

PEQUEA TOWNSHIP 2019 BUDGET



BOARD OF SUPERVISORS
ROBERT RACE, JR., CHAIR
CYNTHIA EVANS-HERR, VICE-CHAIR
E. JOHN HLAVACEK, SUPERVISOR

**PEQUEA TOWNSHIP
2019 GENERAL FUND BUDGET
REVENUE HIGHLIGHTS**

REAL ESTATE TAX REVENUE

The 2018 real estate tax rate of 1.567 mills, or \$156.70 per \$100,000 of assessed value, is planned to remain the same for 2019.

EARNED INCOME TAX REVENUE

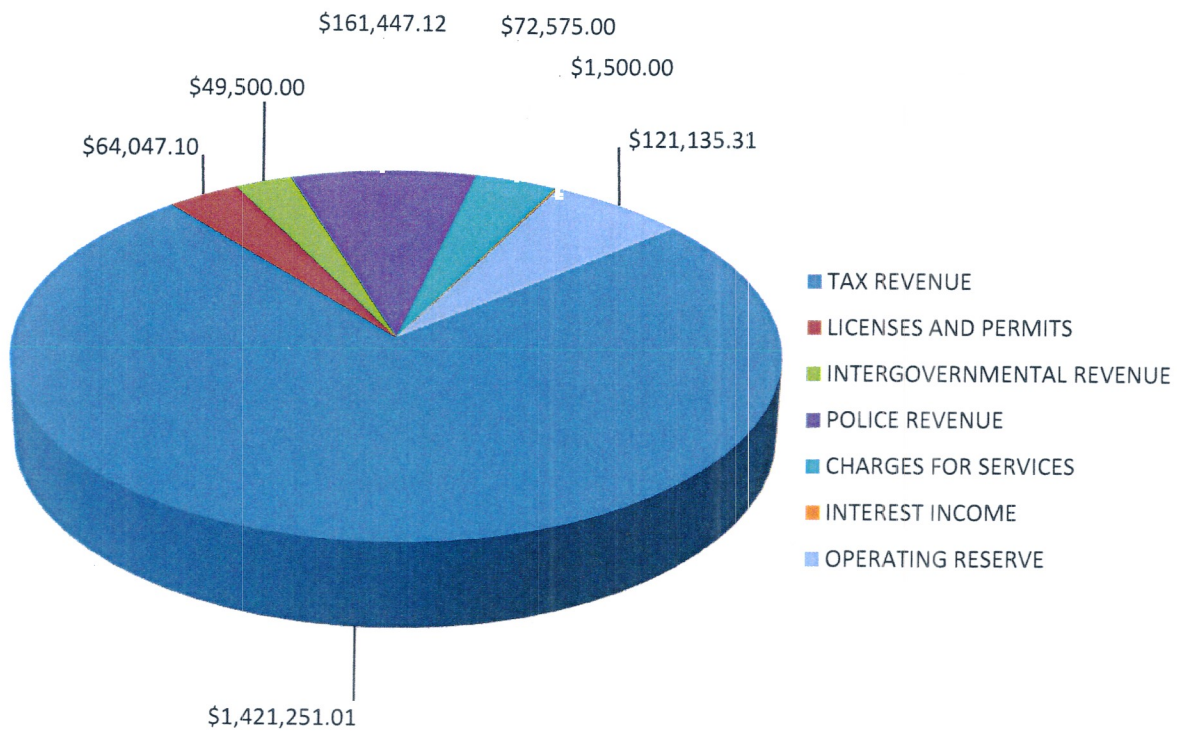
The Lancaster County Tax Collection Bureau projects a growth factor of 4.33% in Pequea Township resulting in six hundred forty-seven thousand five hundred thirty-three dollars and eighty cents (\$647,533.80) in Earned Income Taxes.

POLICE REVENUE

The Southern Regional Police Department, which will be known as the Pequea Township Police Department effective January 1, 2019, generates revenue from fines, accident reports, traffic enforcement details, pension aid, and salary reimbursement from the Lancaster County Drug Task Force. Together these total one hundred sixty-one thousand four hundred forty-seven dollars and twelve cents (\$161,447.12).

2019 GENERAL FUND REVENUES AT A GLANCE

TAX REVENUE	\$1,421,251.01
LICENSES AND PERMITS	\$64,047.10
INTERGOVERNMENTAL REVENUE	\$49,500.00
POLICE REVENUE	\$161,447.12
CHARGES FOR SERVICES	\$72,575.00
INTEREST INCOME	\$1,500.00
OPERATING RESERVE	\$121,135.31
	\$1,891,455.54



**PEQUEA TOWNSHIP
2019 GENERAL FUND BUDGET
EXPENDITURE HIGHLIGHTS**

LEGAL SERVICES

Ongoing legal matters continue to plague the Township. Solicitor, Open Records Officer, and Special Counsel services for 2019 are budgeted at seventy-eight thousand dollars (\$78,000.00).

POLICE SERVICES

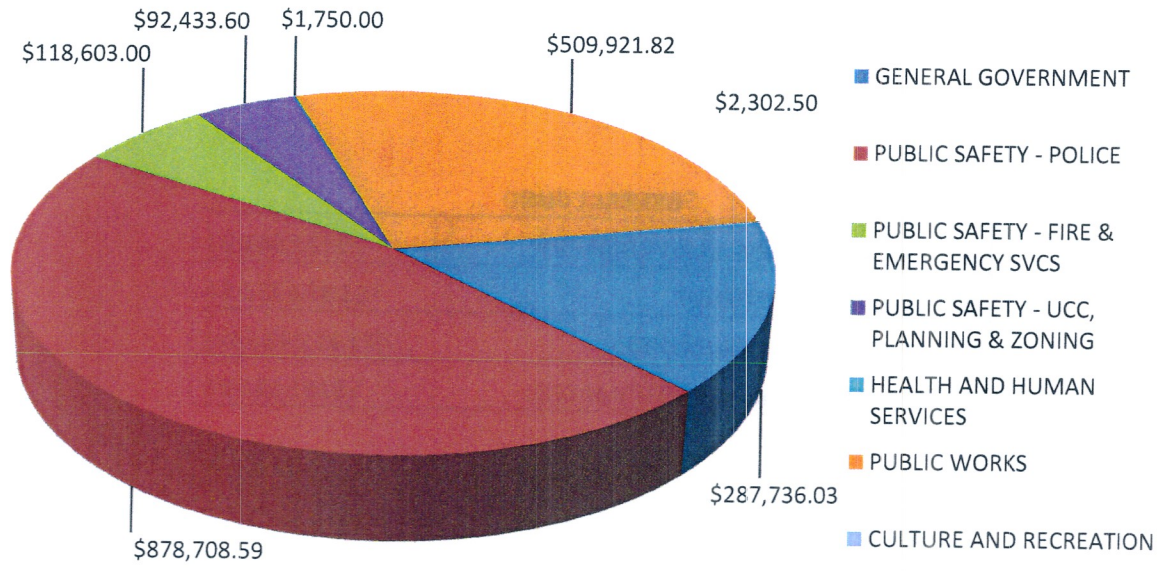
Police expenditures are estimated at eight hundred seventy-eight thousand seven hundred eight dollars and fifty-nine cents (\$878,708.59). This is a five percent (5%) increase over last year's budget, primarily attributable to the promotion of a part-time officer to full-time status to alleviate staffing shortages and the installation of a reporting system.

PUBLIC WORKS

The proposed reestablishment of the Roadmaster position is significantly impacting the Highways budget. The final payment on the 2017 Chevrolet truck will be made in February of 2019.

2019 GENERAL FUND EXPENDITURES AT A GLANCE

GENERAL GOVERNMENT	\$287,736.03
PUBLIC SAFETY - POLICE	\$878,708.59
PUBLIC SAFETY - FIRE & EMERGENCY SVCS	\$118,603.00
PUBLIC SAFETY - UCC, PLANNING & ZONING	\$92,433.60
HEALTH AND HUMAN SERVICES	\$1,750.00
PUBLIC WORKS	\$509,921.82
CULTURE AND RECREATION	\$2,302.50
	\$1,891,455.54



**PEQUEA TOWNSHIP
2019 GENERAL FUND BUDGET
OVERVIEW**

BALANCED BUDGET

General Fund expenditures are projected to be one million eight hundred ninety-one thousand four hundred fifty-five dollars and fifty-four cents (\$1,891,455.54). Revenues were initially expected to be one million seven hundred seventy thousand three hundred twenty dollars and twenty-three cents (\$1,770,320.23), leaving a gap of one hundred twenty-one thousand one hundred thirty-five dollars and thirty-one cents (\$121,135.31). The Board of Supervisors has allocated a transfer from the Operating Reserve to cover the deficit, thereby balancing the General Fund budget.

GENERAL FUND	
2018 BALANCE FORWARD (ESTIMATED)	\$392,544.02
2019 BUDGETED REVENUE	\$1,891,455.54
2019 BUDGETED EXPENDITURES	\$(1,891,455.54)
2019 BALANCE FORWARD (ESTIMATED)	\$392,544.02

Pequea Township General Fund 2019 Budget

	<i>2019 Budget</i>
Income	
300.00 · Taxes	
301.100 · Real Estate Taxes-Current	651,047.87
301.200 · Real Estate Taxes-Prior Year	3,932.45
301.300 · Real Estate - Delinquent	4,129.99
310.100 · Real Estate Transfer Tax	80,000.00
310.200 · Earned Income Taxes	647,533.80
310.600 · Admission Tax - Current	34,606.90
Total 300.00 · Taxes	1,421,251.01
320.00 · Licenses and Permits	
321.800 · Cable Franchise Fee	63,887.10
322.500 · Street Opening Permit	160.00
Total 320.00 · Licenses and Permits	64,047.10
330.00 · Fines and Forfeits	
331.100 · Court-District Magistrate	22,000.00
331.120 · Violations of Ordinances	1,584.35
331.130 · State Police Fines	3,284.62
331.140 · Parking Violation Fines	500.00
Total 330.00 · Fines and Forfeits	27,368.97
340.00 · Interest, Rents and Royalties	
341.040 · Interest on Money Market Accounts	1,500.00
Total 340.00 · Interest, Rents and Royalties	1,500.00
350.00 · Intergovernmental Revenue	
354.150 · Recycling/Act 101	2,000.00
355.010 · Public Utility Realty Tax (PURTA)	1,400.00
355.040 · Alcoholic Beverage License	100.00
355.050 · General Municipal Pension System State Aid	16,000.00
355.070 · Foreign Fire Insurance Premium Tax	30,000.00
Total 350.00 · Intergovernmental Revenue	49,500.00
360.00 · Charges for Services	
361.330 · Zoning and Subdivision & Land Dev Permit Fees	45,000.00
361.340 · Hearing Fees	1,500.00
361.440 · Stormwater Application Fees	4,000.00
361.710 · Photocopies - Hard Copies of Documents	75.00
362.440 · Sewage Permits (SEO Fees)	7,000.00
362.450 · Use and Occupancy Permits	5,000.00
362.460 · Act 13 of 2004 (UCC Training Fees)	300.00
362.461 · UCC Administration Fee	5,000.00
363.510 · Snow Removal for PennDOT	4,600.00
364.500 · Sale of Recyclable Material	100.00
Total 360.00 · Charges for Services	72,575.00
362.00 · Public Safety - Police Services	
362.100 · Special Police Services	76,578.15
355.051 · Police Pension System State Aid	50,000.00
361.730 · Sale of Copies of Accident Reports	1,500.00
331.150 · Fines & Costs (Police)	6,000.00
Total 362.00 · Public Safety - Police Services	134,078.15
390.00 · Other Financing Sources	
392.950 · Transfer from Operating Reserve	121,135.31
395.196 · Refund of Prior Year Expenditures	0.00
Total 390.00 · Other Financing Sources	121,135.31
Total Income	1,891,455.54
Expense	
400.00 · Governing Body	
400.105 · Supervisor Salary	9,375.00
400.192 · Social Security (Supervisors)	581.25
400.193 · Medicare (Supervisors)	135.94

**Pequea Township General Fund
2019 Budget**

	2019 Budget
400.331 · Travel Reimbursement	250.00
400.352 · General Liability Insurance	8,117.00
400.353 · Surety and Fidelity (Supervisor Bond)	5,250.00
400.460 · Conferences, Continuing Education	500.00
Total 400.00 · Governing Body	24,209.19
402.00 · Financial Administration	
402.310 · Professional Pension Mgmt Services (Principal)	2,050.00
402.311 · Accounting and Auditing Services	12,600.00
402.390 · Bank Service Charges/Fees	130.00
Total 402.00 · Financial Administration	14,780.00
404.00 · Solicitor/Legal Services	
404.310 · Solicitor/Legal Services	75,000.00
404.314 · Special Legal Services (RTK)	3,000.00
Total 404.00 · Solicitor/Legal Services	78,000.00
405.00 · Office	
405.112 · Full-Time Wages (Office)	57,096.00
405.115 · Part-time Wages (Office)	18,127.20
405.192 · Social Security (Office)	4,663.84
405.193 · Medicare (Office)	1,090.74
405.194 · Unemployment Compensation (Office)	1,020.00
405.195 · Workers' Comp Insurance (Office)	264.00
405.196 · Health Insurance (Office)	9,444.04
405.197 · Pension Contribution (Office)	4,853.16
405.198 · Other Group Benefits (Office)	948.86
405.210 · Office Supplies	3,000.00
405.331 · Travel Reimbursement (Office)	250.00
405.351 · Property Insurance	2,418.00
405.353 · Surety and Fidelity (Treasurer Bond)	1,500.00
405.460 · Conferences, Continuing Education	500.00
Total 405.00 · Office	105,175.84
406.00 · General Government Administration	
406.215 · Postage	2,500.00
406.317 · UST Annual Fee	300.00
406.321 · Telephone Costs	1,800.00
406.341 · Advertising	6,000.00
406.342 · Printing	1,500.00
406.420 · Dues, Subscriptions and Memberships	3,700.00
406.454 · Recorder of Deeds Fees	185.00
406.471 · Pre-emp Background Checks	350.00
Total 406.00 · General Government Administration	16,335.00
407.00 · Information Technology	
407.213 · Computer/Copier Supplies	3,000.00
407.252 · Computer/Copier Repair and Maintenance	3,000.00
407.450 · Contracted Services - Copier	500.00
407.453 · Web Design/Maintenance	500.00
Total 407.00 · Information Technology	7,000.00
408.00 · Engineering	
408.313 · Engineering Services	17,000.00
Total 408.00 · Engineering	17,000.00
409.00 · Township Building	
409.230 · Propane	8,000.00
409.236 · Building Supplies	600.00
409.310 · Cleaning Services	2,925.00
409.361 · Electricity	4,400.00
409.367 · Garbage Removal	1,311.00
409.373 · Building Repairs and Maintenance	7,400.00
409.450 · Alarm Monitoring	600.00

**Pequea Township General Fund
2019 Budget**

	2019 Budget
Total 409.00 · Township Building	25,236.00
410.00 · Police	
410.112 · Full-Time Wages (Police)	440,660.00
410.115 · Part-Time Wages (Police)	17,472.00
410.179 · Longevity Pay	3,700.00
410.180 · Overtime Pay	13,395.39
410.187 · Cell Phone Allowance	2,040.00
410.188 · Education Bonus	250.00
410.189 · Shoe Allowance	1,200.00
410.192 · FICA - Employer Paid	29,234.70
410.193 · Medicare - Employer Paid	6,837.15
410.194 · Unemployment Compensation - Employer Paid	4,199.00
410.195 · Workers' Compensation Insurance	47,294.00
410.196 · Health Insurance	139,186.08
410.197 · Pension	76,738.00
410.198 · Other Group Benefits	14,622.27
410.210 · Office Supplies	1,000.00
410.213 · Computer/Copier Supplies	500.00
410.215 · Postage	100.00
410.231 · Vehicle Fuel - Gasoline	8,000.00
410.238 · Clothing and Uniforms	1,320.00
410.242 · Ammunition/Weapons	500.00
410.250 · Vehicle Repair and Maintenance	5,300.00
410.252 · Computer/Copier Repair and Maintenance	2,000.00
410.260 · Small Tools and Minor Equipment	250.00
410.316 · Lab Fees (DUI and Drug Test NMS Labs)	3,000.00
410.321 · Telephone Monthly Charges	3,000.00
410.324 · Wireless Telephone	2,000.00
410.327 · Radio Equipment Maintenance	1,000.00
410.331 · Travel Expense (Mileage Reimbursement)	50.00
410.342 · Printing	500.00
410.351 · Property Insurance	1,334.00
410.352 · Liability Insurance (Auto)	4,000.00
410.353 · Surety and Fidelity (Police Law Enforcement Liability)	16,700.00
410.374 · Machinery and Equipment Maintenance	2,000.00
410.420 · Dues, Subscriptions, and Memberships	6,826.00
410.452 · Contracted IT/Networking Services	20,000.00
410.453 · Web Design/Maintenance	1,000.00
410.460 · Meetings and Conference, Continuing Education	1,500.00
Total 410.00 · Police	878,708.59
411.00 · Volunteer Fire Services	
411.195 · Workers' Comp Ins - Fire Co	24,603.00
411.530 · Fire Co. Contributions	61,000.00
411.541 · Firefighters' Relief	30,000.00
Total 411.00 · Volunteer Fire Services	115,603.00
412.00 · Ambulance Services	
412.530 · Ambulance Contribution	3,000.00
Total 412.00 · Ambulance Services	3,000.00
413.00 · UCC and Code Enforcement	
413.310 · SEO Professional Services	12,000.00
413.455 · UCC Permit Fee-DCED	300.00
Total 413.00 · UCC and Code Enforcement	12,300.00
414.00 · Planning and Zoning	
414.110 · Zoning Hearing Board Compensation	2,400.00
414.192 · Social Security (ZHB)	148.80
414.193 · Medicare (ZHB)	34.80
414.242 · Zoning Supplies	350.00

Pequea Township General Fund 2019 Budget

	2019 Budget
414.310 · Professional Zoning Services	70,000.00
414.314 · Zoning Hearing Board Solicitor/Legal Services	6,000.00
414.341 · Zoning - Advertising	1,200.00
Total 414.00 · Planning and Zoning	80,133.60
420.00 · Health and Human Services	
422.450 · Animal Control (Stray Dogs)	1,500.00
Total 420.00 · Health and Human Services	1,500.00
427.00 · Solid Waste Disposal	
427.367 · Roadside Dumping Disposals	150.00
427.445 · Municipal Waste Transport Fee	100.00
Total 427.00 · Solid Waste Disposal	250.00
430.00 · Highways	
430.112 · FT Road Crew Wage	154,793.60
430.115 · PT Road Crew Wage	30,460.92
430.180 · Road Crew OT	7,916.76
430.192 · Social Security (Road Crew)	11,976.62
430.193 · Medicare (Road Crew)	2,800.98
430.194 · Unemployment Compensation (Road Crew)	2,742.32
430.195 · Workers' Comp Insurance (Road Crew)	24,535.00
430.196 · Health Insurance (Road Crew)	38,885.76
430.197 · Pension Contribution (Road Crew)	13,830.38
430.198 · Other Group Benefits (Road Crew)	3,888.98
430.231 · Vehicle Fuel - Gasoline	8,500.00
430.232 · Vehicle Fuel - Diesel	9,000.00
430.238 · Shoes/Uniforms	900.00
430.245 · Shop Supplies	4,000.00
430.250 · Vehicle Maintenance & Repairs	20,000.00
430.260 · Small Tools	3,000.00
430.324 · Wireless Telephone	1,200.00
430.327 · Radio Communications	2,400.00
430.331 · Travel Reimbursement (Road Crew)	50.00
430.351 · Property Insurance	5,118.00
430.352 · Liability Insurance	6,297.20
430.374 · Equipment Maintenance & Repairs	15,000.00
430.384 · Rent of Machinery and Equipment	2,500.00
430.460 · Conferences, Continuing Education	500.00
430.470 · CDL Drug Testing Program	200.00
430.740 · Machinery Purchase	18,425.30
Total 430.00 · Highways	388,921.82
432.00 · Snow Removal	
432.245 · Snow Removal Materials & Supplies	40,000.00
432.374 · Snow Removal Equipment Maintenance & Repairs	3,000.00
432.450 · Contracted Snow Removal Services	3,000.00
Total 432.00 · Snow Removal	46,000.00
433.00-434.00 · Traffic Control Devices and Lighting	
433.246 · Traffic Control Supplies	6,000.00
433.361 · Traffic Signals - Electricity	3,500.00
433.450 · Traffic Signal Maintenance	4,500.00
434.361 · Street Lighting - Electricity	11,000.00
Total 433.00-434.00 · Traffic Control Devices and Lighting	25,000.00
436.00 · Storm Sewers and Drains	
436.246 · Storm Sewer Supplies	10,000.00
Total 436.00 · Storm Sewers and Drains	10,000.00
438.00 · Maintenance and Repairs of Roads and Bridges	
438.245 · Maintenance Materials & Supplies	15,000.00
438.375 · Line Painting	10,000.00
Total 438.00 · Maintenance and Repairs of Roads and Bridges	25,000.00

**Pequea Township General Fund
2019 Budget**

	<i>2019 Budget</i>
446.00 · Stormwater Management	
446.313 · Stormwater Engineering (MS4)	15,000.00
Total 446.00 · Stormwater Management	15,000.00
450.00 · Culture and Recreation	
456.530 · Library Contribution	2,302.50
Total 450.00 · Culture and Recreation	2,302.50
Total Expense	1,891,455.54
Net Income	0.00

**PEQUEA TOWNSHIP
2019 HIGHWAY AID FUND BUDGET
REVENUE**

LIQUID FUEL TAX REVENUE

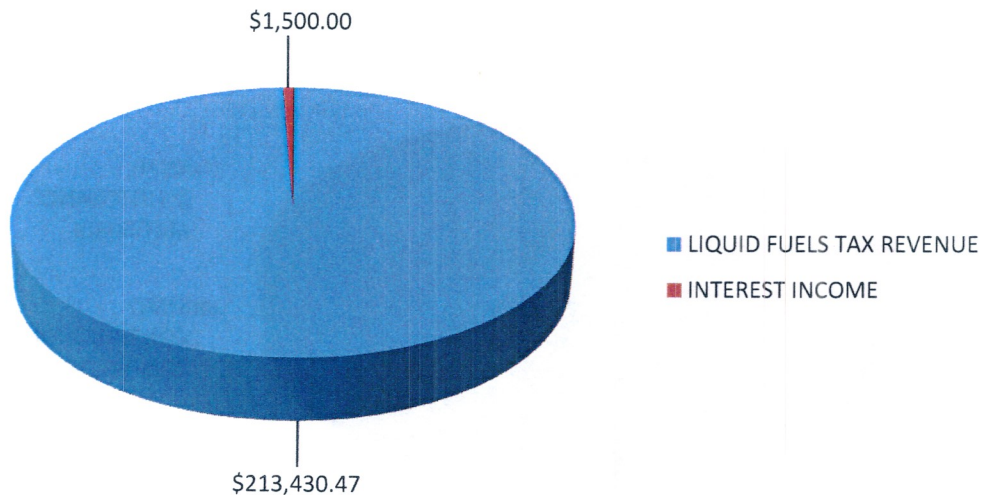
Liquid fuel tax revenue has been steadily rising since the passage of Transportation Funding legislation in 2013. The Township's estimated allocation for 2019 is one hundred ninety-nine thousand three hundred ninety dollars and forty-seven cents (\$199,390.47). In addition, the Highway Transfer payment for turnback mileage is fourteen thousand forty dollars (\$14,040.00).

INTEREST INCOME

The Township expects to earn one thousand five hundred dollars (\$1,500.00) on the balance in the Highway Aid Fund account in 2019.

2019 HIGHWAY AID FUND REVENUES AT A GLANCE

LIQUID FUELS TAX REVENUE	\$213,430.47
INTEREST INCOME	\$1,500.00
\$214,930.47	



**PEQUEA TOWNSHIP
2019 HIGHWAY AID FUND BUDGET
EXPENDITURES**

ROAD MAINTENANCE MATERIALS

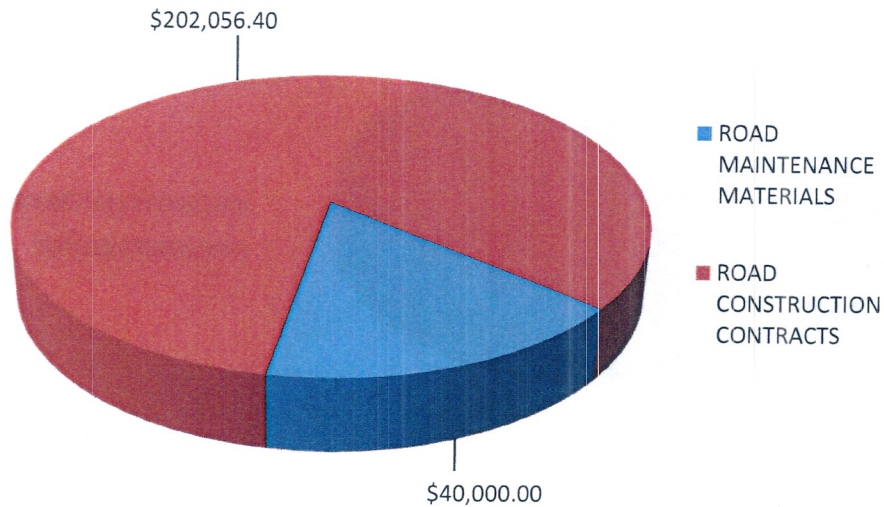
Continuing their efforts to improve the Township's storm sewer system, the Public Works Department will be allotted forty thousand dollars (\$40,000.00) for materials to repair and/or replace pipes and catch basins.

ROAD CONSTRUCTION CONTRACTS

Segment 30 of Penn Grant Road is scheduled for paving fabric and blacktop for approximately one hundred thirty-four thousand nine hundred forty-eight dollars and fifty-five cents (\$134,948.55). Erb Avenue will receive a leveling course and a wearing course for twenty-seven thousand one hundred seven dollars and eighty-five cents (\$27,107.85). An additional forty thousand dollars (\$40,000.00) is earmarked for repairing the wing wall of the culvert under Silver Mine Road.

2019 HIGHWAY AID FUND EXPENDITURES AT A GLANCE

ROAD MAINTENANCE MATERIALS	\$40,000.00
ROAD CONSTRUCTION CONTRACTS	\$202,056.40
	\$242,056.40



**PEQUEA TOWNSHIP
2019 HIGHWAY AID FUND
OVERVIEW**

BUDGET DEFICIT

Budgeted expenses exceed revenue by twenty-seven thousand one hundred twenty-five dollars and ninety-three cents (\$27,125.93), but the loss will be absorbed by the balance being brought forward from 2018.

STATE HIGHWAY FUND

2018 BALANCE FORWARD (ESTIMATED)	\$65,887.24
2019 BUDGETED REVENUE	\$214,930.47
2019 BUDGETED EXPENDITURES	\$(242,056.40)
2019 BALANCE FORWARD (ESTIMATED)	\$38,761.31

**Pequea Township Highway Aid Fund
2019 BUDGET**

Income

341.00 · Interest Earnings		
341.010 · Interest on Checking		1,500.00
Total 341.00 · Interest Earnings		1,500.00
355.00 · State Shared Revenue		
355.020 · Motor Vehicle Fuel Tax		199,390.47
355.030 · State Road Turnback Payments		14,040.00
Total 355.00 · State Shared Revenue		213,430.47

Total Income 214,930.47

Expense

430.00 · Public Works - Roads		
438.245 · Road Maintenance Materials		40,000.00
439.600 · Road Construction Contracts		202,056.40
Total 439.00 · Road Construction & Rebuilding		242,056.40

Total Expense 242,056.40

Net Income **-27,125.93**

**PEQUEA TOWNSHIP
2019 RECREATION FUND BUDGET
REVENUE HIGHLIGHTS**

DEVELOPER FEES IN LIEU OF PARKLAND

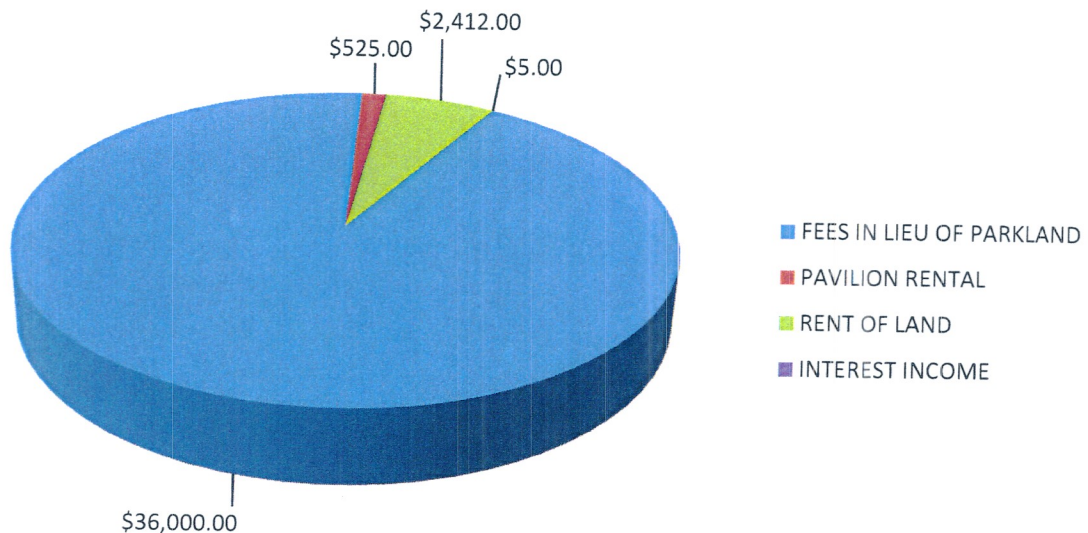
As permits are issued for new homes, the Township will collect fees from developers to support recreational facilities. Summerfield is expected to apply for twenty-four permits generating thirty-six thousand dollars (\$36,000.00) which must be used for the purpose of providing, acquiring, operating, or maintaining park or recreational facilities.

RENTAL INCOME

Rental income from farmland and park pavilions is estimated at two thousand nine hundred thirty-seven dollars (\$2,937.00).

2019 RECREATION FUND REVENUES AT A GLANCE

FEES IN LIEU OF PARKLAND	\$36,000.00
PAVILION RENTAL	\$525.00
RENT OF LAND	\$2,412.00
INTEREST INCOME	\$5.00
	\$38,942.00



**PEQUEA TOWNSHIP
2019 RECREATION FUND BUDGET
EXPENDITURE HIGHLIGHTS**

WAGES

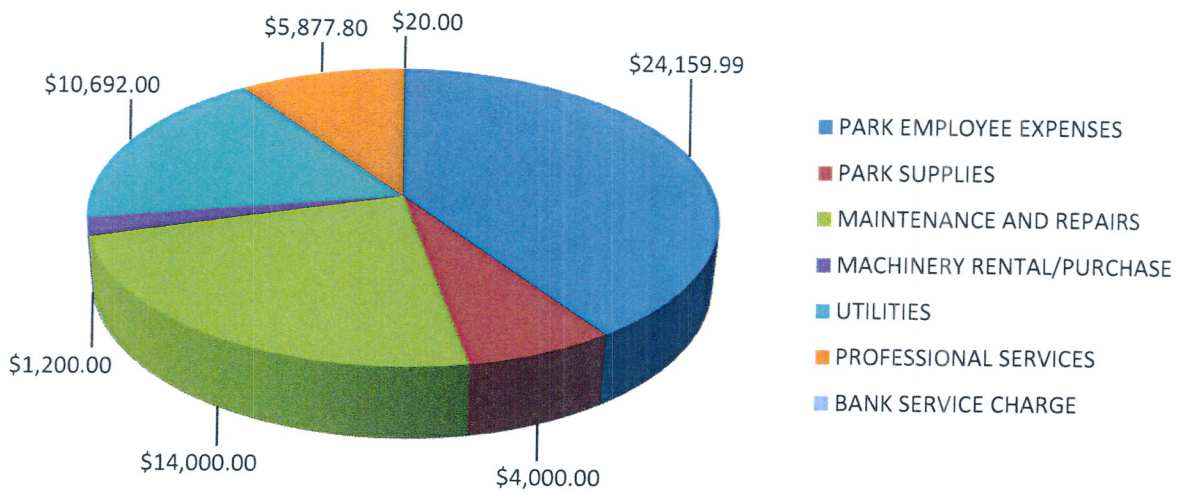
Park Crew wages represent the largest Recreation Fund expense at eighteen thousand eight hundred sixty-two dollars and thirty cents (\$18,862.30).

MAINTENANCE

Ten thousand dollars (\$10,000.00) has been allocated for Park Maintenance and Repairs.

2019 RECREATION FUND EXPENDITURES AT A GLANCE

PARK EMPLOYEE EXPENSES	\$24,159.99
PARK SUPPLIES	\$4,000.00
MAINTENANCE AND REPAIRS	\$14,000.00
MACHINERY RENTAL/PURCHASE	\$1,200.00
UTILITIES	\$10,692.00
PROFESSIONAL SERVICES	\$5,877.80
BANK SERVICE CHARGE	\$20.00
	\$59,949.79



**PEQUEA TOWNSHIP
2019 RECREATION FUND
OVERVIEW**

BUDGET DEFICIT

The budgeted expenses are greater than revenue by twenty-one thousand seven dollars and seventy-nine cents (\$21,007.79), but the loss will be absorbed by the balance being brought forward from 2018.

RECREATION FUND	
2018 BALANCE FORWARD (ESTIMATED)	\$152,908.89
2019 BUDGETED REVENUE	\$38,942.00
2019 BUDGETED EXPENDITURES	\$(59,949.79)
2019 BALANCE FORWARD (ESTIMATED)	\$131,901.10

**Pequea Township Recreation Fund
2019 Budget**

Income

341.001 · Interest Income		
341.001 · Interest Earned on Dep Acct		5.00
Total 340.00 · Interest Income		5.00
342.00 · Rental Income		
342.100 · Land Rental		2,412.00
342.101 · Pavilion Rentals		525.00
Total 342.00 · Rental Income		2,937.00
354.00 · Developer Fees		
354.070 · Fee in Lieu of Parkland		36,000.00
Total 354.00 · Developer Fees		36,000.00
Total Income		38,942.00

Expense

402.00 · Financial Administration		
402.390 · Bank Service Charges and Fees		20.00
Total 402.00 · Financial Administration		20.00
450.00 · Culture and Recreation		
454.115 · PT Park Crew Wages		18,862.30
454.192 · Social Security		1,169.46
454.193 · Medicare		273.50
454.194 · Unemployment Compensation		954.73
454.195 · Workers' Compensation		2,450.00
454.231 · Vehicle Fuel - Gasoline		350.00
454.233 · Vehicle Fuel - Off-Road Diesel		850.00
454.238 · Shoes/Clothing		150.00
454.247 · Park Supplies		4,000.00
454.250 · Vehicle Maintenance and Repairs		1,000.00
454.313 · Engineering Services		1,000.00
454.314 · Special Legal Services		500.00
454.324 · Wireless Telephone		700.00
454.331 · Travel Reimbursement		50.00
454.351 · Property Insurance		2,030.00
454.352 · Liability Insurance		2,347.80
454.361 · Electricity		3,000.00
454.367 · Garbage Removal		1,472.00
454.371 · Park Maintenance and Repairs		10,000.00
454.374 · Equipment Maintenance and Repairs		3,000.00
454.382 · Restroom Rental		4,320.00
454.384 · Rent of Machinery or Equipment		200.00
454.460 · Conferences, Continuing Education		250.00
454.740 · Equipment and Machinery Purchase		1,000.00

**Pequea Township Recreation Fund
2019 Budget**

Total 450.00 · Culture and Recreation	59,929.79
Total Expense	59,949.79
Net Income	-21,007.79

PEQUEA TOWNSHIP

2019 PROPOSED BUDGET OVERVIEW

	RETAINED EARNINGS FROM 2017	PROJECTED PROFIT/LOSS 2018	PROJECTED BALANCE AT END OF 2018	BUDGETED INCOME 2019	BUDGETED EXPENSE 2019	PROJECTED PROFIT/LOSS 2019	PROJECTED BALANCE AT END OF 2019
GENERAL FUND	\$ 591,860.65	\$ (199,316.63)	\$ 392,544.02	\$ 1,891,455.54	\$ (1,891,455.54)	\$ -	\$ 392,544.02
Operational account for the township Primarily funded by Real Estate Tax Revenue							
HIGHWAY AID FUND	\$ 70,249.57	\$ (4,362.33)	\$ 65,887.24	\$ 214,930.47	\$ (242,056.40)	\$ (27,125.93)	\$ 38,761.31
Construction/maintenance of roads and bridges Funded by liquid fuels tax revenue and turnback							
RECREATION FUND	\$ 43,500.09	\$ 109,408.80	\$ 152,908.89	\$ 38,942.00	\$ (59,949.79)	\$ (21,007.79)	\$ 131,901.10
Silver Mine Park and recreational facilities maintenance Funded by Developer Fees, Permits, and Rental Income							
DONATION FUND	\$ 2,547.78	\$ (311.94)	\$ 2,235.84	\$ -	\$ -	\$ -	\$ 2,235.84
Collection of donations for special events/projects							
CAPITAL RESERVE FUND	\$ 122,242.11	\$ 1,990.00	\$ 124,232.11	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 125,432.11
Funds must be used for specific purpose designated by the Board							
OPERATING RESERVE FUND	\$ 50,000.00	\$ 250,074.14	\$ 300,074.14	\$ 3,000.00	\$ (121,135.31)	\$ (118,135.31)	\$ 181,938.83
Funds may only be used to offset budget deficits or cover emergencies							
GRAND TOTAL	\$ 880,400.20	\$ 157,482.04	\$ 1,037,882.24	\$ 2,149,528.01	\$ (2,314,597.04)	\$ (165,069.03)	\$ 872,813.21