

2024 BOROUGH OF LEWISTOWN BUDGET REPORT

General Borough Budget Revenue

General Borough Revenue	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
PROPERTY TAXES						
001 301 100 00 REAL ESTATE-CURRENT	\$1,277,786	\$1,240,705	\$1,229,345	\$1,254,997	\$1,300,000	New 2020 Tax 13.859
001 301 400 00 REAL ESTATE-DELINQUENT	\$126,903	\$49,186	\$138,250	\$141,209	\$135,000	Recd quarterly from MC Tax Claim Bureau
TOTAL PROPERTY TAXES	\$1,404,689	\$1,289,891	\$1,367,595	\$1,396,206	\$1,435,000	
LOCAL TAX						
001 310 010 00 PER CAPITA-CURRENT	\$6,816	\$11,724	\$13,000	\$12,047	\$12,000	\$5
001 310 030 00 PER CAPITA-DELINQUENT	\$1,874	\$5,117	\$3,500	\$4,184	\$3,600	Recd from Keystones
001 310 100 00 REAL ESTATE TRANSFER TAX	\$91,722	\$118,881	\$60,000	\$148,987	\$120,000	Recd from County 5%
001 310 200 00 EARNED INCOME TAX	\$616,634	\$726,561	\$612,000	\$773,939	\$725,000	Recd from Keystones .5%, 1% non-resident
001 310 500 00 LOCAL SERVICES TAX	\$115,555	\$121,143	\$124,000	\$116,598	\$120,000	Recd from Kystne-based on \$52 annually per emp who's salary is over \$12k
001 310 700 00 MECHANICAL DEVICE	\$4,809	\$5,753	\$5,000	\$8,462	\$5,000	Amusement Device Tax \$75 *Increase due to PA Skills Games
TOTAL LOCAL TAX	\$837,411	\$989,179	\$817,500	\$1,064,217	\$985,600	
PENALTIES						
001 319 010 00 REAL ESTATE-PEN & INT	\$24,419	\$14,790	\$27,500	\$33,370	\$29,000	Includes Current and Delinquent from County
001 319 100 00 PER CAPITA-PEN & INT	\$161	\$163	\$175	\$152	\$150	
001 319 120 00 EARNED INCOME TAX-PEN & INT	\$0	\$0	\$50	\$0	\$0	
001 319 120 01 MIFFCO COMMISSIONS	\$0	\$0	\$0	\$0	\$0	
TOTAL PENALTIES	\$24,579	\$14,953	\$27,725	\$33,521	\$29,150	
LICENSES & INSPECTIONS						
001 320 000 00 BUILDING PERMITS	\$34,797	\$55,665	\$50,000	\$145,100	\$50,000	Commercial Building Permits
001 320 000 01 INSPECTIONS	\$4,740	\$0	\$0	\$311	\$0	Forfeited Escrow Funds
001 320 000 02 STATE FEES FROM BLDG PERMITS	\$45	\$0	\$0	\$0	\$0	offset by 001 414 240 01
001 320 000 03 VACANT PROPERTY REGISTRATION	\$0	\$0	\$0	\$1,135	\$500	started October 2023
TOTAL LICENSES & INSPECTIONS	\$39,581	\$55,665	\$50,000	\$146,546	\$50,500	
BUSINESS LICENSES						
001 321 610 00 OTHERS/TRANSIENT RETAILERS	\$1,900	\$2,636	\$2,000	\$1,203	\$2,500	Includes Trailer Park Lic / Rooming House /Trans Business Lic
001 321 800 00 FRANCHISES	\$115,556	\$110,571	\$110,000	\$101,787	\$104,000	Recd quarterly from Comcast
001 321 900 00 BEVERAGES	\$2,502	\$1,300	\$2,500	\$0	\$0	do not use. Alcohol - Use 001 355 040 00
TOTAL BUSINESS LICENSES	\$119,958	\$114,507	\$114,500	\$102,989	\$106,500	
NON BUSINESS LICENSES						
001 322 800 00 SIDEWALK	\$3,279	\$4,984	\$3,000	\$6,071	\$3,000	
001 322 800 01 STREET EXCAVATION	\$17,548	\$8,040	\$8,000	\$22,067	\$10,000	
001 322 900 00 ZONING APPEAL	\$630	\$630	\$900	\$420	\$0	Non-Commercial. Includes subdivision plans
001 322 910 00 FACILITY USE PERMITS	\$2,580	\$1,750	\$3,500	\$650	\$0	Facility Use based upon new cost and fee schedule pricing. Lot space rental. Festival of Ice
TOTAL NON BUSINESS LICENSES	\$24,037	\$15,404	\$15,400	\$29,208	\$13,000	
FINES						
001 331 100 00 DISTRICT MAGISTRATE-LOCAL ORDINANCE	\$19,189	\$40,180	\$1,500	\$23,435	\$1,500	Funds received from District Magistrates-Ordinance Violations. Issued by Codes Dept.
001 331 100 01 DISTRICT MAGISTRATE-TITLE 18 MUNICIPALITY	\$39,560	\$34,193	\$75,000	\$50,057	\$47,000	Funds received from District Magistrates.
001 331 100 02 DISTRICT MAGISTRATE-TITLE 75 MOTOR VEHICLE	\$0	\$0	\$0	\$8,664	\$7,000	Funds received from District Magistrates.
001 331 110 00 MOTOR CODE VIOLATIONS-STATE POLICE	\$1,359	\$5,016	\$3,800	\$5,427	\$4,500	State Police fines. Received semi-annually
001 331 120 00 ORDINANCE VIOLATION-GENERAL PARKING TICKETS	\$11,125	\$11,245	\$0	\$21,493	\$23,000	Parking Tickets paid prior to citation
001 331 120 01 ORDINANCE VIOL-SNOW PARKING TICKETS	\$400	\$4,089	\$400	\$0	\$400	Paid at Municipal Bldg. -Snow Tickets Issued by Codes Dept.
001 331 120 02 ORDINANCE VIOL-SWEEPER PARKING FINES	\$20,060	\$28,925	\$15,000	\$225	\$15,000	Sweeper Parking Tickets paid prior to citation
001 331 300 00 PROTHONOTARY-DRIVING	\$28,906	\$15,696	\$30,000	\$25,683	\$30,800	DUI, Public drunkenness, Driving While License Suspended, etc
TOTAL FINES	\$120,599	\$139,344	\$125,700	\$134,984	\$129,200	
INTEREST						
001 341 000 00 INTEREST INCOME	\$6,440	\$37,690	\$32,000	\$57,563	\$50,000	Includes Clearing Acct & Money Market Interest
TOTAL INTEREST	\$6,440	\$37,690	\$32,000	\$57,563	\$50,000	
RENT						
001 342 000 00 RENTAL INCOME	\$5,860	\$2,600	\$3,100	\$3,520	\$3,120	Stockpile Rent from MCSW \$60 a month & Tax collector rent at \$200 a month
TOTAL RENT	\$5,860	\$2,600	\$3,100	\$3,520	\$3,120	
GRANTS						
001 351 010 00 OTHER FEDERAL GRANTS	\$330,953	\$426,563	(\$143,915)	(\$199,756)	(\$133,019)	ARPA. \$32,900FAME + \$100,119remaining. (budget negative to offset 2021-2022 receipt)
01 351 010 01 ACCREDITATION GRANT-POLICE #13866263	\$0	\$0	\$0	\$0	\$91,695	Grant close date 9/30/25 \$91,695. Grant reimbursement funds received against 001 410 249 05 expense
TOTAL GRANTS	\$330,953	\$426,563	(\$143,915)	(\$199,756)	(\$41,324)	

General Borough Revenue	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
CAPITAL GRANTS						
001 354 010 00 ACT 205 ALLOCATION	\$50,202	\$41,375	\$37,150	\$80,465	\$64,682	Based upon State Aid Alloc for Police Pension Plan **Note: State Aid covered 100% of expense in 2022 & 2023. Offset by expense 001 487 160 01
001 354 010 01 OTHER STATE GRANTS	\$0	\$0	\$201,267	\$202,365	\$0	
001 354 020 00 ACT 205 FIREMAN'S RELIEF ALLOC	\$29,459	\$36,737	\$33,000	\$36,621	\$36,500	Based upon Alloc received for Firemans Relief. Offset by 001 411 540 01
001 354 020 01 ACT 205 ALLOC- POLICE	\$33,174	\$45,146	\$30,000	\$80,171	\$50,000	Based upon State Aid Alloc for Police Pension Plan (anticipated to receive 100%)
001 354 090 03 LAW ENFORCEMENT SUPPORT GRANT-POLICE #38887	\$0	\$0	\$0	\$168,043	\$134,897	Grant close date 12/31/24 \$302,940. Grant reimbursement funds received against 001 410 249 03 expense
001 354 090 04 MMA ENFORCEMENT GRANT-POLICE #38784	\$0	\$0	\$0	\$0	\$44,533	Grant close date 12/31/24 \$44,533. Grant reimbursement funds received against 001 410 249 04 expense
001 354 200 00 SRO WAGE REIM/COPS	\$8,609	\$20,936	\$26,980	\$58,308	\$60,000	INCLUDES SRO PLUS FICA/MEDICARE (\$29*8hours per day*180days)
001 354 200 01 MC DUI CHECKPOINT OT SALARY REIM	\$715	\$234	\$1,000	\$4,497	\$1,000	
001 354 200 02 ABUSE NETWORK REIM WAGES POL	\$2,021	\$59	\$0	\$0	\$0	
001 354 200 05 AGGRESSIVE DRIVING WAVE	\$405	\$0	\$0	\$0	\$0	
001 354 200 06 DRUG TASK FORCE REIM	\$675	\$2,057	\$5,000	\$4,739	\$2,000	Use of Force training reimbursement
001 354 200 07 BULLET PROOF VESTS REIM	\$0	\$389	\$2,500	\$0	\$0	
001 354 200 08 DRUG RECOGNITION EXPERT	\$0	\$0	\$3,000	\$0	\$0	New account for 2021 budget
001 354 200 09 BODY CAM DONATION	\$153	\$0	\$0	\$0	\$0	New account
001 354 200 10 MENTAL HEALTH	\$6,211	\$0	\$0	\$697	\$0	New account. OT paid by County
001 354 900 00 OTHER STATE GRANTS	\$7,643	\$85,188	\$2,000	\$0	\$0	
TOTAL CAPITAL GRANTS	\$139,266	\$232,120	\$341,897	\$635,906	\$393,612	
STATE PAYMENTS						
001 355 040 00 ALCOHOLIC BEVERAGE LICENSE	\$0	\$0	\$0	\$2,515	\$2,300	Liquor License Fees-Recd 2 times a yr
001 356 900 00 PAYMENTS IN LIEU OF TAXES-PURTA	\$0	\$10,032	\$10,000	\$11,849	\$11,000	Public Utility Realty Tax & PILOT
TOTAL STATE PAYMENTS	\$0	\$10,032	\$10,000	\$14,364	\$13,300	
LOCAL GRANTS						
001 357 000 01 COUNTY ACT 152 DEMO REIMBURSEMENT	\$0	\$0	\$0	\$12,704	\$0	
TOTAL LOCAL GRANTS	\$0	\$0	\$0	\$12,704	\$0	
CHARGES						
001 360 100 00 ADMINISTRATIVE FEES	\$0	\$0	\$0	\$800	\$0	Based upon updated analysis from 3 pr years for municipal building expenses
001 360 200 00 COST & FEES SPECIAL EVENTS	\$0	\$0	\$0	\$0	\$0	
TOTAL CHARGES	\$0	\$0	\$0	\$800	\$0	
PUBLIC SAFETY						
001 362 300 00 POLICE REPORTS	\$1,735	\$1,115	\$2,100	\$750	\$1,000	Based upon new Cost and Fee Schedule
TOTAL PUBLIC SAFETY	\$1,735	\$1,115	\$2,100	\$750	\$1,000	
HIGHWAY						
001 363 210 00 PARKING METERS & SPACES	\$46,603	\$51,697	\$47,144	\$55,974	\$50,000	
TOTAL HIGHWAY	\$46,603	\$51,697	\$47,144	\$55,974	\$50,000	
RECREATION						
001 367 900 00 RECREATION FACILITIES-POOL	\$31,665	\$35,485	\$30,000	\$34,774	\$30,000	Pool Admissions, Passes
001 367 900 01 RECREATION FACILITIES-COMM CTR	\$13,432	\$10,425	\$15,000	\$19,033	\$17,000	Based upon new events to be held
001 367 900 02 RECREATION FACILITIES-OTHER	\$0	\$0	\$0	\$225	\$0	Rec Park Pavilion Rentals
001 367 900 03 RECREATION FACILITIES-CONC STAND	\$0	\$0	\$0	\$13,848	\$13,000	Pool Concession Sales
001 367 900 05 RECREATION FACILITIES POOL SPONSORSHIP	\$0	\$0	\$0	\$8,085	\$5,000	Pool Banner Sponsorships, Donations
TOTAL RECREATION	\$45,097	\$45,910	\$45,000	\$75,965	\$65,000	
MISCELLANEOUS						
001 380 000 00 MISCELLANEOUS REVENUE	\$17,171	\$20,795	\$0	\$9,983	\$0	Copies/Large Format Copies/Codes Reim/Right to Knows
001 380 000 03 SALE OF EQUIP/LAND	\$0	\$25,600	\$0	\$0	\$0	
001 380 100 00 REFUNDS	\$0	\$0	\$0	\$3,576	\$0	
001 380 600 00 MCMA	\$1,000,000	\$300,000	\$300,000	\$0	\$0	(starting 2022 annual payment moved to GB CAP)
TOTAL MISCELLANEOUS	\$1,017,171	\$346,395	\$300,000	\$13,559	\$0	
TOTAL DEPARTMENT	\$4,163,979	\$3,773,065	\$3,155,746	\$3,579,022	\$3,283,658	

General Borough Budget Expense						
General Borough Expense	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
LIABILITIES & FUND BALANCE						
001 261 200 21 PRINCIPAL ON BOND 2021	\$0	\$0	\$0	(\$60,000)	(\$85,000)	2021 Bond. GB portion. Cost shared with WWC and WWT. (GB portion matures 2024 @ principal total \$200,000.)
TOTAL LIABILITIES & FUND BALANCE	\$0	\$0	\$0	(\$60,000)	(\$85,000)	
ADMINISTRATION						
001 402 100 00 SALARIES & WAGES	(\$121,003)	(\$181,140)	(\$232,854)	(\$194,025)	(\$210,000)	Includes Council/Mayor/Borough Mrg@60%/Treasurer@40%/Secretary55%/HR55%/AcctClerk@55%
001 402 239 00 GEN MATERIALS & SUPPLIES	\$2,281	(\$12,032)	(\$2,704)	(\$2,701)	(\$3,700)	Admin office supplies
001 402 249 00 GENERAL EXPENSE	(\$351)	(\$1,674)	(\$541)	(\$1,672)	(\$1,500)	19 Sink Flat Fee, Grant apps/Wageworks (for Sect 125 Compl/Property purch
001 402 311 00 ACCOUNTING & AUDITING SERVICE	(\$8,054)	(\$8,282)	(\$8,652)	(\$20,710)	(\$11,000)	Auditors Young Oaks and Brown split amongst departments at 38% for GB
001 402 321 00 TELEPHONE	(\$3,408)	(\$7,751)	(\$2,271)	(\$7,553)	(\$5,000)	4 Cell Phones, 1 Tablet (Tmobile)
001 402 325 00 POSTAGE	(\$2,424)	(\$1,485)	(\$973)	(\$3,143)	(\$800)	
001 402 331 00 TRAVEL	\$0	(\$395)	(\$379)	(\$1,682)	(\$1,800)	
001 402 341 00 ADVERTISING	(\$2,853)	(\$5,904)	(\$7,787)	(\$3,903)	(\$7,000)	Adv of Budgets/Meetings/Etc
001 402 353 00 BONDS	(\$76)	(\$663)	(\$324)	(\$228)	(\$250)	Includes dishonesty bond/Managers & Asst Treasurer's bond split at 38%
001 402 370 00 REPAIRS & MAINTENANCE	(\$21,911)	(\$17,532)	(\$16,223)	(\$10,030)	(\$13,000)	Includes IT support/Software Costs/Accufund/Website/Etc
001 402 374 00 MACHINERY & EQUIPMENT	(\$6,481)	(\$2,086)	\$0	(\$2,985)	(\$1,000)	computers, printers, Chambers sound/video
001 402 380 00 RENTALS	(\$564)	(\$573)	(\$865)	(\$492)	(\$550)	Copier/Postage Meter split by % with 38% GB
001 402 420 00 DUES	(\$2,427)	(\$1,792)	(\$541)	(\$1,626)	(\$1,500)	PAMun.League, PA State Assn of Boro., JV Chamber of Comm., Assoc. of Mavors, GFOA
001 402 460 00 EDUCATION	\$0	(\$578)	(\$541)	(\$1,030)	(\$1,200)	HR, Manager, Treasurer, Mayor conferences
TOTAL ADMINISTRATION	(\$167,272)	(\$241,885)	(\$274,655)	(\$251,780)	(\$258,300)	
TAX						
001 403 114 00 COMMISSIONS	(\$21,063)	(\$20,204)	(\$26,000)	(\$23,611)	(\$26,000)	Includes tax collections for Erin Anewalt/Keystone commissions withheld from the weekly distributions shown on the revenue side-EIT is 1.595%/LST is 1.75% (this % amount was established by the TCC
001 403 239 00 GENERAL EXPENSE-TAX COLLECTOR	(\$2,998)	(\$4,967)	(\$3,893)	(\$4,139)	(\$5,000)	Reim to Erin Anewalt at 50% of expenses of envelopes/inserts/postage
001 403 321 00 TELEPHONE	(\$797)	(\$139)	(\$649)	\$0	\$0	
001 403 353 00 BONDS	\$0	\$0	(\$108)	(\$100)	(\$100)	
TOTAL TAX	(\$24,858)	(\$25,310)	(\$30,650)	(\$27,850)	(\$31,100)	
LEGAL						
001 404 314 00 LEGAL SERVICE-GENERAL GOV	(\$127,601)	(\$18,725)	(\$21,630)	(\$18,115)	(\$20,000)	
001 404 314 01 LEGAL SERVICES-PUBLIC SAFETY	(\$4,043)	(\$2,407)	(\$6,489)	(\$156)	(\$4,000)	2020 lower due to Covid
001 404 314 03 LEGAL SERVICES - RECREATION	\$0	\$0	\$0	(\$11,723)	\$0	
001 404 314 04 LEGAL SERVICES-POLICE	(\$2,050)	(\$18,488)	(\$8,652)	(\$11,723)	(\$12,000)	Labor Negotiations (Contract expires end of 2024)
TOTAL LEGAL	(\$133,695)	(\$39,620)	(\$36,771)	(\$41,717)	(\$36,000)	
ENGINEERING						
001 408 313 00 ENGINEERING SERVICES	(\$4,990)	(\$90,288)	\$0	(\$10,978)	(\$23,000)	General.(Project Eng. from Capital.)
TOTAL ENGINEERING	(\$4,990)	(\$90,288)	\$0	(\$10,978)	(\$23,000)	
MUNICIPAL BUILDING						
001 409 100 00 SALARIES & WAGES	(\$1,917)	(\$1,367)	(\$2,756)	(\$4,421)	(\$2,700)	93% streets Labor costs for Municipal Bldg
001 409 239 00 MATERIALS & SUPPLIES-MUN BLDG	(\$663)	(\$514)	(\$1,082)	(\$2,423)	(\$2,100)	Office Supplies: Cleaning supplies and general building materials
001 409 321 00 TELEPHONE	(\$626)	(\$383)	(\$649)	(\$1,470)	(\$1,900)	ConnectMe, Zito Internet
001 409 361 00 ELECTRICITY	(\$3,491)	(\$20,179)	(\$5,191)	(\$8,634)	(\$10,500)	
001 409 362 00 NATURAL GAS	(\$6,884)	(\$8,738)	(\$6,733)	(\$6,780)	(\$7,900)	
001 409 364 00 SEWER	(\$268)	(\$366)	(\$433)	(\$554)	(\$640)	
001 409 366 00 WATER	(\$554)	(\$294)	(\$433)	(\$95)	(\$300)	
001 409 370 00 REPAIRS & MAINTENANCE	(\$8,237)	(\$9,857)	(\$8,652)	(\$7,792)	(\$9,000)	Commercial Cleaning \$7400 annually/Boiler Inspections/Elevator Inspection & Certification /Pest control estimated at \$300 annually/Carpet Cleaning/Misc Repairs & Maint
001 409 373 00 BUILDINGS	\$0	\$0	\$0	\$0	(\$200)	
001 409 374 00 MACH & EQUIP	(\$31,150)	(\$1,416)	\$0	\$0	\$0	

General Borough Expense	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
TOTAL MUNICIPAL BUILDING	(\$53,791)	(\$43,114)	(\$25,928)	(\$32,169)	(\$35,240)	
POLICE						
001 410 100 00 SALARIES & WAGES	(\$859,165)	(\$999,416)	(\$1,103,207)	(\$1,010,899)	(\$1,118,650)	Wages per Teamsters Contract and Chief, Adm Asst, executive officer and part-time parking enforcement officer with contract including longevity pay.
001 410 100 05 SRO WAGE	(\$9,744)	(\$19,108)	(\$26,980)	(\$25,202)	(\$41,760)	7.5% increase over estimated 2023 final. From Payroll projections.
001 410 100 06 MC DUI CHECKPT	(\$948)	(\$991)	(\$1,129)	(\$919)	(\$380)	\$24.21*60hours per pav*26pays. PLUS FICA/MEDICARE. From Payroll projections.
001 410 100 11 DRUG TASK FORCE WAGE	(\$782)	(\$1,538)	(\$5,644)	(\$2,549)	(\$440)	7.5%* increase (5% raise + ot)
001 410 239 00 GENERAL MATERIALS & SUPPLIES	(\$2,972)	(\$1,274)	(\$6,300)	(\$5,371)	(\$6,300)	General office supplies
001 410 239 02 AMMUNITION	(\$2,953)	(\$7,456)	(\$4,867)	(\$562)	(\$5,000)	Purchased in excess in 2022
001 410 249 00 GENERAL EXPENSE	(\$11,623)	(\$32,819)	(\$16,223)	(\$11,970)	(\$15,000)	*Includes Equip/Uniform allowance =\$400. Also includes hand cuffs, flash lights, and uniforms.
001 410 249 03 LAW ENFORCEMENT SUPPORT GRANT-POLICE #38887	\$0	\$0	\$0	(\$217,653)	(\$85,287)	Grant close date 12/31/24 \$302,940. Grant reimbursement funds received under 001 354 090 03 revenue
001 410 249 04 MMA ENFORCEMENT GRANT-POLICE #38784	\$0	\$0	\$0	\$0	(\$44,533)	Grant close date 12/31/24 \$44,533. Grant reimbursement funds received under 001 354 090 04 revenue
001 410 249 05 ACCREDITATION GRANT-POLICE #13866263	\$0	\$0	\$0	\$0	(\$91,695)	Grant close date 9/30/25 \$91,695. Grant reimbursement funds received under 001 351 010 01 revenue
001 410 251 00 OPERATING EXP-VEHIC POLICE	(\$22,962)	(\$56,935)	(\$16,223)	(\$19,956)	(\$22,100)	Includes gascard charges from WEX and other vehicle repairs.
001 410 321 00 TELEPHONE	(\$17,787)	(\$12,149)	(\$18,386)	(\$15,101)	(\$13,900)	ConnectMe, 18 Cell Phone, 4 Tablet
001 410 325 00 POSTAGE	(\$146)	(\$247)	(\$487)	(\$250)	(\$325)	
001 410 331 00 TRAVEL	(\$632)	(\$3,182)	(\$2,704)	(\$1,947)	(\$2,300)	Mileage reimbursement
001 410 341 00 ADVERTISING	\$0	(\$708)	(\$1,298)	\$0	\$0	
001 410 370 00 REPAIRS & MAINTENANCE	(\$37,567)	(\$20,090)	(\$23,100)	(\$30,589)	(\$34,700)	Cleaning, UPS Safety software, Visual Alert (Metro) Software, GME charges, drycleaning, Jabco
001 410 374 00 MACHINERY & EQUIPMENT	(\$44,291)	\$1,159	(\$31,500)	(\$36,508)	(\$14,000)	copier contract, RMS \$12,000 per year maintenance increase
001 410 380 00 RENTALS	(\$48,000)	(\$48,082)	(\$48,000)	(\$48,000)	(\$48,000)	Monthly rent of \$4000 of building
001 410 420 00 DUES	(\$1,490)	(\$955)	(\$1,575)	(\$515)	(\$700)	Pistol club, Intrnl Chief of Assn dues
001 410 460 00 EDUCATION	(\$3,062)	(\$3,768)	(\$4,200)	(\$5,183)	(\$17,000)	New hire training, 2-\$5,000 hiring incentive
TOTAL POLICE	(\$1,064,124)	(\$1,207,559)	(\$1,311,821)	(\$1,433,176)	(\$1,562,070)	
FIRE DEPARTMENT						
001 411 100 00 SALARIES & WAGES	(\$14,065)	(\$4,654)	(\$3,000)	(\$3,000)	(\$3,000)	Fire Chief wage \$250 monthly
001 411 239 00 GENERAL MATERIALS & SUPPLIES	(\$4,953)	(\$219)	\$0	\$0	\$0	cost paid from Spec Tax allocation
001 411 249 00 GENERAL EXPENSE	\$0	(\$33,910)	\$0	\$0	(\$10,000)	fire dept audit
001 411 251 00 OPERATING EXPENSE-VEHICLES FIRE	(\$46,704)	(\$26,290)	\$0	(\$12,026)	\$0	Money is returned from state
001 411 321 00 TELEPHONE	\$0	(\$108)	\$0	(\$2,668)	(\$2,000)	1 Cell Phone, 1 Tablet
001 411 370 00 REPAIRS & MAINTENANCE	(\$600)	\$0	(\$8,652)	(\$3,478)	\$0	Maintainence of hoses and radios. cost paid from Spec Tax allocation
001 411 374 00 MACHINERY & EQUIPMENT	\$0	\$0	\$0	(\$1,684)	\$0	
001 411 460 00 EDUCATION	(\$1,200)	\$0	(\$1,298)	\$0	\$0	
001 411 540 00 FIRE COMPANY ALLOCATIONS	(\$61,875)	(\$180,000)	(\$45,000)	\$0	\$0	Use if Spec Tax funds unavailable to cover \$90,000 total for 2 Fire Companies
001 411 540 01 ACT 205 FIREMAN RELIEF ALLOCATION	(\$29,459)	(\$36,737)	(\$38,573)	(\$36,621)	(\$36,500)	Based upon Alloc recd for Fireman's Relief. Offset by 001 354 020
001 411 540 02 EMS ALLOCATIONS	\$0	(\$11,750)	(\$22,500)	\$0	\$0	Use if Spec Tax funds unavailable to cover \$45,000 total to FAME. (FAME request to increase from 22,500 to 45,000 as of 2023)
TOTAL FIRE DEPARTMENT	(\$158,856)	(\$293,667)	(\$119,023)	(\$59,477)	(\$51,500)	
CODES						
001 414 100 00 SALARIES & WAGES	(\$49,077)	(\$102,199)	(\$109,237)	(\$110,112)	(\$112,000)	2 Codes Officers 100%
001 414 239 00 GENERAL MATERIALS & SUPPLIES	(\$694)	(\$3,259)	(\$2,904)	(\$150)	(\$1,500)	Ink/Toners/Paper
001 414 240 00 OPERATING EXP-INSPECT & CODES	(\$163)	(\$19,977)	(\$200)	\$0	\$0	
001 414 249 00 GENERAL EXPENSE	(\$6,092)	(\$4,341)	\$0	\$0	\$0	
001 414 251 00 OPERATING EXPENSE-VEHIC CODES	(\$3,041)	(\$1,103)	(\$1,500)	\$5	(\$1,000)	2023 Ford Explorer
001 414 321 00 TELEPHONE	(\$1,192)	(\$742)	(\$1,244)	(\$884)	(\$3,200)	2 Cell Phones, 1 Tablet
001 414 321 01 TELEPHONE-RENTAL	\$0	\$0	\$0	(\$3,178)	\$0	
001 414 325 00 POSTAGE	(\$189)	(\$500)	(\$1,500)	(\$500)	(\$1,500)	
001 414 370 00 REPAIRS & MAINTENANCE	(\$5,668)	(\$1,808)	(\$9,200)	(\$12,786)	(\$11,000)	Lrg format printer maintenance (Printostat) \$1250/ESRI fees (Arcview) \$1200/IWORQ Annual License \$5000/Codification\$3000/Codes Update/ Coding all outside vendors
001 414 372 00 OTHER IMPROVEMENTS	\$0	(\$201,267)	(\$45,000)	(\$49,294)	\$0	
001 414 374 00 MACHINERY & EQUIPMENT	(\$3,635)	(\$13,178)	(\$45,000)	(\$40,232)	\$0	
001 414 380 00 RENTALS	(\$50)	(\$21)	\$0	(\$37)	(\$50)	copier contract
001 414 420 00 DUES	(\$500)	\$0	\$0	\$0	\$0	
001 414 460 00 EDUCATION	(\$275)	\$0	\$0	\$0	\$0	Training every 3 years for BCO-not doing
TOTAL CODES	(\$70,576)	(\$348,396)	(\$215,786)	(\$217,168)	(\$130,250)	
GENERAL SERVICES						
001 430 100 00 SALARIES & WAGES	(\$54,151)	(\$174,981)	(\$152,332)	(\$152,186)	(\$170,081)	DirectorPW50%/DeputyDPW50%. 21.42% of streets. \$5000 Accrued time off and Holidays for Streets Employees
001 430 239 00 GEN MAT/SUPPLIES	(\$12,577)	(\$11,508)	(\$6,489)	(\$6,671)	(\$6,800)	Supplies for the Warehouse
001 430 249 00 GENERAL EXPENSE	\$0	\$0	\$0	(\$69)	\$0	
001 430 251 00 OPERATING EXP-VEH GEN SERV	(\$22,530)	(\$34,110)	(\$18,386)	(\$20,546)	(\$20,000)	Equip Repairs for all streets vehicles
001 430 321 00 TELEPHONE	(\$2,502)	(\$1,482)	(\$2,163)	(\$2,113)	(\$2,000)	1 Cell, 1 Tablet (Mechanic)
001 430 361 00 ELECTRICITY	(\$1,543)	(\$1,555)	(\$2,163)	(\$2,166)	(\$2,300)	Shared cost of warehouse at 2/3 with Refuse Budget at 1/3
001 430 362 00 NATURAL GAS	(\$3,024)	(\$367)	(\$4,326)	(\$4,105)	(\$4,900)	Shared cost of warehouse at 2/3 with Refuse Budget at 1/3
001 430 364 00 SEWER	(\$350)	(\$536)	(\$433)	(\$401)	(\$430)	Shared cost of warehouse at 2/3 with Refuse Budget at 1/3
001 430 366 00 WATER	(\$388)	(\$215)	(\$379)	(\$320)	(\$380)	Shared cost of warehouse at 2/3 with Refuse Budget at 1/3
001 430 370 00 REPAIRS & MAINTENANCE	(\$843)	(\$2,193)	(\$1,364)	(\$457)	(\$250)	
001 430 374 00 MACHINERY & EQUIPMENT	(\$230)	(\$2,688)	(\$2,822)	(\$107,707)	\$0	heating/ac unit
TOTAL GENERAL SERVICES	(\$98,137)	(\$229,635)	(\$190,856)	(\$296,738)	(\$207,141)	

General Borough Expense	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
STREET CLEANING						
001 431 100 00 SALARIES & WAGES	(\$16,802)	(\$31,371)	(\$66,578)	(\$17,882)	(\$52,397)	Labor costs for street sweeping, Schedule. 10.77% of streets
001 431 239 00 MATERIALS & SUPPLIES	\$0	\$0	\$0	(\$380)	\$0	
001 431 370 00 REPAIRS & MAINTENANCE-VEH ST SWEEPER	\$0	\$0	\$0	(\$903)	\$0	
TOTAL STREET CLEANING	(\$16,802)	(\$31,371)	(\$66,578)	(\$19,165)	(\$52,397)	
SNOW & ICE						
001 432 100 00 SALARIES & WAGES	(\$11,848)	(\$14,093)	(\$18,824)	(\$4,813)	(\$23,539)	All labor costs for snow removal. 4.84% of streets
001 432 239 00 GENERAL MAT & SUPPLIES	(\$557)	(\$1,300)	(\$1,622)	(\$295)	(\$1,400)	Salt for sidewalks
001 432 370 00 REPAIRS & MAINTENANCE	\$0	\$0	\$0	(\$296)	\$0	
TOTAL SNOW & ICE	(\$12,405)	(\$15,393)	(\$20,446)	(\$5,404)	(\$24,939)	
TRAFFIC SIGNALS						
001 433 100 00 SALARIES & WAGES	(\$2,551)	(\$480)	(\$1,044)	(\$4,780)	(\$802)	All labor costs for traffic signs and signals. .16% of streets
001 433 239 00 GEN MATERIALS & SUPPLIES	(\$779)	(\$4,454)	(\$3,024)	(\$1,218)	(\$2,000)	Posts/signs/etc
001 433 361 00 ELECTRICITY	(\$5,101)	\$3,341	(\$6,144)	(\$10,942)	\$0	Traffic Signal Electricity paid from SLF fund
001 433 370 00 REPAIRS & MAINT	(\$17,557)	(\$236)	\$0	\$0	\$0	
TOTAL TRAFFIC SIGNALS	(\$25,988)	(\$1,829)	(\$10,211)	(\$16,939)	(\$2,802)	
STREET LIGHTING						
001 434 249 00 GENERAL EXPENSE	(\$6,328)	\$0	(\$541)	\$0	\$0	
001 434 361 00 ELECTRICITY	(\$26,347)	(\$7,347)	(\$7,030)	(\$1,526)	\$0	Speciality Tax funds offset this account
TOTAL STREET LIGHTING	(\$32,675)	(\$7,347)	(\$7,571)	(\$1,526)	\$0	
SIDEWALK/CROSSWALKS						
001 435 100 00 SALARIES & WAGES	(\$1,895)	(\$8,516)	(\$16,930)	(\$17,452)	(\$14,224)	All labor costs for Sidewalks/Crosswalks. 2.92% of streets
001 435 239 00 GEN MATERIALS & SUPPLIES	(\$1,273)	(\$503)	(\$4,326)	(\$2,481)	(\$2,000)	Paint for Sidewalks and Crosswalks & cost of concrete
TOTAL SIDEWALK/CROSSWALKS	(\$3,168)	(\$9,019)	(\$21,256)	(\$19,934)	(\$16,224)	
STORM SEWER						
001 436 100 00 SALARIES & WAGES	(\$8,937)	(\$14,403)	(\$26,785)	(\$31,445)	(\$24,056)	All labor costs for Storm Inlets. 4.94% of streets
001 436 239 00 GENERAL MATERIALS & SUPPLIES	(\$363)	(\$1,231)	(\$1,298)	(\$1,279)	(\$1,200)	Inlet repairs
001 436 249 00 GENERAL EXPENSE	(\$2,263)	\$0	\$0	\$0	\$0	
001 436 370 00 REPAIRS & MAINTENANCE	\$0	(\$74)	\$0	\$0	\$0	
001 436 372 00 OTHER IMPROVEMENTS - STORM DRAINS	\$0	(\$295,774)	\$0	\$0	\$0	
TOTAL STORM SEWER	(\$11,564)	(\$311,482)	(\$28,082)	(\$32,724)	(\$25,256)	
EQUIPMENT REPAIR						
001 437 100 00 SALARIES & WAGES	(\$26,695)	(\$18,552)	(\$27,011)	(\$17,525)	(\$42,281)	Mechanic's wage at 50%/Labor costs for repairing of the vehicles split with 004 427 100 00.
001 437 239 00 GEN MATERIALS & SUPPLIES	(\$111)	(\$1,094)	\$0	(\$958)	(\$1,000)	
001 437 370 00 REPAIRS & MAINTENANCE	(\$9,520)	(\$9,506)	(\$9,555)	(\$18,521)	(\$10,000)	Minimized outside contract repairs
TOATAL EQUIPMENT REPAIR	(\$36,326)	(\$29,152)	(\$36,566)	(\$37,003)	(\$53,281)	
HIGHWAY REPAIR						
001 438 100 00 SALARIES & WAGES	(\$107,697)	(\$25,935)	(\$53,079)	(\$32,462)	(\$43,317)	All Labor costs for Highways. 8.9% of streets
001 438 239 00 GEN MATERIALS & SUPPLIES	\$0	(\$6,243)	(\$1,298)	\$0	\$0	Fuel, Propane for Paver, AC20(TAR)
TOTAL HIGHWAY REPAIR	(\$107,697)	(\$32,178)	(\$54,377)	(\$32,462)	(\$43,317)	
CONSTRUCTION						
001 439 610 00 ROAD CONSTRUCTION & REBUILD	(\$113,041)	(\$3,445)	\$0	\$0	\$0	County Aid funds exp
TOTAL CONSTRUCTION	(\$113,041)	(\$3,445)	\$0	\$0	\$0	
PARKING LOT						
001 445 100 00 SALARIES & WAGES	(\$3,791)	(\$3,962)	(\$8,211)	(\$7,378)	(\$6,617)	Labor Costs for Parking Lots and Malls. 1.36% of streets
001 445 239 00 GEN MATERIALS & SUPPLIES	(\$1,963)	(\$392)	(\$1,622)	(\$12)	(\$2,000)	Paint for mall areas \$500 Parking Auth paint \$1000
001 445 361 00 ELECTRICITY	(\$1,570)	(\$2,497)	(\$2,163)	(\$901)	(\$1,300)	S Plaza Dr, 3rd St, Y Lot
001 445 370 00 REPAIRS & MAINTENANCE	\$0	(\$305)	\$0	\$0	(\$1,900)	
001 445 380 00 RENTALS	\$0	\$0	(\$12,300)	(\$24,600)	\$0	Lease payments to Parking Authority semi-annually=\$12,300 total. END 2023
TOTAL PARKING LOT	(\$7,324)	(\$7,156)	(\$24,296)	(\$32,892)	(\$11,817)	
RECREATION						
001 452 100 00 SALARIES & WAGES	(\$589)	\$0	\$0	\$0	\$0	
TOTAL RECREATION	(\$589)	\$0	\$0	\$0	\$0	
SWIMMING						
001 453 100 00 SALARIES & WAGES	(\$31,659)	(\$50,669)	(\$57,140)	(\$42,115)	(\$67,288)	Wages: \$38000 Lifeguards@\$13, \$7000 Pool Manager@\$17, \$8000 Maintenance, 2.94% of streets
001 453 239 00 GENERAL MATERIALS & SUPPLIES	(\$2,541)	(\$5,434)	(\$3,893)	(\$2,256)	(\$3,000)	Lifeguard Swimwear, Equipment
001 453 240 00 OPERATING EXPENSE-OTHER	(\$23,379)	(\$27,656)	(\$27,038)	(\$26,165)	(\$27,500)	Pool Chlorine/Pesticides licenses/Labs testing, start-up funds
001 453 247 00 PROGRAM MATERIALS & SUPPLIES	\$0	\$0	(\$541)	\$0	\$0	
001 453 249 00 GENERAL EXPENSE	\$0	(\$600)	(\$541)	(\$279)	(\$600)	Clearances/Training Certifications
001 453 321 00 TELEPHONE	(\$374)	(\$357)	(\$390)	\$0	(\$230)	cell & tablet
001 453 361 00 ELECTICITY	\$0	\$0	\$0	(\$2,449)	(\$2,700)	40% of Cherry Street
001 453 362 00 NATURAL GAS	(\$364)	(\$346)	(\$324)	(\$296)	(\$350)	Fee to keep connected
001 453 366 00 WATER BILL	(\$666)	(\$547)	(\$757)	(\$151)	(\$100)	
001 453 370 00 REPAIRS & MAINTENANCE	(\$751)	(\$1,368)	(\$1,437)	(\$1,924)	(\$2,000)	Pool repair and maintenance outside vendors
001 453 374 00 MACHINERY & EQUIPMENT	(\$1,598)	(\$3,210)	(\$2,163)	\$0	\$0	Pump repair for Kiddie Tovs
001 453 380 00 RENTALS	\$0	(\$29)	\$0	\$0	\$0	
TOTAL SWIMMING	(\$61,331)	(\$90,216)	(\$94,223)	(\$75,635)	(\$103,768)	

General Borough Expense	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
PARKS						
001 454 100 00 SALARIES & WAGES	(\$77,522)	(\$97,036)	(\$207,545)	(\$113,608)	(\$188,280)	Labor costs for Parks/Mowing/Weed eating includes 3 employees for summer help at \$12.00 per hour=\$26200. 33.31% of streets
001 454 239 00 MATERIALS & SUPPLIES	(\$5,646)	(\$9,122)	(\$8,723)	(\$6,348)	(\$6,500)	Mulch/Diamond Tex/Paint
001 454 240 00 OPERATING EXPENSE-PARKS	(\$10,647)	(\$14,385)	(\$15,984)	(\$16,378)	(\$18,000)	Utilities/Brannon and Rover
001 454 370 00 MAINTENANCE & REPAIRS	(\$1,911)	(\$832)	(\$1,622)	(\$5,624)	(\$2,000)	outside vendors
TOTAL PARKS	(\$95,726)	(\$121,374)	(\$233,875)	(\$141,958)	(\$214,780)	
CONCESSIONS						
001 455 100 00 SALARIES & WAGES	\$0	(\$20,580)	(\$34,032)	(\$22,390)	(\$43,000)	\$35000 Concession/ Front Desk@ \$12, \$6000 Concession Manager@ \$16, .69% streets
001 455 239 00 MAT & SUPPLIES	\$0	(\$3,187)	\$0	(\$10,728)	(\$11,000)	Food/Supplies, Cleaning Supplies, Attire
001 455 240 00 OPERATING EXPENSE-CONCESSION	\$0	(\$354)	\$0	(\$164)	(\$200)	Food Inspection, Equipment Inspection, License
001 455 370 00 REPAIRS & MAINT	\$0	(\$136)	\$0	(\$843)	(\$500)	
TOTAL CONCESSIONS	\$0	(\$24,256)	(\$34,032)	(\$34,126)	(\$54,700)	
COMMUNITY CENTER						
001 458 100 00 SALARIES & WAGES	(\$11,233)	(\$19,846)	(\$20,680)	(\$25,760)	(\$37,447)	\$33000 Comm Center Coor Wage. 6.81% of streets
001 458 239 00 GENERAL MATERIALS & SUPPLIES	(\$1,416)	(\$980)	(\$2,920)	(\$2,793)	(\$3,000)	Cleaning supplies/Treats, Etc for events/Decorations/Curtain Cleaning/Clerical supplies/Movie Nights
001 458 321 00 TELEPHONE	(\$1,892)	(\$382)	(\$2,596)	(\$2,271)	(\$1,000)	1 Cell Phone (Tmobile)
001 458 325 00 POSTAGE	\$0	\$0	(\$108)	\$0	\$0	
001 458 331 00 TRAVEL	(\$33)	\$0	(\$271)	\$0	\$0	
001 458 341 00 ADVERTISING	(\$93)	(\$2,398)	(\$3,245)	\$0	\$0	
001 458 361 00 ELECTRICITY	(\$7,036)	(\$14,664)	(\$18,119)	(\$11,514)	(\$15,500)	
001 458 362 00 NATURAL GAS	(\$4,080)	(\$6,778)	(\$10,746)	(\$7,986)	(\$8,500)	
001 458 364 00 SEWER	(\$368)	(\$889)	(\$324)	(\$616)	(\$720)	
001 458 366 00 WATER	(\$502)	(\$1,071)	(\$704)	(\$666)	(\$925)	
001 458 370 00 REPAIR & MAINT	(\$8,761)	(\$9,083)	(\$5,250)	(\$3,062)	(\$10,000)	*Pest control/Cleaning/Window Cleaning
TOTAL COMMUNITY CENTER	(\$35,414)	(\$56,091)	(\$64,962)	(\$54,668)	(\$77,092)	
PARKING METER						
001 459 100 00 SALARIES & WAGES	(\$13,231)	(\$14,118)	(\$16,555)	(\$16,571)	(\$28,627)	Parking Meter Repairman Labor Costs.
001 459 239 00 GENERAL MATERIALS & SUPPLIES	(\$943)	(\$6,474)	(\$2,379)	(\$1,669)	(\$2,000)	Batteries for meters/Paint for additional work
001 459 374 00 MACHINERY & EQUIPMENT	\$0	(\$9,482)	\$0	\$0	\$0	
TOTAL PARKING METER	(\$14,174)	(\$30,073)	(\$18,934)	(\$18,240)	(\$30,627)	
COMMUNITY DEVELOPMENT						
001 460 249 00 PLEDGED AMOUNT-DOWNTWN LWTN	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	Annual pledge
TOTAL COMMUNITY DEVELOPMENT	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	
DEBT PRINCIPAL						
001 471 100 00 PRINCIPAL ON BONDS/LOANS	(\$63,018)	(\$132,710)	(\$60,000)	\$0	\$0	Prin 2016 Series A Bonds refinanced (prior 2010) which is 85.35% shared cost with Ref @ \$51210/Prin on 2014 GO Note For MCRPD \$52890 (rounded for budget purposes). Paid off 2022.
001 471 100 21 PRINCIPAL ON BOND 2021	\$0	(\$55,000)	\$0	\$0	\$0	2021 Bond. GB portion. Cost shared with WWC and WWT. (GB portion matures 2024 @ principal total \$200,000.) Do Not Use. Use 001 261 200 21
TOTAL DEBT PRINCIPAL	(\$63,018)	(\$187,710)	(\$60,000)	\$0	\$0	
DEBT INTEREST						
001 472 100 00 PRINCIPAL ON BOND	(\$51,210)	\$0	\$0	\$0	\$0	
001 472 100 21 INTEREST ON BONDS 2021	\$0	(\$8,000)	(\$5,800)	(\$5,800)	(\$3,400)	2021 Bond. GB portion. Cost shared with WWC and WWT. (GB portion matures 2024 @ interest total \$17,200.)
001 472 400 00 INTEREST ON BONDS	(\$25,698)	(\$2,940)	\$0	\$0	\$0	2016 Series A Bonds refinanced (prior 2010) which is 85.35% shared cost with Ref @ \$1024/Interest on 2014 GO Note For MCRPD \$7531 (rounded for budget). Paid off 2022.
TOTAL DEBT INTEREST	(\$76,908)	(\$10,940)	(\$5,800)	(\$5,800)	(\$3,400)	
FISCAL						
001 475 000 00 FISCAL AGENT FEES	(\$96)	\$0	\$0	(\$78)	(\$80)	Fiscal Agent Fees from TD Wealth
TOTAL FISCAL	(\$96)	\$0	\$0	(\$78)	(\$80)	
INSURANCE						
001 486 351 00 FIRE INSURANCE	(\$3,227)	(\$4,012)	(\$5,006)	(\$8,027)	(\$7,700)	*Based upon property insurance breakdown from Kerstetters(Selective) at 18.7% Policy runs from 7/1/23 to 6/30/24 (non-Fire Dept)
001 486 352 00 LIABILITY INSURANCE	(\$14,919)	(\$8,076)	(\$18,926)	(\$36,407)	(\$44,600)	*Based upon insurance from Kerstetters(Selective). Policy runs from 7/1/23 to 6/30/24 General Liability 27.56%=\$4860 Cyber 27.56%=\$84 Public Officials 27.56%=\$1600 Umbrella 27.56%=\$2400 Police 100%=\$34650
001 486 356 00 FLEET INSURANCE	(\$14,834)	(\$12,181)	(\$15,821)	(\$14,875)	(\$4,700)	*Based upon automobile insurance from Kerstetters(Selective) at 44.25% of total. Policy runs from 7/1/23 to 6/30/24. (non-Fire Dept)
001 486 357 00 FIRE DEPT INSURANCE	(\$8,118)	\$1,634	(\$11,950)	\$0	\$0	Fire Workman's Comp. paid from Specialty Tax (starting 2023)
001 486 359 00 OTHER INSURANCE	(\$13,512)	(\$29,841)	(\$13,200)	(\$5,471)	(\$360)	*Based upon Inland Marine policy from Kerstetters(Selective) at 55.3% 2023. Policy runs from 7/1/23 to 6/30/24
TOTAL INSURANCE	(\$54,609)	(\$52,476)	(\$64,903)	(\$64,780)	(\$57,360)	

General Borough Expense	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
EMPLOYEE BENEFITS						
001 487 152 00 DENTAL INSURANCE	(\$5,364)	(\$4,403)	(\$4,349)	(\$7,975)	(\$8,500)	Rate increase 2.5% 2024. Based off estimated 2023 yearend total.
001 487 152 10 POLICE DENTAL INSURANCE	(\$4,968)	(\$8,092)	(\$9,048)	(\$7,103)	(\$8,800)	Rate increase 2.5% 2024. Based off estimated 2023 yearend total.
001 487 153 00 DISABILITY INSURANCE	(\$1,900)	(\$1,369)	(\$1,709)	(\$1,731)	(\$1,600)	Estimated 2024 18.7% increase. Based off estimated 2023 yearend total.
001 487 153 10 POLICE DISABILITY INSURANCE	(\$6,906)	(\$4,758)	(\$6,259)	(\$6,407)	(\$5,500)	Estimated 2024 18.7% increase. Based off estimated 2023 yearend total.
001 487 155 00 VISION INSURANCE	(\$717)	(\$980)	(\$1,402)	(\$1,105)	(\$2,700)	Represents Vision Care under no increase-Afscme for Union Empl/3% increase-VBA for Salary
001 487 155 10 POLICE VISION INSURANCE	(\$1,561)	(\$1,394)	(\$1,525)	(\$1,455)	(\$1,700)	no change 2024. Based off estimated 2023 yearend total.
001 487 156 00 GROUP HOSPITAL INS/PD PRESC	(\$106,452)	(\$87,126)	(\$158,960)	(\$236,615)	(\$196,000)	Represents Insurance and breakdowns per emp (total annual cost \$230,000 reduced by employee paid portion of \$34,000) Estimated 2024 18.7% increase
001 487 156 10 POLICE HOSPITAL/PD PRESC INS	(\$149,284)	(\$150,184)	(\$197,975)	(\$194,406)	(\$126,100)	Represents Insurance and breakdowns per emp (total annual cost \$158,300 reduced by employee paid portion of \$32,200) Estimated 2024 18.7% increase
001 487 158 00 GROUP LIFE INSURANCE	(\$2,391)	(\$3,690)	(\$4,748)	(\$3,875)	(\$6,000)	*Represents policy with American United Life ends 12/31/23 Includes employees and retirees with % breakdowns. Estimated 2024 18.7% increase. *2024 change from 1x wage to 2x wage = \$2,400 cost increase
001 487 158 10 POLICE LIFE INS	(\$3,102)	(\$4,087)	(\$5,354)	(\$4,269)	(\$6,400)	Estimated 2024 18.7% increase. Based off estimated 2023 yearend total. *2024 change from 1x wage to 2x wage = \$2,400 cost increase
001 487 160 00 NON UNIFORM PENSION	(\$51,063)	(\$55,782)	(\$72,517)	(\$77,247)	(\$66,600)	Based upon MMO invoice for 2023 at 39.62% of Pension Cost. Offset by Relief received under 001 354 010 00. (Note: State Aid covered MMO for 2023)
001 487 160 01 POLICE PENSION CONTR	(\$36,515)	(\$45,146)	(\$58,689)	(\$78,804)	(\$64,682)	Based off 2023 actual total. Offset by Relief received under 001 354 020 01
001 487 161 00 SOCIAL SECURITY	(\$85,518)	(\$106,758)	(\$130,263)	(\$110,668)	(\$142,809)	Wages @ 6.2%-Section 125 will reduce these costs
001 487 161 01 MEDICARE	(\$20,065)	(\$25,266)	(\$29,084)	(\$26,257)	(\$33,399)	Wages @ 1.45%-Section 125 will reduce these costs
001 487 162 00 UNEMPLOYMENT COMP-EMPLOYEE	(\$19,447)	(\$19,865)	(\$27,910)	(\$11,417)	(\$25,000)	Includes Solvency Fee paid in Dec of \$3000 and Unempl Rate at .0500 with wages up to \$10,000
001 487 165 00 OTHER EMPLOYEE BENEFITS	(\$5,603)	(\$1,706)	(\$5,250)	(\$1,168)	(\$1,200)	Includes CDL reim/Drug Testing
001 487 165 10 OTHER EMPLOYEE BENEFITS- POLICE	(\$365)	(\$1,175)	(\$941)	(\$1,462)	(\$1,700)	Based off estimated 2023 yearend total. Includes Drug Testing
001 487 238 00 CLOTHING ALLOWANCE	(\$3,712)	(\$4,382)	(\$4,593)	(\$5,806)	(\$6,000)	Per Contracts at \$250 per empl w/percentage breakdowns and hoodies/coats/tshirts per department
001 487 354 00 WORKMENS COMP INSURANCE	(\$25,520)	(\$13,504)	(\$17,555)	(\$42,360)	(\$30,000)	Insurance with Selective Insurance Billed through Kerstetters 57.34%
001 487 355 00 KEYTONE PAYROLL BILLING	\$0	(\$1,760)	(\$2,124)	(\$1,952)	(\$2,100)	
TOTAL EMPLOYEE BENEFITS	(\$530,454)	(\$541,427)	(\$740,255)	(\$822,081)	(\$736,790)	
TRANSFERS						
001 492 000 00 TRANSFER TO OTHER FUNDS-GB CAPITAL	\$0	\$0	\$0	(\$100,000)	(\$40,000)	Annually to GB Capital
001 492 000 01 TRANSFER TO OTHER FUNDS-WWC	\$0	\$0	\$0	\$0	(\$289,486)	To WWC to cover shortage of Sewer Revenue collected
TOTAL TRANSFERS	\$0	\$0	\$0	(\$100,000)	(\$329,486)	
TOTAL DEPARTMENT	(\$3,080,607)	(\$4,087,410)	(\$3,796,856)	(\$3,951,467)	(\$4,262,717)	

General Borough Capital Budget Revenue						
General Borough Capital Revenue	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
INTEREST						
018 341 000 00 INTEREST INCOME	\$1,514	\$2,327	\$1,500	\$3,207	\$1,500	
TOTAL INTEREST	\$1,514	\$2,327	\$1,500	\$3,207	\$1,500	
018 380 000 00 MISCELLANEOUS- MABL SALE	\$0	\$0	\$0	\$306,000	\$312,120	\$13,170,424 total over 30 yrs. Ending 2052
TOTAL MISCELLANEOUS MABL SALE	\$0	\$0	\$0	\$306,000	\$312,120	
TRANSFERS						
018 392 000 00 TRANSFER FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$40,000	Annually from GB
TOTAL TRANSFERS	\$0	\$0	\$0	\$0	\$40,000	
TOTAL DEPARTMENT	\$1,514	\$2,327	\$1,500	\$309,207	\$353,620	

General Borough Capital Budget Expense						
General Borough Capital Expense	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
POLICE						
018 410 374 00 MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$0	(\$10,200)	Police: \$3,200 2 shot guns, \$7,000 3 tasers
TOTAL POLICE	\$0	\$0	\$0	\$0	(\$10,200)	
GENERAL						
018 430 313 00 ENG FEES	\$0	(\$39,977)	(\$46,396)	(\$21,785)	(\$40,000)	Project Engineering. \$16,000 Rec Park pool Feasibility Study.
018 430 374 00 MACHINERY & EQUIPMENT	(\$232,326)	\$0	(\$115,000)	\$0	\$0	
TOTAL GENERAL	(\$232,326)	(\$39,977)	(\$161,396)	(\$21,785)	(\$40,000)	
STORM DRAINS						
018 436 372 00 OTHER IMPROVEMENTS	\$0	\$0	\$0	(\$64,000)	\$0	
TOTAL STORM DRAINS	\$0	\$0	\$0	\$0	\$0	
COMMUNITY CENTER						
018 458 373 00 BUILDING	\$0	\$0	(\$29,000)	\$0	(\$5,000)	Community Center:\$5,000 Roof repair
TOTAL COMMUNITY CENTER	\$0	\$0	(\$29,000)	\$0	(\$5,000)	
TOTAL DEPARTMENT	(\$232,326)	(\$39,977)	(\$190,396)	(\$21,785)	(\$55,200)	

REFUSE REVENUE BUDGET

REFUSE REVENUE	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	2024 Budget	Narrative
INTEREST						
004 341 000 00 INTEREST INCOME	\$2,075	\$15,966	\$3,000	\$7,860	\$6,000	
TOTAL INTEREST	\$2,075	\$15,966	\$3,000	\$7,860	\$6,000	
CAPITAL & GRANTS						
004 354 100 00 ACT 205 ALLOCATION	\$47,231	\$39,398	\$35,375	\$44,776	\$45,223	*Based upon State Aid received for our Non Uniformed Pension Plan at 26.9%. Offset by Relief expense under 004 487 160 00 (Note: State Aid covered MMO for 2023)
004 354 900 00 PA DER 904 GRANT	\$4,781	\$0	\$0	\$0	\$0	
TOTAL CAPITAL & GRANTS	\$52,011	\$39,398	\$35,375	\$44,776	\$45,223	
SANITATION						
004 364 300 00 GARBAGE & REFUSE REVENUE	\$289	\$466	\$0	\$0	\$0	do not use
004 364 300 01 GARBAGE & REFUSE PENALTIES	\$12,095	\$1,381	\$16,550	\$479	\$500	
004 364 300 02 RESIDENTIAL REFUSE REVENUE	\$700,234	\$706,058	\$710,000	\$739,461	\$740,000	*Includes Residential Customers with Ashes Charge & Oversized Bags Fees/Also includes dumpster qtr charge of \$20 for customers that are charged tags
004 364 300 03 COMMERCIAL REFUSE REVENUE	\$140,748	\$16,227	\$155,950	\$165,294	\$185,000	All Commercial accounts containing dumpsters
004 364 300 04 SPECIAL PICKUPS REFUSE REVENUE	\$1,350	\$0	\$5,100	\$3,199	\$4,000	Special requests for dumpsters(garage clean-out, construction, etc.)
004 364 300 05 PUBLIC/INDUSTRIAL REFUSE REVENUE	\$42,184	\$5,529	\$40,175	\$63,419	\$42,000	*Includes MC Housing Auth, Black Bag Accts (set up to accommodate lrger commercial accts who can not place a dumpster at their location, and Roll off containers charge (Ashers, DS Metals)
004 364 300 06 RECYCLEABLES REVENUE	\$118,859	\$119,450	\$126,500	\$139,965	\$126,000	Revenue generated by charging a \$10.00 per Quarter Recycling fee per Residential customer & Cost for Lids/ Recyc Containers/\$ from Alum Cans Recy/Recy gallon carts @ \$20 a qtrr
004 364 300 07 BAGS WITHOUT TAGS REVENUE	\$42,845	\$29,057	\$25,000	\$41,339	\$36,000	
004 364 300 08 BULK ITEM TAGS REVENUE	\$4,040	\$3,988	\$2,500	\$1,894	\$2,000	
004 364 300 09 PURCHASE OF EXTRA TAGS REVENUE	\$18,473	\$10,597	\$12,000	\$16,787	\$16,500	
004 364 300 10 REPRINT/DEL/MAILING/BD CK FEES REV	\$4,212	\$2,839	\$7,000	\$2,826	\$2,500	*Includes Reprint of Bill/Mailing Fees/and Del Notices/Bad Check Costs
004 364 300 11 ROLL OFF REVENUE	\$15,280	\$5,874	\$65,000	\$57,606	\$38,000	Revenue generated through the out sourcing of out roll-off service to a private hauler(S&S) (figure based upon exp for roll offs)
004 364 300 12 DELINQUENT	\$816	\$0	\$1,000	\$0	\$1,000	Auditors wanted a new account broke out
004 364 300 13 RECYCLEABLES REVENUE-SCRAP	\$0	\$0	\$0	\$0	\$4,000	Scrap Metal & Glass Revenue (Jim's Scrap Metal)(offset by ee appreciation)
TOTAL SANITATION	\$1,101,425	\$901,466	\$1,166,775	\$1,232,269	\$1,197,500	
MISCELLANEOUS						
004 380 000 00 MISCELLANEOUS REVENUE-LIEN STSFCTN FEES	\$0	\$0	\$0	(\$501)	\$0	
004 380 100 00 REFUNDS	\$0	\$0	\$0	\$872	\$0	
TOTAL MISCELLANEOUS	\$0	\$0	\$0	\$372	\$0	
TOTAL DEPARTMENT	\$1,155,510	\$956,830	\$1,205,150	\$1,285,277	\$1,248,723	

REFUSE EXPENSE BUDGET

REFUSE EXPENSE	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	2024 Budget	Narrative
COLLECTION & DISPOSAL						
004 427 100 00 SALARIES & WAGES	(\$284,328)	(\$371,567)	(\$469,202)	(\$379,465)	(\$377,400)	2 drivers and 2 refuse loaders, DirectorPW50%/DeputyDPW50%, Borough Manager @ 10%, Adm Asst @ 25 %, 1 Clerk/Secretary's @ 50%, 1 Clerk/Secretary @ 15%, Sec to the BM 14%, and Mechanic @ 50% (split with 001 437 100 00). No retirements anticipated. From Payroll projections. +unused healthcare payouts 2023 \$4,400
004 427 100 01 RECYCLING SAL & WAGE	(\$95,579)	(\$67,533)	(\$108,696)	(\$96,426)	(\$105,308)	1 driver and 1 loader to operate recycling truck. 2 Workman 1.5 months leaf Recycling. No retirements anticipated. From Payroll projections.
004 427 230 00 FUEL	(\$16,256)	(\$18,367)	(\$25,956)	(\$26,030)	(\$25,120)	Fuel for 3 packer trucks, 2 pick-up trucks and related equipment. Clean diesel with DEF tank (burn fuel more)
004 427 230 01 RECYCLING-FUEL	(\$2,656)	(\$3,509)	(\$4,326)	(\$5,461)	(\$5,275)	Fuel for recycling truck 414.
004 427 239 00 GEN MATERIAL & SUPPLIES	(\$21,928)	(\$18,894)	(\$14,060)	(\$22,025)	(\$23,960)	Purchase of misc. supplies, refuse and bulk item tags, office supplies, including delinquent envelopes and in-house labor.
004 427 239 01 GEN MATERIAL & SUPPLIES-RECYCLING	(\$2,158)	(\$478)	(\$1,082)	(\$450)	(\$400)	
004 427 249 00 GENERAL EXPENSE	(\$500)	(\$400)	(\$433)	(\$469)	(\$580)	Waste Hauler Permits for 4 Refuse packer Trucks.
004 427 251 00 OPERATING EXPENSE & VEHICLE	\$0	(\$674)	\$0	\$0	\$0	
004 427 311 00 ACCOUNTING & AUDITING SERVICES	(\$2,967)	(\$3,056)	(\$3,136)	(\$8,136)	(\$8,700)	*Represents 14% of shared Audit Costs for Young Oaks and Brown and NCR
004 427 312 00 GENERAL FUND ADMIN FEES	\$0	\$0	(\$4,326)	\$0	\$0	*Represents 14% reimbursement average of total costs for Municipal Building Expenses paid out of the General Borough. Percentage based upon 3-year analysis of average expenses (last done ????) for Municipal Building
004 427 314 00 LEGAL SERVICE	(\$61,562)	(\$2,003)	(\$3,785)	(\$1,169)	(\$230)	Employment Issues
004 427 321 00 TELEPHONE	(\$3,135)	(\$9,670)	(\$2,163)	(\$6,473)	(\$6,900)	office and cell (T-Mobile)
004 427 325 00 POSTAGE	(\$2,341)	(\$3,295)	(\$3,245)	(\$3,964)	(\$4,000)	
004 427 341 00 ADVERTISING	(\$310)	\$0	(\$433)	(\$83)	(\$400)	
004 427 353 00 BONDS	(\$18)	(\$139)	(\$163)	(\$84)	(\$84)	Includes 14% of total costs (2023 \$250) for *Borough Mgr Bond @ \$1m, *Treasurer's Bond @ \$1m (2023 \$250) *Employee's Dishonesty Bond (2023 \$100) @ \$10k
004 427 361 00 ELECTRICITY	(\$1,140)	(\$1,541)	(\$1,406)	(\$1,083)	(\$1,400)	
004 427 362 00 NATURAL GAS	(\$1,555)	(\$3,406)	(\$2,163)	(\$2,621)	(\$2,700)	
004 427 364 00 SEWER	(\$175)	(\$268)	(\$216)	(\$291)	(\$210)	
004 427 365 00 SOLID WASTE DISPOSAL	(\$348,398)	(\$289,653)	(\$318,285)	(\$327,161)	(\$335,000)	Disposal fees from MCSWA. Increase in rates effective 1/1/24 from \$67 per ton to \$70.35 per ton
004 427 365 01 ROLL OFF-SWD	(\$33,423)	(\$18,036)	(\$27,038)	(\$37,458)	(\$29,000)	Disposal fees from MCSWA for the disposal of Roll Off waste from Const./Demo. Projects. No major projects foreseen
004 427 366 00 WATER	(\$194)	(\$130)	(\$216)	(\$284)	(\$250)	
004 427 370 00 REPAIRS & MAINTENANCE	(\$24,411)	(\$17,391)	(\$5,408)	(\$10,523)	(\$9,000)	Repairs and maintenance to refuse vehicles to include 4 packer trucks and related equipment. Decrease in cost due to purchase of new Packer Truck. Budget includes tire purchases. Only outside vendors in this category.
004 427 370 01 RECYCLING REPAIRS & MAINTENANCE	(\$1,025)	(\$5,994)	(\$2,163)	(\$93)	(\$1,000)	Repairs to recycling truck 414 and related equipment.
004 427 370 02 ROLL OFF EXP	(\$48,456)	(\$43,525)	(\$43,260)	(\$62,767)	(\$60,400)	Cost for S&S Trash Service to provide Roll Off service for Const./Demo. Projects and our recyclables.
004 427 374 00 MACHINERY & EQUIP	(\$13,942)	(\$2,272)	(\$8,923)	\$0	\$0	
004 427 380 00 RENTALS	(\$381)	(\$521)	(\$400)	(\$544)	(\$500)	Copier rental at 14% shared with other deptmnt contract with TOPPS
004 427 420 00 DUES	(\$263)	(\$63)	(\$379)	(\$113)	(\$475)	Dues for SWANA and PROP. Professional development
004 427 460 00 EDUCATION	\$0	(\$393)	(\$433)	\$0	(\$550)	PROP training
TOTAL COLLECTION & DISPOSAL	(\$967,102)	(\$882,775)	(\$1,051,294)	(\$993,174)	(\$998,842)	
INTEREST						
004 472 100 00 INTEREST SERIES 2010	(\$415)	\$0	\$0	\$0	\$0	
004 472 400 00 INTEREST ON BONDS	(\$94)	\$0	\$0	\$0	\$0	
TOTAL INTEREST	(\$509)	\$0	\$0	\$0	\$0	
FEES						
004 475 000 00 FISCAL AGENT FEES	(\$16)	\$0	\$0	\$0	\$0	*Represents Fiscal Agent Fees paid to TD Wealth for bond payments
TOTAL FEES	(\$16)	\$0	\$0	\$0	\$0	
INSURANCE						
004 486 351 00 FIRE INSURANCE	(\$452)	(\$178)	(\$649)	(\$1,138)	(\$1,150)	*Based upon property insurance breakdown from Kerstetters(Selective) at 2.65% Policy runs from 7/1/23 to 6/30/24 2023=\$1,088
004 486 352 00 LIABILITY INSURANCE	(\$2,492)	(\$961)	(\$2,650)	(\$3,509)	(\$2,550)	*Based upon insurance from Kerstetters(Selective) @ 7.5% Policy runs from 7/1/23 to 6/30/24 General Liability 2023-\$1,320 Cyber 2023=\$23 Public Officials Policy =\$432 Umbrella Policy =\$650
004 486 356 00 FLEET INSURANCE	(\$12,034)	(\$8,910)	(\$22,866)	(\$13,935)	(\$4,390)	*Based upon automobile insurance from Kerstetters(Selective) at 39.87% of total = \$4,180 Policy runs from 7/1/23 to 6/30/24
004 486 359 00 OTHER INSURANCE	(\$6,294)	(\$26,404)	(\$3,325)	(\$2,523)	(\$2,332)	*Based upon Inland Marine policy from Kerstetters(Selective) at 12.97% 2023 = \$84 Policy runs from 7/1/23 to 6/30/24 *Flood insurance 2023 = \$2,137
TOTAL INSURANCE	(\$21,272)	(\$36,454)	(\$29,491)	(\$21,105)	(\$10,422)	

REFUSE EXPENSE	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	2024 Budget	Narrative
BENEFITS						
004 487 152 00 DENTAL INSURANCE	(\$5,666)	(\$9,435)	(\$10,213)	(\$6,014)	(\$5,560)	*Represents policy with Delta Dental: 25%Mgr, 25%DptMgr, 25%AdmAsst, 25%Clerk, 50%Mechanic, and 6 Driver/ Coll, 50%Refuse Supt, 50%Refuse Dpt Supt. Ending 12/31/23 Rate increase 2.5% 2024
004 487 153 00 DISABILITY INSURANCE	(\$644)	(\$1,024)	(\$1,666)	(\$752)	(\$1,635)	*Represents policy with American United Life thru Benecon Disability insurance carried on Salary Personnel: 25%Mgr, 25%DptMgr, 25%AdmAsst, 50%Refuse Supt, 50%Refuse Dpt Supt. Estimated 2024 18.7% increase
004 487 155 00 VISION INSURANCE	(\$674)	(\$713)	(\$790)	(\$586)	(\$472)	*Represents policy with VBA carried on Salary Personnel: 25%Mgr, 25%DptMgr, 25%AdmAsst, Teamsters Contract, & Afsme Employees. Estimated no VBA increase, 3% AFSME
004 487 156 00 GROUP HOSPITAL INS/PD PRESC	(\$128,685)	(\$107,239)	(\$153,096)	(\$166,311)	(\$151,500)	*Represents policy with Benecon: 25%Mgr, 25%DptMgr, 25%AdmAsst, 25%Clerk, Ref Superintendent 100%, Mechanic at 50%, and 4 other empl with \$250/\$500 deductible & HRA compensating for difference. (total annual cost \$108,720 reduced by employee paid portion of \$18,876) Estimated 2024 18.7% increase
004 487 158 00 GROUP LIFE INSURANCE	(\$2,260)	(\$3,590)	(\$4,920)	(\$2,795)	(\$2,365)	*Represents policy with American United Life ends 12/31/23 Includes employees and retirees with % breakdowns **Based upon 3 contracts plus retirees
004 487 160 00 NON-UNION PENSION	(\$48,041)	(\$38,692)	(\$38,258)	(\$40,753)	(\$45,223)	*Based upon the MMO invoice for 2023 at 26.9% of Pension Costs. Offset by Relief received under 004 354 100 00 (Note: State Aid covered MMO for 2023)
004 487 161 00 SOCIAL SECURITY	(\$21,847)	(\$26,033)	(\$29,494)	(\$28,390)	(\$29,928)	6.2% of wages
004 487 161 01 MEDICARE	(\$5,109)	(\$6,107)	(\$6,550)	(\$6,640)	(\$6,999)	1.45% of wages
004 487 162 00 UNEMPLOYMENT COMP TAXES	(\$5,228)	(\$4,483)	(\$6,327)	(\$2,802)	(\$4,270)	*Unempl rate is .0500 and same at \$10,000 per employee/Also includes Solvency fee of \$800 which is shared amongst the funds
004 487 165 00 OTHER EMPLOYEE BENEFITS	(\$3,027)	(\$883)	(\$1,082)	(\$585)	(\$1,000)	*CDL Reim /Drug Test
004 487 238 00 CLOTHING ALLOWANCE	(\$2,805)	(\$3,569)	(\$3,515)	(\$3,261)	(\$3,515)	Includes contract allowances at \$250 per empl/Jackets/Shirts/Gloves
004 487 354 00 WORKMANS COMP INSURANCE	(\$5,526)	(\$4,897)	(\$16,763)	(\$13,334)	(\$8,605)	*Represents W/Comp which includes a 5% discount for Safety Committee
004 487 355 00 KEYSTONE PAYROLL BILLING	\$0	(\$1,760)	(\$1,716)	(\$1,952)	(\$2,028)	2023 charges=\$78 per 26 pavrolls
TOTAL BENEFITS	(\$229,512)	(\$208,424)	(\$274,390)	(\$274,176)	(\$263,100)	
TRANSFERS						
004 492 000 00 TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0	(\$50,000)	*Represents \$50,000 Yearly Contr to REFUSECAPITAL
TOTAL TRANSFERS	\$0	\$0	\$0	\$0	(\$50,000)	
TOTAL DEPARTMENT	(\$1,218,411)	(\$1,127,653)	(\$1,355,174)	(\$1,288,455)	(\$1,322,364)	

REFUSE CAPITAL REVENUE BUDGET

REFUSE CAPITAL REVENUE	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	2024 Budget	Narrative
INTEREST						
022 341 000 00 INTEREST INCOME	\$1,039	\$1,663	\$1,580	\$2,081	\$1,700	
TOTAL INTEREST	\$1,039	\$1,663	\$1,580	\$2,081	\$1,700	
TRANSFERS						
022 392 000 00 TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$50,000	*Represents \$50,000 Yearly Transf. from REFUSE
TOTAL TRANSFERS	\$0	\$0	\$0	\$0	\$50,000	
TOTAL DEPARTMENT	\$1,039	\$1,663	\$1,580	\$2,081	\$51,700	

REFUSE CAPITAL EXPENSE BUDGET

REFUSE CAPITAL EXPENSE	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	2024 Budget	Narrative
SOLID WASTE						
022 427 374 00 MACHINERY & EQUIPMENT	(\$43,904)	\$0	(\$55,000)	\$0	(\$188,000)	\$32k 32 dumpsters, \$156k garbage truck
TOTAL SOLID WASTE	(\$43,904)	\$0	(\$55,000)	\$0	(\$188,000)	
TOTAL DEPARTMENT	(\$43,904)	\$0	(\$55,000)	\$0	(\$188,000)	

Wastewater Collection Budget Revenue

Wastewater Collections Revenue	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
INTEREST						
008 341 000 00 INTEREST INCOME	\$2,861	\$3,405	\$4,500	\$3,769	\$3,600	
TOTAL INTEREST	\$2,861	\$3,405	\$4,500	\$3,769	\$3,600	
STATE CAPITAL & GRANTS						
008 354 040 00 ACT 205 ALLOCATION	\$0	\$14,679	\$0	\$16,155	\$17,064	*Based upon State Aid received for our Non Uniformed Pension Plan at 10.15%. Offset by Relief expense under 001 487 160 00 (Note: State Aid covered MMO for 2023)
008 354 040 01 ACT 339 STATE SUBSIDY	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CAPITAL & GRANTS	\$0	\$14,679	\$0	\$16,155	\$17,064	
SANITATION						
008 364 100 00 SEWER REVENUES	\$1,758,877	\$1,687,262	\$1,880,000	\$2,056,424	\$2,430,013	Borough Residents Sewer Charged quarterly (3 cycles)
008 364 100 01 SEWER PENALTIES	\$19,865	\$2,499	\$20,000	\$1,143	\$5,000	
TOTAL SANITATION	\$1,778,742	\$1,689,761	\$1,900,000	\$2,057,567	\$2,435,013	
MISCELLANEOUS						
008 380 000 00 MISCELLANEOUS REVENUE	\$6,086	\$919	\$5,000	\$1,667	\$1,900	Sticker mailing postage fee
008 380 000 02 RTK CERTIFICATIONS	\$1,075	\$950	\$750	\$1,125	\$750	
008 380 000 03 SEWER REDUCTION METERS	\$227	\$0	\$0	\$4,000	\$0	
008 380 100 00 REFUNDS	\$0	\$0	\$0	\$1,221	\$0	
008 380 200 00 REIM PUMP STATION EXP-DERRY TWSHP	\$2,633	\$0	\$2,000	\$3,675	\$2,100	
TOTAL MISCELLANEOUS	\$10,021	\$1,869	\$7,750	\$11,688	\$4,750	
TRANSFERS						
008 392 000 00 TRANSFER FROM OTHER FUNDS	\$0	\$0	\$0	\$110,000	\$289,486	To cover exepense over revenue. (Typically from General Fund.)
TOTAL TRANSFERS	\$0	\$0	\$0	\$110,000	\$289,486	
TOTAL DEPARTMENT	\$1,791,624	\$1,709,714	\$1,912,250	\$2,199,179	\$2,749,913	

Wastewater Collections Budget Expenses

Wastewater Collections Expense	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
LIABILITIES & FUND BALANCE						
008 261 200 00 BOND PAYABLE SERIES 11	(\$30,000)	\$0	\$0	\$0	\$0	(previously used for merged bonds)
008 261 200 01 BOND PAYABLE SERIES 12	(\$50,000)	\$0	\$0	\$0	\$0	(previously used for merged 2019 bond)
008 261 200 19 BOND PAYABLE SERIES 2019	\$0	\$0	\$0	(\$30,000)	(\$35,000)	2019 Bond. WWC portion. Cost shared with WWT. (WWC portion matures 2040. 2024 remaining principal total \$1,010,000.)
008 261 200 21 BOND PAYABLE SERIES 2021	\$0	\$0	\$0	(\$145,000)	(\$145,000)	2021 Bond. WWC portion. Cost shared with WWT and GB. (WWC portion matures 2037. 2024 remaining principal total \$810,000.)
TOTAL LIABILITIES & FUND BALANCE	(\$80,000)	\$0	\$0	(\$175,000)	(\$180,000)	
WWC						
008 429 100 00 SALARIES & WAGES	(\$164,807)	(\$210,013)	(\$220,268)	(\$236,340)	(\$225,775)	WWTP Asst. Supt. Pay 20% Superintendent 30% with 2 workers 15% of 1 Clerk/Secretary 50% of 1 Clerk/Secretary Sec to BM 22% est 1700 hrs 20% Borough Mgr/Trea 25% Adm Asst. From Payroll projections.
008 429 239 00 GENERAL MATERIALS & SUPPLIES	(\$3,613)	(\$11,870)	(\$13,400)	(\$6,439)	(\$13,700)	Normal routine supplies for repairs \$7000 6 Volt lantern batteries for flowmeters \$1000 Pipes, fittings, manhole frames, covers, risers, and work area signage \$4500 Grease wheels for Camera = \$1200
008 429 244 00 WASTEWATER TREATMENT	(\$1,040,460)	(\$1,516,094)	(\$1,373,580)	(\$1,744,706)	(\$1,648,948)	Borough Sewer Treatment Plant Expense (billed qtrly). No rate change from 2023.
008 429 249 00 GENERAL EXPENSE	(\$5,575)	(\$225)	(\$8,385)	(\$1,839)	(\$6,905)	Municipal Authority billing costs for shutoffs est at \$3500/PA 1 Calls \$525/Moyers Biannual calibrations \$1780X2/Susq Fire Equip \$1000
008 429 251 00 OPERATING EXPENSE & VEHICLES	(\$6,845)	(\$3,780)	(\$5,400)	(\$5,480)	(\$8,000)	2014 Dodge Aires Camera truck, 2021 Jet-Vactor, 2020 Chevrolet van, 2008 Ford T Tag. Oilchanges, inspections repairs and fuel (includes Wex \$7000 and GPS \$150)
008 429 311 00 ACCOUNTING & AUDITING SERVICE	(\$4,663)	(\$4,802)	(\$4,867)	(\$10,284)	(\$10,000)	Represents 22% of shared Audit Costs from Young Oaks and Brown
008 429 312 00 GENERAL FUND ADMIN FEES	\$0	\$0	(\$7,030)	\$0	\$0	*Represents reimb for 22% average of total costs for Mun Bldg Exp paid out of GB Percentage based upon analysis done for 3 yr average exp
008 429 313 00 ENGINEERING SERVICES	(\$5,186)	(\$725)	(\$20,000)	(\$7,826)	(\$20,000)	Gannett Fleming
008 429 314 00 LEGAL SERVICE	(\$64,687)	(\$2,147)	(\$4,000)	(\$1,468)	(\$4,000)	Liens, bankruptcies & other legal fees from Solicitor and empl issues
008 429 321 00 TELEPHONE	(\$2,758)	(\$9,457)	(\$1,800)	(\$7,339)	(\$7,900)	office and T-Mobile \$2000 cell
008 429 325 00 POSTAGE	(\$2,070)	(\$3,295)	(\$3,500)	(\$3,988)	(\$4,000)	Postage related to billing
008 429 341 00 ADVERTISING	(\$470)	\$0	(\$500)	(\$271)	(\$600)	Ordinance advertisement for Sewer rates/Audit report
008 429 353 00 BONDS	(\$29)	(\$147)	(\$216)	(\$132)	(\$132)	Includes 22% of total costs (2023 \$250) for *Borough Mgr Bond @ \$1m, *Treasurer's Bond @ \$1m (2023 \$250) *Employee's Dishonesty Bond (2023 \$100) @ \$10k
008 429 361 00 ELECTRICITY	(\$3,483)	(\$3,456)	(\$5,000)	(\$4,454)	(\$8,000)	WCS garage & Edgewater pump station. 3 Flowmeters, one beside Kish Bank, one a Noerr's on Juniata st. & one at the WWTP
008 429 362 00 NATURAL GAS	(\$657)	(\$1,205)	(\$1,470)	(\$938)	(\$1,500)	Natural gas needed to heat Collection garage
008 429 364 00 SEWER	(\$69)	(\$6)	(\$100)	(\$157)	(\$180)	Collection sewer expense
008 429 365 00 SOLID WASTE DISPOSAL	(\$101)	\$0	\$0	\$0	\$0	No expenses
008 429 366 00 WATER	(\$167)	(\$220)	(\$100)	(\$324)	(\$350)	Collection water usage-Valve changed from Commercial to Residential
008 429 370 00 REPAIRS & MAINTENANCE	(\$26,274)	(\$29,112)	(\$31,500)	(\$27,380)	(\$16,500)	Computer hardware maintenace and software maintenance \$1,500. SAT system camera truck maint \$15,000
008 429 373 00 BUILDINGS	(\$705)	(\$930)	(\$973)	\$0	\$0	LED in WCS Garage
008 429 374 00 MACHINERY & COMPUTER EQUIPMENT	(\$1,667)	(\$7,878)	(\$7,660)	(\$12,511)	(\$7,025)	Anticipated expense for a flow meter and an analyzer module \$3500 USB cables for flow meter \$400 Flow meter sensor \$3125
008 429 376 00 SEWER LINE RENOVATIONS	(\$9,432)	(\$11,213)	(\$15,000)	(\$45,903)	(\$50,000)	Emergency or unanticipated repairs to the sanitary sewer system.Varies. \$46,250 repairs & \$3,750 manholes.
008 429 380 00 RENTALS	(\$1,019)	(\$565)	(\$3,110)	(\$1,834)	(\$4,160)	Copier rental\$660. Mini Excavator 10x \$3500 for emergency digs.
TOTAL WWC	(\$1,344,736)	(\$1,817,137)	(\$1,727,859)	(\$2,119,613)	(\$2,037,675)	
DEBT PRINCIPAL						
008 471 100 19 PRINCIPAL ON BOND 2019	\$0	\$0	(\$30,000)	\$0	\$0	pay under 008 261 200 19
008 471 100 21 PRINCIPAL ON BOND 2021	\$0	\$0	(\$145,000)	\$0	\$0	pay under 008 261 200 21
TOTAL DEBT PRINCIPAL	\$0	\$0	(\$175,000)	\$0	\$0	
DEBT INTEREST						
008 472 100 00 INTEREST ON BONDS	(\$53,489)	\$0	\$0	\$0	\$0	(previously used for merged 2019 bond)
008 472 100 19 INTEREST ON BONDS 2019	\$0	(\$30,488)	(\$29,288)	(\$26,810)	(\$28,088)	2019 Bond. WWC portion. Cost shared w/ WWT.(WWC portion matures 2040. 2024 remaining total \$194,131.26.)
008 472 100 21 INTEREST ON BONDS 2021	\$0	(\$33,100)	(\$27,500)	(\$27,500)	(\$21,700)	2021 Bond. WWC portion. Cost shared w/ WWT and GB. (WWC portion matures 2037. 2024 remaining total \$90,700.)
TOTAL DEBT INTEREST	(\$53,489)	(\$63,588)	(\$56,788)	(\$54,310)	(\$49,788)	

Wastewater Collections Expense	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
FISCAL FEES						
008 475 000 00 FISCAL AGENT FEES	(\$842)	\$0	\$0	(\$195)	(\$195)	*25% of \$780 charge (shared with WWT 65% and GB 10%)
TOTAL FISCAL FEES	(\$842)	\$0	\$0	(\$195)	(\$195)	
INSURANCE						
008 486 351 00 FIRE INSURANCE	(\$176)	(\$69)	(\$247)	(\$442)	(\$445)	*Based upon property insurance breakdown from Kerstetters(Selective) at 1.03% Policy runs from 7/1/23 to 6/30/24 2023=\$423
008 486 352 00 LIABILITY INSURANCE	(\$6,243)	(\$1,929)	(\$6,976)	(\$9,324)	(\$6,442)	*Based upon insurance from Kerstetters(Selective) @ 19.93% Policy runs from 7/1/23 to 6/30/24 General Liability 2023=\$3,514 Cyber 2023=\$61 Public Officials Policy =\$1,147 Umbrella Policy =\$1,720
008 486 356 00 FLEET INSURANCE	(\$3,935)	(\$4,825)	(\$7,950)	(\$3,799)	(\$1,140)	*Based upon automobile insurance from Kerstetters(Selective) at 10.87% of total = \$1,140 Policy runs from 7/1/23 to 6/30/24 Includes 2020 Cargo Van Purchased & Camera Truck
008 486 359 00 OTHER INSURANCE	(\$395)	(\$23,808)	(\$433)	(\$360)	(\$110)	*Based upon Inland Marine policy from Kerstetters(Selective) at 16.75% 2023 = \$109 Policy runs from 7/1/23 to 6/30/24
TOTAL INSURANCE	(\$10,749)	(\$30,631)	(\$15,606)	(\$13,925)	(\$8,137)	
EMPLOYEE BENEFITS						
008 487 152 00 DENTAL INSURANCE	(\$1,219)	(\$2,379)	(\$2,591)	(\$2,183)	(\$3,535)	*Represents policy with Delta Dental: 25%Mgr, 25%DptMgr, 25%AdmAsst, 25%Clerk, 50%WWT Superintendent, 50%WWT Asst Superintendent, & 2 employees = \$3,447 Ending 12/31/23. Rate increase 2.5% 2024
008 487 153 00 DISABILITY INSURANCE	(\$408)	(\$244)	(\$424)	(\$599)	(\$1,260)	*Represents policy with American United Life thru Benecon Disability insurance carried on Salary Personnel: 25%Mgr, 25%DptMgr, 25%AdmAsst, 50%WWT Superintendent, 50%Asst Superintendent, 2 EEs. Policy renews annually Estimated 2024 18.7% increase
008 487 155 00 VISION INSURANCE	(\$272)	(\$370)	(\$401)	(\$306)	(\$407)	*Represents policy with VBA carried on Salary Personnel: 25%Mgr, 25%DptMgr, 25%AdmAsst, 50%WWT Superintendent, 50%Asst Superintendent = \$240 & Afsme Union Employees: 2 employees = \$162 ending 12/31/23 Estimated no VBA increase, 3% AFSME
008 487 156 00 GROUP HOSPITAL INS/PD PRESC	(\$24,486)	(\$23,984)	(\$39,233)	(\$28,460)	(\$41,051)	*Represents policy with Benecon: 25%Mgr, 25%DptMgr, 25%AdmAsst, 25%Clerk, 50%WWT Superintendent, 50%WWT Asst Superintendent & 2 employees (Borough compensating for the difference of the deductible) (total annual cost could be \$93,444, but is \$37,860 reduced by employee paid portion of \$3,276) Estimated 2024 18.7% increase
008 487 158 00 GROUP LIFE INSURANCE	(\$917)	(\$1,419)	(\$906)	(\$1,276)	(\$1,712)	*Represents policy with American United Life ends 12/31/23 Includes employees and retirees with % breakdowns 2023=\$1,442. **Based upon 3 contracts plus retirees Estimated 2024 18.7% increase
008 487 160 00 NON UNIFORM PENSION	\$0	(\$14,415)	(\$14,254)	(\$15,184)	(\$17,064)	Based upon the MMO calculation for 2023 with 10.15% of Pension Costs. Offset by Relief received under 001 354 040 00 (Note: State Aid covered MMO for 2023)
008 487 161 00 SOCIAL SECURITY TAXES	(\$9,646)	(\$11,923)	(\$13,657)	(\$14,103)	(\$13,998)	6.2% of Total Wage (Section 125 cost will reduce)
008 487 161 01 MEDICARE	(\$2,256)	(\$2,800)	(\$3,194)	(\$3,298)	(\$3,274)	1.45% of Total Wage (Section 125 cost will reduce)
008 487 162 00 UNEMPLOYMENT COMP TAXES	(\$3,096)	(\$1,363)	(\$5,150)	(\$1,339)	(\$1,700)	*Unempl Rate increased from .0285 to .0500 in 2017 - same rate to continue in 2021 and represents up to \$10000 per employee and Solvency Fee \$900
008 487 165 00 OTHER EMPLOYEE BENEFITS	(\$2,105)	(\$194)	(\$2,210)	(\$335)	(\$290)	*CDL/Drug Tests *no retirement payouts anticipated
008 487 238 00 CLOTHING ALLOWANCE	(\$1,334)	(\$1,750)	(\$1,401)	(\$1,605)	(\$1,500)	Includes Contract Allowance at \$250 per employee/Jackets/Shirts/Etc
008 487 331 00 TRAVEL	\$0	(\$104)	\$0	(\$12)	\$0	No expenses.
008 487 354 00 WORKMANS COMP INSURANCE	(\$5,136)	(\$2,916)	(\$7,571)	(\$11,925)	(\$4,000)	*Premium represents W/Comp Claims and salary increases 8.14% of total cost *Also includes 5% discount due to Safety Committee
008 487 355 00 KEYSTONE PAYROLL BILLING	\$0	(\$1,919)	(\$1,715)	(\$1,952)	(\$2,028)	2023 charges=\$78 per 26 payrolls
008 487 420 00 DUES	(\$99)	(\$99)	(\$113)	(\$113)	\$0	No expenses.
008 487 460 00 EDUCATION	(\$12)	(\$750)	(\$324)	\$0	(\$700)	Safety seminars, equipment & compliance training.
TOTAL EMPLOYEE BENEFITS	(\$50,985)	(\$66,627)	(\$93,142)	(\$82,689)	(\$92,519)	
INTERFUND TRNSFERS						
008 492 000 00 TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$0	(\$50,000)	*Represents \$50,000 Yearly Contr to WWCCapital
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	(\$50,000)	
TOTAL DEPARTMENT	(\$1,540,802)	(\$1,977,983)	(\$2,068,395)	(\$2,445,731)	(\$2,418,313)	

Wastewater Collections Capital Budget Revenue						
Wastewater Collections Capital Revenue	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
INTEREST						
011 341 000 00 INTEREST INCOME	\$1,065	\$1,627	\$1,500	\$1,176	\$1,500	
TOTAL INTEREST	\$1,065	\$1,627	\$1,500	\$1,176	\$1,500	
OPERATING TRANSFERS						
011 392 000 00 TRANSFER FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$50,000	*Represents Transf. from WWC (\$50,000 annual)
TOTAL OPERATING TRANSFERS	\$0	\$0	\$0	\$0	\$50,000	
TOTAL DEPARTMENT	\$1,065	\$1,627	\$1,500	\$1,176	\$51,500	

Wastewater Collections Capital Budget Expense						
Wastewater Collections Capital Expense	2021 Actual	2022 Actual	2023 Budget	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
WWC & TREATMENT						
011 429 374 00 MACHINERY & EQUIPMENT	(\$408,193)	\$0	(\$50,000)	\$0	(\$5,000)	\$5,000 Soil Whacker
011 429 376 01 SEWER LINE RENOVATIONS	\$0	\$0	\$0	(\$165,000)	(\$382,000)	\$225,000 West End/West 5th, \$150,000 emergency Valley Street, \$7,000 Elm Street
TOTAL WWC & TREATMENT	(\$408,193)	\$0	(\$50,000)	(\$165,000)	(\$387,000)	
MISCELLANEOUS						
011 480 000 00 MISC EXPENSE	\$0	\$0	\$0	\$0	(\$1,500)	\$5,000 Manholes Relining (3 @ \$500 each)
TOTAL MISCELLANEOUS	\$0	\$0	\$0	\$0	(\$1,500)	
TOTAL DEPARTMENT	(\$408,193)	\$0	(\$50,000)	(\$165,000)	(\$388,500)	

Wastewater Treatment Budget Revenue

Wastewater Treatment Revenue	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
TOTAL INTEREST						
009 341 000 00 INTEREST INCOME	\$652	\$3,549	\$900	\$8,951	\$6,000	
TOTAL INTEREST	\$652	\$3,549	\$900	\$8,951	\$6,000	
TOTAL CAPITAL & GRANTS						
009 354 040 00 ACT 205 ALLOCATION	\$0	\$33,768	\$30,320	\$37,869	\$39,221	Based upon 2023 State Aid Alloc recd for Non Uniformed Pension Plan at 23.33%. Offset by Relief expense under 009 487 160 00 (Note: State Aid covered MMO for 2023)
TOTAL CAPITAL & GRANTS	\$0	\$33,768	\$30,320	\$37,869	\$39,221	
TOTAL SANITATION						
009 364 120 00 DERRY TOWNSHIP WWTP PAYMENTS	\$738,365	\$1,032,238	\$1,137,676	\$1,130,760	\$1,159,688	*41.017% of funds. Total expense less revenue WWTP & WWTPC = \$2,895,427. No rate change from 2023.
009 364 120 01 LEWISTOWN WWTP PAYMENTS	\$1,040,460	\$1,516,094	\$1,670,708	\$1,744,706	\$1,648,948	*58.366% of funds. Total expense less revenue WWTP & WWTPC = \$2,895,427. No rate change from 2023.
009 364 120 02 GRANVILLE WWT PAYMENTS	\$6,800	\$7,160	\$17,638	\$18,369	\$17,387	*617% of funds. Total expense less revenue WWTP & WWTPC = \$2,895,427. No rate change from 2023.
TOTAL SANITATION	\$1,785,625	\$2,555,491	\$2,826,022	\$2,893,835	\$2,826,023	
TOTAL MISCELLANEOUS REVENUE						
009 380 000 00 MISCELLANEOUS REVENUE	\$39,589	\$70,236	\$5,000	\$25,551	\$25,000	*Based upon monthly and quarterly Lab Test Analysis - Lewistown Hospital
009 380 100 00 REFUNDS	\$0	\$0	\$0	\$3,053	\$0	
TOTAL MISCELLANEOUS REVENUE	\$39,589	\$70,236	\$5,000	\$28,604	\$25,000	
TOTAL DEPARTMENT	\$1,825,865	\$2,663,045	\$2,862,242	\$2,969,259	\$2,896,244	

Wastewater Treatment Budget Expenses

Wastewater Treatment Expense	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
LIABILITIES & FUND BALANCE						
009 261 200 03 PENNVEST	(\$365,000)	(\$116,630)	(\$116,640)	(\$117,801)	(\$118,985)	Pennvest Loan. (Matures 2044. Remaining principal \$2,718,083.)
009 261 200 19 PRINCIPAL ON BOND 2019	\$0	(\$270,000)	(\$285,000)	(\$285,000)	(\$290,000)	2019 Bond. WWT portion. Cost shared with WWC. (WWT portion matures 2040. Remaining principal \$7,210,000.)
009 261 200 21 PRINCIPAL ON BOND 2021	\$0	(\$365,000)	(\$375,000)	(\$375,000)	(\$395,000)	2021 Bond. WWT portion. Cost shared with WWC and GB. (WWT portion matures 2025. Remaining principal \$685,000.)
TOTAL LIABILITIES & FUND BALANCE	(\$365,000)	(\$751,630)	(\$776,640)	(\$777,801)	(\$803,985)	
WASTEWATER						
009 429 100 00 SALARIES & WAGES	(\$383,083)	(\$419,088)	(\$448,145)	(\$460,926)	(\$465,224)	From Payroll projections.WWTP Asst. Supt. Percentage 80%/ Superintendent at 70%/Mgr/Treas at 10%/Adm Asst 10%/Sec to the BM 26%/1Clerk Sec 15% and 6 workers. +unused healthcare payouts 2023 \$4,950
009 429 221 01 LAB SUPPLIES	(\$8,038)	(\$7,675)	(\$8,000)	(\$7,249)	(\$8,000)	For existing lab analysis per our NPDES Permit, plus fecal coliform, ammonia-nitrogen & ORP. Additional tests to properly monitor the new BNR (Biological Nutrient System). Purchasing the necessary reagents and glassware throughout the year. Based upon average rainfall of 41 to 42' annually.
009 429 221 02 PLANT CHEMICALS	(\$176,283)	(\$298,497)	(\$329,062)	(\$304,632)	(\$329,061)	Chemicals doses for Magnesium Hydroxide, Aluminum Sulfate, MicroC2000 (Chemicals are flow based). Based upon average rainfall of 41' to 42' annually.
009 429 221 03 POLYMER	(\$21,262)	(\$33,030)	(\$29,000)	(\$44,200)	(\$41,895)	Running Centrifuge once a week. Need 7 totes per year.
009 429 230 00 FUEL OIL	(\$2,316)	(\$4,962)	(\$5,000)	(\$1,496)	(\$5,000)	This is to fill the Emergency Back-up Generator (once a year) and fuel for the Skid Loader.
009 429 235 00 LUBE OIL AND GREASE	(\$1,342)	(\$2,902)	(\$3,000)	(\$30)	(\$3,000)	Lubricants needed for plant operations.
009 429 239 00 GENERAL MATERIALS & SUPPLIES	(\$58,161)	(\$37,688)	(\$50,000)	(\$25,573)	(\$60,000)	General supplies (ink/paper/batteries/soap,etc) Also includes 26% (shared amongst the funds) of copies made (contract with Topp with an average of 8500 copies per quarter) WWTP is 10yrs old since upgrade. Pumps & motors running 24/7. 51 air filters are replaced every 5-6 weeks at a cost of \$15 to \$350 per filter.
009 429 249 00 GENERAL EXPENSE	(\$25,093)	(\$64,346)	(\$26,100)	(\$32,130)	(\$26,600)	Annual sludge testing, Lab certification & Performance testing, Total Nitrogen & Total Phosphorus Analysis, Fecal Coliform Analysis. NPDES Permit fee and increased to 2x a week testing & Annual Stormwater Analysis
009 429 251 00 OPERATING EXPENSE & VEHICLES	(\$7,769)	(\$2,559)	(\$4,500)	(\$8,979)	(\$11,000)	2012 Ford F250 truck, 2014 Chevrolet Van & Bobcat skid loader. Oil changes, inspections, repairs & fuel.
009 429 311 00 ACCOUNTING & AUDITING SERVICE	(\$5,511)	(\$5,675)	(\$5,840)	(\$11,363)	(\$12,000)	Represents 26% of shared Audit Costs
009 429 312 00 GENERAL FUND ADMIN FEES	\$0	\$0	(\$9,193)	\$0	\$0	*Represents 26% reimbursement average of total costs for Municipal Building Expenses paid out of the General Borough. Percentage based upon 3-year analysis of average expenses (last done ????) for Municipal Building
009 429 313 00 ENGINEER SERVICES	(\$27,466)	(\$7,986)	(\$21,630)	(\$30,676)	(\$35,000)	EADS/Gannett Fleming Engineers' costs for this line item will include bi-yearly inspections, troubleshooting the BNR System, Chapter 94 Report & any other operational engineering costs.
009 429 314 00 LEGAL SERVICE	(\$62,059)	(\$1,803)	(\$6,000)	(\$1,499)	(\$6,000)	
009 429 321 00 TELEPHONE	(\$5,371)	(\$11,914)	(\$4,500)	(\$9,421)	(\$10,000)	office and cell \$2000(T-Mobile)
009 429 325 00 POSTAGE	(\$84)	(\$715)	(\$300)	(\$100)	(\$400)	
009 429 341 00 ADVERTISING	(\$319)	\$0	(\$400)	(\$83)	(\$400)	
009 429 353 00 BONDS	(\$40)	(\$151)	(\$216)	(\$156)	(\$156)	Includes 26% of total costs (2023 \$250) for *Borough Mgr Bond @ \$1m. *Treasurer's Bond @ \$1m (2023 \$250) *Employee's Dishonesty Bond (2023 \$100) @ \$10k
009 429 361 00 ELECTRICITY	(\$105,152)	(\$152,510)	(\$146,003)	(\$153,476)	(\$165,000)	
009 429 362 00 NATURAL GAS	(\$21,234)	(\$28,506)	(\$30,000)	(\$29,509)	(\$40,000)	Digester #1 Dystor roof not able to hold extra methane. Using more natural gas.
009 429 364 00 SEWER	(\$508)	(\$44)	(\$649)	(\$1,153)	(\$1,000)	
009 429 365 00 SOLID WASTE DISPOSAL	(\$48,871)	(\$68,068)	(\$63,520)	(\$51,967)	(\$83,304)	Sludge Disposal: \$52.00 per ton, hauling fees; \$450 per load based on \$30 per ton, but the minimum is 15 tons (15x\$30=\$450). Liners: \$30 per liner. Disposing 870 tons year= 60 loads to get 870 tons. Average load: 16.50 tonsx\$52.00+\$450 (hauling Fee)+(\$30) for a liner +(\$40) fuel surcharge=\$1,378.78 per load. \$1,378.78 x 52 loads = \$71,656.00. Headworks: \$48 per ton, Hauling fees; \$450 per load @ \$30 per ton, minimum is 15 tons (15 x \$30 = \$450). Liners: (\$30) per liner. Disposing of 91 tons per year= 14 loads. Average load: 6.5 tons x \$48 + \$450 (hauling fee) + (\$30) per liner + (\$40) fuel surcharge = \$832.00 x 14 loads = \$11,648.00
009 429 366 00 WATER	(\$545)	(\$670)	(\$595)	(\$464)	(\$550)	
009 429 370 00 REPAIRS & MAINTENANCE	(\$57,601)	(\$67,929)	(\$16,500)	(\$36,975)	(\$18,500)	All outside vendor repairs including computer maintenance includes SCADA system.
009 429 370 01 UV SYSTEM MAINTENANCE	\$0	\$0	(\$11,500)	\$0	(\$13,452)	36 UV system bulbs:\$7200, glass sleeves:\$4500, Wipers:\$302, New Sensor:\$1450
009 429 373 00 BUILDING	(\$3,225)	\$0	(\$3,000)	\$0	\$0	
009 429 374 00 MACHINERY & EQUIPMENT	(\$21,157)	(\$6,434)	(\$9,500)	(\$27,103)	(\$10,000)	Sampler=\$10,000. Auto-Dialer
009 429 380 00 WWTP RENTALS	(\$516)	(\$526)	(\$433)	(\$291)	(\$400)	Cranes etc.
TOTAL WASTEWATER	(\$1,043,006)	(\$1,223,678)	(\$1,232,586)	(\$1,239,451)	(\$1,345,942)	
DEBT INTEREST						
009 472 100 00 INTEREST ON BONDS/PENNVEST	\$0	(\$28,989)	(\$28,978)	(\$27,817)	(\$26,707)	Pennvest Loan. (Matures 2044. Remaining interest \$291,853.)
009 472 100 19 INTEREST ON BOND 2019	\$0	(\$224,831)	(\$214,031)	(\$216,509)	(\$202,631)	2019 Bond. WWT portion. Cost shared with WWC. (WWT portion matures 2040. Remaining interest \$1,510,394.)
009 472 100 21 INTEREST ON BOND 2021	\$0	(\$57,000)	(\$42,400)	(\$42,400)	(\$27,400)	2021 Bond. WWT portion. Cost shared with WWC and GB. (WWT portion matures 2025. Remaining interest \$39,000.)
TOTAL DEBT INTEREST	\$0	(\$310,820)	(\$285,409)	(\$286,726)	(\$256,738)	
FISCAL AGENT FEES						
009 475 000 00 FISCAL AGENT FEES	(\$876)	\$0	(\$1,514)	(\$507)	(\$507)	*65% of \$780 charge (shared with WWC 25% and GB 10%)
TOTAL FISCAL AGENT FEES	(\$876)	\$0	(\$1,514)	(\$507)	(\$507)	

Wastewater Treatment Expense	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
INSURANCE						
009 486 351 00 FIRE INSURANCE	(\$12,974)	(\$5,222)	(\$19,097)	(\$33,319)	(\$33,445)	*Based upon property insurance breakdown from Kerstetters(Selective) at 77.62% Policy runs from 7/1/23 to 6/30/24 2023=\$31,850
009 486 352 00 LIABILITY INSURANCE	(\$13,979)	(\$5,761)	(\$15,790)	(\$20,170)	(\$15,280)	*Based upon insurance from Kerstetters(Selective) @ 45.01% Policy runs from 7/1/23 to 6/30/24 General Liability 2023=\$7,937 Cyber 2023=\$137 Public Officials Policy =\$2,591 Umbrella Policy =\$3,884
009 486 356 00 FLEET INSURANCE	(\$2,113)	(\$4,620)	(\$1,762)	(\$1,751)	(\$550)	*Based upon automobile insurance from Kerstetters(Selective) at 5.01% of total = \$525 Policy runs from 7/1/23 to 6/30/24
009 486 359 00 OTHER INSURANCE	(\$28,172)	(\$42,390)	(\$25,956)	(\$12,577)	(\$13,800)	*Based upon Inland Marine policy from Kerstetters(Selective) at 14.98% 2023 = \$100 Policy runs from 7/1/23 to 6/30/24 *Flood insurance 2023 = \$12,951 ***The Sewer Inspection System was coded prior years to WWT since Derry/Granville/Boro paid for the camera truck this year and going forward the Borough was the one who paid for this alone and will be charged to WCS ****Appraisal paid 2018 with WWT 26%
TOTAL INSURANCE	(\$57,238)	(\$57,993)	(\$62,604)	(\$67,818)	(\$63,075)	
EMPLOYEE BENEFITS						
009 487 152 00 DENTAL INS-EMPLOYEE BENEFITS	(\$5,732)	(\$6,371)	(\$7,641)	(\$5,232)	(\$5,360)	*Represents policy with Delta Dental: 25%Mgr, 25%DptMgr, 25%AdmAsst, 25%Clerk, 50%WWT Superintendent, 50%WWT Asst Superintendent, 100%WWT Maintenanceand, & 6 employees = \$5,226 Ending 12/31/23 Rate increase 2.5% 2024
009 487 153 00 DISABILITY INSURANCE	(\$1,484)	(\$1,074)	(\$1,635)	(\$986)	(\$1,200)	*Represents policy with American United Life thru Benecon Disability insurance carried on Salary Personnel: 25%Mgr, 25%DptMgr, 25%AdmAsst, 50%WWT Superintendent, 50%Asst Superintendent, & 100%WWT Maintenance, Policy renews annually <i>Estimated 2024 18.7% increase</i>
009 487 155 00 VISION INSURANCE	(\$795)	(\$898)	(\$934)	(\$735)	(\$800)	*Represents policy with VBA carried on Salary Personnel: 25%Mgr, 25%DptMgr, 25%AdmAsst, 50%WWT Superintendent, 50%Asst Superintendent, & 100%WWT Maintenance = \$456 & Afsme Union Employees: 6 employees @ \$324 ending 12/31/23 Estimated no VBA increase, 3% AFSME
009 487 156 00 GROUP HOSPITAL INS/PD PRESC	(\$108,383)	(\$81,309)	(\$143,109)	(\$151,546)	(\$140,000)	*Represents policy with Benecon: 25%Mgr, 25%DptMgr, 25%AdmAsst, 25%Clerk, 50%WWT Superintendent, 50%WWT Asst Superintendent, 100%WWT Maintenanceand & 6 employees (Borough compensating for the difference of the deductible) (total annual cost \$124,080 reduced by employee paid portion of \$8,500) Estimated 2024 18.7% increase
009 487 158 00 GROUP LIFE INSURANCE	(\$2,485)	(\$3,449)	(\$2,173)	(\$2,396)	(\$2,500)	*Represents policy with American United Life ends 12/31/23 Includes employees and retirees with % breakdowns **Based upon 3 contracts plus retirees <i>Estimated 2024 18.7% increase</i>
009 487 160 00 NON UNIFORM PENSION	(\$31,194)	(\$33,164)	(\$32,792)	(\$34,931)	(\$39,221)	Based upon the MMO calculation for 2023 with 23.33% of Pension Costs. Offset by Relief received under 009 354 040 00 (Note: State Aid covered MMO for 2023)
009 487 161 00 SOCIAL SECURITY TAXES	(\$22,341)	(\$25,398)	(\$29,109)	(\$27,506)	(\$28,844)	6.2% of Wages (Costs of Section 125 Plans will reduce this cost)
009 487 161 01 MEDICARE	(\$5,225)	(\$5,958)	(\$6,534)	(\$6,433)	(\$6,746)	1.45% of Wages (Costs of Section 125 Plans will reduce this cost)
009 487 162 00 UNEMPLOYMENT COMP TAXES	(\$5,386)	(\$3,796)	(\$8,111)	(\$2,597)	(\$4,700)	Unempl Rate will be .0500 and represents up to \$10,000 per employee/ Also includes Solvency Fee at \$1200 which is a shared cost with the other funds
009 487 165 00 OTHER EMPLOYEE BENEFITS	(\$1,739)	(\$1,572)	(\$1,082)	(\$1,264)	(\$1,000)	Includes CDL Reim and Drug Testing
009 487 238 00 CLOTHING ALLOWANCE	(\$2,761)	(\$3,630)	(\$3,400)	(\$3,322)	(\$3,402)	Contract Allowance at \$250 per 9 EEs=\$2,250, Jackets \$85x9=\$765, tshirts \$43x9=\$387
009 487 331 00 TRAVEL	\$0	(\$78)	\$0	\$0	\$0	None anticipated - Use of employee vehicle reimbursement for Borough business.
009 487 354 00 WORKMENS COMP INSURANCE	(\$11,295)	(\$5,314)	(\$16,223)	(\$18,512)	(\$10,000)	*Premium represents W/Comp Claims and salary increases 17.84% of total cost *Also includes 5% discount due to Safety Committee
009 487 355 KEYSTONE PAYROLL BILLING	\$0	(\$1,889)	(\$1,715)	(\$1,952)	(\$2,028)	2023 charges=\$78 per 26 payrolls
009 487 420 00 DUES	(\$592)	(\$768)	(\$812)	(\$721)	(\$750)	Projected cost for PRWA & PAMun PELRS
009 487 460 00 EDUCATION	(\$1,133)	(\$1,384)	(\$920)	(\$825)	(\$850)	Safety seminars, equipment training, lab training & certification, compliance training & certified operator training. (2023=1 Certified Operator)
TOTAL EMPLOYEE BENEFITS	(\$200,545)	(\$176,051)	(\$256,190)	(\$258,956)	(\$247,401)	
TRANSFERS						
009 492 000 00 TRANSFER TO OTHER FUNDS	\$0	\$0	(\$15,000)	(\$250,000)	(\$250,000)	*Represents \$250,000 Yearly Contr to WWTCapital
TOTAL TRANSFERS	\$0	\$0	(\$15,000)	(\$250,000)	(\$250,000)	
TOTAL DEPARTMENT	(\$1,666,665)	(\$2,520,171)	(\$2,629,944)	(\$2,881,259)	(\$2,967,648)	

Wastewater Treatment Capital Budget Revenue						
Wastewater Treatment Capital Reserve Revenue	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
INTEREST						
024 341 000 00 INTEREST INCOME	\$1,050	\$3,064	\$2,500	\$2,892	\$2,000	
TOTAL INTEREST	\$1,050	\$3,064	\$2,500	\$2,892	\$2,000	
OPERATING TRANSFERS						
024 392 000 00 TRANSFER FROM OTHER FUNDS	\$0	\$0	\$15,000	\$250,000	\$250,000	*Represents Transf. from WWT (\$250,000 annual)
TOTAL OPERATING TRANSFERS	\$0	\$0	\$15,000	\$250,000	\$250,000	
TOTAL DEPARTMENT	\$1,050	\$3,064	\$17,500	\$252,892	\$252,000	

Wastewater Treatment Capital Budget Expense						
Wastewater Treatment Capital Reserve Expense	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
TREATMENT						
024 429 374 00 MACHINERY & EQUIPMENT	(\$39,425)	\$0	\$0	\$0	(\$35,000)	Security Device \$5,000, Spare Panel View \$5,000, physical Server Replacement \$25,000. (Not Included: \$1,900,000 Digester replacement)
TOTAL TREATMENT	(\$39,425)	\$0	\$0	\$0	(\$35,000)	
MISCELLANEOUS						
024 480 000 00 MISC EXP	\$0	\$0	\$0	(\$857)	\$0	no planned miscellaneous expenses
TOTAL MISCELLANEOUS	\$0	\$0	\$0	(\$857)	\$0	
TOTAL DEPARTMENT	(\$39,425)	\$0	\$0	(\$857)	(\$35,000)	

Wastewater Treatment Facility Capital Purchase Budget Revenue						
Wastewater Treatment Facility Capital Revenue	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
033 341 000 00 INTEREST INCOME	\$217	\$311	\$200	\$7	\$0	Account Closed
TOTAL INTEREST EARNINGS	\$217	\$311	\$200	\$7	\$0	
TOTAL DEPARTMENT	\$217	\$311	\$200	\$7	\$0	

Wastewater Treatment Facility Capital Purchase Budget Expense						
Wastewater Treatment Facility Capital Expense	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
033 429 311 00 ACCOUNTING SERVICES	(\$300)	\$0	\$0	\$0	\$0	Account Closed
033 429 376 00 SEWER LINE RENOVATIONS	(\$186,535)	\$0	\$0	(\$3,743)	\$0	
TOTAL WASTEWATER	(\$186,835)	\$0	\$0	(\$3,743)	\$0	
TOTAL DEPARTMENT	(\$186,835)	\$0	\$0	(\$3,743)	\$0	

Specialty Tax Budget Revenue						
Specialty Tax Revenue	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
TAXES						
002 301 710 00 FIRE-CURRENT	\$150,352	\$99,998	\$217,950	\$101,033	\$238,200	2.617 Millage(1.5 Mill increase 2024). ~\$23,500 uncollected annually
002 301 730 00 FIRE-DELINQUENT	\$8,277	\$3,525	\$9,250	\$10,546	\$10,000	Recd From Tax Clm Bureau Qtrly
002 301 740 00 LIGHT-CURRENT	\$19,709	\$65,710	\$74,000	\$66,461	\$66,900	.734 Millage. ~\$6,500 uncollected annually
002 301 760 00 LIGHT-DELINQUENT	\$6,625	\$1,607	\$7,400	\$7,160	\$7,000	Recd From Tax Clm Bureau Qtrly
002 301 770 00 EMS-CURRENT	\$11,150	\$10,832	\$10,750	\$10,956	\$11,100	.121 Millage. ~\$1,000 uncollected annually
002 301 790 00 EMS-DELINQUENT	\$1,092	\$1,407	\$1,250	\$1,180	\$1,000	Recd From Tax Clm Bureau Qtrly
TOTAL TAXES	\$197,205	\$183,079	\$320,600	\$197,337	\$334,200	
PENALTIES & INTEREST						
002 319 010 00 FIRE -PEN/INT SPECIAL TAXES	\$1,679	\$1,107	\$1,400	\$2,403	\$2,000	
002 319 010 01 LIGHT-PEN/INT SPECIAL TAXES	\$1,284	\$607	\$1,550	\$1,625	\$1,550	
002 319 010 02 EMS-PEN/INT SPECIAL TAXES	\$204	\$302	\$250	\$266	\$250	
TOTAL PENALTIES & INTEREST	\$3,167	\$2,016	\$3,200	\$4,295	\$3,800	
002 341 000 00 INTEREST INCOME	\$386	\$1,949	\$500	\$3,512	\$2,500	
TOTAL INTEREST	\$386	\$1,949	\$500	\$3,512	\$2,500	
TOTAL DEPARTMENT	\$200,757	\$187,044	\$324,300	\$205,143	\$340,500	

Specialty Tax Fund Budget Expense						
Specialty Tax Expense	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
EMS						
002 411 321 00 TELEPHONE	\$0	\$0	\$0	(\$573)	\$0	
002 411 370 00 REPAIRS AND MAINTENANCE	\$0	\$0	\$0	(\$4,006)	\$0	
002 411 540 00 FIRE CO ALLOCATIONS	(\$45,000)	(\$45,000)	(\$45,000)	(\$90,000)	(\$90,000)	Represents annual Alloc \$45,000 to City Fire, \$45,000 to Heritage Fire (% change 2024)
TOTAL EMS	(\$45,000)	(\$45,000)	(\$45,000)	(\$94,579)	(\$90,000)	
FIRE						
002 411 540 01 EMS ALLOCATIONS	(\$24,000)	(\$12,250)	(\$22,500)	(\$45,000)	(\$12,100)	Represents annual Alloc to Fame of 45,000(2024 \$32,900 overage paid from GB APRA funds)
TOTAL FIRE	(\$24,000)	(\$12,250)	(\$22,500)	(\$45,000)	(\$12,100)	
STREET LIGHTING						
002 434 249 00 GENERAL EXPENSE	\$0	\$0	\$0	\$0	\$0	
002 434 361 00 ELECTRICITY	(\$43,811)	(\$56,732)	(\$80,031)	(\$79,189)	(\$89,000)	Street Lighting for Mon Sq/E 3rd St/Dorcas St
TOTAL STREET LIGHTING	(\$43,811)	(\$56,732)	(\$80,031)	(\$79,189)	(\$89,000)	
INSURANCE						
002 486 357 00 FIRE DEPT INSURANCE	(\$39,266)	(\$46,734)	(\$42,790)	(\$35,982)	(\$46,629)	Fire Workman's Comp. \$17,829 2023. (State Works Insurance.) \$28,800 other Insurance-Kish/Kerstetter.+5%
TOTAL INSURANCE	(\$39,266)	(\$46,734)	(\$42,790)	(\$35,982)	(\$46,629)	
TOTAL DEPARTMENT	(\$152,077)	(\$160,716)	(\$190,321)	(\$254,750)	(\$237,729)	

State Liquid Fuels Budget Revenue						
State Liquid Fuels Revenue	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
INTEREST						
035 341 000 00 INTEREST INCOME	\$407	\$3,827	\$1,000	\$11,784	\$6,000	
TOTAL INTEREST	\$407	\$3,827	\$1,000	\$11,784	\$6,000	
ALLOCATION						
035 355 020 00 STATE LIQUID FUEL ALLOCATION	\$211,225	\$220,543	\$200,000	\$220,078	\$223,435	SLF Allocation to be received 3/2024 \$216,435 +- \$7,000 county
TOTAL ALLOCATION	\$211,225	\$220,543	\$200,000	\$220,078	\$223,435	
TOTAL DEPARTMENT	\$211,632	\$224,369	\$201,000	\$231,862	\$229,435	

State Liquid Fuels Budget Expenses						
State Liquid Fuels Expense	2021 Actual	2022 Actual	Budget 2023	2023 Actual (Before Audit Adj.)	Budget 2024	Narrative
CLEANING						
03 431 370 00 REPAIRS & MAINTENACE-VEH ST SWEEPER	\$0	\$0	\$0	(\$16,485)	\$0	
TOTAL CLEANING	\$0	\$0	\$0	(\$16,485)	\$0	
SNOW REMOVAL						
035 432 239 00 GENERAL MATERIALS & SUPPLIES	(\$19,403)	(\$26,786)	(\$30,000)	(\$24,187)	(\$30,000)	Salt for Streets Cost is thru CoStars
TOTAL SNOW REMOVAL	(\$19,403)	(\$26,786)	(\$30,000)	(\$24,187)	(\$30,000)	
SIGNALS & SIGNS						
035 433 239 00 GENERAL MATERIALS & SUPPLIES	(\$1,883)	\$0	(\$2,000)	(\$1,817)	(\$2,000)	Signs/Posts
035 433 370 00 REPAIRS & MAINTENANCE	(\$9,209)	(\$4,181)	(\$4,300)	(\$289)	(\$4,000)	Sign repair - Traffic signs and signals through Lepley
TOTAL SIGNALS & SIGNS	(\$11,091)	(\$4,181)	(\$6,300)	(\$2,106)	(\$6,000)	
SEWERS & DRAINS						
035 436 239 00 GENERAL MATERIALS & SUPPLIES	\$0	\$0	\$0	(\$758)	\$0	
035 436 370 00 REPAIRS & MAINTENANCE	(\$36,926)	\$0	\$0	\$0	\$0	
TOTAL SEWERS & DRAINS	(\$36,926)	\$0	\$0	(\$758)	\$0	
REPAIR TOOLS & MACHINERY						
035 437 239 00 GEN MATERIALS & SUPPLIES	\$0	(\$521)	(\$4,000)	(\$7,020)	(\$5,000)	Vehicle Parts including Street Sweeper-Brooms/Etc
035 437 370 00 REPAIRS & MAINTENANCE	(\$953)	(\$1,756)	(\$4,000)	(\$2,607)	(\$4,000)	Dirt Shoe Assembly purchased 3 times a year at \$1250 each
TOTAL REPAIR TOOLS & MACHINERY	(\$953)	(\$2,277)	(\$8,000)	(\$9,627)	(\$9,000)	Outside Contractors Vehicle Repairs including Street Sweeper
MAINTENANCE TO HIGHWAYS						
035 438 239 00 GEN MATERIALS & SUPPLIES	(\$11,214)	(\$8,525)	(\$35,000)	(\$11,995)	(\$12,000)	Anti-Skid/Cold patch/2RC
035 438 370 00 REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0	(\$200,000)	Additional for Paving for alleys \$11,000
035 439 610 00 ROAD CONSTRUCTION AND REBUILD	(\$166,964)	\$0	(\$91,885)	(\$200,016)	\$0	*Note: These items are bid out annually by the MEG Manual
TOTAL MAINTENANCE TO HIGHWAYS	(\$178,178)	(\$8,525)	(\$126,885)	(\$212,011)	(\$212,000)	Alley Paving
TOTAL DEPARTMENT	(\$246,552)	(\$41,768)	(\$171,185)	(\$265,172)	(\$257,000)	