

BOROUGH OF WAYNESBORO



2023

APPROVED BUDGET

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HISTORY

Waynesboro is situated in the southern part of Franklin County, Pennsylvania, about 2 miles north of the Mason-Dixon Line. The community, with a current population of 10,951 (2020), had its beginnings about 1749, when John Wallace, a Scotsman, settled by a spring located a few hundred yards west of the Antietam Creek (East Branch).

Wallace held title to 633 acres, 119 perches, almost a square mile. He called his land holdings Mt. Vernon. Upon his death, the land was conveyed to a son Robert, who later conveyed it to his brother George. George owned it a short time when he conveyed it to his brother John, who had recently returned from fighting the war. The Wallaces' lands were often referred to as Wallaces' Town or Wallacetown, as they were the largest land holdings in the area.

In 1797, John decided to lay out a town and placed 90 lots on the market. He named the town Waynesburg, after General Anthony Wayne, his commanding officer in the war. There were several other communities in the state with similar names and in 1831, when the federal government ruled that the names of post offices in any one state could not be duplicated, our town was re-chartered and took for its corporate title the name of Waynesboro.

Waynesboro, because of its location on the frontier at the time of the French & Indian War (1755-1764), was in a particularly vulnerable position and was the scene of some of the Indians' most barbarous raids. Two victims of such were the Renfrew sisters, who lived just east of Waynesboro along the Antietam Creek. Today, there is a museum and park named for the girls, at the site of their massacre. The museum, an outstanding exhibit of decorative fine arts, dates to 1812.

When the Civil War came along, Waynesboro was again cast in the role of a "frontier town", this time because of its close proximity to the Mason-Dixon Line. Historians tell us that residents of the area spent half their time burying and digging up their possessions and fleeing north toward Harrisburg. Among those fleeing when the Confederates entered Waynesboro was John Phillips, cashier of the local bank. Mr. Phillips made it to safety with the bank's cash and valuables, his wife and son, all loaded into one carriage. Most residents stayed on, watching apprehensively, as 75,000 Confederate soldiers headed north to Gettysburg. Waynesboro was under Confederate rule for 15 days.

The foundation for Waynesboro's industrial activity was laid by George Frick, who operated at a number of locations in the Waynesboro area. His invention of a steam engine, small enough for farm use, replaced cumbersome horse-powers. He founded the Frick Company in 1873. The firm switched to making refrigeration and air conditioning equipment and is now part of Johnson Controls. They are still one of the leading employers in the Waynesboro area.

Shortly after Mr. Frick established the Frick Company, two brothers, Abraham and Franklin Landis, came to the area from Lancaster County. With their inventive minds they manufactured the first cylindrical grinding machine in 1883. They formed a partnership in 1889 to manufacture and market the grinder, and six machines were sold in the first year of operation. A patent was granted to Abraham B. Landis in 1890, based on the 1883 design. The partnership was succeeded by the Landis Tool Company in 1897 and operated at that location until recently. The complex has seen a rejuvenation since it has been purchased by D.L. George and Sons.

A. B. Landis then turned his attention to the problems of threading bolts, and his solution to the problem was a new and unique screw-cutting die head for a turning machine, with one being built in 1887. A patent was granted in 1889, but the product was not marketed until 1903 when the Landis Machine Company was organized. This company is now known as Landis Solutions LLC.

Education and religion have played a vital part in the cultural activity of the community. The first church and school, built somewhere between 1770 and 1780, still stands on Bourns Hill overlooking a school complex of 3 modern buildings. The log structure, often referred to as Bourns Cabin was used as a school on weekdays and as a church on Sundays. Early records of one schoolmaster indicated he had 17 pupils who were charged about \$5.00 each for a 6 month session. Today, the Waynesboro School District consists of 4 elementary school buildings, 1 middle school building and 1 senior high building, all with a total enrollment of about 4,300.

STATISTICS

Source: U.S. Census Bureau, 2020 Census

Total Population – 10,951

Under 5 Years – 5.7% 18 Years and Over – 26.7% 65 Years and Over – 14%

ELECTED OFFICIALS

Borough Council is the legislative body of the Borough. It is comprised of six members, each elected from three wards for four-year overlapping terms. After each general municipal election (i.e. every two years), Borough Council is reorganized and a Council President is selected from among members to preside over Council meetings and other events.

The primary duties of Borough Council include adoption of the annual budget, the establishment of policies for the conduct of Borough affairs, the enactment of ordinances and resolutions for the protection of the public's safety and welfare, and approval of contracts and bids. In addition, Borough Council's responsibilities include the appointment of the Borough Manager and other Department Heads, along with members of various municipal boards.

The Mayor, elected at large to a four-year term, is primarily responsible for the public safety of the community with emphasis on law enforcement and the day-to-day oversight and administration of the police department. The Mayor reviews each ordinance and resolution of a legislative nature enacted by Borough Council, and can sign it, veto it, or permit it to become law without signature. The Mayor has the authority to break all tie votes of Borough Council. An important function of the office is to serve as spokesman for the community, perform marriages, and declare proclamations as well as represent the Borough at civic and social activities.

The Borough of Waynesboro operates under the Council-Manager form of government. Under this form, Borough Council appoints a full-time professional municipal manager to oversee the day-to-day operations of the Borough.

Mayor: Richard Starliper, 717-762-6307, RAStarliper@gmail.com

Council President (Ward 2): C. Harold Mumma, 717-762-4227, charold147@gmail.com

Council Vice-President (Ward 1): Dade Royer, 717-350-9661, daderoyer@waynesboropa.org

Council Member (Ward 2): Jon Fleagle, 717-860-9201, jfleagle@pa.net

Council Member (Ward 1): Michael J. Cermak, 717-729-6994, mike@cermak.com

Council Member (Ward 3): Patrick Fleagle, 717-762-8265, patfleagle@comcast.net

Council Member (Ward 3): Jarred Knott, 717-387-1020, jarredknott@hotmail.com

BOARDS AND COMMISSIONS

BOROUGH AUTHORITY

Jon Fleagle (Chairperson), Lee Layman, William Pflager, Todd Blake and Scott Stine

BUILDING CODE BOARD OF APPEALS

Larry Garver, James Rock, Herb Sandifer and Eric Krinks (1 Vacancy)

CIVIL SERVICE COMMISSION

Lloyd Hamberger (Chairperson), Barry McNew, and Ron Flegel (3 Alternate - Vacancies)

ADA GRIEVANCE COMMITTEE

Council President, Eric Boyer and Jon Fleagle

LIBRARY BOARD

Vince Cahill, Marissa Correll, Sue James, Paige Stewart, Alexandra Sipe and Dr. Tod Kline (1 Vacancy)

PLANNING/ZONING COMMISSION

Jon Fleagle (Chairperson), C. Harold Mumma, Richard Rose, Don Smith, and Jonathan Walters

RECREATION BOARD

Denise Blake (Chairperson), Sarah Stains (Secretary), Wayne Bartholow, John Kelley, Scott Crum, Dave Thompson, Kevin Hammond, Rheeana Walters and Kristia Bartholow.

RENFREW COMMITTEE, INC.

BOROUGH APPOINTMENTS: Laurie Hovermale, Patti McLaughlin, C. Harold Mumma and Dade Royer

TRUSTEE APPOINTMENTS: Valerie Dick, Bruce McLaughlin, and Kari Saavedra

SHADE TREE COMMISSION

Tom McCloud (Chairperson), Harry Morningstar, Jr. and David Nixdorf (1 Vacancy)

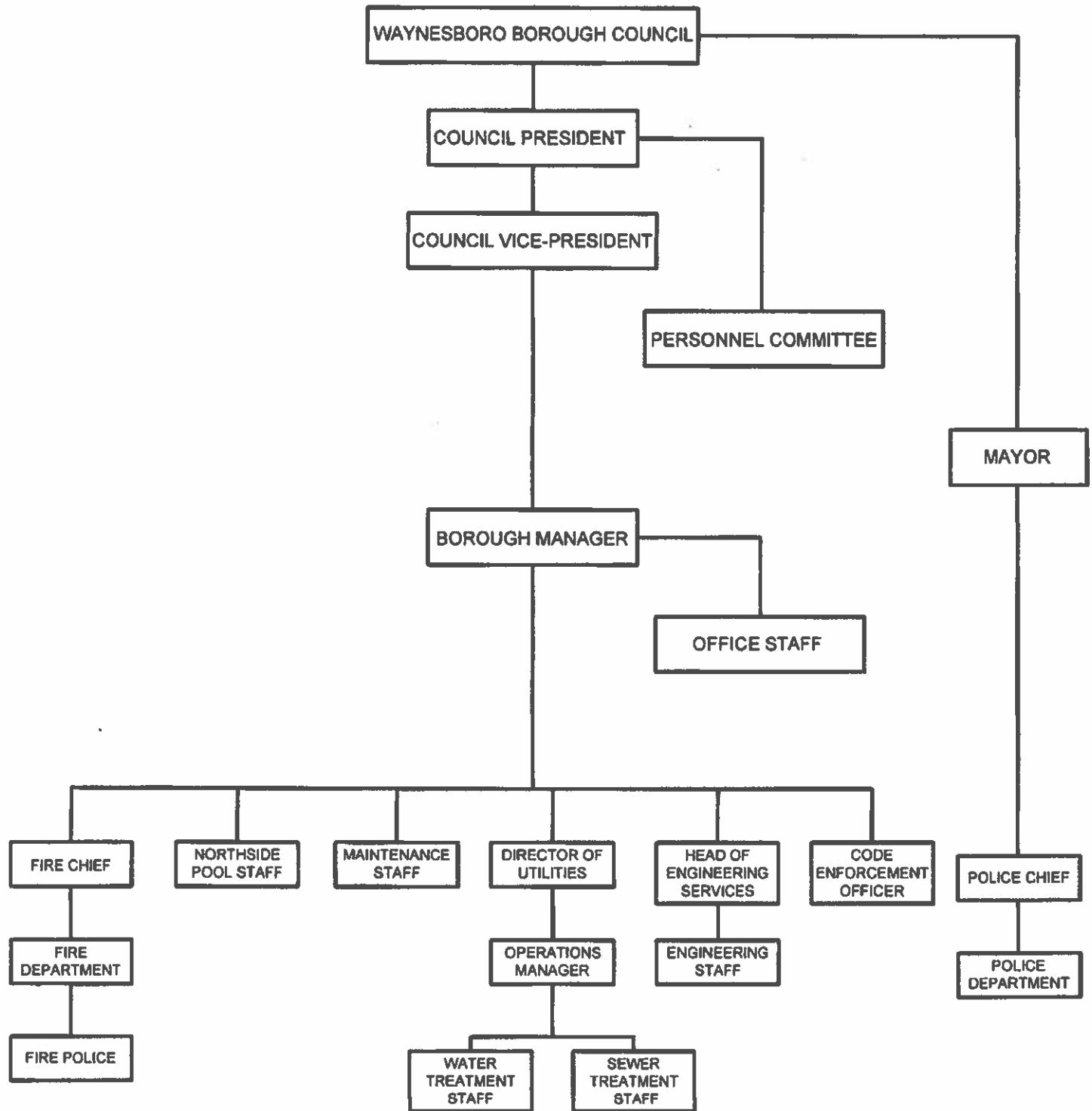
VACANCY BOARD

O. June Mumma and Members of Council

ZONING HEARING BOARD

Sandra Cermak (Chairperson), Gary Florence, Keith Williams, Jerry Kauffman, Dennis Shockey, Brandon Boldyga (Alternate) and Steven Barry (Alternate)

BOROUGH OF WAYNESBORO
ORGANIZATIONAL LEADERSHIP CHART





December 15, 2022

Honorable Mayor and Borough Council,

I am pleased to submit the Borough of Waynesboro's proposed 2023 budget for your consideration. In accordance with Section 36-6 of the Code of the Borough of Waynesboro, the Borough Manager shall "prepare and submit to Council, before the close of each fiscal year, a budget for the next fiscal year and an explanatory budget message."

As of 2020, the latest year with records, Waynesboro ranks 254th for budget size of any municipality in the Commonwealth of Pennsylvania.

	Largest Municipalities in Pennsylvania (2020)		County	Total Revenue	Total Expenditures	Population
1	Philadelphia	City	PHILADELPHIA	\$10,168,185,000	\$10,068,848,000	1,526,006
2	Pittsburgh	City	ALLEGHENY	\$892,378,700	\$925,135,295	305,704
3	Allentown	City	LEHIGH	\$211,089,580	\$187,662,054	118,032
4	Reading	City	BERKS	\$206,900,979	\$187,321,397	88,082
5	Erie	City	ERIE	\$180,579,641	\$177,731,871	101,786
6	Lancaster	City	LANCASTER	\$158,949,659	\$194,882,585	59,322
7	Bethlehem	City	NORTHAMPTON	\$150,758,829	\$153,225,386	74,982
8	Lower Merion	First Class Township	MONTGOMERY	\$143,363,207	\$147,137,957	57,825
9	Harrisburg	City	DAUPHIN	\$113,090,026	\$110,440,359	49,528
14	Chambersburg	Borough	FRANKLIN	\$86,851,468	\$82,626,336	20,268
71	Carlisle	Borough	FRANKLIN	\$28,480,077	\$25,766,465	18,682
254	Waynesboro	Borough	FRANKLIN	\$9,929,343	\$9,395,033	10,568
313	Shippensburg	Borough	CUMBERLAND	\$7,909,507	\$6,617,607	5,492
398	Gettysburg	Borough	ADAMS	\$6,178,476	\$6,127,841	7,620

Source: Pennsylvania Department of Community and Economic Development

Waynesboro is estimated to have modest population growth (approximately 2%) per decade over the next thirty years. Waynesboro's income levels are not expected to improve and the percentage of citizens who qualify as low/moderate income will rise by 2040. For comparison, the Median Household Income is \$38,964, whereas in Washington Township it is \$57,534 and in Antrim Township it is \$46,050. Waynesboro demographics indicate a more diverse population, more ethnic representation and a larger population of first generation home ownership, larger population of families/extended families, more elderly, more youth and a larger demand on schools and social services. In general, demand on municipal services will continue to grow over the next thirty years. Expenses will grow and revenue will not.

Tax revenue has not, and is not anticipated to keep pace with infrastructure needs and demands for local government services. This is a significant challenge. The Borough has a narrow tax base, little opportunity to significantly grow that tax base, and Pennsylvania has not given local government any latitude to diversify the sources and types of revenue. Waynesboro cannot look to any sources of revenue at this time other than larger property taxes or larger fees for services. We cannot continue to function properly without a significant investment in infrastructure. We are suffering from antiquated public safety systems prevalent throughout Pennsylvania and poorly funded and supported law enforcement. Waynesboro has no successful economic development strategy and no dedicated employee whose sole purpose is economic development to prevent further deterioration of the municipal tax base.

Budget projections continue to indicate a severe and chronic fiscal challenge like that of all older Pennsylvania Boroughs. Waynesboro struggles to tackle infrastructure needs. For example, street paving, traffic improvements, storm water facilities and public buildings (S. Potomac St. Fire Station, Police Department and Pool) need extensive investment. Thankfully, Waynesboro has been a recipient of grant money to assist with some infrastructure needs. During 2022, the Borough of Waynesboro was awarded several grants. However, grant money is not "free" money. Grants require matching funds to be contributed by the grantee.

Project	Grant Request	Amount Awarded
Northside Pool Rehabilitation	\$800,000	\$1,000,000
Bare Root Tree Project – Mt. Airy Park	Five Honey Locust and Five Red Oak Trees	Five Honey Locust and Five Red Oak Trees
Renfrew Gristmill Project	\$1,000,000	\$1,000,000
Storm Water Infrastructure	\$500,000	\$199,000

2022 Grant Awards

Project	Grant Request
Fire Department – Fire Apparatus	\$750,000
Speed Limit Driver Feed-Back Signs & Flashing School Signs	\$49,000
Recycling Rebate Program	Unknown – Typically \$13,000 awards

2022 Grants Awaiting Decision

Waynesboro currently relies on the entirety of the Community Development Block Grant (CDBG) program for money to pave streets. However, this money is only allowed to be used in areas considered by the federal government as low to moderate income areas. Additionally, we do not receive enough CDBG money to pave an entire street in one year, and due to the federal program regulations, we cannot just ask for more. The street projects that we do perform through this fund take several years of federal funding to complete.

There is no identifiable source of money other than what we have invested, to help our financial position. The revenue loss money should be allowed to grow wealth in the market. Projects should be carefully considered before using the invested funds.

The Waynesboro Police Department currently employs seventeen full time officers, a K-9, and has three vacancies. The Waynesboro Police Department is the only department in the southeastern end of the County that operates around the clock, every day of the year. In comparison to Waynesboro, Washington Township operates a police department staffed currently with nine full time (two were recently hired but have not started working) and one part time officer but does not currently operate around the clock. Policing services in Washington Township are supplemented by Pennsylvania State Police. Waynesboro and Washington Township assist each other as needs arise. Waynesboro Police Department is also called by Pennsylvania State Police to assist in Washington Township whenever they may have a delayed response time. Quincy Township does not operate a police department. Their residents are covered exclusively by Pennsylvania State Police.

According to Emily Prevati at PA Post, "About 1,300 Pennsylvania communities don't have their own police departments and rely instead on state police. But they don't pay anything for the service – and it costs state taxpayers nearly half a billion dollars every year. State lawmakers have been talking for years about changing that, but still can't seem to agree on a way to do it. And the pressure has been building as the state has been tapering off diversions to the Pennsylvania State Police from the commonwealth's Motor License Fund, which is intended to fund infrastructure repair and maintenance." Gov. Tom Wolf had pitched a plan — which failed to get legislative approval — where municipalities that rely on state police would pay for services based on population. Under the failed proposal towns with fewer than 2,000 residents would pay \$8 per person. Towns with more than 20,000 residents would pay \$166 per person. It would generate over one hundred million dollars.

Municipality	2023 Proposed Police Expenditures
Waynesboro	\$1,686,583
Washington Township	\$1,330,184
Quincy Township	N/A

In 2022, we sent two new cadets to the police academy, which is overseen by the Municipal Police Officers' Education and Training Commission, and they should graduate in mid-December. Waynesboro struggles to attract Pennsylvania Act 120 certified candidates to transfer into our department for vacancies. We have also been plagued with extremely high failure rates through our state mandated Civil Service process for hiring. During our current testing round, we received two applications for testing. This year, Borough Council took steps to attract a larger pool of applicants by increasing the starting salary for both certified and uncertified candidates to \$55,000/year beginning on January 1, 2023.

During 2022 the Borough and the Waynesboro Patrolman's Association negotiated and entered a new, five-year collective bargaining agreement.

The Waynesboro Police Department has been working with a mental health professional funded through a grant from Franklin County. The Borough has been in discussion with Franklin County over

the last year and a half to transfer the grant to the Borough and create a grant-funded position dedicated to the residents of the Borough. Earlier this month, Kay Martin was hired as our Community Liaison (formerly co-responder) and half of the Community Liaison costs are being funded by Franklin County. The Borough now has a dedicated mental health community liaison to work with the growing mental health needs in our community. Since the original co-responder program began in 2017, our co-responder has made in excess of 2,000 contacts in our community, assisting residents with a variety of mental health services.

The Waynesboro Police Department obtained accreditation under the Pennsylvania Chiefs of Police Association in 2022. The accreditation process creates greater accountability within the department, reduced risk and liability exposure, stronger defense against civil lawsuits, and governmental support. Waynesboro is the first law enforcement agency in Franklin County to receive this accreditation.

The police department has long outgrown their current facility. Current police standards and practices demand a new facility to operate safely.

Fire Service in Waynesboro is comprised of the Waynesboro Fire Department (WFD) and the Waynesboro Volunteer Fire Department (WVFD). The WFD is comprised of six career staff, numerous part-time staff and a Fire Chief. The Fire Chief is assisted by a volunteer Deputy Fire Chief and Assistant Fire Chief. The full time drivers currently work twenty-four hour shifts. The WVFD is comprised of all volunteers.

As volunteerism continues to decline nationally, the Borough is not immune to the lack of qualified volunteers and the Borough must continue to take steps to ensure safe staffing for our firefighters, and our community. The National Fire Protection Association (NFPA) recommends that each company be staffed with four firefighters when responding. Waynesboro Fire Department does not currently meet this standard on most calls. While most calls are run with three firefighters, on most call types, a handful of volunteers may show up to assist.

We improved our recruiting practices for our career Firefighter/EMT positions this year. A practice that has been lacking for years. For the last testing round, one hundred-forty applications were provided for three open positions. This year, our firefighter recruits began attending the Harrisburg Area Community College Fire Academy. This is a fourteen-week program that certifies graduates in numerous core competencies.

We also had several other success stories in the fire service this year. For the first time in a decade, the fire department operated within budget, gear inspections were completed, and outdated, unsafe gear was pulled from service. New radios were purchased to replace outdated radios. A new collective bargaining agreement was entered into with the Waynesboro Professional Firefighters Association, IAFF Local 5211.

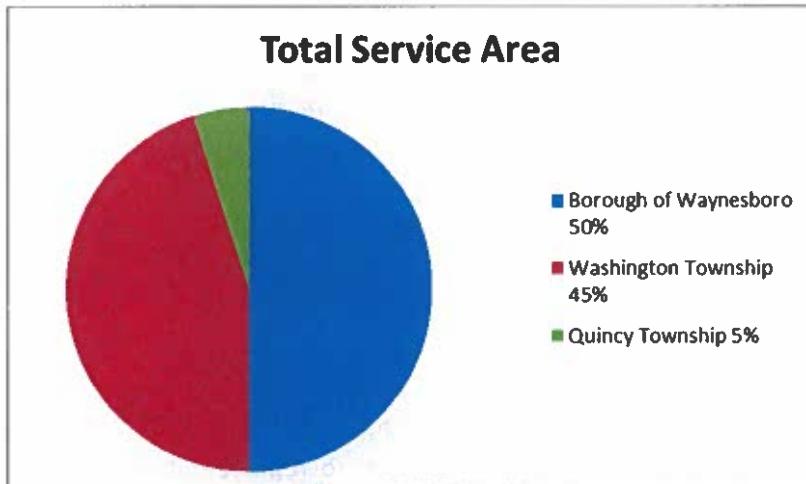
The Waynesboro Fire Department and Waynesboro Volunteer Fire Department own an aging fleet of apparatus. The average age of our fleet is currently 15 years old. Currently the NFPA states that leaders should "carefully consider the value (or risk) to their firefighters of keeping apparatus in first-line service" once the apparatus reaches 15 years of age. The Borough has spent a significant amount of money on apparatus repairs over the last few years. Rescue Engine 2, seen below, has been out of

service since April 2022 awaiting parts and repair. Engine 2-2 sustained a minor fire while in transit for mechanical work to be completed. The Fire Chief is working to create a strategic plan for replacing apparatus, however current wait times for new apparatus are two to three years. As referenced earlier in this document, the Borough of Waynesboro has applied for a grant to help support the purchase of a new piece of apparatus.



Source: Mike Sanders Fire Apparatus Photography

The "First Due" area for this department is the Borough of Waynesboro, a majority of Washington Township, and parts of Quincy Township. The Borough of Waynesboro has a service agreement with Washington Township that expires at the end of 2024. The agreement with Quincy Township expired at the end of 2019, and the Borough has tried on several occasions to open discussions to negotiate a new agreement with Quincy Township. Following the seating of a new board of supervisors, Quincy Township met with Borough officials during the fall and are finalizing their budget for 2023.



Waynesboro needs to plan for radical changes to fire and EMS services. The current system, which plagues all of Pennsylvania, is not sustainable both in income and resources. A critical need exists, which requires a significant review of challenges and new systems are needed. Waynesboro operates the only career department with twenty-four hour staffing in this part of the County. Our neighbor to the East, Blue Ridge Fire and Rescue has taken steps to hire staff to provide more coverage around the clock. A county-wide study was completed for fire and EMS service. However, no noticeable action has been taken to implement this plan.

During 2022, we have witnessed WellSpan Health acquiring the Waynesboro Area Advanced Life Support Unit (Medic 2). The municipalities serviced by Medic 2 were notified that there is an agreement in place that the medic unit will continue to operate for at least ten years. In Adams County, several ambulance companies were acquired by another healthcare system, UPMC. While the Borough employees EMTs (our career firefighters) who respond to medical calls, we do not have a licensed ambulance to transport patients. Our career staff, when dispatched, will arrive on scene, and provide patient care until a Basic Life Support company (Waynesboro Ambulance Squad, Blue Ridge Fire and Rescue, Mont Alto Ambulance, etc.) arrives on scene.

A positive step was taken for future facilities by the Borough and WellSpan Health during the year. Both parties have entered into a feasibility agreement to study the construction of an emergency service building across from the WellSpan Waynesboro Hospital. The article, *Waynesboro and WellSpan to explore potential partnership* may be found online at www.wellspan.org/news/story/waynesboro-and-wellspan-health-to-explore-potential-partnership/N10388

The fire service has outgrown their current facilities, and Station 1 (Potomac St.) requires significant upgrades. Station 2 (Virginia Ave.) cannot house larger pieces of apparatus.



Source: WellSpan Health

Waynesboro needs to continue to make a significant investment in code enforcement. A critical need exists to address rental housing, building codes and other significant quality of life issues. In 2021, I recommended the hiring of a second Code Enforcement Officer as well as beginning a rental registration program last year. While we were not able to hire the second officer, we did begin a rental registration program. Registration for the program coupled by our rental sales inspection program exceeded six-hundred hours of staff time throughout the year. We were able to supplement our code officer with an intern who assisted the registration process. Money to support the hiring of a part-time Code Enforcement Officer is included in the 2023 budget. Additionally, the Economic Development Committee has discussed the concept of a rental inspection program like programs currently in place in

Chambersburg, PA and Shippensburg, PA. Waynesboro has not taken a step forward with a rental inspection program at this time. Waynesboro cannot serve as a residence of last resort for our surrounding communities. Working to educate our residents will go a long way to assist our code enforcement efforts. We must continue to fight blighted properties, as a reinvestment in our community. A recent example of our fight on blighted properties occurred when 242, 244 and 246 W. Second St. were acquired by the Borough of Waynesboro as blighted properties and sold to Luminest Community Development. Through a grant sponsored by the Borough of Waynesboro and Franklin County, those properties were demolished late last year, and two new single-family homes are in the process of being completed on the site.

Several years ago, the Borough worked with the Pennsylvania Economy League and DCED through the Strategic Management Planning Program. This report may be found on the Borough's website. I recommend again this year that we seek funding through DCED for Phase II of this program. Phase II would assist in examining public safety measures. The Pennsylvania Economy League reported a strong institutional knowledge by administrative staff with a good working relationship with the Waynesboro Borough Authority. However, the Borough is lacking a system for proactive day-to-day financial operations. We should seek software to interface between the Borough and our third-party bookkeeping firm. On a bright note, the Borough is comprised of outstanding women and men who serve our community. Given the challenges they face, rewarding good employees who work in adverse situations is the easiest way to maintain an organization's head above water. However, our staff feel the pressure of the demands of the public and elected officials. The Borough has a great deal of institutional knowledge that will be lost over the next five to ten years through retirement. We must take steps to begin to train replacements in key positions. Waynesboro has too few employees and no revenue to hire more. The demeanor of our residents has changed as well. Too often, our staff are belittled on the phone and in person for doing their jobs by the citizens we serve. I have empowered our staff to disconnect phone calls or walk away from citizens who are unable to maintain a professional decorum.

The Borough faces several key capital needs. Northside Pool needs to be refurbished; it currently loses between 3,000 and 5,000 gallons of water per day. A Pool Feasibility Study was conducted during late 2021 and through the third quarter of 2022 to assist in determining the scope of the project. The study was funded through a Department of Community and Economic Development grant. The Borough faces the need to address over \$5,000,000 in street construction needs. The limits to use, scope and award amounts cannot adequately address our needs through the Community Development Block Grant Program. Additionally, the Commonwealth's Highway Aid received each year cannot support the remaining deficit for street repairs. I recommend that the Borough obtain the services of a third-party financial planner to examine our current debt service, tax structure, and assist in developing a capital plan to make these needs a reality.

The COVID-19 Pandemic continues to be a major theme. Since the Pandemic began, we have struggled to retain staff members and back fill those positions. The resounding theme we hear from individuals interviewing for the open positions has been "benefits do not pay the bills." While the Borough has good health and retirement programs, entry level salaries continue to lag behind our municipal partners and most private employers. Another resounding theme from the Pandemic has been the availability and cost of materials. For example, it has taken over two years to receive a chess table donated by a

community member for Memorial Park, certain chemical prices have increased over 200% in cost since 2021, we wait for long periods of time for sign poles, prices for municipal vehicles have increased over \$15,000 requiring our staff to maintain an aging fleet. Fuel prices have increased to the point that an average fuel bill costs more than \$12,000 per month.



Source: Sarah Stains

The explanatory message that follows will (1) review the budget format, (2) explain the process through which the budget was crafted; (3) provide a recommendation for increased revenue; and (4) provide a brief overview of recommended budget expenditures by department.

Budget Format

It is my hope that this message assists in the understanding of the operating budget for the Borough of Waynesboro.

I commend Melinda Knott, Borough Secretary; Cohick and Associates; Borough Department Heads Kevin Grubbs, S. Leiter Pryor, Matt Schmidt, Chief James Sourbier IV, Chief Chris Devers, Gordon Cruickshanks, Mike Benshoff; Waynesboro Borough Council; and Waynesboro Borough Authority for all of their efforts creating this budget.

It is my hope that this budget will serve as a(n):

Policy Document:

- Presents a statement of priorities, goals and short term initiatives that guide the current and future budgets.

Financial Plan:

- Describes all allocated funds and the major expenditures, revenues, and revenue sources.

Operations Guide:

- Explains all of the functions and services carried out by the Borough's organizational units
- Provides direction toward accomplishing the Borough's goals and objectives.

Budget Process

The budget process began in the spring as Department Heads began exploring needs for next year. Throughout the spring and summer, Department Heads began receiving budget quotes for specific items and services that they felt would be required to be included in the 2023 Budget. Borough Council met throughout November to consider various budget items.

General Fund Disbandment

While we have not had any significant audit findings, a recommendation from the auditors and our bookkeeping firm was that we move away from our pooled funds model with our clearing account. In simpler terms, this is the pot of money at the end of the rainbow. Beginning January 1, 2021, we began to dismantle that pot of money and place it into the separate funds represented on paper. The process took over a year to complete. As a result of dismantling the pooled funds, we found that the General Fund, as well as many other Funds, owed money to other Funds under the umbrella of the Borough. Due to these transfers, coupled by inflation, and Borough Councils that refused to address tax needs, General Fund Reserves had been depleted. Following months of discussion, staff recommended to the Borough's Finance Committee, and ultimately to Borough Council to create a General Fund Operating Reserve. In November of this year, Borough Council designated \$970,000 for emergency General Fund shortfalls. In addition, a repayment policy was adopted at that time. This money has been invested in a money market account earning 3.62% and may not be used to balance the budget. Additionally, Waynesboro received \$4,251,774 through the American rescue Plan Act of 2021. Waynesboro elected to use this money as revenue loss money under the United States Treasury rulings. While operating on the revenue loss money, the Borough was able to invest \$3,000,000 in the bond market earning between 4.55% and 4.85% using a laddered approach.

Recommendation for Budget Revenue

As demands for service have increased in the community, the Borough has answered the call, but not without significant hits to reserve funds. Calls for Police, Fire and Utility Services increase while revenues lag behind. The lag in revenue correlates to the last countywide property reassessment that occurred in 1961 and is the oldest assessment in the Commonwealth. Assessments in Franklin County are based on 100 percent of the property value as of 1961. This aged assessment hurts revenue and likely causes discrepancies in the tax structure. The Pennsylvania Constitution requires, "All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax and shall be levied and collected under general laws." This is known as the uniformity clause.

Further, it is important to know that Waynesboro does not receive hotel taxes, business taxes, liquor taxes or revenue from sales tax. These types of taxes are not an option for Boroughs under state law. In many other states, these taxes exist to help local government.

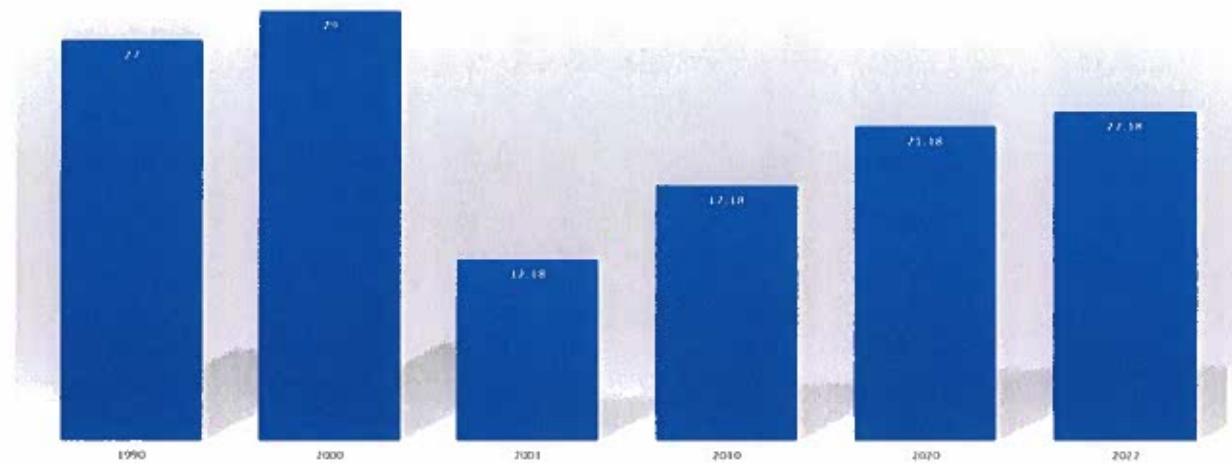
On October 7, 2022, the Pennsylvania Municipal League and Pennsylvania Economy League released a new study that demonstrated how the current local taxation structure, developed in 1965, does not meet today's municipal revenue needs. Called, "It's Not 1965 Anymore – State Tax Laws Fail to Meet Municipal Revenue Needs", the publication is in response to the League's Strategic Plan that called for an updated report on Pennsylvania's local taxation structure. Pennsylvania's municipal tax

authorizations have failed to keep pace with modern realities, and municipalities need more flexible revenue options just to keep the lights on.

According to these experts, "Much has changed in the landscape of local government since 1965 – population shifts, aging housing stock in older core communities, increased cost of municipal services, and increases in tax-exempt properties receiving services. Currently, new tools are only available to communities that have become fiscally distressed. Municipalities need access to these proven tools before fiscal distress sets in. Tools should be optional to allow each community to decide the best mix based on the make-up of the community such as: increased Local Services Tax, flexibility to increase the Earned Income Tax, Payroll Tax, county or regional Sales Tax, Drink Tax, or a regular reassessment..."

The Pennsylvania Borough Code outlines areas that Boroughs may generate tax money. The General Fund Mill Rate is capped at 30 Mills per law. The chart below shows Waynesboro's history from 1990 through 2022 with General Fund Mills. In 2001, the county changed their multiplier which automatically dropped the mill rate.

General Fund Mill Rate



2022 Tax Rates of Franklin County Boroughs					
Borough	County	Library	Borough	School	Total
Chambersburg	29.1	1.3	31	122.4974	183.90
Greencastle	29.1	1.3	15	119.58	164.98
Mercersburg	29.1	0	30.36	129.00	188.46
Mont Alto	29.1	1.3	9.55	105.514	145.46
Orrstown	29.1	0	9	97.4237	135.52
Waynesboro	29.1	1.3	35.43	105.514	171.34
West End Shippensburg	29.1	0	32.39	97.4237	135.52

I am recommending the following tax structure for 2023:

1. General Tax (Police) 23.68 Mills (Increase of 1.5 Mills).
2. Fire Purposes 3.0 Mills (No Change).
3. Street Lights 3.0 Mills (No Change).
4. Rescue Service Tax 0.50 Mills (No Change).
5. Debt Service Tax 6.75 Mills (No Change).

In addition to these increases, we will freeze \$283,835 from the 2022 budget to place into the 2023 budget.

Tax Mills are based on the Median Assessed Value for Single Family Homes. The value per Borough Ward changes each year. For 2023, the Median Assessed Value of a Single-Family Home is as follows:

Ward 1: \$16,560 or \$16.56/Mill



Source: Google Street View and Franklin County Parcel Viewer

Ward 2: \$14,050 or \$14.05/Mill



Source: Keller Williams and Franklin County Parcel Viewer

Ward 3: \$15,030 or \$15.03/Mill



Source: Google Street View and Franklin County Parcel Viewer

Each Mill of tax costs the average homeowner in the Borough between \$14.05 and \$16.56 per mill of tax based on the Ward they live in. This means that a homeowner in Waynesboro will pay between \$518.86 and \$611.56 per year in Borough taxes. The Borough's General Tax does not cover the expenses of the Police Department alone. Without these increases, we would need to shrink the staffing of our Police and Fire Departments. We cannot run our government based on the choices of other local authorities. If the county and school district raise taxes, while easy to consider, we cannot base our decisions on their choices. This has been done for too long in the past and has contributed to the pain in our financial position.

I am recommending a rate increase for refuse of \$4.08. Fees for trash in 2023 will be \$62.43 per quarter. The annual fee for electronic recycling will be \$3.40 and will fund an electronics recycling event for residents in 2022. While our electronic recycling event is held one time per year, Waynesboro residents may choose to recycle electronics at the Washington Township Transfer Station and pay a \$0.50 per pound charge with a \$15.00 minimum charge. I am also recommending a rate increase for our storm water fee from \$5.00 per quarter to \$10.00 per quarter. The Waynesboro Borough Authority has increased the sewer fee to \$47.22 per quarter, or an increase in the fee of \$6.16.

Conclusion

As is the case every year, the creation of the budget document is an undertaking by many people putting in tremendous hours of work. Thank you to our Department Heads for their creativity and sacrifices to arrive at this final product. I also thank our hardworking staff members from every department. They provide outstanding service to our community at any hour of the day or night.

We are facing the pressures of all Americans with significant inflation. The cost to pave a street has nearly doubled. Mission critical resources, supplies, fuel, and manpower have become dramatically more expensive in the last year. Our original budget requests, mainly needs, would have been catastrophic to include in our budget. We have made significant cuts and are carefully prioritizing projects to ease the pain.

As our General Fund mill rate continues to creep to the state maximum, we must urge the County Commissioners to address our antiquated system. This system burdens our senior citizens and slows

development. This outdated county assessment will force us to defund our police and fire departments. These are services we cannot afford to lose. We must ensure fire and life safety for our residents. We must be ready to combat the crime situated just to our south in Hagerstown and prevent it from spilling into our community. Waynesboro never gives up, and we must all dig deep and work together.

As we continue to make a positive impact for our Borough, we will continue to have difficult financial decisions to make. The Borough must continue to be proactive in addressing the challenges previously listed and develop a plan. Waynesboro needs to continue to study ways to expand revenue, expand services and deliver on challenges.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason B. Stains".

Jason B. Stains
Borough Manager

GENERAL FUND

General Fund Revenue

Description	Final Budget	Est. Final Requested	2021	2022	2023
Real Estate Taxes - Current	\$ 1,437,606.00	\$ 1,496,351.00	\$ 1,511,676.00	\$ 1,686,333.00	\$ 1,686,333.00
Real Estate Taxes - Delinquent	\$ 77,148.00	\$ 50,000.00	\$ 51,860.00	\$ 51,860.00	\$ 51,860.00
Fire Tax	\$ 101,163.00	\$ 202,392.00	\$ 202,392.00	\$ 215,982.00	\$ 215,982.00
Fire Tax - Delinquent	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00
Rescue Service Tax	\$ 15,106.00	\$ 33,732.00	\$ 33,732.00	\$ 35,972.00	\$ 35,972.00
Real Estate Transfer Tax	\$ 292,265.00	\$ 130,000.00	\$ 167,651.00	\$ 130,000.00	\$ 130,000.00
Earned Income Tax - Current	\$ 1,087,392.00	\$ 1,012,921.00	\$ 1,022,586.00	\$ 1,087,392.00	\$ 1,087,392.00
Earned Income Tax - Delinquent	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00
Emergency & Municipal Service Tax	\$ 169,528.00	\$ 172,000.00	\$ 172,000.00	\$ 172,000.00	\$ 172,000.00
Per Capita Tax - Delinquent	\$ 889.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
Business & Mercantile Licenses	\$ 1,785.00	\$ 500.00	\$ 1,200.00	\$ 1,000.00	\$ 1,000.00
Engineering Plan Review	\$ 3,117.00	\$ 3,000.00	\$ 5,991.00	\$ 3,000.00	\$ 3,000.00
Engineering Sidewalk Permits	\$ 400.00	\$ 500.00	\$ 950.00	\$ 500.00	\$ 500.00
TV Cable Franchise Fees	\$ 135,968.00	\$ 96,000.00	\$ 137,522.00	\$ 137,522.00	\$ 137,522.00
Verizon Mini Cell Antenna Fees	\$ 40,205.00	\$ 32,459.00	\$ 32,459.00	\$ 33,108.00	\$ 33,108.00
Misc. Permits - Non-Business	\$ 2,705.00	\$ 1,000.00	\$ 800.00	\$ 1,000.00	\$ 1,000.00
Motor Vehicle Code Violations	\$ 37,383.00	\$ 33,000.00	\$ 19,144.00	\$ 20,000.00	\$ 20,000.00
Violations of Ordinances	\$ 16,033.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
Parking Tickets	\$ 11,331.00	\$ 9,500.00	\$ 8,250.00	\$ 9,500.00	\$ 9,500.00
Code Enforcement Tickets	\$ 2,200.00	\$ 2,000.00	\$ 8,355.00	\$ 7,000.00	\$ 7,000.00
Earnings from Temp. Deposits	\$ 1,690.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Rent of Buildings, Property, & Equip.	\$ 14,344.00	\$ 13,600.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
Rent - Rotary Park Pavilion	\$ 15,470.00	\$ 1,500.00	\$ 1,005.00	\$ 1,500.00	\$ 1,500.00
Payments in Lieu of Taxes (PILT)	\$ 6,243.00	\$ 6,343.00	\$ 6,454.00	\$ 6,454.00	\$ 6,454.00
GDBG Reimbursement	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 0.00
Tavern Tax Act 90	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00
PURTA (Public Utility Realty Tax Act)	\$ 3,368.00	\$ 3,386.00	\$ 3,601.00	\$ 3,601.00	\$ 3,601.00
Beverage Licenses	\$ 3,400.00	\$ 6,500.00	\$ 9,883.00	\$ 9,500.00	\$ 9,500.00
Police Services	\$ 4,144.00	\$ 3,500.00	\$ 4,222.00	\$ 4,000.00	\$ 4,000.00
Special Service - Fire Protection	\$ 113,153.00	\$ 157,000.00	\$ 157,000.00	\$ 168,000.00	\$ 168,000.00
Special Service - False Alarms	\$ 375.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Street Repairs and Openings	\$ -	\$ -	\$ 1,600.00	\$ 1,000.00	\$ 1,000.00

Parking Meters	\$ 20,455.00	\$ 20,000.00	\$ 16,000.00	\$ 320,000.00
Pepsi Fund	\$ -	\$ 200.00	\$ _____	\$0.00
Police Pepsi Fund	\$ 71.00	\$ 200.00	\$ -	\$0.00
Fire Pepsi Fund	\$ 77.00	\$ 200.00	\$ -	\$0.00
Sewage Enforcement	\$ (22.00)	\$ 100.00	\$ 100.00	\$100.00
Zoning/Land Use Permits	\$ 9,735.00	\$ 10,000.00	\$ 11,000.00	\$10,000.00
Occupancy Permits	\$ 370.00	\$ 300.00	\$ -	\$500.00
Variance/Special Exception	\$ 6,001.00	\$ 2,000.00	\$ 2,760.00	\$2,000.00
Reimbursement of Legal Fees - Prop.	\$ 2,768.00	\$ 1,000.00	\$ 8,343.00	\$1,000.00
Reimbursement of Lien Filing Fees	\$ 82.00	\$ 100.00	\$ 55.00	\$100.00
Reimbursement of Property Maint.	\$ 3,645.00	\$ 2,000.00	\$ 4,076.00	\$2,000.00
Interest on Property Liens	\$ 302.00	\$ 300.00	\$ 329.00	\$300.00
Inspect. Fee Vacant/Abandon. Prop.	\$ -	\$ -	\$ -	\$0.00
Rental Registration Fees	\$ -	\$ 97,500.00	\$ 45,000.00	\$45,000.00
Building & Zoning Permits	\$ -	\$ 1,000.00	\$ 1,000.00	\$1,000.00
Septic Tank Permits	\$ -	\$ 225.00	\$ -	\$0.00
Sale of Property, Supplies, & Equip.	\$ 5,739.00	\$ 3,000.00	\$ -	\$25,000.00
Restitution	\$ 727.00	\$ 600.00	\$ 863.00	\$700.00
Reimbursement of Legal Fees	\$ 318.00	\$ 100.00	\$ 1,089.00	\$400.00
Misc. Receipts	\$ 7,903.00	\$ 22,000.00	\$ 22,000.00	\$22,000.00
Insurance Refunds	\$ 169,582.00	\$ 123,767.00	\$ 101,261.00	\$0.00
WellSpan Fire Truck Donation	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$40,000.00
Medic 2 Fuel Reimbursement	\$ 12,729.00	\$ 14,000.00	\$ 30,000.00	\$0.00
Ambulance Fuel Reimbursement	\$ 8,142.00	\$ 8,500.00	\$ 14,000.00	\$22,000.00
Frank. Cnty Correspondent Reimb.	\$ -	\$ -	\$ -	\$32,650.00
Library/Rentrew Insurance Reimb.	\$ 18,936.00	\$ 17,000.00	\$ 20,675.00	\$20,675.00
Returned Check Fees	\$ 330.00	\$ 1,000.00	\$ 300.00	\$500.00
Movies In The Park	\$ 1,800.00	\$ -	\$ 1,800.00	\$1,800.00
National Night Out Donations	\$ 2,398.00	\$ -	\$ 1,800.00	\$1,800.00
Transfer from Water Fund	\$ 845,289.00	\$ 958,765.00	\$ 958,765.00	\$985,700.00
Transfer from Stormwater Fund	\$ 36,459.00	\$ 75,000.00	\$ 75,000.00	\$81,000.00
Transfer from Sewer Fund	\$ 404,624.00	\$ 473,108.00	\$ 473,108.00	\$495,119.00
Transfer from Street Light Fund	\$ -	\$ 15,000.00	\$ 15,000.00	\$20,000.00
Transfer from Admin Reserve Fund	\$ -	\$ 140,000.00	\$ -	\$520,213.00
Transfer from Sanitation Fund	\$ 248,307.00	\$ 249,809.00	\$ 249,809.00	\$283,888.00
				\$ 5,443,418.00 \$ 5,760,708.00 \$ 5,688,321.00 \$ 6,455,519.00

Account #	Description	2021 Final	2022 Budget	2022 Est. Final	2023 Requested
Administration Expense					
01-400-105	Salary of Mayor	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00
01-400-106	Salaries of Council	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
01-400-121	Salaries of Staff	\$ 288,086.00	\$ 369,092.00	\$ 277,093.00	\$283,983.00
01-400-290	Materials & Supplies	\$ 20,835.00	\$ 15,000.00	\$ 15,000.00	\$15,000.00
01-400-300	General Expense	\$ 18,882.00	\$ 16,000.00	\$ 26,203.00	\$16,000.00
01-400-301	Administrative Background Checks	\$ 994.00	\$ 400.00	\$ 600.00	\$600.00
01-400-310	Appraisal Fees	\$ -	\$ -	\$ -	\$1,000.00
01-400-311	Auditing Services	\$ 27,600.00	\$ 28,600.00	\$ 27,675.00	\$28,600.00
01-400-312	Covid APPA Expenses	\$ 276.00	\$ -	\$ -	\$0.00
01-400-314	Legal Services	\$ 75,436.00	\$ 82,500.00	\$ 80,040.00	\$65,000.00
01-400-315	Accounting Services	\$ 46,747.00	\$ 40,000.00	\$ 43,847.00	\$40,000.00
01-400-316	Data Processing Programming	\$ -	\$ -	\$ -	\$0.00
01-400-317	Strategic Management Study	\$ -	\$ -	\$ -	\$0.00
01-400-318	Grant Writing Services	\$ 48,775.00	\$ 48,000.00	\$ 48,000.00	\$48,000.00
01-400-319	Software/Acct. Billing	\$ 1,574.00	\$ 9,500.00	\$ -	\$0.00
01-400-320	Communication Expenses	\$ 7,274.00	\$ 7,496.00	\$ 6,200.00	\$6,500.00
01-400-340	Advertising & Printing	\$ 15,217.00	\$ 10,000.00	\$ 13,067.00	\$10,000.00
01-400-350	Insurance & Bonding - Employee	\$ 1,732.00	\$ 1,732.00	\$ 1,732.00	\$1,732.00
01-400-380	Equipment Rentals	\$ 10,819.00	\$ 10,409.00	\$ 8,200.00	\$8,500.00
01-400-429	Education, Training, & Publications	\$ -	\$ -	\$ -	\$0.00
01-400-421	Association, Dues, & Conventions	\$ 3,863.00	\$ 6,800.00	\$ 3,100.00	\$6,800.00
01-400-422	Elected Officials - Dues & Conven.	\$ 2,891.00	\$ 2,500.00	\$ 4,000.00	\$2,500.00
01-400-450	Contracted Services	\$ 10,906.00	\$ 5,000.00	\$ 9,821.00	\$5,000.00
01-400-740	Major Equipment Purchase	\$ 4,575.00	\$ 3,000.00	\$ 3,301.00	\$3,000.00
01-400-780	Wellness Grant Expense	\$ -	\$ -	\$ -	\$0.00
01-415-100	Contracted Services - Training	\$ -	\$ -	\$ -	\$0.00
01-463-100	Authority Radio Loan Interest	\$ -	\$ -	\$ -	\$0.00
01-463-100	Authority Radio Debt Principal	\$ -	\$ -	\$ -	\$0.00
01-463-300	F&M Trust Loan Principal	\$ -	\$ -	\$ -	\$0.00
01-463-301	F&M Trust Loan Interest	\$ -	\$ -	\$ -	\$0.00
01-480-150	Pension Payment	\$ -	\$ -	\$ -	\$0.00
01-480-156	Health Insurance Premiums	\$ 1,111,850.00	\$ 1,025,640.00	\$ 1,093,211.00	\$1,134,774.00

01-480-158	Employee Insurance Reimburse.	\$ (93.00)	\$ -	\$ (760.00)	\$ (1,000.00)
01-480-159	Special Health Plan	\$ -	\$ -	\$ -	\$ 50.00
01-480-178	Sick Leave At Retirement	\$ -	\$ -	\$ -	\$ 50.00
01-480-192	Social Security & Medicare	\$ 101,498.00	\$ 139,124.00	\$ 139,324.00	\$ 143,503.00
01-480-193	Medicare Taxes/FICA Taxes	\$ 38,873.00	\$ 32,538.00	\$ 35,435.00	\$ 39,655.00
01-480-198	Group Life Insurance Premiums	\$ 34,374.00	\$ 26,500.00	\$ 26,500.00	\$ 26,500.00
01-480-290	Affordable-Care-Act	\$ 270.00	\$ -	\$ -	\$ 50.00
01-486-194	Unemployment Compensation	\$ 4,711.00	\$ -	\$ 9,000.00	\$ 5,000.00
01-486-360	Commercial Insurance Policy	\$ 224,142.00	\$ 175,484.00	\$ 175,484.00	\$ 226,000.00
01-486-382-	Errors & Omissions Liability	\$ -	\$ -	\$ -	\$ 50.00
01-486-354	Workmen's Compensation	\$ 158,718.00	\$ 120,494.00	\$ 150,000.00	\$ 132,000.00
01-486-386	Employee-Dishonesty-Liability	\$ -	\$ -	\$ -	\$ 50.00
01-486-386	Police Prof. Liability Insurance	\$ -	\$ 17,662.00	\$ 22,197.00	\$ 22,000.00
01-489-170	Returned Check Fees	\$ 225.00	\$ 300.00	\$ 100.00	\$ 300.00
01-489-180	Bank Fees	\$ 1,285.00	\$ 1,451.00	\$ 1,455.00	\$ 1,455.00
01-489-###	Gen Fund Transfer to Debt Service	\$ -	\$ -	\$ -	\$ 700.00
01-489-###	Gen Fund Transfer to Grant Fund	\$ -	\$ -	\$ -	\$ 50.00
Subtotal		\$ 2,284,043.00	\$ 2,216,922.00	\$ 2,241,525.00	\$ 2,294,802.00

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Requested		
Tax Collection							
01-403-100	Salaries and Wages	\$ 17,232.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00
01-403-101	Salaries and Wages - EMST	\$ 1,216.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
01-403-150	Fire Tax	\$ -	\$ 1,680.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
01-403-200	Materials & Supplies	\$ 1,973.00	\$ 4,000.00	\$ 4,200.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
01-403-600	Salaries and Wages - Rescue Tax	\$ 198.00	\$ -	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
01-403-360	Tax Collector's Bond	\$ -----	\$ -----	\$ -----	\$ 0.00	\$ 0.00	\$ 0.00
01-403-930	Tax Refunds	\$ -----	\$ -----	\$ -----	\$ 0.00	\$ 0.00	\$ 0.00
Subtotal		\$ 20,619.00	\$ 25,180.00	\$ 26,400.00	\$ 26,200.00		

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Requested	Final	2023
Engineering							
01-408-100	Salaries and Wages	\$ 137,958.44	\$ 148,468.00	\$ 148,468.00	\$ 150,000.00		
01-408-200	Materials & Supplies	\$ 1,973.42	\$ 1,500.00	\$ 2,629.17	\$1,500.00		
01-408-300	General Expenses	\$ 86.25	\$ 200.00	\$ 200.00	\$200.00		
01-408-313	Contracted Services	\$ 323.78	\$ 2,000.00	\$ -	\$2,000.00		
01-408-324	Communication Expenses	\$ 1,236.66	\$ 1,200.00	\$ 534.10	\$1,200.00		
01-408-420	Education, Training, & Publications	\$ -	\$ 1,000.00	\$ 1,332.45	\$2,500.00		
01-408-740	Major Equipment Purchase	\$ 9,884.82	\$ 6,610.00	\$ 6,917.46	\$1,050.00		
01-408-750	Minor Equipment Purchase	\$ 242.25	\$ 300.00	\$ 300.00	\$300.00		
01-408-800	Storm Water Mgmt Engineering	\$ 835.06	\$ 3,500.00	\$ 1,000.00	\$3,500.00		
Subtotal		\$ 152,540.68	\$ 164,778.00	\$ 161,381.18	\$ 162,250.00		

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Request	Final	Requested
Municipal Buildings							
01-409-100	Salary and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00
01-409-200	Materials & Supplies	\$ 951.00	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
01-409-230	Fuel, Light, & Water	\$ 35,960.00	\$ 35,500.00	\$ 43,000.00	\$ 43,000.00	\$ 43,000.00	\$ 43,000.00
01-409-300	General Expense	\$ 2,311.00	\$ 2,000.00	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
01-409-370	Maintenance & Repairs	\$ 7,050.00	\$ 15,000.00	\$ 10,575.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
01-409-740	Major Equipment Purchase	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 0.00
01-409-750	Asbestos Remediation	\$ 14,733.00	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 0.00
01-493-370	Burns Hill/Toll Gate House Maint.	\$ 3,844.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Subtotal		\$ 64,849.00	\$ 55,500.00	\$ 61,075.00	\$ 60,500.00		

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Requested	Est. Final	Requested
Police							
01-410-130	Salaries of Police Officers	\$ 1,108,032.00	\$ 1,267,480.00	\$ 1,114,855.00	\$ 1,334,653.00		
01-410-131	Overtime For Police Officers	\$ 27,317.00	\$ 16,000.00	\$ 46,000.00	\$ 16,640.00		
01-410-132	Salaries - Hearings/Court Costs	\$ 1,547.00	\$ 5,125.00	\$ 2,216.00	\$ 5,330.00		
01-410-133	Overtime Salaries - Hwy Safety	\$ -	\$ -	\$ -	\$ 0.00		
01-410-134	Salaries of Ptl. Police Officers	\$ -	\$ -	\$ -	\$ 0.00		
01-410-135	Salaries - Housing Authority Grant	\$ -	\$ -	\$ -	\$ 0.00		
01-410-136	Overtime Salaries - DUI Checkpoint	\$ 2,365.00	\$ -	\$ -	\$ 0.00		
01-410-140	Salaries of Office Staff	\$ 79,261.00	\$ 88,732.00	\$ 90,859.00	\$ 93,215.00		
01-410-200	Materials and Supplies	\$ 3,675.00	\$ 5,000.00	\$ 4,057.00	\$ 5,425.00		
01-410-238	Uniforms	\$ 13,374.00	\$ 15,000.00	\$ 11,585.00	\$ 16,275.00		
01-410-241	Ammunition and Similar Supplies	\$ (720.00)	\$ 7,000.00	\$ 5,000.00	\$ 7,595.00		
01-410-300	General Expenses	\$ 18,193.00	\$ 18,000.00	\$ 12,891.00	\$ 20,000.00		
01-410-302	Drug Task Force Contribution	\$ 5,700.00	\$ 5,700.00	\$ 5,700.00	\$ 5,700.00		
01-410-310	Training Center Contribution	\$ 5,102.00	\$ -	\$ -	\$ 5,102.00		
01-410-314	Legal/Civil Service Expenses	\$ 15,965.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		
01-410-315	Constable Fees	\$ 440.00	\$ 3,000.00	\$ 2,214.00	\$ 3,255.00		
01-410-317	DUI Tests	\$ 5,038.00	\$ 6,000.00	\$ 6,000.00	\$ 8,000.00		
01-410-320	Communication Exp. - Telephone	\$ 7,610.00	\$ 9,000.00	\$ 8,164.00	\$ 9,000.00		
01-410-321	Communication Exp. - Radio & Cell	\$ -	\$ -	\$ -	\$ 1,000.00		
01-410-340	Advertising & Printing	\$ 1,300.00	\$ 3,500.00	\$ -	\$ 3,500.00		
01-410-420	Training, Education, & Publications	\$ 15,310.00	\$ 70,144.00	\$ 36,733.00	\$ 76,106.00		
01-410-450	National Night Out (donation exp)	\$ 1,045.00	\$ 200.00	\$ 1,799.00	\$ 1,800.00		
01-410-740	Major Equipment Purchase	\$ 8,418.00	\$ 10,000.00	\$ 9,309.00	\$ 10,850.00		
01-410-750	Minor Equipment Purchase	\$ 1,493.00	\$ 1,500.00	\$ 728.00	\$ 1,627.00		
01-410-751	Computer Software	\$ 5,070.00	\$ 6,000.00	\$ 6,000.00	\$ 6,510.00		
01-410-752	Legal Fees Related to Arbitration	\$ -	\$ -	\$ -	\$ 0.00		
01-477-230	Gas, Oil, & Lubricants	\$ 20,968.00	\$ 25,000.00	\$ 34,853.00	\$ 35,000.00		
01-477-374	Maintenance	\$ 11,003.00	\$ 10,000.00	\$ 8,915.00	\$ 10,000.00		
01-477-428	New Police Vehicle - USDA Debt	\$ 23,112.00	\$ -	\$ -	\$ 0.00		
01-477-740	New Police Vehicle	\$ -	\$ -	\$ -	\$ 0.00		

Subtotal	\$ 1,381,508.00	\$ 1,582,431.00	\$ 1,417,748.00	\$ 1,686,583.00
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Account #	Description	Final Budget	Est. Final Requested	2021	2022	2023
				2021	2022	2023
Fire						
01-411-100	Salaries and Wages	\$ 386,804.00	\$ 295,000.00			\$386,804.00
01-411-103	PT Firefighters	\$ 161,520.00	\$ 126,000.00			\$161,520.00
01-411-104	PT Relief Drivers	\$ -	\$ -			\$0.00
01-411-105	Holiday Pay	\$ -	\$ 8,000.00			\$0.00
01-411-106	Comp Time Earned	\$ 774.72	\$ 774.72			\$0.00
01-411-107	Educational Leave	\$ -	\$ 800.00			\$0.00
01-411-108	Vacation/Personal Leave	\$ -	\$ 17,000.00			\$0.00
01-411-109	Used Comp Time	\$ -	\$ 1,534.55			\$0.00
01-411-110	Sick Leave Pay	\$ -	\$ 15,413.90			\$0.00
01-411-112	Leave Without Pay	\$ -	\$ -			\$0.00
01-411-113	Disability/Light Duty Pay	\$ -	\$ 2,000.00			\$0.00
01-411-114	Civil Leave Pay	\$ -	\$ -			\$0.00
01-411-115	Administrative Leave Pay	\$ -	\$ -			\$0.00
01-411-116	Firefighter Training Wages	\$ -	\$ 3,000.00			\$0.00
01-411-117	COVID Leave	\$ -	\$ 3,000.00			\$0.00
01-411-118	COVID OT	\$ -	\$ 4,500.00			\$0.00
01-411-131	OT of Fire Personnel	\$ 58,942.00	\$ 33,000.00			\$73,677.00
01-411-132	FLSA Pay	\$ -	\$ 12,988.63			\$25,700.00
01-411-200	Materials and Supplies - Fire Services	\$ 3,000.00	\$ 3,000.00			\$3,000.00
01-411-235	Turnout Gear	\$ 20,400.00	\$ 20,400.00			\$26,000.00
01-411-236	Gym Memberships	\$ 1,500.00	\$ 1,300.00			\$2,400.00
01-411-237	Physicals	\$ 1,400.00	\$ 700.00			\$8,500.00
01-411-238	Uniforms	\$ 12,000.00	\$ 12,000.00			\$14,500.00
01-411-300	General Expense	\$ 3,000.00	\$ 3,000.00			\$3,000.00
01-411-310	Administrative Supplies	\$ 3,000.00	\$ 3,000.00			\$3,500.00
01-411-311	Fire Dept.-Equipment Rental	\$ -	\$ 8.43			\$800.00
01-411-314	Legal Expenses	\$ 10,000.00	\$ 5,500.00			\$10,000.00
01-411-315	Civil Service Expenses	\$ 8,000.00	\$ 3,000.00			\$7,000.00
01-411-320	Cell Phone Service	\$ 4,000.00	\$ 1,300.00			\$4,000.00
01-411-321	Communication Expenses - Radios	\$ 10,000.00	\$ 3,000.00			\$10,000.00
01-411-322	Technology	\$ 6,000.00	\$ 6,000.00			\$6,000.00
01-411-330	Recruitment and Retention	\$ 5,000.00	\$ 2,000.00			\$4,000.00

Account #	Description	<i>Final</i>	2021	2022	2023	<i>Est. Final Requested</i>
			Budget	Est. Final	2023	
Code Enforcement and Zoning						
01-414-100	Salaries and Wages	\$ 67,854.00	\$ 123,091.00	\$ 72,092.00	\$ 104,341.00	
01-414-200	Materials & Supplies	\$ 685.31	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	
01-414-300	General Expense	\$ 5,341.25	\$ 3,000.00	\$ 6,200.00	\$ 3,000.00	
01-414-313	Sewage Enforcement Officer Exp	\$ 268.60	\$ 1,000.00	\$ 268.60	\$ 500.00	
01-414-314	Legal Services - Zoning Hearing Bd	\$ 9,448.50	\$ 10,000.00	\$ 10,852.05	\$ 10,000.00	
01-414-315	Legal Services - Properties	\$ 10,011.47	\$ 8,000.00	\$ 4,212.90	\$ 8,000.00	
01-414-320	Communication Expenses	\$ 481.29	\$ 450.00	\$ 420.35	\$ 500.00	
01-414-420	Education, Training, & Publications	\$ 739.76	\$ 1,000.00	\$ 516.96	\$ 1,000.00	
Subtotal		\$ 94,830.18	\$ 148,541.00	\$ 96,562.85	\$ 131,341.00	

Account #	Description	Final	Budget	2022		2023
				Est. Final	Requested	
Maintenance/Parks/Trees						
01-430-100	Salary and Wages	\$ 513,078.95	\$ 650,218.00	\$ 678,516.00		\$721,872.00
01-430-120	Water-Maintainee-Salaries	\$ _____	\$ _____	\$ _____		\$0.00
01-430-140	Sewer-Maintainee-Salaries	\$ _____	\$ _____	\$ _____		\$0.00
01-430-200	Materials & Supplies	\$ 3,170.29	\$ 5,000.00	\$ 5,000.00		\$4,000.00
01-430-230	Fuel, Light, & Water	\$ 3,338.42	\$ 3,000.00	\$ 3,445.00		\$5,000.00
01-430-300	General Expense	\$ 886.00	\$ 2,500.00	\$ 2,500.00		\$1,500.00
01-430-320	Communication Expenses	\$ 3,711.81	\$ 4,064.00	\$ 1,644.00		\$2,000.00
01-430-330	CDL Testing	\$ -	\$ 250.00	\$ 250.00		\$250.00
01-430-370	Maintenance & Repairs - Building	\$ 3,852.38	\$ 6000.00	\$ 5,000.00		\$4,000.00
01-430-740	Major Equipment Purchase	\$ 6,948.35	\$ 6,000.00	\$ 500.00		\$3,000.00
01-430-741	Capital Items	\$ _____	\$ _____	\$ _____		\$0.00
01-430-750	Minor Equipment Purchase	\$ 36,707.86	\$ 2,367.00	\$ 200.00		\$2,500.00
01-433-374	Maintenance & Repairs - Park Meter	\$ 749.80	\$ 1,000.00	\$ 700.00		\$1,000.00
01-454-100	Salary and Wages	\$ -	\$ -	\$ -		\$0.00
01-454-200	Materials & Supplies	\$ 2,610.05	\$ 4,000.00	\$ 4,000.00		\$2,500.00
01-454-230	Fuel, Light, & Water	\$ 724.14	\$ 1,800.00	\$ 700.00		\$1,800.00
01-454-350	Movies In The Park	\$ 2,048.00	\$ 2,100.00	\$ 2,180.00		\$2,100.00
01-454-360	Grist Mill Materials and Supplies	\$ -	\$ -	\$ -		\$0.00
01-454-361	Grist Mill Maintenance Wages	\$ -	\$ -	\$ -		\$0.00
01-454-362	Grist Mill Contracted Services	\$ -	\$ -	\$ -		\$0.00
01-454-363	Grist Mill Engineering Expenses	\$ -	\$ -	\$ -		\$0.00
01-454-364	Grist Mill Project	\$ -	\$ -	\$ -		\$0.00
01-454-371	Maintenance & Repair - Land	\$ 9,413.63	\$ 4,000.00	\$ 5,900.00		\$4,000.00
01-454-374	Maintenance & Repair - Equipment	\$ 825.60	\$ 1,000.00	\$ 1,100.00		\$1,500.00
01-454-500	Walking Trail Project	\$ -	\$ -	\$ -		\$0.00
01-464-569	Germany-Walking Trail Project	\$ -	\$ -	\$ (3,766.00)		\$0.00
01-454-570	Brimington Walking Trail	\$ -	\$ 6,000.00	\$ 1,000.00		\$2,500.00
01-454-740	Major Equipment Purchase	\$ 475.96	\$ 500.00	\$ 200.00		\$500.00
01-454-750	Minor Equipment Purchase	\$ -	\$ 1,000.00	\$ 200.00		\$1,000.00
01-455-100	Salary and Wages - Shade Trees	\$ -	\$ 1,500.00	\$ 200.00		\$1,500.00
01-455-200	Materials & Supplies - Shade Trees	\$ 1,361.11	\$ 50.00	\$ 7,500.00		\$4,000.00
01-455-450	Contracted Services - Shade Trees	\$ -	\$ -	\$ -		

01-455-740	Tree Replacement	\$ 750.00	\$ 2,200.00	\$ 1,000.00	\$ 2,200.00
01-476-230	Gas, Oil, & Lubricants	\$ 35,118.32	\$ 28,000.00	\$ 58,380.00	\$ 60,000.00
01-476-374	Maintenance	\$ 23,544.00	\$ 14,000.00	\$ 18,000.00	\$ 20,000.00
01-476-740	Major Vehicle Purchase	\$ _____	\$ _____	\$ _____	\$ 0.00
Subtotal		\$ 649,364.67	\$ 747,989.00	\$ 786,195.00	\$ 548,722.00

Account #	Description	Requested
		2023

General Fund Revenue

Taxes, Fees, Misc. Revenue	\$ 6,455,519.00
Subtotal	\$ 6,455,519.00

Account #	Description	Requested
		2023

General Fund Expenses

Administration	\$ 2,294,802.00
Tax Collection	\$ 26,200.00
Engineering	\$ 162,250.00
Municipal Buildings	\$ 60,500.00
Police	\$ 1,686,583.00
Fire	\$ 1,168,551.00
Code/Zoning	\$ 131,341.00
Maintenance/Trees/Parks	\$ 848,722.00
Subtotal	\$ 6,378,949.00
Total	\$ 76,570.00

GRANT FUND

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Requested	Final	Budget
Grant Fund Revenue							
##-####-###	DCED Grant - Street Lights/Safety	\$	-	\$	139,808.00	\$	-
##-####-###	PennDOT TA Set-Aside - St. Lights	\$	-	\$	303,000.00	\$	-
##-####-###	Susquehanna Municipal Safety	\$	-	\$	750.00	\$	-
##-####-###	Recycling Grant	\$	-	\$	13,495.00	\$	1,409.00
##-####-###	MultiModal Fund - VA Ave.	\$	-	\$	-	\$	13,495.00
##-####-###	Transfers from Other Funds	\$	-	\$	-	\$	142,081.00
Subtotal		\$	-	\$	457,053.00	\$	14,904.00
							\$ 692,217.00
Grant Fund Expenses							
##-####-###	DCED Grant - Street Lights/Safety	\$	-	\$	199,727.00	\$	-
##-####-###	PennDOT TA Set-Aside - St. Lights	\$	13,854.00	\$	303,000.00	\$	2,811.00
##-####-###	MultiModal Fund - VA Ave.	\$	-	\$	-	\$	286,333.00
##-####-###	Susquehanna Municipal Safety	\$	-	\$	-	\$	202,962.00
Subtotal		\$	13,854.00	\$	502,727.00	\$	2,811.00
Total						\$	2,695.00

K-9 FUND

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Budget	Est. Final	Requested
K9 Fund Revenue							
04-320-100	Donations	\$ 15,500.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 20,390.00
04-330-100	Transfers from Other Funds	\$ 12,375.00	\$ -	\$ -	\$ -	\$ -	\$ 0.00
Subtotal		\$ 27,875.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 20,390.00
Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Budget	Est. Final	Requested
K9 Fund Expenses							
04-410-100	Training	\$ 4,075.00	\$ 2,275.00	\$ -	\$ -	\$ -	\$ 1,800.00
04-410-200	Equipment & Maintenance	\$ 1,097.00	\$ 775.00	\$ 763.00	\$ 763.00	\$ 763.00	\$ 1,500.00
Subtotal		\$ 5,172.00	\$ 3,050.00	\$ 763.00	\$ 763.00	\$ 763.00	\$ 3,300.00
Total							\$ 17,090.00

BLIGHT FUND

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Requested	Final	Budget
Blight Fund Revenue							
06-391-100	Miscellaneous Receipts	\$ 2,500.00	\$ -	\$ -	\$ 1.00		\$ 1.00
06-391-150	Sale of Second St. Properties	\$ 29,875.00	\$ _____	\$ _____	\$ 0.00		\$ 0.00
06-391-160	Sale of 137 W. Main St.	\$ 4,873.00	\$ _____	\$ _____	\$ 0.00		\$ 0.00
06-391-900	Interest	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00		\$ 5.00
Subtotal		\$ 37,253.00	\$ 5.00	\$ 6.00	\$ 6.00		
Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Requested	Final	Budget
Blight Fund Expenses							
06-000-100	Purchase of Property	\$ -	\$ -	\$ -	\$ -		\$ 0.00
06-406-100	Miscellaneous Expenditures	\$ -	\$ 2,000.00	\$ 10,000.00	\$ 4,000.00		\$ 4,000.00
Subtotal		\$ -	\$ 2,000.00	\$ 10,000.00	\$ 4,000.00		
Total						\$ (3,994.00)	

WATER FUND

<u>Final</u>	<u>WATER OPERATING FUND</u>	Budget	Est. <u>Final</u>	Budget
<u>AUTHORITY BUDGET</u>		2022	2022	2023
<u><i>Revenue</i></u>				
• Residential & Commercial	\$2,373,006	\$2,374,921	\$2,386,796	*
• Industrial	\$100,000	\$101,000	\$100,000	*
• Public	\$25,700	\$30,000	\$25,700	*
• Fire	\$24,500	\$26,800	\$28,200	*
• WBA Indirect Water Sales	\$238,052	\$241,110	\$245,300	*
TOTAL SALES	\$2,761,558	\$2,773,831	\$2,785,996	*
• Penalties	\$58,692	\$51,000	\$51,255	*
• Sales Mat & Supplies	\$0	\$0	\$0	*
• Service Charges & Tap Fees	\$146,430	\$115,000	\$101,525	*
• Misc Revenue	\$0	\$1,100	\$0	*
TOTAL OTHER REVENUE	\$205,122	\$167,100	\$152,780	*
• TOT OPERATING REV	\$2,966,480	\$2,940,931	\$2,938,776	*
<u><i>Mis</i></u>				
• Interest Operating Accnt	\$2,400	\$2,436	\$2,400	*
• Timber Sale				*
• CDBG Reimbursement				*
TOTAL REVENUE	\$2,968,880	\$2,943,367	\$2,941,176	*
<u><i>Expenditures</i></u>				
• Well - 2 Debt Service	\$209,400	\$209,400	\$209,400	*
• Borough Req's	\$1,822,248	\$1,781,129	\$2,183,278	*
• P-Vest Plant Upgrade	\$338,683	\$338,683	\$338,683	*
• Mis Req's	\$52,000	\$56,000	\$52,000	*
• Source Development Transfer	\$25,000	\$25,000	\$25,000	*
• Tap Fee Transfer to CF	\$130,000	\$98,500	\$85,000	*
• General Legal Expense	\$15,000	\$4,236	\$15,000	*
• Transfer to CF from RF	\$400,000	\$400,000	\$100,000	*
TOTAL EXPENDITURES	\$2,992,331	\$2,912,948	\$3,008,361	*
• REV-EXP	(\$23,451)	\$30,419	(\$67,185)	*
• BEG BAL	\$998,232	\$1,770,059	\$1,800,478	*
• END BAL	\$974,801	\$1,800,478	\$1,733,293	*

Final	WATER BUDGET RECAP	Actual 2017	Actual 2018	Actual 2019	Budget 2022	As of 2022	Estimated Final	Budget 2023
BORO OPERATING FUND								
Beginning Balance	\$409,183	\$236,581	\$208,900	\$484,999	\$404,162	\$594,216	\$594,216	\$145,385
<i>Revenue</i>								
Interest and Reimis	\$1	\$575	\$432	\$294	\$118	\$532	\$598	\$144
Other Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Authority Reqs	\$1,690,573	\$1,867,426	\$1,987,599	\$2,100,200	\$1,822,248	\$1,781,129	\$1,781,129	\$2,183,278
Mis Receipts construction X-Fer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,690,574	\$1,868,001	\$1,988,031	\$2,100,494	\$1,822,366	\$1,781,661	\$1,781,727	\$2,183,422
Total Recpts & Beg. Bal	\$2,099,757	\$2,164,582	\$2,196,931	\$2,583,493	\$2,226,578	\$2,375,877	\$2,375,943	\$2,328,807
EXPENDITURES								
Water Collection	\$50,259	\$42,952	\$56,253	\$49,264	\$57,388	\$42,488	\$56,679	\$59,665
Water Purification	\$639,567	\$652,587	\$659,052	\$644,631	\$765,178	\$574,317	\$754,103	\$853,619
Water Pumping	\$6,480	\$4,286	\$4,242	\$4,375	\$6,500	\$3,610	\$7,150	\$7,200
Water Distribution	\$425,718	\$186,191	\$206,504	\$383,723	\$338,561	\$268,707	\$378,694	\$322,479
Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expense	\$751,535	\$856,308	\$975,672	\$921,062	\$958,783	\$723,282	\$933,932	\$985,700
Transfers To Other Funds	\$9,889	\$28,000	\$35,000	\$100,000	\$100,000	\$58,331	\$100,000	\$100,000
Total	\$1,883,448	\$1,770,324	\$1,936,722	\$2,105,054	\$2,226,410	\$1,670,735	\$2,230,558	\$2,328,663
Receipts -Expends	(\$192,874)	\$97,677	\$51,308	(\$4,560)	(\$404,044)	\$110,925	(\$448,831)	(\$145,241)
Beginning Balance	\$409,183	\$236,581	\$208,900	\$484,999	\$404,162	\$594,216	\$594,216	\$145,385
Ending Balance	\$216,309	\$334,258	\$260,208	\$480,439	\$118	\$705,141	\$145,385	\$144

Revised:	17-Nov-22	09:54 AM	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	As of September	Estimated Final	Budget 2023
Final			\$409,183	\$236,581	\$208,900	\$601,157	\$48,999	\$404,162	\$594,216	\$594,216	\$145,385
<u>06.3.00 Boro H2O Fund Receipts</u>											
06.340	• Interests (Lein)			\$1	\$574	\$432	\$634	\$149	\$0	\$383	\$0
06.340.01.00	• Earn. Fr. Temp. Depositis				\$1		\$0	\$145	\$118	\$149	\$144
06.340.02.00	• Rent Bldg. Prop. & Eqp.										
06.340.00	• Total Interests & Rents			\$1	\$575	\$432	\$634	\$294	\$118	\$532	\$144
06.341	• Gifts & Donations										
06.341	• Gifts & Donations										
06.341.00	• Total Gifts & Donations				\$0		\$0				
<u>06.360 Water Revenues</u>											
06.360	• Current Years Revenue		\$1,752,006	\$1,796,623	\$2,054,737	\$2,352,450	\$2,414,345	\$2,373,006	\$1,761,950	\$2,374,921	\$2,386,796
06.360.13.01	• Private Fire Protection		\$19,275	\$17,679	\$20,365	\$28,217	\$32,188	\$24,600	\$21,968	\$26,890	\$28,200
06.360.13.02	• Indirect Tap Fees		\$34,500	\$31,500	\$18,350	\$87,347	\$180,000	\$50,000	\$22,500	\$23,500	\$25,000
06.360.13.03	• Water Authority Revenue		(\$2,200,172)	(\$2,348,089)	(\$2,589,044)	(\$3,096,754)	(\$3,048,991)	(\$2,946,480)	(\$2,205,280)	(\$2,945,431)	(\$2,946,776)
06.360.13.04	• Indust. Rent - Cur. Rev.		\$80,062	\$86,444	\$85,727	\$106,741	\$105,916	\$100,000	\$77,326	\$101,000	\$100,000
06.360.13.05	• Public H2O Rent Revenue		\$19,218	\$20,616	\$23,331	\$24,595	\$31,627	\$25,700	\$22,850	\$30,000	\$25,700
06.360.13.06	• WBA Indirect Water Sales		\$153,964	\$187,577	\$146,181	\$279,068	\$115,272	\$238,052	\$187,268	\$241,110	\$245,300
06.360.13.07	• Total Water Rents		(\$141,147)	(\$207,650)	(\$152,060)	(\$218,337)	(\$169,643)	(\$135,122)	(\$111,398)	(\$146,100)	(\$135,780)
<u>06.370 Miscellaneous Receipts</u>											
06.370.01.00	• Sale Prop., Suppl. & Exp.		\$560	\$233	\$42	\$6,287	\$6,412	\$6,507	\$6,430	\$905	\$6,500
06.370.02.00	• Public Notice Fee		\$6,240	\$144,945	\$116,039	\$98,325	\$68,350	\$80,000	\$68,250	\$75,000	\$60,000
06.370.03.00	• Tap Fees Dist. & Capacity		\$91,550	\$15,882	\$18,771	\$40,919	\$31,466	\$43,962	\$30,000	\$11,845	\$33,000
06.370.03.01	• Connection & Meter Fees										
06.370.03.02	• Customer Penalties		\$35,338	\$36,608	\$39,917	\$67,658	\$56,687	\$58,692	\$42,522	\$51,000	\$51,255
06.370.04.01	• Serv. Chrg. Inspect. Fee		\$10,994	\$11,443	\$15,415	\$8,564	\$8,743	\$10,000	\$9,276	\$10,000	\$10,000
06.370.04.02	• Other Misc. Revenue Receipts		\$12,083	\$4,590	\$413	\$380		\$1,078		\$1,100	
06.370.04.03	• Water Interest Income										
06.370.05.03	• Auth. Budget Allocations										
06.370.06.00	• H2O Serv. Ext. Deposits										
06.370.07.00	• CF Capital Project CF Transfer		\$123,386								
06.370.07.04	• Xpress Convenience Fee		\$7,547	\$9,385	\$8,215	\$0	\$0	\$0	\$0	\$0	\$0
06.370.40.60	• Posting Fee		\$20,110	\$20,159	\$21,100	\$14,618	\$15,270	\$16,500	\$12,090	\$16,120	\$16,500
06.370.60.10	• Total Misc. Receipts		\$2,014,263	\$2,119,848	\$2,235,918	\$1,851,040	\$2,300,795	\$2,023,870	\$1,927,117	\$1,966,849	\$2,360,558
06.3	• Tot. H2O Fund Receipts		\$1,873,117	\$1,912,773	\$2,084,290	\$1,633,337	\$2,131,447	\$1,888,866	\$1,816,251	\$2,224,922	\$2,224,922

		Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	As of September	Estimated Final 2022	Budget 2023
06.4 Boro. Wat. Fd. Appropriations.										
06.420	* Water Collection									
06.420.10.00	* Salaries & Wages	\$40,274	\$40,394	\$40,558	\$43,031	\$42,014	\$48,638	\$40,349	\$54,065	\$55,687
06.420.10.01	* Summer Helper	\$2,300	\$1,818	\$1,964	\$0	\$4,000	\$7,500	\$1,364	\$1,364	\$2,728
06.420.20.00	* Materials & Supplies	\$48	\$59	\$200	\$484	\$0	\$200	\$0	\$200	\$200
06.420.23.00	* Fuel, Light & Water			\$3						
06.420.23.10	* Gas, Oil & Lubricants					\$3,000				
06.420.30.00	* General Expense	\$65	\$120	\$26	\$367	\$0	\$200	\$69	\$200	\$200
06.420.35.00	* Insurance	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
06.420.37.20	* Impound, Maint. & Reprs.	\$0	\$311	\$0	\$0	\$0	\$400	\$257	\$400	\$400
06.420.37.30	* Maint. & Reps. General	\$72	\$0	\$0	\$0	\$0	\$200	\$0	\$200	\$200
06.420.37.31	* Clean Dam & Intake Maint.									
06.420.38.10	* Lease To State - Pipe In	\$0	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250
06.420.00	* Total Water Collection	\$50,259	\$42,952	\$56,253	\$44,132	\$49,264	\$57,388	\$42,488	\$56,679	\$59,665
06.421 Water Purification										
06.421.10.00	* Salaries & Wages	\$330,560	\$330,048	\$337,306	\$362,701	\$376,449	\$401,925	\$336,716	\$411,925	\$424,283
06.421.10.01	* Wages Dir of Utilities	\$48,454	\$50,071	\$51,755	\$53,333	\$55,883	\$56,154	\$51,429	\$57,559	\$59,286
06.421.10.02										
06.421.20.00	* Materials & Supplies	\$10,895	\$10,961	\$12,711	\$13,202	\$15,706	\$13,300	\$18,112	\$19,200	\$15,300
06.421.20.01	* Membrane Plant Operation	\$11,719	\$14,599	\$20,315	\$14,480	\$9,484	\$18,000	\$5,089	\$9,425	\$11,300
06.421.22.20	* Chemicals	\$63,580	\$67,349	\$54,345	\$55,811	\$50,423	\$72,000	\$47,251	\$72,000	\$138,500
06.421.23.00	* Fuel, Light & Water	\$77,470	\$89,711	\$87,911	\$82,115	\$88,907	\$96,200	\$61,300	\$97,210	\$99,340
06.421.30.00	* General Expense	\$7,954	\$9,593	\$25,873	\$7,975	\$9,438	\$29,500	\$6,999	\$9,500	\$29,500
06.421.30.01	* Appraisal Fees									
06.421.31.60	* Contracted Services	\$30,805	\$29,401	\$37,119	\$41,729	\$29,886	\$39,300	\$20,559	\$39,300	\$41,110
06.421.31.61	* Cont Serv- Studie Disp	\$0	\$186	\$0	\$0	\$1,620	\$1,000	\$0	\$0	\$1,000
06.421.32.00	* Communication Expense	\$6,559	\$6,919	\$7,077	\$7,288	\$6,646	\$7,100	\$4,354	\$7,000	\$7,200
06.421.35.00	* Insurance	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
06.421.37.00	* Land & Bld. Maint.	\$4,112	\$8,022	\$4,560	\$8,805	\$7,740	\$7,000	\$3,849	\$7,000	\$7,200
06.421.37.40	* Maint & Repair, Equip.	\$19,084	\$26,625	\$10,343	\$11,395	\$12,448	\$16,200	\$10,874	\$16,200	\$16,200
06.421.37.41										
06.421.74.00	* Major Equipment **	\$12,294	\$9,102	\$9,739	\$7,570	\$0	\$7,500	\$7,784	\$7,784	\$1,400
06.421.75.00	* Minor Equipment Purchase	\$83		\$733	\$0					
06.421.00	* Total Water Purification	\$639,567	\$652,587	\$659,052	\$665,138	\$644,631	\$765,178	\$574,317	\$754,103	\$853,619
06.422 Water Pumping										
06.422.10.00	* Materials & Supplies	\$90	\$0	\$322	\$184	\$298	\$300	\$0	\$300	\$300
06.422.20.00	* Power	\$3,612	\$4,024	\$3,920	\$5,592	\$4,078	\$5,700	\$3,195	\$5,650	\$5,900
06.422.23.00	* Insurance	\$1,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
06.422.35.00	* Main., Repair Blg. & Eqp	\$928	\$213	\$0	\$48	\$0	\$500	\$415	\$1,200	\$1,000
06.422.37.00	* Communications expense	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
06.422.00	* Total Water Pumping	\$6,480	\$4,286	\$4,242	\$5,825	\$4,375	\$6,500	\$3,610	\$7,150	\$7,200

*F-15in Pvc/Up S4.5cm (CRF), Round Pvc/round 4cm S15.5cm (TF), Chlorine Analyze over \$3,400, H/Dust Screen Sp. time CD

Budget 2023						
Estimated Final 2022						
As of September 2022						
Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Estimated Final 2022
Water Distribution						
Sal. & Wages, Cust. Service	\$27,571	\$0				
Mains, Lines, Hydrants Sal. & Wages	\$22,073	\$0				
Sal. & Wages, Meters	\$16,750	\$17,657	\$17,770	\$19,833	\$21,195	\$20,428
WBA Indirect Salaries	\$2,830	\$0	\$0	\$0	\$0	\$0
Mat. & Sup Service Lns	\$20,239	\$31,764	\$36,631	\$44,133	\$31,000	\$30,000
Mat. & Sup. Mains etc.	\$31,298	\$27,263	\$31,461	\$23,956	\$28,200	\$30,743
Mat. & Sup. Hydrants Prg	\$4,471	\$0	\$1,456	\$0	\$3,000	\$3,000
WBA Indct. Materials & Supp.	\$368	\$65	\$0	\$0	\$3,000	\$3,000
Mat. & Sup. Meters	\$34,884	\$16,256	\$4,082	\$2,923	\$2,530	\$2,100
General Exp	\$400	\$431	\$988	\$0	\$0	\$1,200
Contracted Services	\$4,112	\$2,177	\$1,606	\$711	\$1,744	\$220
Misc	\$15,465	\$0	\$0	\$0	\$0	\$2,500
Meter Replac. Salaries						
Source Development Materials						
Source Development Salaries						
Meter Repl. Mat. & Sup.	\$39,805	\$90,467	\$88,419	\$89,949	\$90,000	\$40,490
Mtr. Repl. Project Total	\$105,269	\$90,467	\$88,419	\$89,949	\$90,000	\$40,490
Large Meter Replacement				\$0	\$0	\$20,000
" Sal. & Wages						
" Mat. & Supl						
" Cont. Services						
Project Total						
Meadow Brook Replacement						
" Sal. & Wages						
" Mat. & Supl.						
Cont. Services						
Project Total						
King Street Relocation						
" Sal. & Wages						
" Mat. & Supl.						
Cont. Services						
Project Total						
06.423.61.10	"	"	"	"	"	"
06.423.61.45	"	"	"	"	"	"
06.423.61.99	"	"	"	"	"	"
06.423.62.00	"	"	"	"	"	"
06.423.62.10	"	"	"	"	"	"
06.423.62.20	"	"	"	"	"	"
06.423.62.45	"	"	"	"	"	"
06.423.62.99	"	"	"	"	"	"
06.423.64.00	"	"	"	"	"	"
06.423.64.10	"	"	"	"	"	"
06.423.64.20	"	"	"	"	"	"
06.423.64.45	"	"	"	"	"	"
06.423.64.99	"	"	"	"	"	"
06.423.65.00	"	"	"	"	"	"
06.423.65.10	"	"	"	"	"	"
06.423.65.20	"	"	"	"	"	"
06.423.65.45	"	"	"	"	"	"
06.423.65.99	"	"	"	"	"	"
06.423.66.00	"	"	"	"	"	"
06.423.66.10	"	"	"	"	"	"
06.423.66.20	"	"	"	"	"	"
06.423.66.45	"	"	"	"	"	"
06.423.66.99	"	"	"	"	"	"

		Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	As of September 2022	Estimated Final 2022	Budget 2023
06.423.67.00	" " Sal & Wages									
06.423.67.10	" " Mat. & Sup.									
06.423.67.20	" " Cont. Services									
06.423.67.45	" " Project Total									
06.423.67.99	" " Sal & Wages									
06.423.68.00	" " Mat. & Sup.									
06.423.68.10	" " Cont. Services									
06.423.68.20	" " Project Total									
06.423.68.45	" " Sal & Wages									
06.423.68.99	" " Mat. & Sup.									
06.423.70.00	" " Cont. Services									
06.423.71.62	" " Project Total									
06.423.74.06	" " Major Eqpt. Replacement"									
06.423.75.00	" " Minor Eqpt. Purchase									
06.423.75.00	" " Major Projects **									
06.423.00	Total Water Distribution	\$425,718	\$186,191	\$206,504	\$170,185	\$385,723	\$338,561	\$268,707	\$378,694	\$322,479

Compressor 1,500 (Maint. Center Opns), Hand Trucks \$6,342, Meter Reading Equipment \$5,675

		Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	As of September 2022	Estimated Final 2022	Budget 2023
06.491	Refunds									
06.491.93.00	" Refd. Extent. Deposits									
06.491.93.01	" Miscellaneous Refunds									
06.492.01.10	" X-fer to General Fund									
06.491.00	Total Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
06.492	General Expenses									
06.492.01.03	" Administrative Expense	\$153,056	\$141,603	\$123,269	\$133,853	\$111,822	\$86,023	\$117,360	\$120,881	
06.492.01.08	" Engineering Expense	\$43,528	\$72,961	\$52,623	\$49,169	\$54,745	\$57,500	\$44,189	\$59,534	
06.492.01.09	" Municipal Bld. Expense	\$44,556	\$29,934	\$19,875	\$23,035	\$21,415	\$29,960	\$14,261	\$21,800	\$25,110
06.492.12.00	" Water Maint. Wages									
06.492.01.30	" Maint. Center Expense	\$38,226	\$112,133	\$43,122	\$205,802	\$231,977	\$203,645	\$237,110	\$248,823	
06.492.01.80	" Benefit & Insur. Exp.	\$444,687	\$231,520	\$440,290	\$401,161	\$43,122	\$50,431	\$43,122	\$43,122	
06.492.01.87	" Vehicle Operation Exp.	\$21,399	\$14,254	\$23,167	\$15,822	\$21,196	\$360,588	\$393,975	\$365,200	
06.492.31.15	" Customer Refunds									
06.429.19.00	" Water Payroll Tax									
06.429.40.00	" Billing Software									
06.429.31.00	" Credit Card Processing Fees	\$6,283	\$7,967	\$10,205	\$16,860	\$17,775	\$16,000	\$8,997	\$16,878	\$16,900
06.492.00	Total General Expense	\$751,335	\$856,308	\$975,672	\$934,325	\$921,062	\$958,783	\$723,282	\$935,932	\$985,700
06.493	Transfer To Other Funds									
06.493.30.00	" Transfer To Cap. Reserve	\$9,889	\$28,000	\$35,000	\$40,000	\$100,000	\$100,000	\$58,331	\$100,000	\$100,000
06.493.00	Total Transfers, Funds	\$9,889	\$28,000	\$35,000	\$40,000	\$100,000	\$100,000	\$58,331	\$100,000	\$100,000
06.4	Tot. Bor. Wat. Fo. Appr.	\$1,883,448	\$1,770,324	\$1,936,722	\$1,859,605	\$2,105,054	\$2,226,410	\$1,670,735	\$2,230,558	\$2,328,663

SEWER FUND

Final Sewer Revenue Fund Authority Budget	Budget 2022	Est. Final 2022	Budget 2023	1% Increase 2023
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Revenue				
Tap Fees	\$48,500	\$35,000	\$30,000	\$30,000
Sewer Rents	\$1,804,296	\$1,743,764	\$1,752,483	\$2,015,355
Sale Prop., Sup. & Eqp				
TOTAL SALES	\$1,852,796	\$1,778,764	\$1,782,483	\$2,045,355
 Miscellaneous Receipts				
Recovery Act - Boro	\$180,000	\$180,000		
Construction Fund Transfer				
Miscellaneous Receipts	\$0	\$481	\$0	
Customer Penalties	\$31,200	\$32,220	\$32,570	\$32,570
Refunds & Credits	\$0	\$0	\$0	
TOTAL OTHER REVENUE	\$211,200	\$212,701	\$32,570	\$32,570
 TOT OPERATING REV	\$2,063,996	\$1,991,465	\$1,815,053	\$2,077,925
 Mis				
Interest Operating Acct	\$1,000	\$1,072	\$1,000	\$1,000
 TOTAL REVENUE	\$2,064,996	\$1,992,537	\$1,816,053	\$2,078,925

 EXPENDITURES				
Borough Reqs	\$1,184,461	\$1,160,898	\$1,321,283	\$1,321,283
Mas Reqs	\$29,900	\$18,000	\$20,000	\$20,000
Debt Service P&M	\$646,004	\$646,004	\$649,429	\$649,429
Construction Fund Tap Transfer	\$148,500	\$135,000	\$30,000	\$30,000
Legal Services	\$4,585	\$1,426	\$3,000	\$3,000
TOTAL EXPENDITURES	\$2,013,450	\$1,961,328	\$2,023,712	\$2,023,712
 REV-EXP	\$51,546	\$31,209	(\$207,659)	\$55,213
BEG BAL	\$550,945	\$464,038	\$495,247	\$495,247
END BAL	\$602,491	\$495,247	\$287,588	\$550,460

Operating Fund Recap Sheet

	Final	11/17/22	Actual	Actual	Actual	Budget	As of	Budget
		2017	2018	2019	2020	2021	September	2023
		\$322,569	\$33,829	\$86,018	\$99,532	\$207,452	\$160,126	\$93,530
* Revised								
* Beginning Balance								
* Interest	\$0	\$294	\$545	\$400	\$142	\$250	\$230	\$150
* Const. Fund Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
* Sewer Rents	(\$41,150)	(\$76,652)	(\$93,210)	(\$59,363)	(\$49,149)	(\$79,699)	\$22,742	(\$36,913)
* Mis Rcp's & WBA Allocation	\$975,391	\$1,216,398	\$1,110,912	\$1,174,928	\$1,151,719	\$1,215,661	\$1,186,545	\$1,193,599
* Sale, Prop., Eqp.	\$52,000	\$67,957	\$74,679	\$57,891	\$59,013	\$48,500	\$59,500	\$67,000
* Total Recps:	\$986,241	\$1,207,996	\$1,092,925	\$1,173,856	\$1,161,724	\$1,184,712	\$1,269,017	\$1,321,433
* Sanit Svrs	\$100,025	\$64,758	\$63,609	\$33,747	\$60,020	\$155,166	\$70,128	\$112,801
* Sewer Pumpg	\$54,873	\$54,270	\$51,187	\$55,377	\$59,372	\$76,537	\$36,792	\$66,535
* Sewer Disposl	\$571,171	\$51,249	\$515,425	\$509,679	\$517,236	\$556,112	\$378,758	\$573,058
* General Exp	\$510,176	\$401,359	\$378,161	\$443,530	\$441,217	\$473,108	\$339,283	\$478,180
* Debt Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
* Trans Out Fnd	\$25,000	\$25,000	\$30,000	\$40,000	\$60,000	\$60,000	\$60,000	\$75,000
* Total Exp:	\$1,261,246	\$1,086,636	\$1,038,382	\$1,082,333	\$1,137,845	\$1,320,923	\$859,962	\$1,290,574
* Recpts-Expend	(\$275,004)	\$121,360	\$54,543	\$91,524	\$23,879	(\$136,211)	\$409,055	(\$66,596)
* Beg. Balance	\$322,569	\$33,829	\$86,018	\$99,532	\$207,452	\$136,462	\$160,126	\$33,530
* End Balance	\$47,565	\$175,189	\$140,561	\$191,056	\$231,331	\$251	\$569,181	\$93,530

Final	Revised:	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	As of September	Estimated Final 2022	Budget 2023
*****	11/1/722	09:41 AM								
	Beginning Balance	\$322,569	\$53,829	\$86,018	\$99,532	\$207,452	\$136,462	\$160,126	\$160,126	\$93,530
	<u>SEWER FUND</u>									
	<u>Sewer Fund Receipts</u>									
<u>08.340</u>	Interest	\$0	\$294	\$0	\$901	\$142	\$100	\$95	\$143	\$150
08.341 00.00	Sewer Interest (Lein)	\$0	\$294	\$545	\$400	\$142	\$150	\$135	\$150	\$150
08.340.00	Total Earn. Temp. Depst.									
<u>08.354</u>	<u>Grants</u>									
08.354.04.00	Total Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.354.00	Total Transfers									
<u>08.360</u>	<u>Sewer Rents</u>									
08.364	Current Year's Revenue	\$1,707,254	\$1,680,289	\$1,646,797	\$1,652,555	\$1,727,093	\$1,213,241	\$1,665,776	\$1,674,105	\$1,674,105
08.364.10.00	Sewer Authority Revenue	(\$1,845,811)	(\$1,822,935)	(\$1,813,469)	(\$1,777,701)	(\$1,883,996)	(\$1,248,709)	(\$1,780,677)	(\$1,815,053)	(\$1,815,053)
08.364.10.04	Industrial Rev.	\$37,693	\$46,014	\$43,497	\$46,643	\$47,034	\$31,548	\$47,200	\$47,436	\$47,436
08.364.10.10	Public Year's Rev.	\$27,929	\$29,980	\$29,965	\$26,950	\$29,402	\$30,170	\$26,661	\$30,788	\$30,942
08.364.10.20										
08.364.00	Total Sewer Rents Rev.	(\$41,150)	(\$76,652)	(\$93,210)	(\$59,363)	(\$49,149)	(\$79,699)	\$22,742	(\$36,913)	(\$62,570)
<u>08.370</u>	<u>Miscellaneous Receipts</u>									
08.370.03.00	ARPA Transfer									
08.370.04.02	Service Charges									
08.370.05.02	Customer Penalties	\$18,705	\$19,592	\$18,666	\$34,068	\$30,455	\$31,200	\$25,166	\$481	\$481
08.370.05.04	Const. Fund Transfer Maj. Projects									
08.370.06.00	Authority Allocation	\$956,686	\$1,196,806	\$1,092,246	\$1,144,942	\$1,121,264	\$1,184,461	\$1,160,898	\$1,321,283	\$32,570
08.370.00	Total Misc. Receipts	\$975,391	\$1,216,398	\$1,110,912	\$1,174,928	\$1,151,719	\$1,215,661	\$1,186,545	\$1,193,599	\$1,193,599
<u>08.380</u>	<u>Sale Prop., Sup. & Eqp.</u>									
08.380.10.00	Sale Prop., Sup. & Eqp.									
08.380.11.00	Capacity / Collection Fees	\$52,000	\$62,000	\$59,528	\$56,000	\$34,250	\$48,500	\$28,500	\$35,000	\$30,000
08.380.11.00	Connection Fee		\$5,957	\$13,601	\$1,891	\$24,763		\$31,000	\$32,000	
08.380.11.02	Deposit for Insp & Eng			\$1,550	\$0					
08.380.00	Total Sales	\$52,000	\$67,957	\$74,679	\$57,891	\$39,013	\$48,500	\$39,500	\$67,000	\$30,000
08.380	Total Sewer Fd. Receipts	\$986,241	\$1,207,996	\$1,092,925	\$1,173,856	\$1,161,724	\$1,184,711	\$1,269,017	\$1,223,979	\$1,321,433

	08.4	Sewer Fund Appropriation	Actual 2017		Actual 2018		Actual 2019		Actual 2020		Actual 2021		Budget 2022		As of September		Estimated Final 2022		Budget 2023	
			2017		2018		2019		2020		2021		2022		2023		2022		2023	
08.421																				
08.421.10.00	Sanitary Sewers	\$9,839	\$1,238	\$0	\$11,00	\$11,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,100	\$1,258	\$0	\$0
08.421.20.00	Salaries & Wages	\$10,034	\$1,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,035	\$2,035	\$2,035	\$0
08.421.22.20	Materials & Supplies	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.421.31.60	Chemicals	\$360	\$1,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.421.45.00	Contracted Services	\$44,496	\$56,874	\$46,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.421.65.10	T.V. & Grouting - I&I	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.421.65.20	Sewer Laterals - Wages	\$3,440	\$1,648	\$11,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.421.65.30	" " Mat. & Supplies	(\$174)																		
08.421.65.30	" " Gen Expense																			
08.421.65.45	" " Contracted Ser.																			
08.421.65.99	Project Totals	\$5,000	\$3,440	\$1,648	\$11,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.421.74.0	Major Equipment "	\$30,092	\$0	\$0	\$4,370	\$9,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.421.75.0	Major Projects **																			
08.421.00	Total Sanitary Sewers	\$100,025	\$64,758	\$63,609	\$33,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.422																				
08.422.10.00	<u>Sewer Pumping</u>	\$22,454	\$22,797	\$19,280	\$23,706	\$23,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.422.20.00	Salaries & Wages	\$1,171	\$892	\$1,369	\$1,188	\$4,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.422.23.00	Materials & Supplies	\$17,611	\$24,212	\$22,714	\$27,535	\$24,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.422.32.90	Power	\$360	\$0	\$316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.422.35.00	Communication Alarm	\$6,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.422.37.00	Insurance	\$6,377	\$6,279	\$7,148	\$2,783	\$6,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.422.60.00	Main. & Rep Big & Eqp	\$0	\$100	\$161	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.422.60.00	Minor Eqp. Purchase																			
08.422.75.00	Major Equipment**																			
08.422.00	Total Sewer Pumping	\$54,873	\$54,270	\$51,187	\$55,377	\$59,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Fund: 3rd Street Pump Station Volumes \$27,500																				

(Operatin' Fund: Compressor \$1,500 (Main Center expense), Hand Tools \$667, Pipe Locator \$2,000)

		Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	As of September	Estimated Final 2022	Budget 2023
<u>08.423 Sewage Disposal</u>										
08.423.10.00 Salaries & Wages	\$168,645	\$175,376.98	\$156,994	\$168,076	\$185,397	\$172,858	\$145,461	\$193,947	\$191,886	
08.423.10.01 Wages Dir of Utilities	\$32,033	\$34,467	\$34,503	\$35,325	\$37,255	\$39,705	\$34,286	\$39,705	\$40,896	
08.423.10.02 Wages Capital Project										
08.423.20.00 Materials & Supplies	\$6,944	\$5,821	\$6,151	\$6,948	\$7,924	\$7,500	\$7,380	\$8,100	\$8,400	
08.423.20.01 Chemicals	\$91,540	\$99,569	\$90,568	\$90,013	\$88,416	\$92,000	\$58,524	\$91,520	\$126,000	
08.423.22.20 Fuel, Light & Power	\$53,261	\$57,872	\$53,785	\$50,494	\$28,043	\$57,000	\$32,845	\$54,211	\$57,800	
08.423.30.00 General Expense	\$4,729	\$4,957	\$21,896	\$8,462	\$8,850	\$8,500	\$4,057	\$7,900	\$8,500	
08.423.30.01 Appraisal fees										
08.423.31.60 Contracted Services	\$46,547	\$66,274	\$59,308	\$79,221	\$56,189	\$67,000	\$33,191	\$68,400	\$77,210	
08.423.32.00 Communication Expense	\$5,052	\$4,848	\$5,116	\$5,957	\$6,112	\$5,900	\$3,600	\$5,900	\$6,000	
08.423.35.00 Insurance	\$7,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
08.423.37.00 Sludge Disposal	\$90,220	\$42,983	\$51,154	\$29,568	\$54,782	\$62,000	\$31,200	\$61,000	\$62,500	
08.423.37.30 Main. & Rep. Buildings and Land	\$1,606	\$7,643	\$2,334	\$1,799	\$3,520	\$3,750	\$2,131	\$3,750	\$3,975	
08.423.37.40 Main. & Rep. Equipment	\$11,737	\$21,937	\$19,197	\$11,219	\$19,959	\$20,000	\$13,063	\$18,750	\$20,000	
08.423.74.00 Capital Outlay Equip**	\$51,808	\$19,365	\$14,419	\$22,497	\$20,688	\$19,800	\$12,981	\$19,800	\$2,200	
08.423.75.00 Minor Equipment Purchase	\$0	\$136	\$0	\$100	\$100	\$40	\$75	\$75	\$100	
08.423.00 Total Sewage Disposal		\$571,171	\$541,249	\$515,425	\$509,679	\$517,236	\$556,112	\$378,758	\$573,058	\$605,467
** Operating Fund Lab Equipment \$2,200										

		Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2022	As of September	Estimated Final 2022	Budget 2023
<u>08.424 General Expense</u>										
08.424.01.03 Administrative Expense	\$153,056	\$121,659	\$102,572	\$111,609	\$98,707	\$96,621	\$79,477	\$97,000	\$98,940	
08.424.01.08 Engineering Expense	\$43,528	\$16,534	\$12,796	\$8,536	\$16,541	\$18,355	\$12,345	\$18,200	\$20,546	
08.424.01.09 Municipal Building Exp.	\$44,356	\$29,934	\$19,875	\$23,035	\$21,415	\$26,925	\$14,261	\$21,400	\$23,500	
08.424.120 Sewer Maint. Wages										
08.424.01.30 Maint. Center Expense	\$38,226	\$47,326	\$43,122	\$43,122	\$50,431	\$52,953	\$43,295	\$56,231	\$62,082	
08.424.01.80 Employee Ben. & Ins.	\$273,653	\$108,128	\$180,657	\$171,117	\$162,580	\$191,428	\$112,342	\$191,210	\$191,122	
08.424.01.87 Vehicle Operation Expense	\$18,481	\$10,787	\$17,532	\$11,974	\$16,040	\$16,200	\$18,964	\$22,100	\$23,000	
08.424.190 Sewer Payroll Taxes		\$17,029	\$15,247	\$16,696	\$17,865	\$18,536	\$15,063	\$19,800	\$21,394	
08.424.400 Billing Software			\$8,914	\$9,369	\$8,797	\$9,968	\$8,270	\$11,027	\$11,325	
08.424.00 Total General Expense		\$510,176	\$401,359	\$378,161	\$443,530	\$441,217	\$473,108	\$339,283	\$478,180	\$495,119
08.470 Transfers To Other Funds										
08.470.38.50 Trans. Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
08.470.00										
08.492 Total Tran. Other Funds		\$25,000	\$25,000	\$30,000	\$40,000	\$60,000	\$60,000	\$35,000	\$60,000	\$75,000
08.492.00		\$25,000	\$25,000	\$30,000	\$40,000	\$60,000	\$60,000	\$35,000	\$60,000	\$75,000
08.4 Tot. Sewer Fd. Approp.	\$1,196,085	\$1,086,636	\$1,092,247	\$1,082,333	\$1,137,845	\$1,320,923	\$859,962	\$1,290,574	\$1,414,813	

REFUSE FUND

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Budget	Est. Final	Requested
Refuse Fund Revenue							
09-360-100	Garbage and Refuse Charges	\$ 960,048.00	\$ 968,915.00	\$ 988,915.00	\$ 988,915.00	\$ 1,044,438.00	\$ 1,044,438.00
09-360-110	Garbage and Refuse Penalties	\$ 18,828.00	\$ 20,250.00	\$ 17,787.00	\$ 17,787.00	\$ 18,000.00	\$ 18,000.00
09-360-120	Interest from Deposits	\$ 132.00	\$ 400.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
09-360-130	Sale of Trash Tags	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00
09-360-140	Electronic Recycling Fees	\$ 14,063.00	\$ 14,202.00	\$ 14,202.00	\$ 14,202.00	\$ 14,202.00	\$ 14,202.00
09-360-150	Commercial Hauler Permits	\$ 400.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
09-360-180	Recycling Grant	\$ -	\$ 13,495.00	\$ 13,495.00	\$ 13,495.00	\$ 0.00	\$ 0.00
Subtotal		\$ 993,461.00	\$ 1,037,512.00	\$ 1,034,949.00	\$ 1,077,190.00		
Refuse Fund Expenses							
Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Budget	Est. Final	Requested
09-427-150	Administration Expenses	\$ 55,737.00	\$ 55,738.00	\$ 55,738.00	\$ 55,738.00	\$ 55,738.00	\$ 65,197.00
09-427-250	Municipal Buildings Expenses	\$ 24,975.00	\$ 24,975.00	\$ 24,975.00	\$ 24,975.00	\$ 24,975.00	\$ 31,973.00
09-427-350	Code Enforcement Expenses	\$ 9,105.00	\$ 9,106.00	\$ 9,106.00	\$ 9,106.00	\$ 9,106.00	\$ 9,834.00
09-427-100	Salary and Wages	\$ 41,031.00	\$ 41,030.00	\$ 41,030.00	\$ 41,031.00	\$ 41,031.00	\$ 49,757.00
09-427-300	Legal Fees	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 14,040.00
09-427-400	Billing Software	\$ 7,222.00	\$ -	\$ -	\$ 11,028.00	\$ 11,028.00	\$ 8,271.00
09-427-450	Refuse Collection - Contracted Serv.	\$ 701,774.00	\$ 757,572.00	\$ 757,572.00	\$ 757,572.00	\$ 757,572.00	\$ 757,572.00
09-427-451	Leaf Collection	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00	\$ 45,360.00
09-427-452	Benefits	\$ 16,097.00	\$ 16,097.00	\$ 16,097.00	\$ 16,097.00	\$ 16,097.00	\$ 17,497.00
09-427-453	Communication Expenses	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,060.00
09-427-454	Municipal Buildings - Waste Collection	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 28,340.00
09-427-455	Bookkeeping	\$ 3,999.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,320.00
09-427-455	Auditing Services	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,860.00
09-427-455	Insurance	\$ 9,862.00	\$ 9,862.00	\$ 9,862.00	\$ 9,862.00	\$ 9,862.00	\$ 10,650.00
09-427-460	Electronic Recycling Event	\$ 15,608.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00

CDBG FUND

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	-	Requested	
CDBG Fund Revenue							
12-357-100	Fiscal Year 2021	\$ -	\$ -	\$ 164,403.00	\$ 164,403.00	\$ 164,403.00	\$ 164,403.00
	Fiscal Year 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,891.00
Subtotal		\$ -	\$ 164,403.00	\$ 164,403.00	\$ 164,403.00	\$ 164,403.00	\$ 336,294.00
 CDBG Fund Expenses							
Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	-	Requested	
12-499-200	Administration	\$ 24,995.00	\$ 29,592.00	\$ 22,125.00	\$ 22,125.00	\$ 60,532.00	
12-499-500	Street Projects	\$ 177,269.00	\$ 134,811.00	\$ -	\$ -	\$ 275,762.00	
Subtotal		\$ 202,254.00	\$ 164,403.00	\$ 22,125.00	\$ 22,125.00	\$ 336,294.00	
Total						\$ -	

DOG PARK FUND

Account #	Description	2021 <i>Final</i>	2022 <i>Budget</i>	2022 <i>Est. Final</i>	2023 <i>Requested</i>
Dog Park Fund Revenue					
19-340-010	Interest from Deposits	\$ -	\$ -	\$ -	\$ 1.00
19-387-100	Donations	\$ -	\$ -	\$ -	\$ 0.00
19-387-110	Dog Park Swim Contributions	\$ -	\$ 750.00	\$ 1,126.00	\$ 800.00
19-387-120	Sale of Dog Park Licenses	\$ -	\$ 50.00	\$ 25.00	\$ 25.00
19-387-130	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 0.00
Subtotal		\$ -	\$ 800.00	\$ 1,152.00	\$ 826.00

Account #	Description	2021 <i>Final</i>	2022 <i>Budget</i>	2022 <i>Est. Final</i>	2023 <i>Requested</i>
Dog Park Fund Expenses					
19-400-200	Materials & Supplies	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
Subtotal		\$ -	\$ 500.00	\$ 500.00	\$ 500.00
Total		\$ -	\$ 500.00	\$ 500.00	\$ 500.00
		\$ 326.00			

STORM WATER FUND

Account #	Description	Budget	Est. Final	Requested	
Storm Water Fund Revenue					
20-300-150	Interest Income	\$ 8.00	\$ 17.86	\$ 18.00	
20-300-####	ARPA Revenue	\$ 29,006.00	\$ 29,006.00	\$ 0.00	
20-300-200	Storm Sewer Maint. Penalties	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	
20-400-100	Storm Sewer Maint. Fees	\$ 90,120.00	\$ 90,120.00	\$ 180,240.00	
Subtotal		\$ 120,184.00	\$ 120,193.85	\$ 181,308.00	
 Storm Water Fund Expenses					
20-400-100	Salaries & Wages - Storm Sewer	\$ 20,000.00	\$ 20,000.00	\$ 21,600.00	
20-400-200	Materials & Supplies	\$ 2,500.00	\$ 6,100.00	\$ 6,500.00	
20-400-300	Miscellaneous Expenses	\$ 2,000.00	\$ 38,306.00	\$ 40,000.00	
20-400-940	Transfer to General Fund	\$ 76,000.00	\$ 75,000.00	\$ 81,000.00	
20-400-####	TV Stormwater System	\$ -	\$ -	\$ 20,000.00	
20-400-####	Billing Software	\$ -	\$ -	\$ 8,271.00	
Subtotal		\$ 99,500.00	\$ 139,406.00	\$ 177,371.00	
Total				\$ 3,937.00	

CAPITAL RESERVE FUND

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Final	Requested	
Capital Reserve Fund Revenue							
30-340-100	Interest from Deposits	\$ -	\$ -	\$ 150.00	\$ 3,475.00	\$3,500.00	
30-390-102	Transfer from General Fund	\$ -	\$ 35,000.00	\$ 35,000.00	\$0.00	\$0.00	
30-390-000	Radios	\$ -	\$ -	\$ 425,000.00	\$0.00	\$0.00	
30-310-500	Memorial Park Donations	\$ -	\$ -	\$ 12,987.00	\$18,000.00	\$0.00	
30-430-###	Gay Street Reimbursement	\$ -	\$ 15,000.00	\$ -			
Subtotal		\$ -	\$ 50,150.00	\$ 476,462.00	\$ 21,500.00		
Capital Reserve Fund Expenses							
Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Final	Requested	
30-430-###	Playground Replacements	\$ -	\$ -	\$ -	\$ -	\$26,500.00	
30-430-200	Radio Purchase	\$ -	\$ -	\$ -	\$ 372,627.00	\$0.00	
30-430-704	Pick-Up Purchase	\$ -	\$ 23,608.00	\$ -		\$25,000.00	
30-430-711	Major Equipment Purchase	\$ -	\$ 3,167.00	\$ 3,830.00	\$0.00	\$0.00	
30-430-900	Transfer to General Fund	\$ -	\$ 50,000.00	\$ -			
Subtotal		\$ -	\$ 76,775.00	\$ 376,457.00	\$ 51,500.00		
Total						\$ (30,000.00)	

DRUG FORFEITURE FUND

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Budget	Est. Final	Requested
Drug Forfeiture Fund Revenue							
34-340-010	Interest from Deposits	\$ 1.00	\$ 1,448.00	\$ 1,000.00	\$ -	\$ 1.00	\$ 1.00
34-354-120	Drug Forfeiture Money	\$ 1,448.00	\$ 1,000.00	\$ -	\$ -	\$ 6,544.00	\$ 6,544.00
34-354-140	Reimbursement Money	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00
Subtotal		\$ 1,449.00	\$ 1,000.00	\$ 1.00	\$ 1.00	\$ 6,545.00	\$ 6,545.00
 Drug Forfeiture Fund Expenses							
Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Budget	Est. Final	Requested
34-400-200	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,650.00	\$ 2,000.00
34-400-320	Training	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00
34-400-360	Drug Enforcement	\$ 300.00	\$ 500.00	\$ 500.00	\$ 800.00	\$ 1,500.00	\$ 1,500.00
Subtotal		\$ 300.00	\$ 500.00	\$ 500.00	\$ 2,450.00	\$ 3,500.00	
Total						\$ 3,045.00	

HIGHWAY AID FUND

Account #	Description	2021 Final	2022 Budget	2022 Est. Final	2023 Requested
Highway Aid Revenue					
35-341-000	Interest Earnings from Deposits	\$ 262.00	\$ 500.00	\$ 502.00	\$500.00
35-354-030	State Liquid Fuels Grant	\$ 283,757.00	\$ 283,757.00	\$ 287,212.00	\$287,212.00
35-354-301	Turbocharge Funds	\$ 5,600.00	\$ 5,600.00	\$ 5,600.00	\$5,600.00
Subtotal		\$ 289,619.00	\$ 289,357.00	\$ 293,314.00	\$ 293,312.00
 Highway Aid Expenses					
Account #	Description	2021 Final	2022 Budget	2022 Est. Final	2023 Requested
36-431-100	Salaries & Wages - Street Sweeping	\$ 23,193.46	\$ 20,000.00	\$ 20,000.00	\$23,000.00
36-432-100	Salaries & Wages - Snow Removal	\$ 29,056.53	\$ 25,000.00	\$ 25,000.00	\$27,000.00
35-432-200	Materials & Supplies - Snow Removal	\$ 22,080.73	\$ 20,000.00	\$ 23,000.00	\$27,000.00
36-433-100	Salaries & Wages - Street Signs	\$ 3,361.91	\$ 6,000.00	\$ 2,500.00	\$6,000.00
35-433-200	Materials & Supplies - Street Signs	\$ 7,096.05	\$ 6,000.00	\$ 7,000.00	\$7,500.00
35-433-230	Energizing Traffic Signals & Control	\$ 3,985.00	\$ 6,500.00	\$ 6,560.00	\$6,700.00
35-433-300	Line Painting	\$ 36,057.00	\$ 30,000.00	\$ 39,885.00	\$40,000.00
35-433-374	Maintenance of Traffic Signals	\$ 7,360.00	\$ 9,500.00	\$ 7,554.00	\$9,500.00
36-437-374	Maintenance of Vehicles	\$ 1,784.00	\$ 1,800.00	\$ 2,300.00	\$2,000.00
36-438-100	Salaries & Wages - Street Repairs	\$ 5,658.32	\$ 17,000.00	\$ 14,000.00	\$18,000.00
35-438-200	Materials & Supplies - Street Repair	\$ 6,864.29	\$ 10,500.00	\$ 8,500.00	\$12,000.00
Subtotal		\$ 146,497.29	\$ 152,300.00	\$ 156,299.00	\$ 178,700.00
Total					\$ 114,612.00

WATER AND SEWER CAPITAL ITEMS/PROJECTS

Final Budget 2023

Water & Sewer Capital Item Listing

Revised:
11/15/2022

<i>Item (Total Cost)</i>	<i>Water Fund Allocation</i>	<i>Sewer Fund Allocation</i>	<i>General Fund Allocation</i>
<u>Maintenance Dept.</u>			
Shop Air Compressor \$3,000	\$1,500 - Maintenance Ctr. Expense	\$1,500 - Maintenance Ctr. Expense	
Small Tools \$2,000	\$667	\$667	\$667
<u>Sewer Dept.</u>	<i>Water Fund Allocation</i>	<i>Sewer Fund Allocation</i>	<i>General Fund Allocation</i>
2 Primary Sludge Pumps		\$15,000	
Lab Probes		\$2,200	
3 rd Street Pump Station Repairs (Pre- Approved)		\$27,500	
Spare Pump West-Penn Station \$6,500		\$6,500	
<u>Water Dept.</u>	<i>Water Fund Allocation</i>	<i>Sewer Fund Allocation</i>	<i>General Fund Allocation</i>
Roof Vent Stand Pipe (Carry Over 2022) \$15,00	\$15,500		
Chlorine Analyzer Well- 2 \$3,400	\$3,400		
<u>Water Dept.</u>	<i>Water Fund Allocation</i>	<i>Sewer Fund Allocation</i>	<i>General Fund Allocation</i>
F-150 Pickup Carry Over *2023	\$45,500		
Valve Indicator Control Wiring	\$3,652		

<u>Water Dept.</u>	<i>Water Fund Allocation</i>	<i>Sewer Fund Allocation</i>	<i>General Fund Allocation</i>
HDMI Screen - Main Plant	\$9,100		
Meter Reading Equipment \$170,000	\$170,000 500 Meters & Reader		
<u>Engineering Dept.</u>	<i>Water Fund Allocation</i>	<i>Sewer Fund Allocation</i>	<i>General Fund Allocation</i>
Line Locator \$4,000	\$2,000	\$2,000	
GFE – CAD Model Tune-up	\$1,800	\$1,800	
<u>Water Line Replacement Projects</u>	<i>Water Fund Allocation</i>	<i>Engineering Estimates</i>	<i>Projects Approved for 2023</i>
Meter Replacement			
Landis Avenue - Replace 165' of 2"			
<u>Sewer Line Replacement Projects</u>	<i>Construction Fund Allocation</i>	<i>Engineering Estimates</i>	<i>Projects Approved for 2023</i>
Engineering formulating list with cost estimates.			

DEBT SERVICE FUND

Account #	Description	2022		2022		2023	
		Budget	Est. Final	Budget	Est. Final	Requested	
Debt Service Fund Revenue							
41-301-100	Debt Tax Levy - Current	\$	481,579.00	\$	481,759.00	\$	\$485,622.00
41-470-800	Debt Tax Levy - Delinquent	\$	-	\$	-	\$	\$0.00
41-####-###	Transfer from General Fund	\$	-	\$	-	\$	\$700.00
41-340-010	Interest from Deposits	\$	13.00	\$	18.00	\$	\$18.00
Subtotal		\$	481,592.00	\$	481,777.00	\$	486,340.00
 Debt Service Fund Expenses							
41-433-100	Salaries & Wages - Tax Collector	\$	5,000.00	\$	5,500.00	\$	\$6,000.00
41-470-800	PENNVEST Storm Sewer Principal	\$	320,872.00	\$	320,872.00	\$	\$320,872.00
34-400-350	PENNVEST Storm Sewer Interest	\$	55,993.00	\$	55,993.00	\$	\$51,965.00
41-4##-###	WBA Radio Loan Principal	\$	42,294.00	\$	42,294.00	\$	\$63,441.00
41-4##-###	WBA Radio Loan Interest	\$	3,401.00	\$	3,401.00	\$	\$4,490.00
41-4##-###	F&M Trust Refi Loan Principal	\$	33,701.00	\$	33,701.00	\$	\$31,287.00
41-4##-###	F&M Trust Refi Loan Interest	\$	5,968.00	\$	5,868.00	\$	\$8,282.00
Subtotal		\$	467,129.00	\$	467,629.00	\$	486,337.00
Total		\$	3.00				

NORTHSIDE POOL

FUND

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Final	Requested	
52-340-010	Earnings from Interest	\$ 6.00	\$ -	\$ -	\$ 11.00	\$ 11.00	
52-367-111	Membership Fees	\$ 65,731.00	\$ 65,000.00	\$ 62,858.00	\$ 70,000.00	\$ 70,000.00	
52-367-112	Daily Admission Fees	\$ 97,839.00	\$ 90,000.00	\$ 98,798.00	\$ 108,615.00	\$ 108,615.00	
52-367-115	Theme Thursday	\$ 2,010.00	\$ 3,000.00	\$ 2,600.00	\$ 3,000.00	\$ 3,000.00	
52-367-116	Pool Rentals	\$ 17,297.00	\$ 15,000.00	\$ 16,927.00	\$ 16,000.00	\$ 16,000.00	
52-367-117	Swimming Lessons	\$ 3,680.00	\$ 2,500.00	\$ 4,875.00	\$ 5,000.00	\$ 5,000.00	
52-367-118	Contracted Lifeguard Services	\$ -	\$ -	\$ 300.00	\$ 0.00	\$ 0.00	
52-380-100	Miscellaneous Income	\$ 230.00	\$ -	\$ -	\$ 0.00	\$ 0.00	
52-367-800	Pool Feasibility Grant	\$ -	\$ -	\$ 22,500.00	\$ 0.00	\$ 0.00	
52-390-001	Transfer from General Fund	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	
52-390-030	Transfer from Pool Reserve Fund	\$ -	\$ -	\$ 25,000.00	\$ 0.00	\$ 0.00	
52-392-030	Transfer from Capital Reserve Fund	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	
Subtotal		\$ 186,793.00	\$ 175,500.00	\$ 232,869.00	\$ 202,686.00		

Northside Pool Revenue

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Final	Requested	
52-452-140	Salary and Wages	\$ 87,919.00	\$ 85,000.00	\$ 122,491.00	\$ 100,000.00	\$ 100,000.00	
52-452-180	Maintenance Personnel Wages	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	
52-452-200	Materials & Supplies	\$ 4,420.00	\$ 6,000.00	\$ 5,132.00	\$ 5,000.00	\$ 5,000.00	
52-452-202	Petty Cash	\$ -	\$ 500.00	\$ (1,000.00)	\$ 0.00	\$ 0.00	
52-452-222	Chemicals	\$ 16,259.00	\$ 20,000.00	\$ 25,461.00	\$ 28,000.00	\$ 28,000.00	
52-452-230	Fuel, Light, & Water	\$ 5,936.00	\$ 6,200.00	\$ 7,471.00	\$ 8,965.00	\$ 8,965.00	
52-452-238	Uniforms	\$ 2,420.00	\$ 2,000.00	\$ 1,973.00	\$ 2,000.00	\$ 2,000.00	
52-452-240	Theme Thursday DJ	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	
52-452-250	Theme Thursday Supplies	\$ 803.00	\$ 800.00	\$ 673.00	\$ 750.00	\$ 750.00	

Northside Pool Expenses

52-452-300	General Expenses	\$ 1,684.00	\$ 2,500.00	\$ 969.00	\$ 1,500.00
52-452-310	Credit Card Fees	\$ 2,615.00	\$ 3,000.00	\$ 3,424.00	\$3,500.00
52-452-320	Communication Expenses	\$ 2,895.00	\$ 2,250.00	\$ 2,031.00	\$2,250.00
52-452-340	Advertising & Printing	\$ 982.00	\$ 900.00	-	\$500.00
52-452-350	Pool Training Expenses	\$ -	\$ 8,000.00	\$ 779.00	\$1,000.00
52-452-370	Maintenance & Repairs	\$ 8,840.00	\$ -	\$ 4,081.00	\$4,000.00
52-452-450	Contracted Services	\$ 95.00	\$ -	\$ -	\$0.00
52-452-740	Major Equipment Purchase	\$ 4,332.00	\$ 6,000.00	\$ 4,138.00	\$10,000.00
52-452-750	Minor Equipment Purchase	\$ 8,941.00	\$ -	\$ -	\$0.00
52-452-890	Pool Refunds	\$ -	\$ -	\$ -	\$0.00
52-452-850	Pool Feasibility Study	\$ -	\$ -	\$ 38,275.00	\$0.00
52-492-100	Transfer to Pool Reserve	\$ -	\$ -	\$ -	\$0.00
Subtotal		\$ 149,341.00	\$ 143,350.00	\$ 217,098.00	\$ 168,665.00
Total					\$ 34,021.00

**NORTHSIDE POOL
CONCESSION
FUND**

Account #	Description	2021 Final	2022 Budget	2022 Est. Final	2023 Requested
Northside Pool Concession Stand Revenue					
53-367-111	Food Purchases	\$ 59,855.00	\$ 60,000.00	\$ 61,256.00	\$ 75,693.00
53-367-###	Transfer from Pool Fund	\$ -	\$ -	\$ 13,000.00	\$ 0.00
Subtotal		\$ 59,855.00	\$ 60,000.00	\$ 74,256.00	\$ 75,693.00

Account #	Description	2021 Final	2022 Budget	2022 Est. Final	2023 Requested
Northside Pool Concession Stand Expenses					
53-452-120	Salary and Wages	\$ 27,918.00	\$ 27,000.00	\$ 25,777.00	\$ 20,000.00
53-452-200	Food & Dry Goods Purchases	\$ 37,900.00	\$ 40,000.00	\$ 31,057.00	\$ 40,000.00
53-452-220	Materials & Supplies	\$ 210.00	\$ 200.00	\$ 200.00	\$ 200.00
53-452-238	Uniforms	\$ -	\$ -	\$ -	\$ 0.00
53-452-300	Training	\$ 179.00	\$ 200.00	\$ 500.00	\$ 500.00
53-452-370	Maintenance & Repairs	\$ -	\$ 200.00	\$ -	\$ 200.00
53-452-400	General Expenses	\$ 82.00	\$ 82.00	\$ 217.00	\$ 100.00
53-452-740	Major Equipment Purchase	\$ -	\$ -	\$ -	\$ 0.00
53-452-750	Minor Equipment Purchase	\$ -	\$ -	\$ 12.00	\$ 100.00
53-452-###	Transfer to Pool Fund	\$ -	\$ -	\$ -	\$ 13,000.00
Subtotal		\$ 66,289.00	\$ 67,682.00	\$ 57,763.00	\$ 74,100.00
Total					\$ 1,593.00

STREET LIGHT FUND

Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Requested	Est. Final	Requested
Street Light Fund Revenue							
83-301-100	Street Light Tax Levy - Current	\$ 201,703.00	\$ 190,000.00	\$ 193,000.00	\$ 215,832.00		
83-301-400	Street Light Tax Levy - Delinquent	\$ 14,164.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
83-340-010	Interest Earnings from Deposits	\$ 15.00	\$ 3.00	\$ 16.00	\$ 15.00		
Subtotal		\$ 215,882.00	\$ 195,003.00	\$ 198,016.00	\$ 220,847.00		
 Street Light Fund Expenses							
Account #	Description	2021		2022		2023	
		Final	Budget	Est. Final	Requested	Est. Final	Requested
83-433-100	Salary and Wages - Tax Collector	\$ 2,413.00	\$ 2,500.00	\$ 2,547.00	\$ 2,600.00		
83-434-230	Street Light Electricity	\$ 157,778.00	\$ 186,000.00	\$ 180,000.00	\$ 180,000.00		
83-434-740	Capital Projects	\$ -	\$ -	\$ -	\$ 0.00		
83-463-100	Downtown Lights Salary & Wages	\$ -	\$ -	\$ -	\$ 0.00		
83-463-200	Materials & Supplies	\$ 924.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		
83-463-380	Equipment Rental	\$ -	\$ -	\$ -	\$ 0.00		
83-463-450	Contracted Services	\$ -	\$ -	\$ -	\$ 0.00		
83-463-700	New Lights	\$ -	\$ -	\$ -	\$ 0.00		
83-463-720	Materials & Supplies - Downtown Lgts.	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 20,000.00		
83-###-###	Transfer to General Fund	\$ 7,391.00	\$ -	\$ 3,766.00	\$ 8,000.00		
83-463-800	Light Replacement						
Subtotal		\$ 183,506.00	\$ 204,500.00	\$ 202,312.00	\$ 211,600.00		
Total						\$ 9,247.00	