

Washington Township General Fund
Budget Overview
 January through December 2021
 REVISED 11/10/21

| | | BUDGET |
|---|--|---------------------|
| | | Jan-Dec 2021 |
| | | 8 mill |
| 301.000 · REAL PROPERTY TAXES | | |
| 301.100 · Real Estate Current Year | | 1,150,000.00 |
| 301.200 · Real Estate Prior Year | | 0.00 |
| 301.400 · Real Estate Delinquent | | 30,000.00 |
| 301.600 · Real Estate Interim | | 4,000.00 |
| 301.610 · Real Estate Interim Prior Year | | 0.00 |
| Total 301.000 · REAL PROPERTY TAXES | | 1,184,000.00 |
| 310.000 · LOCAL ENABLING TAXES (ACT 511) | | |
| 310.030 Per Capita Delinquent | | 0.00 |
| 310.100 · Real Estate Transfer | | 90,000.00 |
| 310.210 · Earned Income Taxes | | 700,000.00 |
| 310.510 · Local Services Tax | | 50,000.00 |
| Total 310.000 · LOCAL ENABLING TAXES (ACT 511) | | 840,000.00 |
| 321.000 · LICENSES & PERMITS | | |
| 321.320 · Junkyard Licenses | | 375.00 |
| 321.610 · Peddler's Licenses | | 100.00 |
| 321.620 · Contractor Licenses | | 4,500.00 |
| 321.621 · Pumper Hauler Licenses (new 2011) | | 75.00 |
| 321.700 · Amusement Mach Permits | | 190.00 |
| 321.800 · Cable TV Franchise | | 63,000.00 |
| Total 321.000 · LICENSES & PERMITS | | 68,240.00 |
| 322.000 · STREET & MOVING PERMITS | | |
| 322.800 · St & Driveway Permits | | 3,000.00 |
| 322.900 · Moving Permits | | 200.00 |
| Total 322.000 · STREET & MOVING PERMITS | | 3,200.00 |
| 331.000 · POLICE FINES | | |
| 331.110 · Vehicle Code Violations | | 9,000.00 |
| 331.120 · Violations of Ordinance | | 300.00 |
| 331.125 · Criminal Violations 18 (new 2018) | | 2,000.00 |
| 331.130 · State Police Fines | | 3,200.00 |
| 331.140 · Parking Violation Fines | | 100.00 |
| 331.150 · Police Reports (new 2018) | | 1,000.00 |
| Total 331.000 · POLICE FINES | | 15,600.00 |
| 332.000 FORFEITS | | |
| 332.100 · Judgement Lien | | 0.00 |
| 332.200 · Cost Recovery | | 0.00 |
| Total 332.000 · FORFEITS | | 0.00 |

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| | | Jan-Dec 2021 |
| 341.000 · INTEREST EARNINGS | | |
| 341.001 · Interest Earnings | | 2,500.00 |
| Total 341.000 · INTEREST EARNINGS | | 2,500.00 |
| 342.000 · RENTS & ROYALTIES | | |
| 342.100 · Rent of Land | | 1,000.00 |
| 342.200 · Rent of Buildings | | 0.00 |
| Total 342.000 · RENTS & ROYALTIES | | 1,000.00 |
| 352.000 · FED SHARED REVENUE & ENT | | |
| 352.530 · Fed Entitlements to Gov Units | | 276,274.00 |
| Total 352.000 · FED SHARED REVENUES & ENTITLEMENTS | | 276,274.00 |
| 354.000 · STATE CAPITAL & OPERATING GRANT | | |
| 354.040 · Sewage Facilities Plan Grant | | 0.00 |
| 354.042 · DER Performance Grant | | 6,500.00 |
| 354.150 · Buckle-Up | | 2,000.00 |
| Total 354.000 · STATE CAPITAL & OPERATING GRANT | | 8,500.00 |
| 355.000 · STATE SHARED REVENUE | | |
| 355.010 · Public Utility Realty | | 2,000.00 |
| 355.070 · Foreign Fire Insurance Prem Tax | | 33,000.00 |
| 355.080 · Liquor Licenses | | 0.00 |
| 355.140 · Pension Fund State Aid | | 54,150.00 |
| Total 355.000 · STATE SHARED REVENUE | | 89,150.00 |
| 361.000 · SALDO & ZONING FEES | | |
| 361.300 · Subdivision & Land Dev Fees | | 20,000.00 |
| 361.310 · Site Plan Fees | | 0.00 |
| 361.320 · Grading Plan Review Fee | | 30,000.00 |
| 361.340 · Zoning Hearing Fees | | 3,600.00 |
| 361.36 Planning Module Review | | 335.00 |
| 361.500 · Sale of Zoning Maps | | 0.00 |
| 361.530 · Sale of SALDO | | 0.00 |
| 361.540 · Sale of Zoning Ordinance | | 0.00 |
| 361.710 · Photocopies | | 20.00 |
| 361.740 · Postage | | 0.00 |
| Total 361.000 · SALDO & ZONING FEES | | 53,955.00 |

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| | | Jan-Dec 2021 |
| 362.000 · PERMITS AND FEES | | |
| 362.400 · Protective Inspection Fees | | 0.00 |
| 362.410 · Building Permits | | 0.00 |
| 362.420 DCED Inspector Training Fee (UCC Permit Fees) | | 0.00 |
| 362.430 · Perc Test Fees | | 10,000.00 |
| 362.440 · Sewage Permits | | 12,800.00 |
| 362.450 · Zoning Use Permits | | 13,000.00 |
| 362.460 · Certificate of Occupancy Fees/Compliance | | 0.00 |
| 362.480 · Other Permits | | 0.00 |
| Total 362.000 · PERMITS AND FEES | | 35,800.00 |
| 364.000 · SANITATION | | |
| 364.310 · Recycling and Solidwaste Admin | | 0.00 |
| Total 364.000 · SANITATION | | 0.00 |
| 367.000 RECREATION FEES | | |
| 367.800 Recreation Fees | | 0.00 |
| 380.000 · MISCELLANEOUS REVENUES | | |
| 380.001 · Miscellaneous Revenues | | 200.00 |
| 380.100 · Discount Given LST Remit | | 0.00 |
| Total 380.000 · MISCELLANEOUS REVENUES | | 200.00 |
| 388.000 · PENSION CONTRIBUTION | | |
| 388.100 · Police Pension Contribution (Employee) | | 0.00 |
| Total 388.000 · PENSION CONTRIBUTION | | 0.00 |
| 391.000 · SALE OF GENERAL FIXED ASSET | | |
| 391.101 · Sale of General Fixed Asset | | 0.00 |
| Total 391.000 · SALE OF GENERAL FIXED ASSET | | 0.00 |
| 392.000 INTERFUND OPERATING TRANSFERS | | |
| 392.011 Transfer from Garbage Fund | | 0.00 |
| 392.030 Transfer from Capital Reserve | | 0.00 |
| Total 392.000 · INTERFUND OPERATING TRANSFERS | | 0.00 |
| 393.000 PROCEEDS OF LONG TERM DEBT | | |
| 393.400 2020 General Note Recreation | | 300,000.00 |
| Total 393.000 · PROCEEDS LONG TERM DEBT | | 300,000.00 |
| 399.000 FUND BALANCE FORWARD | | |
| 390.010 Fund Balance Forward | | 390,589.00 |
| Total 399.000 · FUND BALANCE FORWARD | | 390,589.00 |
| TOTAL INCOME | | 3,269,008.00 |

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| | | Jan-Dec 2021 |
| 400.000 · GENERAL GOVERNMENT | | |
| 400.110 · Elected Officials Salary | | 7,500.00 |
| 400.260 · Small Tools & Minor Equipment | | 200.00 |
| 400.300 · Other Services and Charges | | 9,700.00 |
| 400.420 · Membership Dues & Sub | | 2,000.00 |
| 400.460 · Meetings & Conferences | | 500.00 |
| Total 400.000 · GENERAL GOVERNMENT | | 19,900.00 |
| 402.000 · AUDIT OF TOWNSHIP RECORDS | | |
| 402.310 · Audit & Professional Services | | 10,400.00 |
| 402.325 Postage & Mailing | | 0.00 |
| 402.340 · Advertising Twp Audit | | 550.00 |
| Total 402.000 · AUDIT OF TOWNSHIP RECORDS | | 10,950.00 |
| 403.000 · TAX COLLECTION | | |
| 403.110 · Tax Collector Commission | | 16,000.00 |
| 403.200 · Tax Col Supplies | | 8,500.00 |
| 403.300 · Duplicate Prep. & Serv | | 0.00 |
| 403.400 · Tax Collection Committee | | 500.00 |
| Total 403.000 · TAX COLLECTION | | 25,000.00 |
| 404.000 · LEGAL SERVICES | | |
| 404.300 · Legal Other Services | | 5,000.00 |
| 404.310 · Legal Prof. Services | | 23,500.00 |
| Total 404.000 · LEGAL SERVICES | | 28,500.00 |
| 405.000 · OFFICE STAFF | | |
| 405.114 · Sec/Treasurer Wages | | 76,747.00 |
| 405.120 · Bookkeeper/Zoning Sec (FT) Wages 50% Split | | 22,455.00 |
| 405.130 · Office Clerical (PT) Wages | | 16,500.00 |
| 405.200 · Office Supplies | | 3,500.00 |
| 405.215 · Postage | | 1,500.00 |
| 405.260 · Office Minor Equip. | | 3,000.00 |
| 405.300 · Office Other Charges | | 3,000.00 |
| 405.320 · Telephone | | 4,000.00 |
| 405.340 · Advertising & Printing | | 4,500.00 |
| 405.350 · Treasurer Bonding | | 2,500.00 |
| 405.370 · Office Repair to Equip. | | 2,000.00 |
| 405.460 · Office Training&Seminars | | 1,000.00 |
| Total 405.000 · OFFICE STAFF | | 140,702.00 |
| 408.000 · ENGINEER | | |
| 408.310 · Engineer Gen Govt | | 25,000.00 |
| 408.313 Special Projects - Engineer | | 5,000.00 |
| Total 408.000 · ENGINEER | | 30,000.00 |

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| | | Jan-Dec 2021 |
| 409.000 · GOVERNMENT BUILDINGS | | |
| 409.140 · Building & Grounds Maint. Wages | | 3,000.00 |
| 409.192 · Mileage | | 200.00 |
| 409.250 · Building Supplies & Repair | | 1,000.00 |
| 409.260 · Small Tools & Minor Equip | | 500.00 |
| 409.300 · Building Other Charges | | 4,000.00 |
| 409.310 · Building Professional Service | | 3,500.00 |
| 409.360 · Public Utility Services | | 24,000.00 |
| 409.370 · Building Repair & Maint | | 22,000.00 |
| 409.371 · Building Lawn Maintenance | | 15,000.00 |
| 409.430 · Property Taxes | | 2,550.00 |
| Total 409.000 · GOVERNMENT BUILDINGS | | 75,750.00 |
| 410.000 · POLICE DEPARTMENT | | |
| 410.120 · Salary of Chief | | 86,002.00 |
| 410.125 · Sergeant Wages | | 6,595.00 |
| 410.128 · Detective Wages | | 31,787.00 |
| 410.130 · Police Officer Wages | | 330,380.00 |
| 410.140 · Police Clerk (PT) Wages | | 30,420.00 |
| 410.160 · Pension/Retirement Pay * As per the MMO | | 129,629.00 |
| 410.16X · Pension/Post Retirement Health Care Reimbursement | | 9,800.00 |
| 410.200 · Police Dept. Supplies | | 6,000.00 |
| 410.231 · Police Vehicle Fuel | | 14,000.00 |
| 410.238 · Police Dept. Uniforms | | 7,000.00 |
| 410.260 · Police Small Tool & Equipment | | 9,000.00 |
| 410.300 · Police Other Services | | 14,000.00 |
| 410.320 · Police Phone & Communication | | 10,000.00 |
| 410.330 · Police Transportation/Veh Repair | | 10,000.00 |
| 410.350 · Police Insurance & Bonding | | 14,500.00 |
| 410.460 · Police Seminar & School | | 3,500.00 |
| 410.700 · Police Capital Purchase | | 77,000.00 |
| Total 410.000 · POLICE DEPARTMENT | | 789,613.00 |
| 411.000 · FIRE DEPT & HYDRANT SERVICE | | |
| 411.360 · Hydrant Service (Fire Hydrants) | | 12,000.00 |
| 411.540 · Volunteer Fire Co. (Contribution from Twp) | | 22,000.00 |
| 411.542 · Foreign Fire Insurance Prem Tax | | 33,000.00 |
| Total 411.000 · FIRE DEPT & HYDRANT SERVICE | | 67,000.00 |
| 412.000 · AMBULANCE & RESCUE CONTRIBUTION | | |
| 412.541 · Rescue Squad Contribution (Contributions from Twp) | | 1,000.00 |
| Total 412.000 · AMBULANCE & RESCUE CONTRIBUTION | | 1,000.00 |

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| | | Jan-Dec 2021 |
| 414.000 · PLANNING AND ZONING | | |
| 414.111 · Zoning Hearing Board Wages | | 900.00 |
| 414.113 · Planning Commission Wages | | 1,600.00 |
| 414.120 · Zoning/Code Officer Wages | | 0.00 |
| 414.121 · Zoning Sec/Bookkeeper (FT) Wages 50% Split | | 22,455.00 |
| 414.121 · Interim Zoning Officer | | 38,376.00 |
| 414.192 Mileage | | 0.00 |
| 414.200 · Supplies Plan & Zoning | | 1,000.00 |
| 414.231 · Zoning Vehicle Fuel | | 0.00 |
| 414.260 · Minor Equipment Zoning | | 1,000.00 |
| 414.300 · Other Service Planning & Zoning | | 0.00 |
| 414.310 · Professional Services (Planning/Zoning) | | 10,000.00 |
| 414.312 · Stenographer Zoning Hearings | | 750.00 |
| 414.313 · Professional Services (Engineer) | | 30,000.00 |
| 414.320 · Zoning Phone & Communication | | 2,000.00 |
| 414.325 · Postage Planning & Zoning | | 1,000.00 |
| 414.340 · Advertising & Printing Plan/Zon (Planning & Zoning) | | 3,000.00 |
| 414.370 Office Repair to Equipment | | 0.00 |
| 414.374 · Zoning Vehicle Parts & Repair | | 0.00 |
| 414.420 · Memberships & Subscriptions | | 1,000.00 |
| 414.460 · Meetings & Seminars Plan/Zoning | | 1,500.00 |
| Total 414.000 · PLANNING AND ZONING | | 114,581.00 |
| 415.000 · EMERGENCY MANAGEMENT | | |
| 415.120 · Emergency Man. Coordinator (EM Coordinator Salary) | | 300.00 |
| 415.200 · Emergency Management Supplies | | 300.00 |
| Total 415.000 · EMERGENCY MANAGEMENT | | 600.00 |
| 421.000 · HEALTH & HUMAN SERVICES | | |
| 421.310 · Sewage Enforcement Officer | | 30,000.00 |
| 421.540 · SPCA Services | | 1,000.00 |
| Total 421.000 · HEALTH & HUMAN SERVICES | | 31,000.00 |
| 429.000 · PUBLIC WORKS - SANITATION | | |
| 429.660 · Professional Fees-Extend Sewer | | 0.00 |
| Total 429.000 · PUBLIC WORKS - SANITATION | | 0.00 |

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| | | Jan-Dec 2021 |
| 430.000 · ROAD MAINTENANCE-GENERAL | | |
| | 430.238 · Road Dept. Clothing & Uniforms | 2,400.00 |
| | 430.300 · Road Maint. Other Charges (Roadmaster Mileage, etc.) | 1,000.00 |
| | 430.320 · Road Dpt. Radio & Communication | 2,600.00 |
| | 430.460 · Road Dept. Seminars & Meetings | 400.00 |
| Total 430.000 · ROAD MAINTENANCE-GENERAL | | 6,400.00 |
| 432.000 · ROADWAY SNOW & ICE REMOVAL | | |
| | 432.001 · Road -Snow Ice Removal Wages | 20,000.00 |
| Total 432.000 · ROADWAY SNOW & ICE REMOVAL | | 20,000.00 |
| 433.000 · TRAFFIC SIGNALS & ST SIGNS | | |
| | 433.001 · Road Maint.-Signs & Signals | 8,000.00 |
| | 433.360 · Traffic Signal Electricity | 800.00 |
| Total 433.000 · TRAFFIC SIGNALS & ST SIGNS | | 8,800.00 |
| 437.000 · ROAD MAINT. REPAIR MACH. & TOOL | | |
| | 437.231 · Road Dept. Vehicle Fuel (gas & diesel) | 15,000.00 |
| | 437.240 · Road Dept. Operating Supplies (shop supplies) | 5,000.00 |
| | 437.251 · Road Dept. Vehicle Parts | 20,000.00 |
| | 437.260 · Road Dept. Small Tool & Equip. | 5,500.00 |
| | 437.374 · Road Dept. Tool & Mach. Repair | 5,000.00 |
| Total 437.000 · ROAD MAINT. REPAIR MACH. & TOOL | | 50,500.00 |
| 438.000 · ROAD MAINTENANCE AND REPAIRS | | |
| | 438.100 · Road Dept Wages | 226,048.00 |
| | 438.191 · Road Dept Safety Equipment (safety equip) | 600.00 |
| | 438.192 · Mileage Reimb. Personal Vehicle (personal vehicle) | 100.00 |
| | 438.245 · Road Maint. Supplies (salt, stone, 9.5, line painting) | 115,000.00 |
| | 438.370 · Repair and Maintenance Service | 20,000.00 |
| | 438.384 · Road Machinery Rental | 6,500.00 |
| Total 438.000 · ROAD MAINTENANCE AND REPAIRS | | 368,248.00 |
| 439.000 · ROAD CONSTRUCTION & REBUILDING | | |
| | 439.001 · Road Construction & Rebuilding | 100,000.00 |
| Total 439.000 · ROAD CONSTRUCTION & REBUILDING | | 100,000.00 |
| 440.000 · STORM WATER MANAGEMENT | | |
| | 440.310 · Other Services (MS4 Permit) | 35,000.00 |
| Total 440.000 · STORM WATER MANAGEMENT | | 35,000.00 |
| 442.000 · STREET LIGHTING | | |
| | 442.360 · St. Lights | 31,000.00 |
| Total 442.000 · STREET LIGHTING | | 31,000.00 |

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| | | Jan-Dec 2021 |
| 454.000 · PARK CONTRIBUTIONS | | |
| 454.500 · Park & Athletic Group Cont. | | 0.00 |
| Total 454.000 · PARK CONTRIBUTIONS | | 0.00 |
| 456.000 · LIBRARY CONTRIBUTIONS | | |
| 456.500 · Library Contribution | | 7,500.00 |
| Total 456.000 · LIBRARY CONTRIBUTIONS | | 7,500.00 |
| 462.000 · DCED CODE INSPECTOR TRAINING | | |
| 462.421 DCED Inspector Training | | 0.00 |
| Total 462.000 DCED CODE INSPECTOR TRAINING | | 0.00 |
| 471.000 · DEBT PRINCIPAL (Moved to Sinking Fund 2013) | | |
| 471.200 · General Obligation Note Principal | | 0.00 |
| 471.350 · Lease Rental Payment Principal | | 0.00 |
| 471.351 · Lease Rental Payment Principal | | 0.00 |
| Total 471.000 · DEBT PRINCIPAL | | 0.00 |
| 472.000 · DEBT INTEREST (Moved to Sinking Fund) | | |
| 472.200 · General Obligation Note Interest | | 0.00 |
| 472.350 · Lease Rental Payment Interest | | 0.00 |
| 472.350 · Lease Rental Payment Interest | | 0.00 |
| Total 472.000 · DEBT INTEREST | | 0.00 |
| 480.000 · MISCELLANEOUS EXPENDITURES | | |
| 480.001 · Miscellaneous. Expenditures | | 700.00 |
| Total 480.000 · MISCELLANEOUS EXPENDITURES | | 700.00 |
| 483.000 · EMPLOYEE TAXES AND BENEFITS | | |
| 483.160 · Employee Pension (Non-Uniform) As per the MMO | | 25,000.00 |
| Total 483.000 · EMPLOYEE TAXES AND BENEFITS | | 25,000.00 |
| 485.000 · EMPLOYEE TAXES | | |
| 485.162 · Unemployment Compensation (Employer Contribution) | | 1,600.00 |
| Total 485.000 · EMPLOYEE TAXES | | 1,600.00 |
| 486.000 · INSURANCE/SOCIAL SECURITY | | |
| 486.151 · Short Term Disability (All ft employees) | | 3,780.00 |
| 486.152 · Dental and Vision Ins. - ee's cont 10% | | 9,465.00 |
| 486.156 · Hospitalization Ins. - ee's cont 10% | | 219,757.00 |
| 486.158 · Life Insurance. - Group | | 2,693.00 |
| 486.161 · SS Taxes/Medicare-Employer Contribution | | 72,000.00 |
| 486.350 · Supervisor Liability Insurance | | 8,100.00 |
| 486.351 · Twp Insurance. (Com, Property, Gen, Auto) | | 25,500.00 |
| 486.354 · Worker's Comp. Ins. | | 47,000.00 |
| 486.355 · Heart & Lung Payments | | 1,000.00 |
| Total 486.000 · INSURANCE/SOCIAL SECURITY | | 389,295.00 |

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| | | Jan-Dec 2021 |
| 487.000 · PAYROLL EXPENSES | | |
| 487.164 · Payroll Process Fees | | 3,000.00 |
| 487.166 · Payroll Process - Rounding | | 5.00 |
| Total 487.000 · PAYROLL EXPENSES | | 3,005.00 |
| 491.000 · MISCELLANEOUS REFUNDS | | |
| 491.001 · Miscellaneous Refunds | | 200.00 |
| Total 491.000 · MISCELLANEOUS REFUNDS | | 200.00 |
| 492.000 · INTERFUND OPERATING TRANSFERS | | |
| 492.200 · Transfer to Sinking Fund - Building Loan | | 76,340.00 |
| 492.201 · Transfer to Sinking Fund - Ackmanville Road | | 0.00 |
| 492.202 · Transfer to Sinking Fund - Dump Truck | | 26,500.00 |
| 492.203 · Transfer to Sinking Fund - Police Car | | 15,160.00 |
| 492.204 · Transfer to Sinking Fund - 2013 Road, Rutt | | 51,240.00 |
| 492.205 · Transfer to Sinking Fund - 2015 Emer Road | | 65,650.00 |
| 492.206 · Transfer to Sinking Fund - Brush Machine | | 27,000.00 |
| 492.207 · Transfer to Sinking Fund - 2019 Sm. Dump Truck | | 19,000.00 |
| 492.208 · Transfer to Sinking Fund-2020 Rec Fund | | 20,000.00 |
| 492.370 · Transfer to Recreation | | 300,000.00 |
| 492.700 · Transfer to Capital Reserve | | 10,000.00 |
| Total 492.000 · INTERFUND OPERATING TRANSFERS | | 610,890.00 |
| 493.000 · UNAPPROPRIATED FUND BALANCE | | |
| 493.001 · Unappropriated Fund Balance | | 276,274.00 |
| Total 493.000 · UNAPPROPRIATED FUND BALANCE | | 276,274.00 |
| TOTAL EXPENSE | | 3,269,008.00 |
| Net Income | | 0.00 |
| <i>Projected Fund Balance (unassigned) as of 1/1/2021</i> | | \$1,317,796 |
| <i>Projected Fund Balance (assigned*) as of 1/1/2021</i> | | \$9,800 |
| <i>(399.010 Fund Balance Forward)</i> | | \$390,589 |
| <i>Projected Fund Balance (unassigned) as of 12/31/2021</i> | | \$660,773 |
| <i>Projected Fund Balance (assigned*) as of 12/31/2021 (ARP)</i> | | \$276,274 |
| * GASB 45 | | |