

# EAST GOSHEN TOWNSHIP

## Variance Detail Report

Year to Date As of December 31, 2022

### GENERAL FUND

REVENUES	YTD Pr Yr	YTD Budget	YTD Actual	Versus Budget Favorable/ (Unfavorable)	Comments on YTD Budget Variance
LOCAL ENABLING TAXES	8,984,667	8,408,136	8,995,035	586,899	EIT Collections performance similar to Prior Year not in Budget
LICENSE & PERMITS	440,810	432,733	425,554	(7,178)	Franchise fees under budget
FINES	45,121	57,000	69,505	12,505	Zoning violations
INTEREST EARNINGS	2,750	3,500	102,835	99,335	Driven by the move to PLGIT (4.12% vs. 1.15%)
RENTS	101,273	103,068	103,066	(1)	
STATE SHARED REVENUE & ENTITLEMENT	132,289	120,903	134,604	13,701	Higher State aid received vs. Budget
GENERAL GOVERNMENT	29,563	31,600	33,517	1,917	
PUBLIC SAFETY	338,687	306,064	485,063	178,999	Driven by building permits
HIGHWAY & STREETS	6,452	5,026	1,045	(3,981)	
CULTURE & RECREATION	145,109	173,361	182,721	9,360	More summer program & tennis signups
MISCELLANEOUS REVENUE	162,702	148,146	291,531	143,385	Insurance dividends & wireless tower renewal
INTERFUND OPERATING TRANSFERS	1,064,056	1,060,871	1,162,528	101,657	More Liquid Fuel \$ and Sewer Transfers than anticipated
<b>TOTAL REVENUES</b>	<b>11,453,479</b>	<b>10,850,407</b>	<b>11,987,004</b>	<b>1,136,597</b>	
<b>EXPENSES</b>					
GENERAL GOVERNMENT	979,121	1,045,226	1,071,816	(26,590)	Lower engineering services offset by Hicks reimbursements
TAX COLLECTION	119,639	86,044	119,098	(33,055)	Driven by higher EIT receipts vs budget
GENERAL GOVERNMENT BLDG & PLANT	451,488	295,806	599,940	(304,133)	Maintenance costs and add'l capital purchase/replacement transfers
PUBLIC SAFETY	4,444,762	4,632,242	4,682,436	(50,193)	WEGO paid 100% from General, not Trust as value is down vs. 2021
PLANNING & ZONING	395,445	413,816	373,157	40,658	Lower payroll costs due to staffing
RECYCLING	13,760	14,853	15,912	(1,059)	
PUBLIC WORKS - SANITATION	469,210	274,529	351,289	(76,760)	More sewer & stormwater work and supplies vs. budget
PUBLIC WORKS - HWYS ROADS & STREETS	1,812,565	1,962,633	2,045,762	(83,129)	Higher paving material/fuel costs; more signal maintenance
PARTICIPANT RECREATION	215,389	239,375	296,126	(56,752)	P&R Coordinator not in Budget; Increased programs offset by revenue
PARKS	304,147	337,783	410,528	(72,745)	Higher maintenance costs - landscaping, mowing, tree removal
CONSERVATION & DEVELOPMENT	471	4,886	2,241	2,645	
HISTORICAL	914	2,248	2,328	(80)	
DEBT SERVICE	576,090	550,075	550,077	(2)	
PENSION FUND CONTRIBUTION	136,373	126,000	132,827	(6,827)	May receive true-up in 2023 for retired ineligible employees
INSURANCE PREMIUMS	701,393	638,147	573,834	64,313	Changes in plans and employees/selections
EMPLOYEE BENEFITS	213,833	226,746	223,966	2,780	Higher uniform cleaning costs
INTERFUND TRANSFERS	554,822	0	450,580	(450,580)	Approved transfers to Capital Reserve and Infrastructure Funds
<b>TOTAL EXPENSES</b>	<b>11,389,421</b>	<b>10,850,407</b>	<b>11,901,916</b>	<b>(1,051,509)</b>	
<b>RESULTS FROM OPERATIONS</b>	<b>64,058</b>	<b>(0)</b>	<b>85,088</b>	<b>85,088</b>	

MONTH END FUND BALANCE REPORT  
ALL FUNDS DECEMBER 2022

\* NOTE: GENERAL FUND INCLUDES PASS-THROUGH ACCOUNTS

FINAL REPORT		FUND												
		01	02	03	04	05	06	09	10	12	07	08	19	
		GENERAL FUND*	LIQUID FUELS STATE FUND	CAP RESV FUND	TRANSPORT. FUND	SEWER OP. FUND	REFUSE FUND	SEWER CAP RESV FUND	OPERATING RESERVE	INFRASTRUCTURE SUSTAIN	TOWNSHIP FUNDS	MUNICIPAL AUTHORITY	BOND FUND	ARPA FUND
01/01/22 BEGINNING BALANCE		\$5,739,288	\$130	\$4,873,286	\$610,352	\$1,021,128	\$494,811	\$2,361,152	\$2,784,888	\$339,058	\$18,224,092	\$11,620	\$2,787,907	\$914,664
RECEIPTS														
310	TAXES	9,087,569.38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,087,569	\$0	\$0	\$0
320	LICENSES & PERMITS	425,554.24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$425,554	\$0	\$0	\$0
330	FINES & FORFEITS	69,505.03	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69,505	\$0	\$0	\$0
340	INTERESTS & RENTS	205,901.47	\$6,511	\$65,861	\$7,087	\$7,664	\$3,208	\$318,246	\$23,720	\$23,609	\$638,199	\$7	\$37,931	\$14,173
350	INTERGOVERNMENTAL	414,602.52	\$515,255	\$309,776	\$0	\$0	\$0	\$0	\$0	\$0	\$1,239,633	\$0	\$0	\$955,827
360	CHARGES FOR SERVICES	677,588.30	\$0	\$0	\$0	\$3,879,256	\$1,406,517	\$0	\$0	\$0	\$5,963,361	\$4,953	\$0	\$0
380	MISCELLANEOUS REVENUES	2,480,763.68	\$0	\$0	\$396	\$0	\$0	\$0	\$0	\$0	\$2,481,160	\$282	\$0	\$0
390	OTHER FINANCING SOURCES	1,190,303.66	\$0	\$987,311	\$0	\$0	\$0	\$0	\$0	\$1,450,258	\$2,177,615	\$377,636	\$50,000	\$0
		\$14,551,788	\$521,766	\$1,362,948	\$7,483	\$3,886,920	\$1,409,725	\$318,246	\$23,720	\$1,473,867	\$22,082,596	\$382,879	\$87,931	\$970,000
EXPENDITURES														
400	GENERAL GOVERNMENT	1,860,888.43	\$0	\$100,914	\$0	\$0	\$0	\$0	\$0	\$0	\$1,961,802	\$0	\$0	\$920,729
410	PUBLIC SAFETY	7,249,515.93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,249,516	\$0	\$0	\$0
420	HEALTH & WELFARE	176,147.86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176,148	\$94,512	\$0	\$0
426	SANITATION & REFUSE	\$0	\$0	\$0	\$0	\$2,346,040	\$1,339,609	\$0	\$0	\$0	\$3,685,649	\$0	\$0	\$0
430	HIGHWAYS,ROADS & STREETS	2,236,814.92	\$521,332	\$161,242	\$148,910	\$0	\$0	\$7,969	\$0	\$0	\$3,076,267	\$294,814	\$411,392	\$0
450	CULTURE-RECREATION	729,153.96	\$0	\$679,557	\$0	\$0	\$0	\$0	\$0	\$17,048	\$1,408,711	\$0	\$108,525	\$0
460	CONSERVATION & DEVELOPMENT	4,569.06	\$0	\$60,453	\$0	\$0	\$0	\$0	\$0	\$0	\$65,022	\$0	\$0	\$0
470	DEBT SERVICE	550,076.86	\$0	\$0	\$0	\$972,360	\$0	\$0	\$0	\$0	\$1,522,437	\$0	\$0	\$0
480	MISCELLANEOUS EXPENDITURES	1,214,098.06	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,214,098	\$0	\$0	\$0
490	OTHER FINANCING USES	450,579.54	\$0	\$1,495	\$0	\$430,979	\$0	\$286,657	\$1,250,000	\$927	\$2,419,711	\$0	\$0	\$0
		\$14,471,845	\$521,332	\$1,003,660	\$148,910	\$3,749,379	\$1,339,609	\$294,626	\$1,250,000	\$17,975	\$22,779,360	\$389,327	\$519,917	\$920,729
2022 SURPLUS/(DEFICIT)		\$79,944	\$434	\$359,287	\$(141,427)	\$137,541	\$70,116	\$23,620	\$(1,226,280)	\$1,455,891	\$(696,765)	\$(6,448)	\$(431,986)	\$49,272
CLEARING ACCOUNT ADJUSTMENTS		\$9,923												
12/31/22 ENDING BALANCE		\$5,829,155	\$564	\$5,232,573	\$468,926	\$1,158,669	\$564,927	\$2,384,772	\$1,558,608	\$1,794,949	\$18,993,142	\$5,172	\$2,355,921	\$963,936