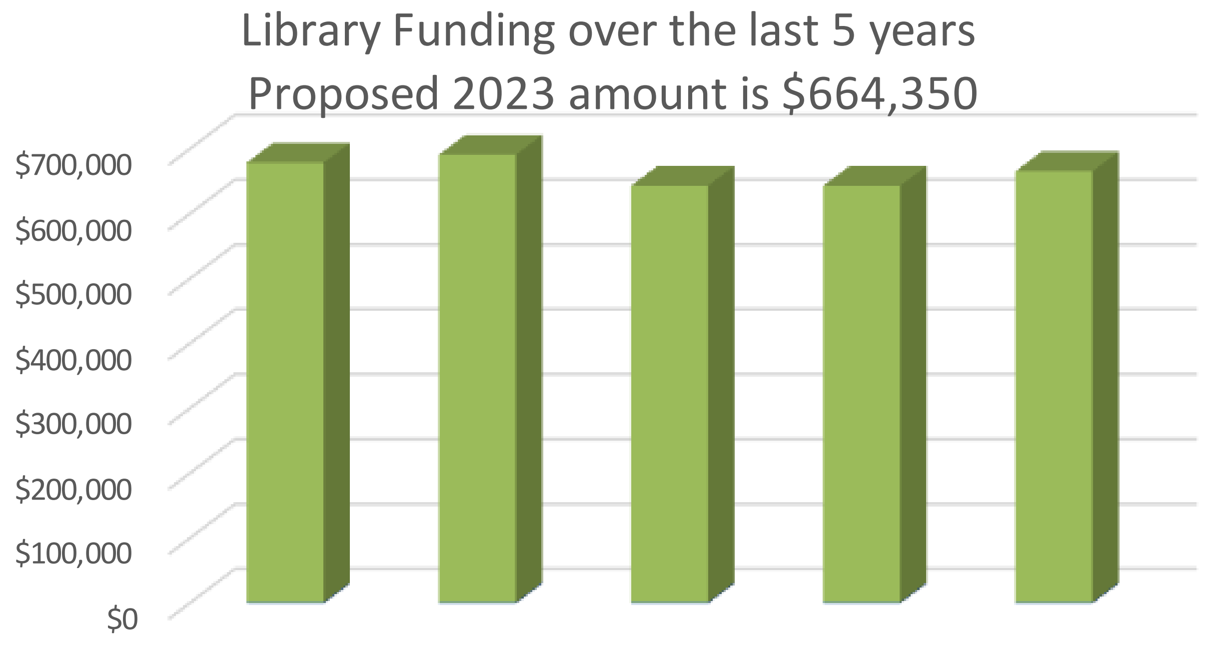
Parks

Culture & Recreation 454 Parks	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	72,095	95,672	83,755	-	-	47,060	47,060	0.0%
Supplies (200)	6,394	5,946	11,258	40,300	23,900	92,000	51,700	128.3%
Other Services and Charges (300-400)	33,524	40,510	11,601	51,800	38,000	78,100	26,300	50.8%
Capital Purchases (700)	-	-	-	10,000	-	4,375	(5,625)	-56.3%
Total Parks	**114,812**	**142,128**	**106,614**	**102,100**	**61,900**	**221,535**	**119,435**	**117.0%**

456 Library

The Town is one of five communities supporting the Northland Public Library which operates as a multi-municipal authority. The other communities that support Northland are Bradford Woods Borough, Franklin Park Borough, Marshall Township and Ross Township Each community is represented on the Authority Board.

Municipal support for the library is calculated using a formula based upon circulation, assessed values and usage related to the other supporting communities.

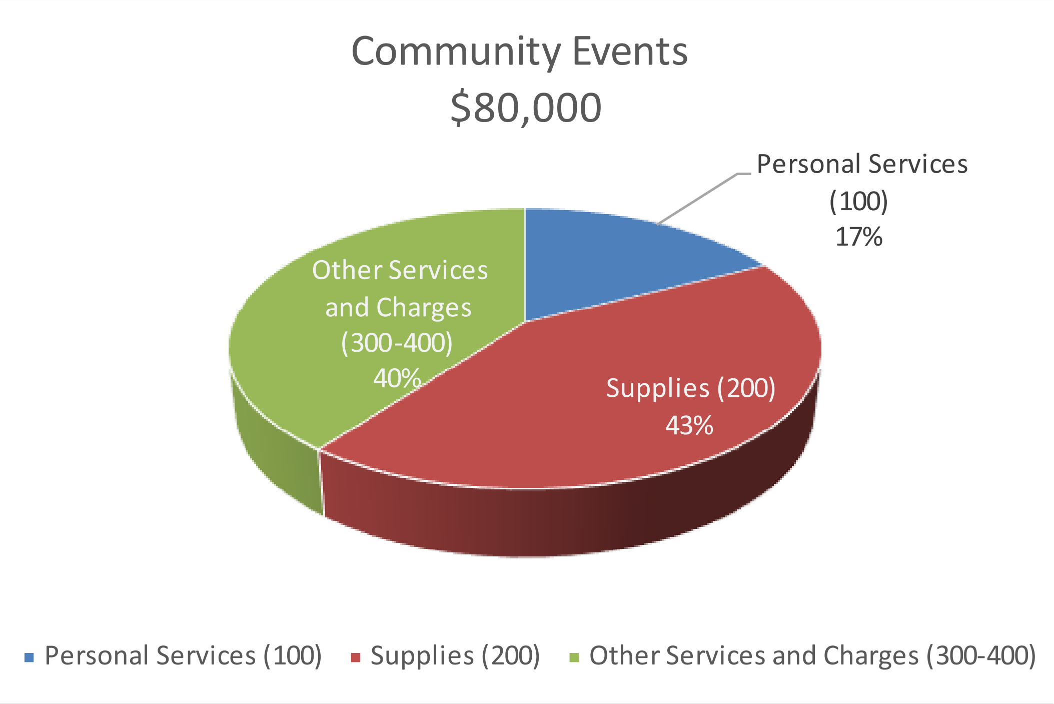


Library

Culture & Recreation *456 Library*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Contributions, Grants and Subsidies (500)	677,600	689,814	641,905	641,905	641,905	664,350	22,445	3.5%
Total Library	**677,600**	**689,814**	**641,905**	**641,905**	**641,905**	**664,350**	**22,445**	**3.5%**

457 Community Events

This program includes funds for several events to bring the community together and provide interaction with Town Elected Officials and Staff. These events include an annual community day, the police department's National Night Out, and other smaller events such as a winter festival and other events.



Community Events

Culture & Recreation *457 Community Celebrations*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Personal Services (100)	30,468	-	2,504	11,975	11,970	14,000	2,025	16.9%
Supplies (200)	8,912	10	8,062	33,500	33,600	34,200	700	2.1%
Other Services and Charges (300-400)	22,654	1,238	20,085	31,525	31,425	31,800	275	0.9%
Total Community Celebrations	**62,034**	**1,248**	**30,651**	**77,000**	**76,995**	**80,000**	**3,000**	**3.9%**

491 Refunds

491	*Refunds of Prior Year Revenues*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Refunds of Prior Year Revenues(491)									
	Property Tax Refunds	-	1,747	-	1,500	1,000	1,500	-	0.0%
	Earned Income Tax Refunds	105,522	104,170	104,150	100,000	102,000	105,000	5,000	5.0%
	Business Privilege Tax Refunds	4,566	12,778	19,480	4,000	6,150	6,000	2,000	50.0%
	Local Services Tax Refunds	1,545	1,366	1,233	1,500	1,450	1,500	-	0.0%
TOTAL REFUNDS OF PRIOR YEAR REVENUES		**111,633**	**120,061**	**124,863**	**107,000**	**110,600**	**114,000**	**7,000**	**6.5%**

492 General Fund Interfund Transfers

492	*Transfers to Other Funds*	Actual 2019	Actual 2020	Actual 2021	Amended Budget 2022	Projected Actual 2022	Proposed Budget 2023	Budget $ Increase/ (Decrease)	Budget % Increase/ (Decrease)
Transfers to Other Funds									
	Transfer to Capital Improvement Fund	1,423,400	1,519,700	1,200,000	1,760,000	1,760,000	2,240,835	480,835	27%
Total Transfers to Other Funds		**1,423,400**	**1,519,700**	**1,200,000**	**1,760,000**	**1,760,000**	**2,240,835**	**480,835**	**27%**

American Rescue Plan Fund

	Actual 2021	Adopted Budget 2022	Amended Budget 2022	Projected 2022	Proposed Budget 2023	Projected 2024	Projected 2025	Projected 2026
REVENUES								
Non-Tax Revenue								
Interest Earnings	$ 1,918	$ 3,060	$ 3,060	$ 9,447	$ 3,000	$ -	$ -	$ -
Federal Grants and Entitlements								
American Rescue Plan	1,475,470	1,475,470	1,475,470	1,475,470	-	-	-	-
Total Grants and Entitlements	1,475,470	1,475,470	1,475,470	1,475,470	-	-	-	-
TOTAL REVENUES	1,477,388	1,478,530	1,478,530	1,484,917	3,000	-	-	-
EXPENDITURES								
Interfund Transfers Out								
General Fund	730,000	345,000	1,478,530	1,478,530	756,775	-	-	-
Capital Improvements Projects Fund	-	385,000	-	-	-	-	-	-
TOTAL EXPENDITURES	730,000	730,000	1,478,530	1,478,530	756,775	-	-	-
FUND BALANCE, JANUARY 1	-	747,388	747,388	747,388	753,775	-	-	-
FUND BALANCE, DECEMBER 31	747,388	1,495,918	747,388	753,775	-	-	-	-

Transportation District Fund

	Actual 2019	Actual 2020	Actual 2021	Adopted Budget 2022	Projected 2022	Proposed Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
REVENUES										
Non-Tax Revenue										
Interest Earnings	$ 11,645	$ 6,989	$ 2,163	$ 2,500	$ 1,610	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500
Assessments										
Assessments	118,251	118,250	118,250	118,250	118,251	118,250	118,250	118,250	118,250	118,250
LERTA	-	6,414	12,830	6,400	6,414	6,400	6,400	6,400	6,400	6,400
Total Assessments	118,251	124,664	131,080	124,650	124,665	124,650	124,650	124,650	124,650	124,650
Interfund Transfers In										
General Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	129,896	131,653	133,243	127,150	126,275	129,150	129,150	129,150	129,150	129,150
EXPENDITURES										
Interfund Transfers Out										
Capital Improvements Projects Fund	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700
TOTAL EXPENDITURES	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700	124,700
FUND BALANCE, JANUARY 1	561,601	566,797	573,750	582,293	582,293	583,868	588,318	592,768	597,218	601,668
FUND BALANCE, DECEMBER 31	566,797	573,750	582,293	584,743	583,868	588,318	592,768	597,218	601,668	606,118

Assessment Fund

	Actual 2019	Actual 2020	Actual 2021	Adopted Budget 2022	Amended Budget 2022	Projected 2022	Proposed Budget 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
REVENUES											
Non-Tax Revenue											
Interest Earnings	$ 18,042	$ 12,955	$ 2,486	$ 4,100	$ 4,100	$ 3,040	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Assessments											
Water Districts	-	-	-	-	-	-	-	-	-	-	-
Sidewalk Districts	-	-	-	-	-						
Total Assessments	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	18,042	12,955	2,486	4,100	4,100	3,040	5,000	5,000	5,000	5,000	5,000
EXPENDITURES											
Public Works											
Engineering	-	-	-	-	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-	-	-	-	-
Street and Sidewalk District	-	-	-	-	-	-	-	-	-	-	-
Total Public Works	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out											
General Fund (Demolition Liens)	-	-	-	-	20,000	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	20,000	-	-	-	-	-	-
FUND BALANCE, JANUARY 1	793,831	811,873	824,829	827,315	827,315	827,315	830,355	835,355	840,355	845,355	850,355
FUND BALANCE, DECEMBER 31	811,873	824,829	827,315	831,415	811,415	830,355	835,355	840,355	845,355	850,355	855,355

State Highway Aid Fund

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022 Budget	Projected 2022	Proposed 2023 Budget	Projected 2024	Projected 2025	Projected 2026	Projected 2027
REVENUES										
Non-Tax Revenue										
Interest Earnings	$ 4,475	$ 2,321	$ 223	$ 1,000	$ 3,790	$ 2,000	$ 4,000	$ 5,000	$ 5,000	$ 5,000
State Shared Revenue and Entitlements										
Liquid Fuels Allocation	907,373	884,216	819,472	809,600	835,635	856,500	886,500	917,500	949,600	978,100
Turnback Funds	26,800	26,800	26,800	26,800	26,800	26,800	26,800	26,800	26,800	26,800
Total State Shared Revenue and Entitlements	934,173	911,016	846,272	836,400	862,435	883,300	913,300	944,300	976,400	1,004,900
TOTAL REVENUES	938,648	913,337	846,495	837,400	866,225	885,300	917,300	949,300	981,400	1,009,900
EXPENDITURES										
Interfund Transfers Out										
Capital Improvements Projects Fund	940,755	913,337	846,495	837,400	866,225	885,300	917,300	949,300	981,400	1,009,900
TOTAL EXPENDITURES	940,755	913,337	846,495	837,400	866,225	885,300	917,300	949,300	981,400	1,009,900
FUND BALANCE, JANUARY 1	2,107	-	-	-	-	-	-	-	-	-
FUND BALANCE, DECEMBER 31	-	-	-	-	-	-	-	-	-	-

2023 Proposed Consolidated Budget

	General Fund	American Rescue Plan Fund	Transportation District Fund	Capital Improvements Project Fund	Assessment Fund	State Highway Aid Fund	TOTAL ALL FUNDS
REVENUE							
Tax Revenue	$ 13,155,250	$ -	$ -	$ -	$ -	$ -	$ 13,155,250
Non-Tax Revenue	1,992,740	3,000	4,500	20,000	5,000	2,000	2,027,240
Inter-Fund Transfers In	756,775	-	-	3,250,835	-	-	4,007,610
Assessments	7,900	-	124,650	-	-	-	132,550
Federal Revenue	-	-	-	-	-	-	-
State Revenue	919,400	-	-	833,435	-	883,300	2,636,135
Contributions from Prior Year Fund Balance	1,437,340	753,775	-	2,672,730	-	-	4,863,845
TOTAL REVENUE	$ 18,269,405	$ 756,775	$ 129,150	$ 6,777,000	$ 5,000	$ 885,300	$ 26,822,630
EXPENDITURES							
General Government	$ 2,410,295	$ -	$ -	$ 1,233,000	$ -	$ -	$ 3,643,295
Public Safety	8,327,295	-	-	-	-	-	8,327,295
Public Works	4,181,895	-	-	4,965,500	-	-	9,147,395
Culture and Recreation	995,085	-	-	578,500	-	-	1,573,585
Refunds	114,000	-	-	-	-	-	114,000
Inter-Fund Transfers Out	2,240,835	756,775	124,700	-	-	885,300	4,007,610
Contributions to Fund Balance	-	-	4,450	-	5,000	-	9,450
TOTAL EXPENDITURES	$ 18,269,405	$ 756,775	$ 129,150	$ 6,777,000	$ 5,000	$ 885,300	$ 26,822,630
Projected Fund Balance 12/31/22	$ 13,491,240	$ 753,775	$ 583,868	$ 2,741,515	$ 830,355	$ -	$ 18,400,753
Projected Fund Balance 12/31/23	$ 12,053,900	$ -	$ 588,318	$ 68,785	$ 835,355	$ -	$ 13,546,358

2023 Budget Review & Approval Process

- November 14, 2022 Town Council Meeting @ 7:30pm
  - Programs 410-412; 419; 426-446;
  - Capital Improvements Program Budget
- November 28, 2022 Town Council Meeting @ 7:30pm
  - Public Hearing on 2023 Budget
- December 12, 2022 Town Council Meeting @ 7:30pm
  - Review Public Hearing on Budget
  - Salary Reviews (executive session)
  - Approval of 2023 Budget