



Fiscal Year 2024 Budget

Richard Brennan, Council President

Seth Abrams, MPPM, Borough Manager

William Hanna, Finance Chair

2023 Borough Council

Richard Brennan, President

Kevin Ondo, Vice President

Maureen Fry

William Hanna

Jason Stein

Richard Votedian

David Younkings

Mayor

Rob Falce

Appointed Officials

Seth Abrams, MPPM, Borough Manager

Thomas Fullard, Chief of Police

Greg Evashavik, Esq., Borough Solicitor

KLH Engineers, Borough Engineer

Dear Elected Officials and Residents of Munhall,

The 2024 Budget is respectfully submitted to the Council, Mayor, and the Residents of Munhall. This budget is fiscally conservative with a commitment to solid financial management practices and a strategic plan for continued growth & improvement. The Operating and Capital Budgets outline Munhall's day-to-day and long-term finances. Serving as a policy guide for the upcoming year, they also establish long range planning that provides the framework for sound fiscal decision making for the future of the Borough.

This year's budget is smaller than in prior years due to the loss of one-time and "emergency" grant funding that the Borough benefited from over the past 3 years. We continue to be active and strategic in our grant applications. Any funds received will be a supplement to the budget with a corresponding expense.

The General Fund, or Operating Budget represents a step into stability as Munhall sheds some short-term debts associated with the construction of 1 Raymond Bodnar Way and other encumbrances. With proposed expansions and work to improve Borough infrastructure, including roads and storm sewers, and the addition of police officers – bringing the Borough to 24 sworn officers, the budget is balanced, but without additional flexibility.

The Borough should be proud of where it is financially and with the improvement plans we have even if they do not meet all of the wants & needs of the residents. We are moving forward in the right direction.

To accomplish our goals we, the Borough, will be re-introducing various committees that will involve citizen input such as the Parks & Recreation Board. Council and staff will review the recently drafted Strategic Plan and work with developers to make use of vacant or blighted buildings wherever possible.

Residents should continue to expect our best-in-class winter road maintenance this year and to see approximately 1 mile of primary/secondary road pavement in addition to some alley ways and road work by the utility companies. Overall, this road work is valued at over \$1,000,000!

Munhall turned a corner in 2023, and I am pleased to have been a part of making that happen. I now look forward to working with Council, the Mayor, the staff, and the residents of Munhall in 2024 and look forward to serving you and the community.

This message was written and submitted to Council in November for consideration. The final approved budget may differ from the one included.

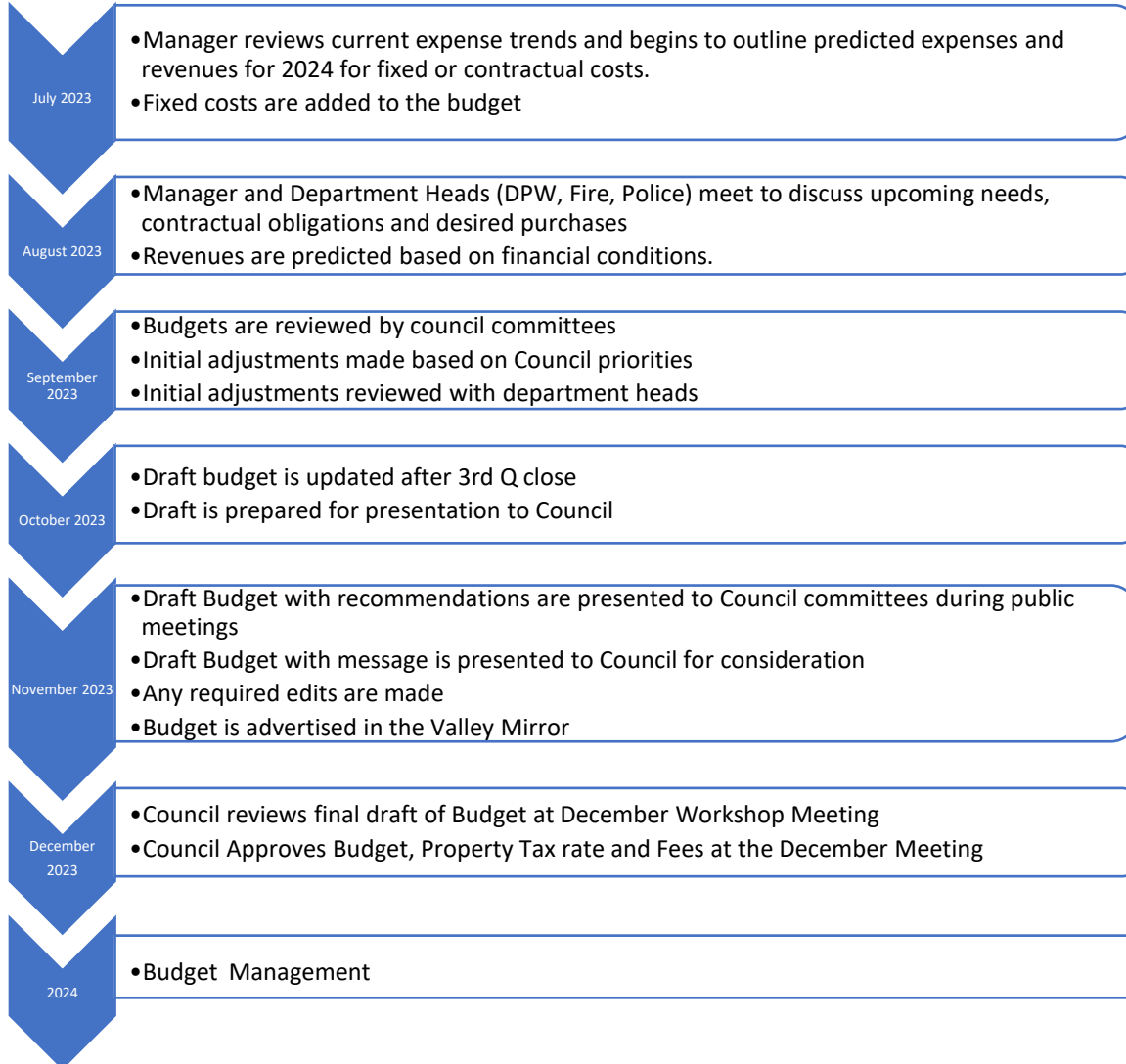
Sincerely,



Borough Manager

The Budget Process

The budget process generally begins over the summer with conversations between the department heads and the Manager.



As soon as the budget is adopted, the staff begin monitoring and reporting on the budget in preparation for next year's budget to ensure that the Borough remains on solid financial footing. This is truly a year-round process.

Accomplishments

With 2023 coming to an end, I would like to celebrate the staff. Through 2022 and 2023 they have adapted to new headquarters, worked to make 1 Raymond Bodnar Way our “home” and helped to clean out 1900 West St in preparation for further evaluation and eventual re-use.

Department by department we have much to be proud of.

Administration

Administration consists of the Borough Manager, Finance/HR Coordinator, and the Administrative Assistant. Together they coordinate much of what happens, make sure bills get paid, staff get paid, and that the back-office functions run as efficiently as possible. Over the past 12 months this department has changed the payroll processing company to reduce costs, improve reporting, and reduce time spent processing data. Numerous improvements were made in the accountability for attendance, processing of all types of insurance claims, and re-implementing a random screening process for all employees. Personnel files were brought up to date and federal I-9 compliance was updated.

QUICK FACT:

Due Diligence has saved the Borough approximately \$10,000 in expense and lost revenues in 2023.

Financially, Borough funds were saved through researching billing practices by outside vendors and by seeking out uncollected revenues. Unnecessary contracts were cancelled and vendors who underperformed were replaced, including a new telephone system. Systems and processes

implemented include a process for soliciting permits, an enterprise level tracking/311 system, and a fully revamped, user-friendly website was launched.

The department facilitated the Roberto Clemente Foundation using West Field for their first Pittsburgh area event ever and worked with Munhall CARES to facilitate the very successful Thursday Market Nights. The department also oversaw the construction of the new playgrounds at Trautman Field and on Vine Street.

Public Works

While there was not a formal paving program in 2023, the public works crew paved one-half mile of alley ways. If this were to be done by an outside contractor where they milled the road and placed a new binder base, it would have cost the Borough approximately \$370,000!

QUICK FACT:

Munhall Sanitation Workers picked up over **500 tons per month**. That equals 93 lbs. a month of trash per person in the Borough.

The crews continued their top-quality work on sanitation and recycling work. We were able to

QUICK FACT:

Munhall's recycling program saved \$50,000 in dumping fees in 2022.

add Homestead to our refuse pickup on a 3-year contract. The revenues from this allow for the replacement of one of our aging refuse trucks in 2024 and the addition of staff, which reduces the burden on the street crews.

2023 also saw the hiring of summer help again. 3 young men were hired over the summer. Combined they worked over 1,000 hours, which allowed us to remain staffed while staff took their vacations.

Code Enforcement/Building/Zoning

The Code Enforcement Officer has one of the least understood jobs in the Borough. As the Code, Building and Zoning Officer he does property & occupancy inspections, reviews building plans – coordinating with engineers and builders, issues permits, researches and certifies “no lien” letters to banks, and follows up with residents for code violations – most often property maintenance issues. Through the first 10 months of 2023 Mr. Cannon issued 86 building permits for everything from decks and pools to the remodel that brought Chipotle to Munhall. He performed 270 occupancy inspections and responded to over 200 lien letter requests. Finally, he issued 229 code violation letters which resulted in over 70 court appearances.

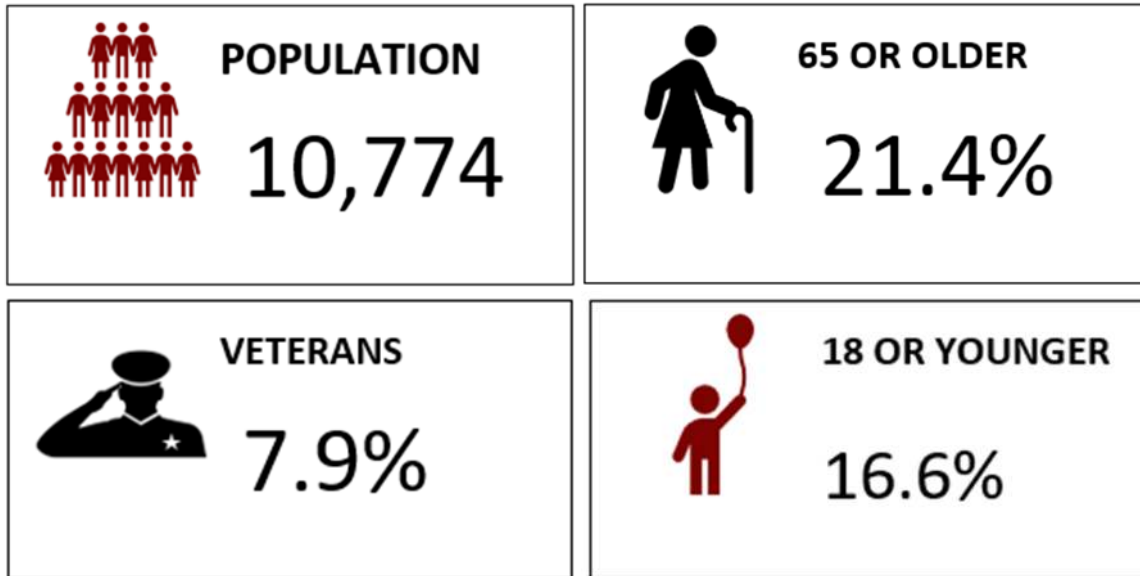
Police Department

During Chief Fullard's first full year as the Munhall Police Department's Chief, the department started the K-9 unit with donations from the Campbell Foundation & The Waterfront. They made numerous needed upgrades to the computers, radios, body cameras, weapons and reporting systems. More officers received additional and specialized training than ever, including training in the areas of de-escalation, sexual assault, financial exploitation and investigation, high risk vehicle stops, and others. The department replaced 4 vehicles and added a motorcycle to its fleet after not replacing a vehicle for at least 6 years.

Through a grant from Representative Gergely, 5 new digital speed signs were purchased and installed to increase driver awareness.

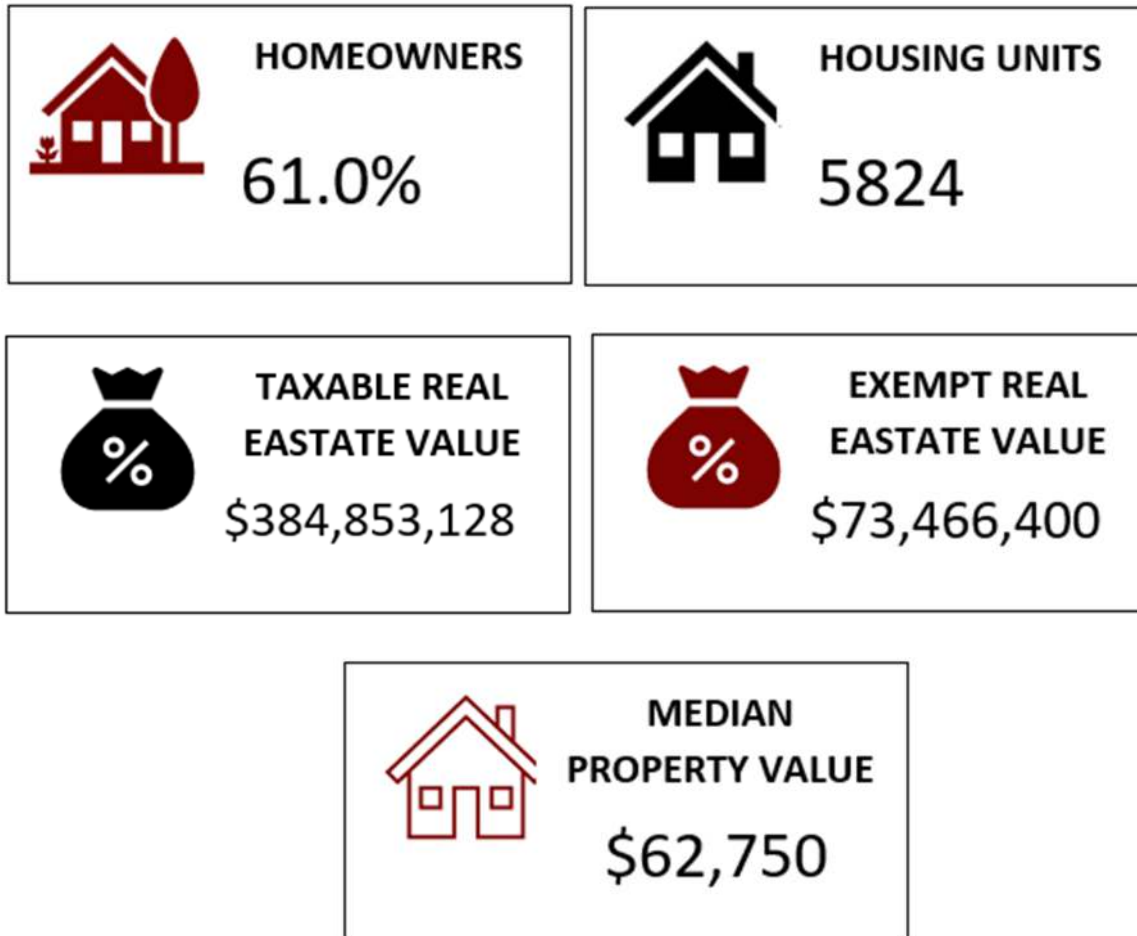


Munhall Population Statistics¹



¹ https://data.census.gov/profile/Munhall_borough,_Pennsylvania?g=160XX00US4252320#housing
<https://apps.alleghenycounty.us/website/MuniProfile.asp?muni=75>

Munhall Property Statistics²

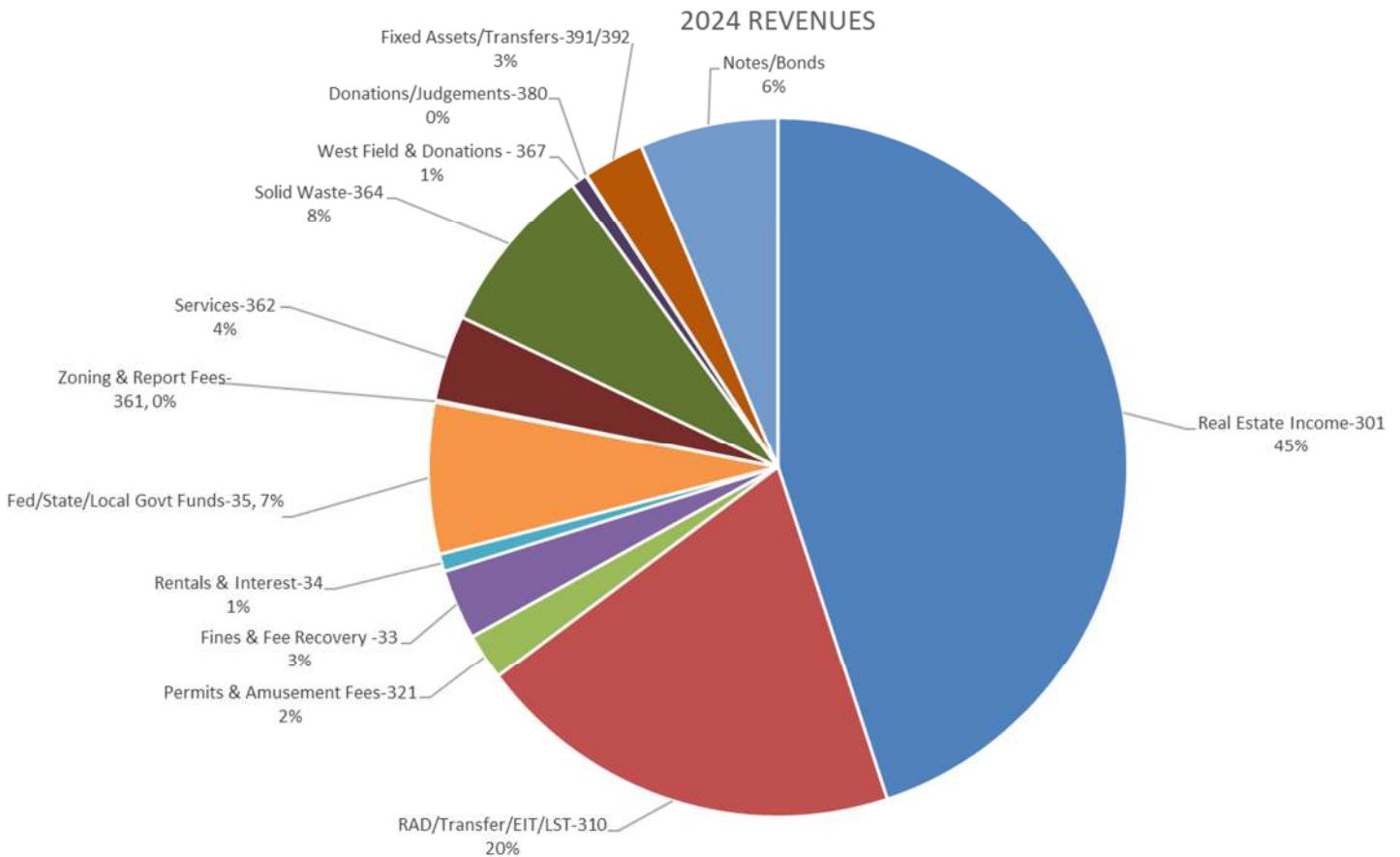


² https://data.census.gov/profile/Munhall_borough,_Pennsylvania?g=160XX00US4252320#housing
<https://apps.alleghenycounty.us/website/MuniProfile.asp?muni=75>

Major Revenue Sources

In 2023 property values were a looming concern. While the litigation is ongoing, there appears to be a degree of resolution with the County finally issuing decisions on 2022 property assessment appeals. This allows for a more confident projection than was presented last year.

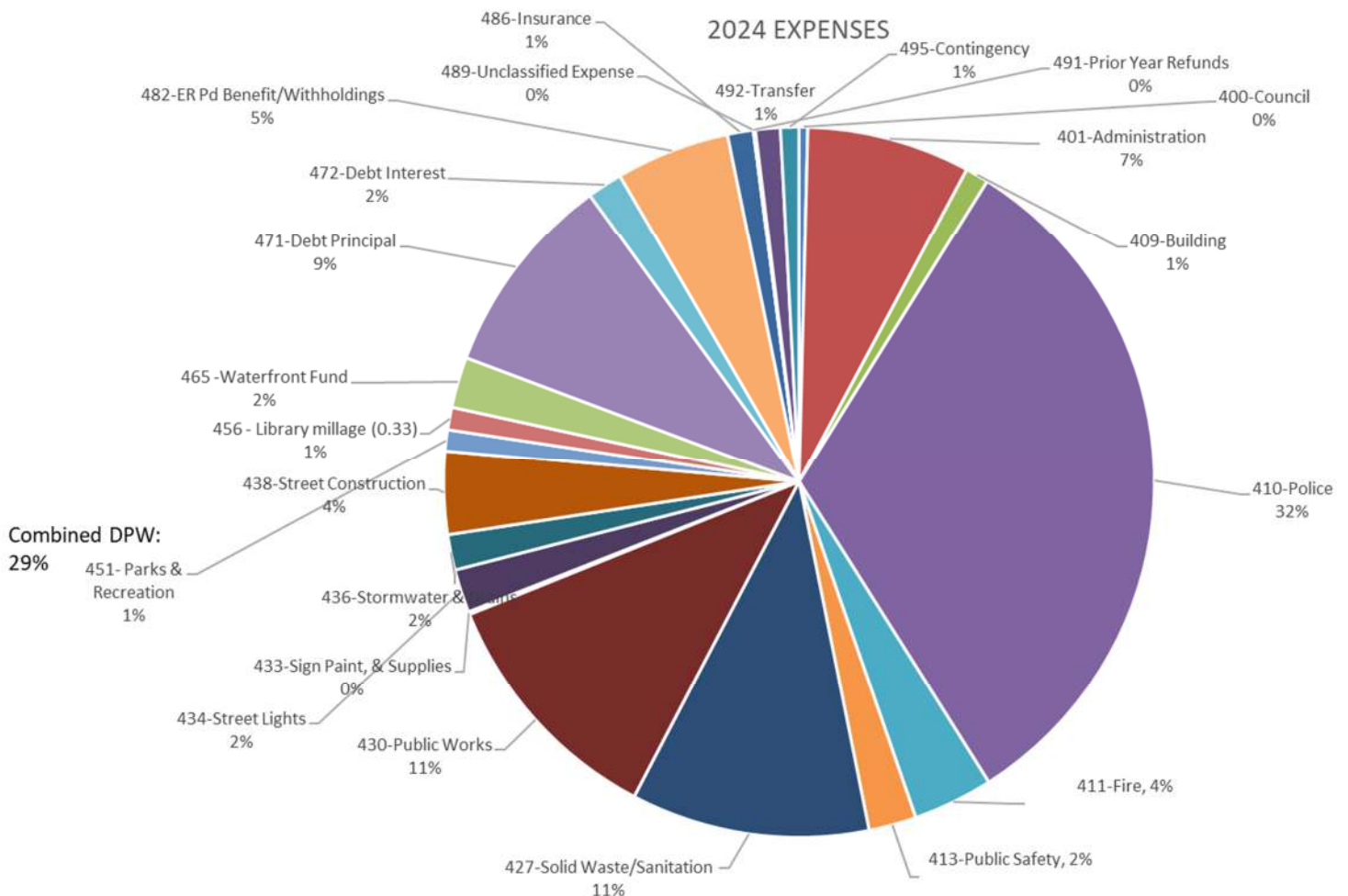
The Borough’s primary sources of revenue are property taxes (45%); grants and state share of funds (10%); earned income/local services tax (13%); and refuse services (10%).



A portion of the Tax Revenues collected, 0.33 mills of the 13.75 millage rate, is paid to the Carnegie Library of Homestead. This is approximately \$115,000 per year.

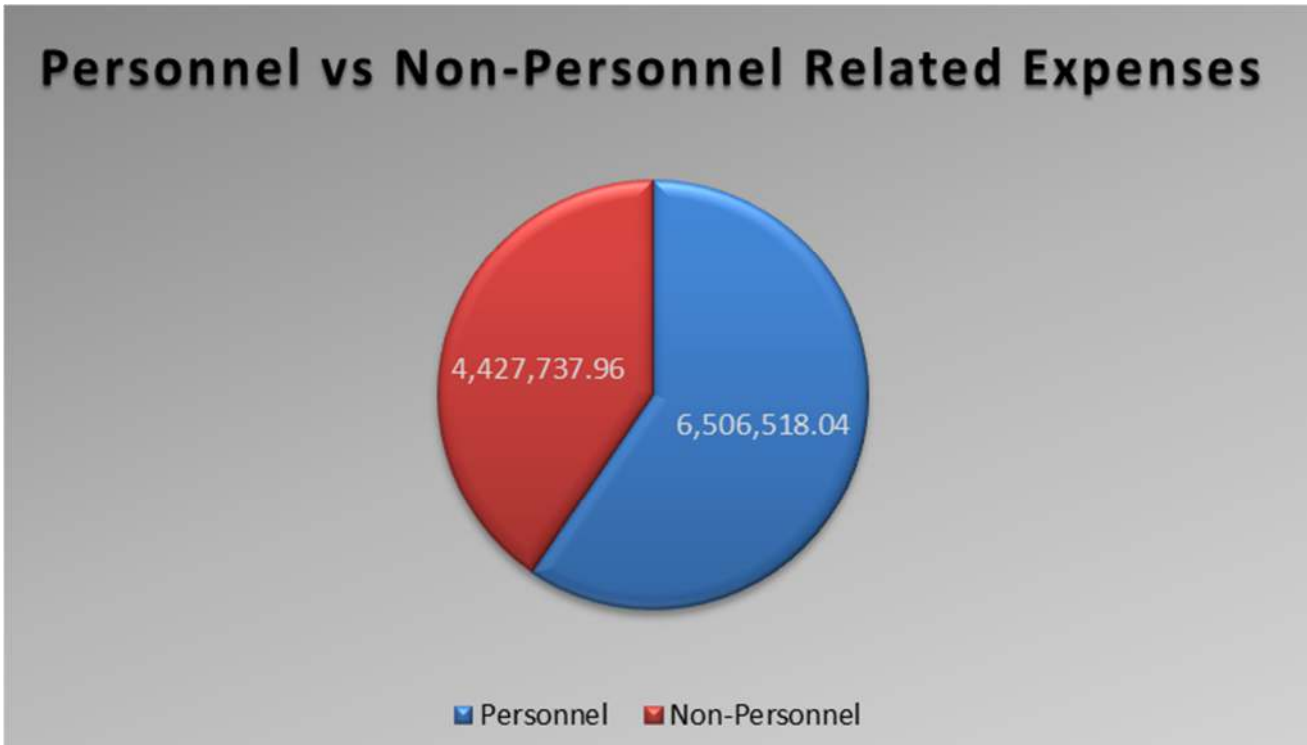
Major Expenditures

Borough services encompass 70% of the Borough’s expenditures. This includes Police, Public Safety, Sanitation and Fire Department expenses. The administration runs at 7.5% of direct expenses and debt service or loans are 11%. The remaining 12 percent of the budget encompasses building utilities, insurances and retirement benefits. As you can see, most of your tax dollars go directly to providing services to you, our residents.

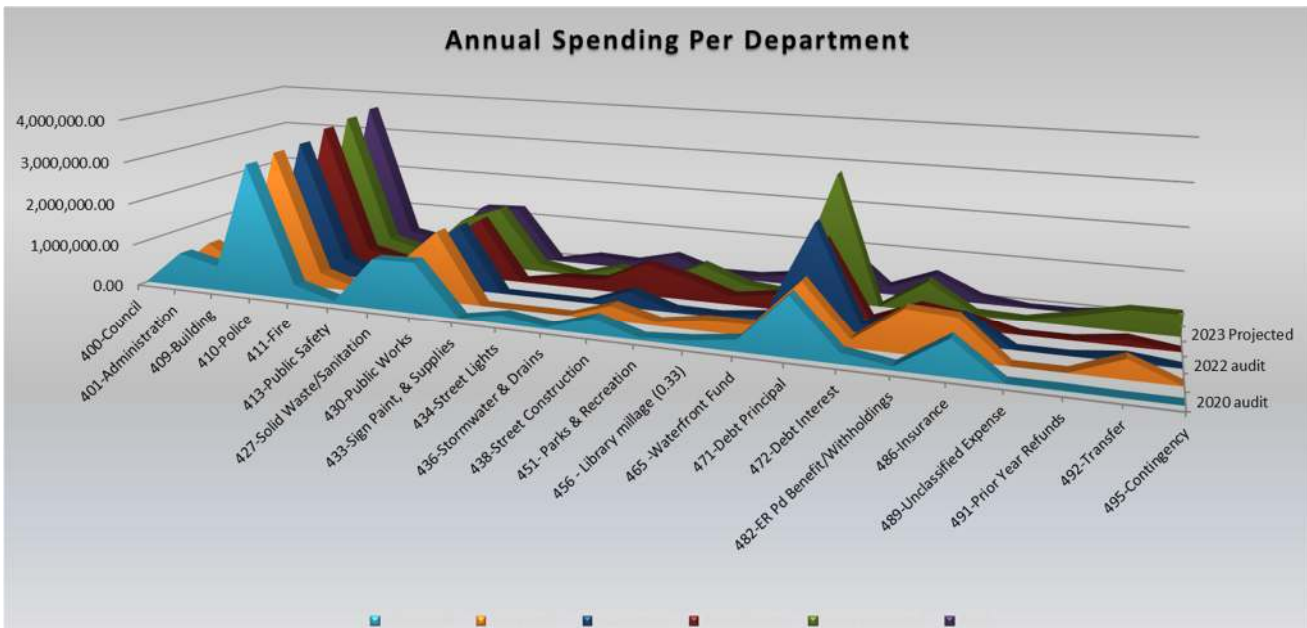


- Police Services encompass almost one-third of the Borough budget at \$3,645,438.
- Public Works, inclusive of all street maintenance, sanitation, and storm sewer work is 29.5%, or \$3,352,879.
- Long Term Debt Service, or the General Obligation Bond is 2.7% of our annual expense.

Another Way to view the expenses is in the costs of personnel and benefits vs. operations costs associated with facilities, equipment, insurances, and debt.



The following chart shows historic spending from 2020-2022, the 2023 budget and projected expenses, and finally the 2024 draft budget expenses.



Accounting Methodology

Munhall uses a modified cash basis of accounting, recognizing assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions. In its most basic form, modified cash basis of accounting is:

- Expenditures are recorded when paid
- Revenues are recorded when received

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

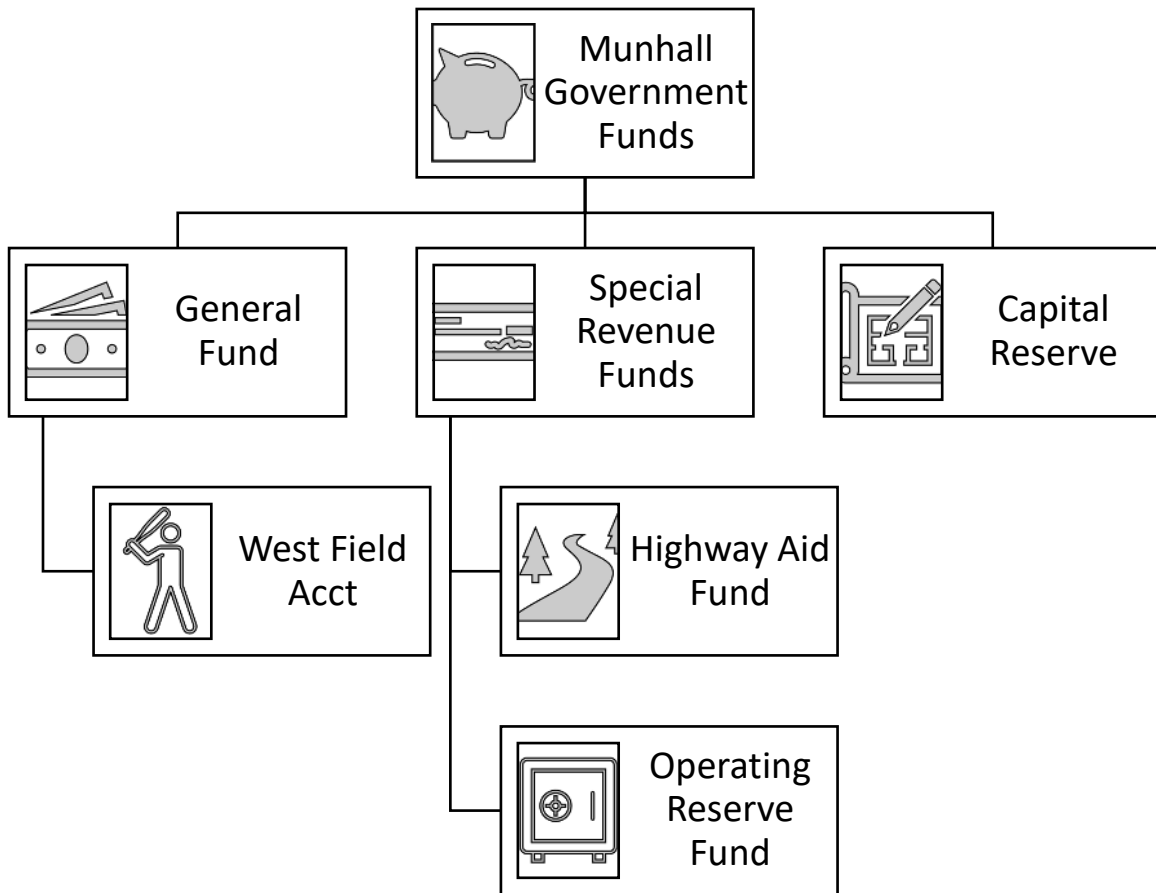
Given this basis of accounting used, the Borough has not financially recorded capital assets and infrastructure arising from cash transactions or the provision for accumulated depreciation and depreciation expense in the government-wide statements. The Borough also utilizes a modified cash basis to present its annual budgets and other financial reports.

If the Borough utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental and fiduciary funds would use the modified accrual basis of accounting and all government-wide financials would be presented on the accrual basis of accounting.

Given that the Borough does not hold many bills past thirty days, this basis of accounting is deemed acceptable and such is the case for most small—medium sized governmental entities across the state of Pennsylvania.³

³ Pennsylvania Fiscal Management Handbook, 10th Edition, 2016

Fund Accounting



General Fund:

General Operating
Revenues
Taxes
Fees
Fines
General Services
Expenses
General Services
Parks & Recreation
Police
Administration
DPW/Sanitation

Special Revenue:

Highway Aid
Revenues
State Highway Funds
Expenses
Road Salt
Streetlights

Operating Reserve
Revenues
Transfers from GF
Expenses
Emergency use for
budget shortfalls and
unexpected costs.

Capital Reserve

Revenues
Transfers from GF
Expenses
Purchases and
infrastructure with
a useful life of over
5 years and a cost
of over \$5,000,
including vehicles,
roads, and other
large projects.

Executive Summary

The 2024 budget is balanced **without the need for a tax increase** or an increase in fees during the year. With the constraints of limited income and the lingering risk of recession this budget is again conservative in nature and does not allow for much flexibility as planned.

Economic circumstances such as the labor and real estate markets and the ongoing property assessment litigation in Allegheny County, all of which are outside of the Borough's control, could have significant impacts to the Borough's revenues and expenses.

Summary of Funds as of November 28, 2023:

- General Fund \$ 4,041,336
- Liquid Fuels \$ 237
- Other restricted funds \$ 240,298

Fund Balance

The Department of Community and Economic Development and the Government Finance Officers Association (GFOA) recommend a general fund balance, or "rainy day fund" for most municipalities of approximately 15% of the annual budget. Munhall is expected to finish 2023 in a much better financial position than in prior years. The Borough is expected to recognize the opening of a Rainy-Day Fund in the amount of \$250,000 and to begin a Capital Improvement Fund, also with \$250,000. The Borough will carry over approximately \$550,000 in encumbered, but unexpended funds from 2023 that will be spent in 2024. Additionally, the fund balance is expected to show a small surplus that may be used or placed towards the reserves. As noted above, these savings were possible due to the continued strength in the jobs and real estate markets and strong financial management.

Planning

Munhall has an aging fleet of vehicles in the Public Works and Sanitation departments. Borough owned facilities are aging and in need of maintenance. The roads and alleyways need significant investment, and the storm sewer system needs a complete evaluation. To be able to move forward the Borough requires a plan and a path to bring our assets up to date – to replace old, worn-out equipment, to refurbish or repair when able and to create planned expenditures for capital assets and infrastructure projects.

In 2023 the Borough was able to replace a significant number of police vehicles and a public works vehicle. A new sanitation vehicle is scheduled for delivery in early 2024. A road study will be completed to provide the data necessary to make informed decisions for the 2024 paving program.

The 2024 budget prioritizes stabilization of the Borough and a revamp of the paving program. We will continue to work towards:

- MS4 stormwater compliance
- Detailed mapping of the storm sewer system
- Comprehensive review of all vehicles and public works equipment based on need, condition and industry standards for the useful life of these assets.

2024 Budget Notes

In 2023 the Borough made significant changes in the way that the line-item budget is developed. The 2024 budget is built primarily on the data obtained from the first 10 months of 2023.

2024 BUDGET

General Fund Revenues

Taxes

301.100 Real Property Taxes

Real property taxes include the current year property tax, collected by the elected tax collector and any delinquent property taxes.

What is a mil?

The 2023 adjusted taxable property value for the Borough is \$384,853,128.00. A mil equals \$1 per \$1,000 of value. Therefore, each mil in the borough equals \$384,853.12 if all taxes are collected at face value. While the long-term status of property assessments is unknown in Allegheny County, the Borough has realized an increase in property values which will ease some of the other inflationary pressures that the Borough faces.

It needs to be noted here that the public tax rate of 13.75 mils includes the .33 mil special assessment for the Carnegie Library of Homestead. This year's budget separates the two taxes so that it is clear about which funds are received by the Borough and which go to the Library. The Borough tax rate is at 13.42 mills.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|--------------------------------|--|-------------|-------------|----------------|-------------------|-------------|
| 301.100 | Current Year Real Estate | \$3,656,458 | \$3,752,209 | \$4,080,651 | \$4,213,000 | \$4,599,371 | \$4,777,375 |
| 301.110 | Library Tax | Previously included with the general real estate tax | | | | \$113,099 | \$117,477 |
| 301.1xx | TOTAL | \$3,656,458 | \$3,752,209 | \$4,080,651 | \$4,213,000 | \$4,712,470 | \$4,894,852 |

301.200 and 301.400 – Delinquent Property Tax

Delinquent property taxes are collected by Legal Tax Service (LTS) on behalf of the Borough. The Borough pays a commission for these services, which are under contract until 2027. An outside firm has the ability to establish fees and take someone through the collections process, which is not something municipalities are allowed to do. This line is being condensed to 301.400, as there is no difference between the collections or methods of the two line-items.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|----------------|-------------------------------------|------------|------------|-----------|-------------|----------------|---------------------|
| <u>301.200</u> | <u>Prior Year Real Estate</u> | \$ 68,424 | \$ 177,631 | \$92,048 | \$105,000 | \$36,579 | Merged into 301.400 |
| <u>301.400</u> | <u>Delinq. Real Estate from LTS</u> | \$ 160,326 | \$ 202,471 | \$227,647 | \$200,000 | \$153,895 | \$200,000 |
| 301.400 | TOTAL | \$228,750 | \$380,102 | \$319,695 | \$305,000 | \$190,474 | \$200,000 |

309.100 – Regional Asset District Tax

This is commonly known as the RAD tax or the 1% sales tax in Allegheny County. This tax is 100% based on sales tax and economic growth and is determined by a formula at the County level. We expect to see lower overall spending and therefore decreased revenues from this source.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|--------------------------------------|------------|------------|-----------|-------------|----------------|-----------|
| 309.100 | <u>Regional Asset District (RAD)</u> | \$ 567,677 | \$ 637,937 | \$634,736 | \$600,000 | \$675,319 | \$640,000 |

Act 511 Taxes

These taxes include the real estate transfer tax (0.5% of property sales), Current and delinquent Earned Income Tax (0.5% of earned income by residents over \$12,000), and the Local Services tax (\$47/year)

310.100 Deed Transfer Tax

The real estate market is slowing, and housing prices have seen a slight decrease. This budget assumes the current trend will continue through 2023.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------------|-----------|-----------|-----------|-------------|----------------|-----------|
| 310.100 | Deed Transfer Tax | \$124,093 | \$215,543 | \$150,679 | \$120,000 | \$184,189 | \$150,000 |

310.210, 310.230 Earned income and 310.510,310.530 Local Services Taxes

Earned income tax is 0.5% of the wages a Munhall resident earns from working. Local Services Tax (LST) is a \$47 tax paid by those who work in Munhall. LST funds are directed towards first responder services.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------------|-------------|-------------|-------------|-------------|----------------|-------------|
| 310.210 | Earned Income Tax | \$1,174,273 | \$1,219,984 | \$1,338,736 | \$1,299,500 | \$1,368,879 | \$1,350,000 |
| 310.230 | Delinquent EIT | | \$ 15,467 | \$502 | \$10,000 | \$9,420 | \$9,500 |
| 310.510 | Local Service Tax | \$ 80,088 | \$ 40,570 | \$88,568 | \$85,000 | \$71,240 | \$75,000 |
| 310.530 | Delinquent LST | \$ 6,890 | \$ 2,190 | ----- | \$1,300 | \$72 | \$150 |
| 310.xxx | <u>TOTAL</u> | \$1,261,251 | \$1,278,211 | \$1,427,806 | \$1,395,800 | \$1,449,611 | \$1,434,650 |

310.710 Mechanical Devices Tax

This is a fee levied on devices such as pinball machines, pool tables, juke boxes, etc. It was not collected in 2022. Collection resumed in 2023.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-----------------------|---------|----------|------|-------------|----------------|----------|
| 310.710 | Mechanical Device Tax | \$3,450 | \$13,500 | \$0 | \$13,500 | \$24,600 | \$24,000 |

Licenses and Permits

321.330 – Parking Space Fee

This fee was authorized in 2006 by the Borough in conjunction with Homestead and West Homestead and places a levy on most businesses with more than 20 parking spaces. The fee was increased by \$5/space in 2023 to match the other municipalities.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-----------------------|--------------|--------------|----------|-------------|----------------|----------|
| 321.330 | Parking Space Permits | \$ 32,150.00 | \$ 31,285.00 | \$36,400 | \$42,000 | \$40,605 | \$41,000 |

321.610 – Solicitation Fee

Any door-to-door salesperson is to register with the Borough and will receive a permit to conduct such solicitations. This line item generated \$600 in 2022 and \$900 in 2023. We do not expect any income from this line item in 2024.

321.800 – Cable Franchise Fee

Each provider of cable TV services as defined by the PUC collects a fee from its subscribers that is paid to the municipality on a quarterly basis. As people continue to move away from cable TV we are trending decreasing revenues from this line item.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|---------------------|---------------|---------------|-----------|-------------|----------------|-----------|
| 321.800 | Cable Franchise Fee | \$ 221,734.00 | \$ 215,556.00 | \$209,441 | \$200,000 | \$197,723 | \$190,000 |

322.200 – Demolition Permit, 322.500 Street Opening Permit, and 322.900 Dumpster Permit

Each of these permits must be applied for before engaging in the said activity. Demolitions are for building demolitions. Street Openings are generally performed by utility companies when replacing items such as gas or water lines and are paid in addition to the required repair of the disturbed surfaces. Dumpster permits are required when renting a dumpster for a project. Commercial dumpster service is not included in this fee.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------------|-----------|-----------|----------|-------------|----------------|----------|
| 322.200 | Demolition Permit | | | \$0 | \$250 | \$80 | \$0 |
| 322.500 | Street Opening | \$ 17,450 | \$ 32,560 | \$39,760 | \$28,000 | \$19,000 | \$13,500 |
| 322.900 | Dumpster Permit | \$ 580 | \$ 1,521 | \$1,118 | \$1,3000 | \$2,455 | \$2,100 |
| 322.xxx | TOTAL | \$18,030 | \$34,081 | \$40,878 | \$29,550 | \$21,535 | \$15,600 |

Fines and Forfeitures

331.100 - Magistrate Fees

These are fines and penalties paid through the courts for criminal and motor vehicle violations. In prior years this category included all fines and forfeitures. This category is now divided based on the type of fine/office that initiated the proceedings.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-----------------|-----------|-----------|----------|-------------|----------------|----------|
| 331.100 | Magistrate Fees | \$ 33,836 | \$ 26,318 | \$20,941 | \$12,500 | \$10,435 | \$10,000 |

331.120 – Ordinance Violation

These are violations issued by the Code Enforcement Officer, generally for property maintenance violations. This was previously combined with Magistrate fees prior to 2023.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|----------------------|------|------|------|-------------|----------------|---------|
| 331.120 | Ordinance Violations | | | | \$10,000 | \$6,603 | \$5,000 |

331.140 - Parking Violations

Parking tickets that are paid before they need to be filed as a criminal complaint.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|--------------------|------|------|------|-------------|----------------|-------|
| 331.12x | Parking Violations | | | \$45 | \$300 | \$400 | \$405 |

332.100 – Restitution

Fees paid through the courts to repay the Borough for damages or theft.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------|------|------|------|-------------|----------------|-------|
| 332.100 | Restitution | | | | \$900 | \$1,018 | \$900 |

332.200 – Fee Recovery LTS

The Borough pays for all fees related to the filing of complaints or collection expenses incurred by LTS in collecting delinquent taxes and garbage fees. If LTS recovers those fees, the Borough is reimbursed for said costs. Reimbursement is expected to remain closer to the historic average for 2024.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------------|------------|------------|-----------|-------------|----------------|-----------|
| 332.200 | Fee Recovery-LTS | \$ 291,290 | \$ 421,149 | \$310,971 | \$300,000 | \$551,630 | \$350,000 |

Interest and Rents

341.010 – Bank Interest

The increases in the federal interest rate had a positive effect on bank earned interest. By keeping a significant portion of the Borough funds in high yielding cash accounts, we expect to receive significant income in 2024 as we did in 2023.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|---------------|------|------|------|-------------|----------------|----------|
| 341.010 | Bank Interest | | | | \$30,000 | \$108,280 | \$75,000 |

342.100 – Cell Tower Rental

T-Mobile pays a monthly fee to rent the space on Martha Street for their cell tower.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------------|----------|-----------|----------|-------------|----------------|----------|
| 342.100 | Cell Tower Rental | \$14,400 | \$ 14,400 | \$14,400 | \$14,400 | \$14,400 | \$14,400 |

342.560 – Dividends from Trusts

Dividends are funds from an Insurance Policy that turned into stocks, which the Borough cashed in in 2023. The trust returns are from the Borough’s health insurance program.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-----------------------|----------|----------|---------|-------------|----------------|---------|
| 342.560 | Dividends from Trusts | \$ 7,140 | \$ 4,440 | \$3,392 | \$0 | \$6,697 | \$2,300 |

Grants/State Share Funds

The Borough is not expecting any grant awards at this time except for the completion of a PA Small Water & Sewer grant project that began in October of 2023. If funds are awarded, the budget will be adjusted in both income and expense to account for the addition of the project.

354.030 – PennDOT Winter Maintenance

PennDOT pays municipalities to plow and salt certain state-owned roads within their municipality.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-----------------------|------|----------|----------|-------------|----------------|----------|
| 354.030 | PennDOT Winter Maint. | | \$ 9,540 | \$ 9,875 | \$ 9,900.00 | \$9875 | \$10,073 |

354.040 – State Sewage Grant

These are reimbursement funds that were awarded in 2020. The project began in October 2023 and must be expended by the middle of 2024. Cross Reference 446.372

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|---------------------|------|------|------|-------------|----------------|-----------|
| 354.040 | State Sewage Grants | | | | \$200,000 | \$100,000 | \$100,000 |

354.150 – Recycling Performance Grant

These are funds that are awarded each year based on the amount of recycling collected in the prior year.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------------|---------|------|---------|-------------|----------------|---------|
| 354.150 | Recycling Grants | \$5,107 | | \$4,526 | 0 | \$4,000 | \$4,000 |

355.010 – PURTA

The public utility realty tax (PURTA) is levied against certain entities furnishing utility services regulated by the Pennsylvania Public Utility Commission or a similar regulatory body. The commonwealth imposes this tax on public utility realty in lieu of local real estate taxes and distributes the local realty tax equivalent to local taxing authorities.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------|----------|----------|---------|-------------|----------------|---------|
| 355.010 | PURTA | \$ 5,433 | \$ 5,247 | \$9,777 | \$4,500 | \$8,367 | \$3,200 |

355.020 – Liquid Fuels Tax Refund

The Borough receives a refund on the state fuel tax paid for fueling municipal vehicles (\$0.576/gallon of unleaded and \$0.741/gallon of diesel).

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------------------|------|-----------|----------|-------------|----------------|----------|
| 355.020 | Liq. Fuels Tax refunds | | \$ 27,633 | \$24,964 | \$24,510 | \$25,700 | \$25,000 |

355.040 – Alcoholic Beverage License

Paid by the state to municipalities for locations holding a license to serve alcohol.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------------------|----------|------|---------|-------------|----------------|---------|
| 355.040 | Alcoholic Bev. License | \$ 2,250 | | \$2,500 | \$2,500 | \$2,500 | \$2,000 |

355.050 – State Pension Aid

Subsidy paid by the state to municipalities with active pension plans. Cross reference 483.100-483.310

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------------|------------|------------|-----------|-------------|----------------|-----------|
| 355.050 | State Pension Aid | \$ 339,846 | \$ 311,823 | \$336,729 | \$330,000 | \$349,673 | \$330,000 |

355.070 – Foreign Fire

The State provides funding that must be given in total to local volunteer fire department(s) relief funds. Cross reference 411.540. This is a pure pass through for the Borough.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|---------------------------|-----------|-----------|----------|-------------|----------------|----------|
| 355.070 | Foreign Fire Pass Through | \$ 48,737 | \$ 43,395 | \$51,089 | \$53,000 | \$51,188 | \$53,000 |

Local Government/Inter Governmental

358.010 – DUI Task Force

If the police department has staffing, they participate in DUI interagency task force events and receive reimbursement for actual wage costs. Beginning in 2024 it will also include reimbursement from DEA Task Force

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|----------------|----------|--------|---------|-------------|----------------|----------|
| 358.100 | DUI Task Force | \$ 2,066 | \$ 920 | \$2,912 | \$0 | \$1,354 | \$20,000 |

358.300 – Salt Loading Fees

Fees charged to Homestead and the Steel Valley School District for storing and loading salt.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-----------------|------|------|------|-------------|----------------|---------|
| 358.300 | Salt for Others | | | | \$1,500 | \$4,500 | \$1,000 |

358.311 – Homestead Refuse

Intergovernmental income charged to Homestead Borough for providing refuse services. This is a 3-year contract that began in September 2023.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------------|------|------|------|-------------|----------------|-----------|
| 358.311 | Homestead Refuse | | | | \$0 | \$80,000 | \$242,400 |

359.110 – Payment in Lieu of Taxes

Tax exempt properties that pay an annual fee in lieu of the property taxes.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|----------------------------------|---------|---------|---------|-------------|----------------|---------|
| 359.110 | Payment in Lieu of Tax - Private | \$7,800 | \$7,000 | \$9,180 | \$7,500 | \$8,600 | \$7,500 |

Services

361.340 - Zoning Hearing Fees

Requests for an appeal before the Zoning Hearing Board requires a \$450 fee that is used to subsidize the costs for advertising and their solicitor.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|---------------------|------|------|------|-------------|----------------|-------|
| 361.340 | Zoning Hearing Fees | | | | \$900 | \$450 | \$450 |

361.350 Muni Lien Letters

The Borough provides a certification that there are not any outstanding fees or fines when a property is bought/sold/refinanced. This only applies to fees that the Borough directly collects.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------------|----------|----------|---------|-------------|----------------|---------|
| 361.350 | Muni Lien Letters | \$ 7,900 | \$ 9,932 | \$7,675 | \$6,000 | \$8,580 | \$8,000 |

361.730 Police Accident Reports

By law, the police department is allowed to charge \$15 per accident report requested. Prior to 2023 these funds were grouped with all other police department income.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------------------|------|------|------|-------------|----------------|---------|
| 361.730 | Police Accident Reports | | | | \$555 | \$2,300 | \$2,000 |

361.740 – Insurance Reimbursement - Retiree

Revenues from the cost sharing of any post-retirement health/dental benefits.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 | |
|---------|-------------------------|---|------|------|-------------|----------------|------|-------|
| 361.740 | Insurance reimbursement | New Line Item – previously in general/unclassified. | | | | | | \$514 |

362.140 - School Crossing Guards

The school district reimburses the Borough 50% of all costs for school crossing guards. Prior to 2023 this was billed at less than 50% reimbursement

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------------------|-----------|-----------|----------|-------------|----------------|----------|
| 362.140 | School Crossing Guards | \$ 23,426 | \$ 59,206 | \$10,032 | \$46,835 | \$61,120 | \$65,000 |

362.150 - School Resource Officers

The school district reimburses the Borough for 100% of costs for School Resource Officers (SRO) hours worked. Prior to 2023 this was previously billed at a lower reimbursement rate. The Borough plans to hire additional officers in 2024 that will allow for 2 SRO's to be present in the schools.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|--------------------------|------------|-----------|----------|-------------|----------------|-----------|
| 362.150 | School Resource Officers | \$ 106,342 | \$ 85,398 | \$35,302 | \$136,000 | \$95,113 | \$171,857 |

362.410 - Building Permits

Any construction that by ordinance or law requires a building permit which is issued by the BCO/Code Officer is included here.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------------|------|-----------|----------|-------------|----------------|----------|
| 362.410 | Building Permits | | \$ 21,605 | \$18,820 | \$10,000 | 12,644 | \$10,000 |

362.450 - Occupancy Permits

By ordinance, any time an occupancy changes through a tenant change or ownership change, an occupancy permit must be issued. This includes an inspection of the unit by the BCO/Code Officer

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------------|------|-----------|----------|-------------|----------------|----------|
| 362.450 | Occupancy Permits | | \$ 27,320 | \$25,755 | \$28,000 | \$29,755 | \$31,000 |

362.500 - Police Extra Duty

These are also known as “Private Duty”. This includes time at the Waterfront, traffic details for construction and private events. This line is an offset of 410.182 and its associated costs.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------------|--------|----------|----------|-------------|----------------|-----------|
| 362.500 | Police Extra Duty | \$ 974 | \$ 2,025 | \$10,298 | \$5,000 | \$128,755 | \$128,000 |

363.210 - Parking Meters

Income from the parking meters on 8th Ave.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|----------------|--------------------------------------|------|------|-------------|----------------|-------|
| 363.210 | Parking Meters | Previously grouped with other income | | | \$500 | \$400 | \$500 |

364.300 - Residential Solid Waste/Recycling

LTS collects the residential trash fee through a quarterly billing. There is no change in this fee again for 2024.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-----------------------------------|------------|------------|-----------|-------------|----------------|-----------|
| 364.300 | Residential Solid Waste/Recycling | \$ 789,200 | \$ 791,605 | \$820,835 | \$790,000 | \$722,197 | \$746,124 |

364.310 - Delinquent Solid Waste

LTS collects delinquent solid waste/trash fees on behalf of the Borough.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------------------|-----------|-----------|----------|-------------|----------------|----------|
| 364.310 | Delinquent Solid Waste | \$ 61,987 | \$ 70,165 | \$54,525 | \$60,000 | \$61,905 | \$60,000 |

364.311 - Commercial Solid Waste

The Borough directly collects this fee from commercial businesses that choose Munhall as their collector. The Borough bills directly for this service.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------------------|-----------|-----------|----------|-------------|----------------|----------|
| 364.311 | Commercial Solid Waste | \$ 51,722 | \$ 50,235 | \$64,670 | \$93,000 | \$77,800 | \$89,500 |

364.850 – DPW Fees for General Service

Miscellaneous fees such as special pickups

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|----------------------|--------------------------------------|------|------|-------------|----------------|-------|
| 364.850 | DPW Fees for Gen Svc | Previously grouped with other income | | | \$0 | \$1,000 | \$500 |

364.900 - TV Removal

Residents pay \$20 per unit for curbside pickup and disposal.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------|--------------------------------------|------|------|-------------|----------------|---------|
| 364.900 | TV Removal | Previously grouped with other income | | | \$4,000 | \$4,210 | \$3,000 |

367.300 - West Field Rental

The Borough has a contract with Chatham College and is developing a contract with ACC Sports. Other individual groups and colleges/universities rent the field as well. Steel Valley School District utilizes the field without charge. Amenities include 2 baseball/softball fields, restrooms, 2 locker rooms (SVSD and Chatham), a concession stand, scoreboards, press box, and warmup areas. Cross reference 452.39-454.361

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-------------------|-----------|-----------|----------|-------------|----------------|----------|
| 367.300 | West Field Rental | \$ 39,839 | \$ 28,650 | \$10,600 | \$88,500 | \$80,437 | \$85,000 |

Miscellaneous Revenue

389.000 - Unclassified Revenue

Minor, non-recurring, revenues that cannot be classified in another line item.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|----------------------|------------|----------|-------|----------------|-------------------|---------|
| 389.000 | Unclassified Revenue | \$ 328,004 | \$ 1,655 | \$656 | \$5,000 | \$25,061 | \$5,000 |

391.100 - Sale of Fixed Assets/Capital items

When the Borough sells a piece of property (real or “personal”), the proceeds are credited to this account.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|----------------|------|------|-----------|----------------|-------------------|---------|
| 391.100 | Sale of Assets | | | \$275,100 | \$8,000 | \$5,500 | \$5,000 |

392.350 - From Highway Aid

This is an annual allocation from the state based on road miles and population.

The Borough utilizes Highway Aid (Liquid Fuels Fund) funds to pay for allowable expenses per PennDOT rules. The most common expenditures are to offset costs for streetlights (434.361) and road salt (432.245).

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|------------------|------|------|------|----------------|-------------------|-----------|
| 392.350 | From Highway Aid | | | \$ | \$292,000 | \$292,000 | \$290,000 |

391.200 - Insurance for losses

Any funds that the Borough receives for claims such as vehicle or facility damages where payment is initially made to the Borough. These receipts are offset by an accompanying repair from the appropriate expense item.

This is normally budgeted for \$0, as damage cannot be predicted, any funds that come in will be expended on repairs creating a net zero in the budget. Expenses are debited from the appropriate line item such as vehicle or facility repair.

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|----------------------|---------|---------|---------|-------------|----------------|------|
| 359.110 | Insurance for Losses | \$7,800 | \$7,000 | \$9,180 | \$0 | \$16,733 | \$0 |

394.100 - Tax Anticipation Note

To ensure liquidity during the first quarter of each year, the Borough issues a TAN. This loan is due within 12 months or by 12/31 of the issuing year. Cross reference 471.600

| | | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 |
|---------|-----------------------|--------------|-------------|---------|-------------|----------------|-----------|
| 394.100 | Tax Anticipation Note | \$ 1,000,000 | \$2,190,400 | \$9,180 | \$1,250,000 | \$1,249,224 | \$725,000 |

General Fund Expenses

Administration

As a category this section includes the salaries, wages and benefits for Council, the Mayor, Borough Manager and the 2 administrative staff.

Fees from the tax collector, engineer, solicitor, auditor, Legal Tax Service, grant consulting, and other related “soft” costs are included in this category. The Borough should expect to see rate increases from most of these service providers.

Overarching technology such as the website, IT infrastructure, telephones, software licenses and general maintenance also fit under administration.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|--------------------|--------------------|--------------------|------------------|--------------------|-------------------|--------------------|
| 400-Council | \$ 18,906 | \$ 35,661 | \$ 37,216 | \$ 35,231 | \$ 42,361 | \$ 44,815 |
| 401-Administration | \$806,562 | \$805,067 | \$675,760 | \$879,012 | \$786,173 | \$842,618 |
| 409-Building | \$590,084 | \$215,991 | \$228,683 | \$ 92,060 | \$102,066 | \$119,780 |
| ADMIN TOTAL | \$1,415,552 | \$1,056,719 | \$941,659 | \$1,006,304 | \$930,602 | \$1,007,213 |

Police

Over 90% of the police budget is directly tied to contractual wage and benefit obligations. Some of the costs are offset by the SRO income and private duty revenues. 2023 expenses included the hiring of an additional officer in June. The department expects to hire two additional officers in the 1st quarter of 2024.

The remainder of the budget is for basic operating expenses, vehicle maintenance, fuel, K-9 care, and officer equipment.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|------------|-------------|-------------|-------------|----------------|-------------------|------------------|
| 410-Police | \$3,110,556 | \$3,201,421 | \$3,237,901 | \$3,443,518 | \$3,623,408 | \$3,645,438 |

Fire Department

Munhall provides significant, but not complete funding for the Munhall Fire Department, which consists of 4 separate volunteer fire departments. The Borough provides for costs that are needed by the Borough Chief and their deputies as well as for the utilities and maintenance for the facilities. The Borough makes additional direct payments for the worker’s compensation insurance, vehicle maintenance, fire hydrant fees, communications, and an annual donation to the department’s truck fund that is administered by the Munhall Fire Department.

By statute, the Volunteer Fire Relief Association receives all funds from the Foreign Fire distribution from the State. Cross reference 355.070.

The 2023 budget included some expenses from 2022 purchases that were not delivered or paid for until 2023.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|----------|-----------|-----------|-----------|-------------|----------------|---------------|
| 411-Fire | \$347,888 | \$360,661 | \$419,787 | \$446,413 | \$424,417 | \$412,553 |

Public Safety

Public safety includes a number of separate functions including the Borough’s annual contribution to Munhall Area Prehospital Services. This section includes the Code Officer’s salary, benefits, and vehicle expenses and the crossing guard wages. Animal Control expenses are included here. Prior to 2023 most expenses in this category were grouped elsewhere.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|-------------------|----------|----------|----------|-------------|----------------|---------------|
| 413-Public Safety | \$75,321 | \$73,374 | \$78,397 | \$231,822 | \$244,095 | \$245,320 |

Sanitation

The sanitation department includes the trash and recycling pickup for both residential and contracted commercial sites. This department also picks up TV’s, brush, and metal for the residents. Sixty-eight percent of the expenses in this category are for salary and benefits. Dumping fees account for another 27%. The final 5% is vehicle maintenance and fuel costs. The sanitation department is able to cover its costs with fees received from trash and tv pickups. The increase in costs in 2023 and 2024 is due to the addition of staff and fees incurred with picking up Homestead Borough’s refuse.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|----------------------------|-------------|-----------|-----------|-------------|----------------|---------------|
| 427-Solid Waste/Sanitation | \$1,165,578 | \$765,350 | \$784,373 | \$840,022 | \$872,415 | \$1,229,299 |

Public Works

Public Works does almost everything else that is not a direct safety measure. This department mows lawns and maintains our parks, paints road lines, puts up road and directional signs, salts and plows the road in the winter, patches potholes, replace catch basins and monitors the storm drains. Public works also handles all maintenance and repair requests for the borough.

While personnel expenses account for 41% of the DPW budget, the next two largest line items are the roads/paving program (20%) and streetlights (11%). Road salt expenses will be significantly decreased

in 2024 due to the supply on hand from the mild winter of 22/23 and changing to a lower cost supplier for this year.

The Public Works budget contains what are considered the standard construction projects for the Borough. In 2024 we have budgeted to pave approximately one mile of primary roadway and alleyways and to continue CCTV surveys of the storm sewers around main street through the grant awarded by the state in 2020.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|-----------------------------|--------------------|--|--------------------|--------------------|--------------------|--------------------|
| 430-Public Works | \$1,193,353 | \$1,644,655 | \$1,546,637 | \$1,459,799 | \$1,577,690 | \$1,272,080 |
| 433-Signs Paint, & Supplies | \$12,857 | Prev. combined with 430 – Public Works | | \$36,800 | \$8,956 | \$14,000 |
| 434-Street Lights | \$198,967 | | | \$221,000 | \$219,122 | \$223,000 |
| 436-Stormwater & Drains | \$49,587 | | | \$271,000 | \$117,988 | \$183,000 |
| 438-Street Construction | \$368,216 | \$343,870 | \$379,585 | \$765,000 | \$94,091 | \$431,500 |
| DPW TOTAL | \$1,822,980 | \$1,988,525 | \$1,926,222 | \$2,753,599 | \$2,017,849 | \$2,123,580 |

Culture and Recreation

The Borough’s parks and playgrounds are a significant portion of this department. 2023 saw the reconstruction of the Trautman and Vine St. playgrounds.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|------------------------------|-----------|-----------|----------|-------------|----------------|---------------|
| 451- Parks & Recreation | \$56,435 | \$78,020 | \$65,055 | \$533,275 | \$546,146 | \$109,768 |
| 456 - Library millage (0.33) | \$122,173 | \$245,930 | \$50,000 | \$198,000 | \$197,999 | \$115,715 |

Community Development

Community Development is designed to foster businesses in Munhall. Funds are budgeted for general activities such as promoting Main St businesses. The primary expense is the annual payment to the Waterfront Fund, which is a combined fund established by Homestead, Munhall and West Homestead to maintain the property and rights of way for all shoppers.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|----------------------|-----------|-----------|-----------|-------------|----------------|---------------|
| 465 -Waterfront Fund | \$261,375 | \$261,375 | \$174,310 | \$353,440 | \$87,065 | \$261,000 |

Debt Service

Munhall maintains both long term (>1 year) and short term (<1 year) debt. This includes the general obligation bond that was issued to fund the new Borough Building, and various vehicle/equipment loans.

The annual Tax Anticipation Note (TAN) is considered short term debt, as it is paid off within a year. The TAN is the single largest debt expense.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|---------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|--------------------|
| 471-Debt Principal | \$1,333,501 | \$1,347,505 | \$2,342,335 | \$1,726,528 | \$1,727,185 | \$1,052,591 |
| 472-Debt Interest | \$244,239 | \$188,554 | \$189,692 | Combined with Principal | | \$182,122 |
| DEBT PAYMENT | \$1,577,740 | \$1,536,059 | \$2,532,027 | \$1,726,528 | \$1,727,185 | \$1,234,713 |

Employer Paid Benefits

This area does not include health and other voluntary benefits, as those are listed by department. Benefits included in this category are the Borough’s share of the retirement contributions, also known as the minimum municipal obligation (MMO), unemployment insurance contributions, and workers compensation insurance.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|-----------------------------------|----------|-----------|-----------|----------------|-------------------|------------------|
| 482-ER Pd Benefit/Withholdings | \$87,903 | \$972,908 | \$434,088 | \$424,867 | \$571,358 | \$587,105 |

Insurance

The Borough’s “standard” property and liability insurance is the main expense in this category. Also included are separate required liability insurances for elected officials and the police department.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|---------------|-----------|-----------|-----------|----------------|-------------------|------------------|
| 486-Insurance | \$790,463 | \$909,332 | \$626,004 | \$264,000 | \$195,083 | \$132,959 |

Other

Expenses in this category include unclassified expenses, refunds from prior years such as property tax refunds, and transfers to reserves or other funds within the Borough.

| | 2020 | 2021 | 2022 | 2023 Budget | 2023 Projected | 2024 Proposed |
|------------------------|----------|-----------|-----------|----------------|-------------------|------------------|
| 489-Unclassified Expns | \$12,588 | \$100 | \$0.00 | \$5,000.00 | \$93 | \$1,000 |
| 491-Prior Year Refunds | \$18,889 | \$0 | \$370 | \$10,000 | \$12,569 | \$10,000 |
| 492-Transfer to funds | \$0.00 | \$425,441 | \$113,066 | \$153,728 | \$500,000 | \$127,473 |
| 495-Contingency | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$500,000 | \$95,000 |

Line-Item Detail

The following tables represent the line-item budget as projected for 2023, proposed for 2024,

Following the General Fund, you will find the proposed Capital Reserve Fund and Operating Reserve budgets for 2024.

| | | 2023 Pro | 2024 |
|-------------------------------|---------------------------------|--------------|--------------|
| GL Number | Description | | |
| Fund 01 - General Fund | | | |
| Revenues | | | |
| 301.100 | Current Yr Real Estate Taxes | 4,599,371.42 | 4,777,563.00 |
| 301.110 | Current Year Library Assessment | 113,099.30 | 117,482.00 |
| 301.400 | Delinquent RE Tax from LTS | 190,475.44 | 200,000.00 |
| 309.100 | Regional Asset District (RAD) | 675,319.28 | 640,000.00 |
| 310.100 | Deed Transfer Tax | 184,189.02 | 150,000.00 |
| 310.210 | Earned Income Tax | 1,368,878.72 | 1,350,000.00 |
| 310.230 | Delinquent EIT | 9,416.39 | 9,500.00 |
| 310.510 | Local Service Tax | 71,239.58 | 75,000.00 |
| 310.530 | Delinquent LST | 71.98 | 150.00 |
| 310.710 | Mechanical Devices | 24,600.00 | 24,000.00 |
| 321.330 | Parking Space Permits | 40,605.00 | 41,000.00 |
| 321.610 | Solicitation Permits | 900.00 | 0.00 |
| 321.800 | Cable Franchise Fee | 197,723.03 | 190,000.00 |
| 322.200 | Demolition Permit | 80.00 | 0.00 |
| 322.500 | Street Opening | 18,245.00 | 13,500.00 |
| 322.900 | Dumpster Permit | 2,455.00 | 2,100.00 |
| 331.100 | Magistrate Fees | 10,435.18 | 10,000.00 |
| 331.120 | Ordinance Violations | 6,603.25 | 5,000.00 |
| 331.140 | Parking Violations | 401.40 | 405.00 |
| 332.100 | Restitution | 1,018.03 | 900.00 |
| 332.200 | Fee Recovery - LTS | 551,629.77 | 350,000.00 |
| 341.010 | Bank Interest | 108,279.08 | 75,000.00 |
| 342.100 | Cell Tower Rental | 14,400.00 | 14,400.00 |
| 342.560 | Dividends from Trusts | 6,967.01 | 2,300.00 |
| 351.020 | Fed Pub Safety Grants | - | 0.00 |
| 354.020 | State Pub Safety Grants | 28,357.29 | 0.00 |
| 354.030 | PennDOT Winter Maintenance | 9,875.65 | 10,073.00 |
| 354.040 | State Sewage Grants | 100,000.00 | 100,000.00 |
| 354.070 | State Recreation Grants | 221,000.00 | 0.00 |
| 354.080 | Other State Grants | 1,006,250.00 | 0.00 |
| 354.150 | Recycling/Act 101 | 4,000.00 | 4,000.00 |
| 355.010 | PURTA | 8,367.14 | 3,200.00 |
| 355.020 | Liquid Fuels Tax Refunds | 25,700.57 | 25,000.00 |
| 355.040 | Alcoholic Beverage License | - | 2,000.00 |
| 355.050 | State Pension Aid | 349,673.29 | 330,000.00 |
| 355.070 | Foreign Fire Pass Through | 51,188.07 | 53,000.00 |

| | | 2023 Pro | 2024 |
|-----------------------|---------------------------------|----------------------|----------------------|
| 358.100 | Task Force | 1,353.48 | 20,000.00 |
| 358.300 | Salt for Others | 4,450.00 | 1,000.00 |
| 358.311 | Homestead Trash | 80,000.00 | 242,400.00 |
| 359.110 | Payment in Lieu of Tax Private | 8,600.00 | 7,500.00 |
| 361.340 | Zoning Hearing Fees | - | 450.00 |
| 361.350 | Muni Lien Letters | 8,580.00 | 8,000.00 |
| 361.730 | Police Accident Reports | 2,300.00 | 2,000.00 |
| 361.740 | Insurance reimbursement retiree | - | 514.00 |
| 362.140 | School Crossing Guards | 61,120.00 | 65,000.00 |
| 362.150 | School Resource Officers | 95,112.98 | 171,857.00 |
| 362.410 | Building Permits | 12,644.20 | 10,000.00 |
| 362.450 | Occupancy Pernits | 29,755.00 | 31,000.00 |
| 362.500 | Police Extra Duty | 104,755.27 | 128,000.00 |
| 363.210 | Parking Meters | 350.00 | 500.00 |
| 364.300 | Residential Solid Waste/Recyc | 722,196.08 | 746,124.00 |
| 364.310 | Delinquent Solid Waste | 61,905.08 | 60,000.00 |
| 364.311 | Commercial Solid Waste | 77,795.92 | 89,500.00 |
| 364.850 | DPW Fees To General Service | 1,000.00 | 500.00 |
| 364.900 | TV Removal | 4,210.00 | 3,000.00 |
| 367.300 | West Field Rental | 80,437.57 | 85,000.00 |
| 387.100 | Donations from Private Sources | 250.00 | 150.00 |
| 389.000 | Unclassified Revenue | 25,060.89 | 5,000.00 |
| 391.100 | Sale of Fixed Assets/Cap Items | 7,759.00 | 5,000.00 |
| 391.200 | Insurance for Losses | 16,733.77 | 0.00 |
| 392.350 | From Highway Aid | 196,625.92 | 290,000.00 |
| 392.410 | From Police Forfeiture | 113,583.13 | 25,000.00 |
| 394.100 | Tax Anticipation Note | 1,249,223.60 | 725,000.00 |
| 399.999 | Income Suspense | 15,734.00 | 0.00 |
| Total Revenue: | | 12,982,350.78 | 11,298,068.00 |

| | | 2023 Pro | 2024 |
|----------------------------------|---------------------------------|------------------|------------------|
| Expenses | | | |
| Dept 400 - Council | | | |
| 400.105 | Mayor/Council Wages | 17,400.50 | 19,800.00 |
| 400.192 | Mayor/Council FICA/Medicare | 1,330.68 | 1,515.00 |
| 400.241 | General Expenses | 432.86 | 500.00 |
| 400.420 | Dues | 17,142.11 | 18,000.00 |
| 400.460 | Conference/Training | 4,306.09 | 5,000.00 |
| Dept Total - Council | | 40,612.24 | 44,815.00 |
| Dept 401 - Administration | | | |
| 401.105 | Manager Salary | 85,039.98 | 87,550.00 |
| 401.192 | Manager FICA/Medicare | 6,324.07 | 6,698.00 |
| 401.196 | Manager Health Insurance | 21,150.48 | 34,606.00 |
| 401.198 | Manager Life/STD/LTD | - | 1,395.00 |
| 401.321 | Cell Reimbursement | - | 600.00 |
| 401.331 | Mileage Reimbursement | 509.33 | 1,000.00 |
| 401.353 | Manager's Bond | 758.00 | 760.00 |
| 401.420 | Dues -Admin | 735.00 | 1,200.00 |
| 401.460 | Conference/Trainings | 130.00 | 3,000.00 |
| 402.311 | Auditing Svcs | 7,250.00 | 8,500.00 |
| 403.116 | Commissions Tax Collector | 75,051.74 | 84,000.00 |
| 403.192 | Tax Collector FICA/Medicare | 5,742.06 | 6,426.00 |
| 403.210 | Tax Collector Supplies/Expense | 6,406.76 | 5,000.00 |
| 403.325 | Current Year Tax Refunds | 958.06 | 8,000.00 |
| 403.353 | Tax Collector Bond | | |
| 404.130 | Solicitor | 56,116.00 | 60,000.00 |
| 404.314 | Zoning Hearing Solicitor | - | 1,800.00 |
| 404.317 | Code Book/General Code | 1,195.00 | 1,500.00 |
| 406.112 | Administrative Wages | 69,675.12 | 80,100.00 |
| 406.180 | Administrative OT | 421.71 | 600.00 |
| 406.187 | Health Insurance Buyback | 4,000.00 | 5,000.00 |
| 406.192 | Administrative FICA/Medicare | 5,623.75 | 6,557.00 |
| 406.196 | Administrative Health Insurance | 18,150.87 | 11,299.00 |
| 406.198 | Life/STD/LTD | 4,161.03 | 1,277.00 |
| 406.210 | Admin Office Supplies | 3,153.46 | 5,000.00 |
| 406.213 | Admin Computer/Copier Supplies | 1,478.03 | 1,500.00 |
| 406.215 | Admin Postage | 2,662.82 | 3,300.00 |
| 406.241 | General Supplies | 6,440.92 | 8,000.00 |
| 406.250 | Printing Expense | - | 3,000.00 |
| 406.252 | Computer Hardware | - | 1,200.00 |
| 406.310 | Videography | 550.00 | 600.00 |
| 406.311 | Bookminders | 30,362.64 | 33,000.00 |
| 406.312 | Risk Managements Svcs | 9,540.00 | 10,000.00 |
| 406.317 | Advertising (Non-Legal) | 1,115.62 | 1,400.00 |
| 406.318 | DCED Application Fees | 700.00 | 800.00 |
| 406.319 | Grant Consultant | 28,750.00 | 26,600.00 |
| 406.341 | Legal Advertising | 1,850.00 | 4,500.00 |
| 406.353 | Administrative Bonds | 123.00 | 150.00 |

| | | 2023 Pro | 2024 |
|---|---------------------------------|-------------------|-------------------|
| 406.432 | LTS Filing Expenses | 190,007.35 | 200,000.00 |
| 406.460 | Admin Training | - | 500.00 |
| 407.317 | Payroll Expense | 12,332.21 | 14,000.00 |
| 407.321 | Telephone | 7,557.94 | 7,200.00 |
| 407.325 | Internet | 11,979.48 | 6,000.00 |
| 407.452 | Network Admin | 23,630.87 | 24,000.00 |
| 408.313 | Engineering Svcs | 63,034.76 | 75,000.00 |
| Dept Total - Administration | | 764,668.06 | 842,618.00 |
| Dept 409 - Government Building | | | |
| 409.226 | Custodial/Cleaning Supplies | 4,518.49 | 2,000.00 |
| 409.243 | Admin Health & Safety | 11,137.00 | 9,000.00 |
| 409.310 | Building Cleaning | 19,032.00 | 21,280.00 |
| 409.361 | Electricity | 22,585.31 | 21,000.00 |
| 409.362 | Gas | 11,739.32 | 12,000.00 |
| 409.364 | Sewer | 1,358.22 | 1,500.00 |
| 409.366 | Water | 11,865.46 | 6,500.00 |
| 409.368 | 1900 West Utilities | 3,424.13 | 4,000.00 |
| 409.373 | Building Repairs | 3,402.70 | 35,000.00 |
| 409.374 | Equipment Maintenance | 5,853.01 | 7,500.00 |
| Dept Total - Government Building | | 94,915.64 | 119,780.00 |
| Dept 410 - Police | | | |
| 410.110 | Chief/Asst Chief Salaries | 225,205.35 | 235,281.00 |
| 410.112 | Patrol Wages | 1,671,470.17 | 1,842,892.00 |
| 410.117 | Police Clerk | 38,836.96 | 39,350.00 |
| 410.178 | Heart & Lung (WC) | 7,658.08 | 0.00 |
| 410.179 | Longevity | 50,000.00 | 46,950.00 |
| 410.180 | OT | 50,340.33 | 55,000.00 |
| 410.181 | Court OT | 27,172.61 | 45,000.00 |
| 410.182 | Private Duty | 137,156.34 | 112,000.00 |
| 410.183 | Task Force | 15,834.48 | 18,000.00 |
| 410.184 | Sick Buy-Back | 13,411.55 | 10,000.00 |
| 410.185 | Vacation Buy Back | 36,000.00 | 24,000.00 |
| 410.187 | Health Insurance Buy Back | 8,000.00 | 10,000.00 |
| 410.189 | Holiday Pay | 138,017.73 | 143,542.00 |
| 410.192 | Police FICA/Medicare | 197,650.00 | 197,525.00 |
| 410.196 | Police Health Insurance | 521,894.69 | 525,094.00 |
| 410.197 | Retiree Benefits | 441.96 | 442.00 |
| 410.198 | Life/STD/LTD | 19,743.38 | 60,012.00 |
| 410.210 | Police Office Supplies | 3,514.22 | 2,500.00 |
| 410.213 | Police Computer/Copier Supplies | 1,747.16 | 2,500.00 |
| 410.228 | K-9 Food/Treats | 2,958.68 | 3,100.00 |
| 410.231 | Vehicle Fuel | 55,714.80 | 67,000.00 |
| 410.238 | Uniform Allowance | 20,543.85 | 23,000.00 |

| | | 2023 Pro | 2024 |
|-----------------------------------|--------------------------------|---------------------|---------------------|
| 410.241 | General Expenses | (24.70) | 500.00 |
| 410.242 | Ammunition | 11,135.37 | 20,000.00 |
| 410.243 | Police Health & Safety | 1,233.22 | 1,500.00 |
| 410.250 | Printing Expense | 794.70 | 1,000.00 |
| 410.252 | Computer Hardware | 25,267.76 | 15,000.00 |
| 410.310 | Professional Services | 6,866.19 | 6,500.00 |
| 410.315 | Medical Services | 230.00 | 750.00 |
| 410.316 | K-9 Medical/Vet Bills | 517.58 | 2,500.00 |
| 410.317 | K-9 Training/Boarding | 499.62 | 2,500.00 |
| 410.324 | Cell Phones | 3,806.85 | 2,400.00 |
| 410.327 | Radio Equipment Expenses | 3,998.22 | 5,000.00 |
| 410.329 | Aircards (T-Mobile) | 5,039.06 | 4,500.00 |
| 410.374 | Vehicle Maintenance | 2,858.70 | 7,500.00 |
| 410.420 | Memberships/Dues | 1,398.12 | 1,600.00 |
| 410.451 | First Vehicle Expense | 76,947.09 | 75,000.00 |
| 410.452 | IT/Network | 16,923.48 | 13,000.00 |
| 41.454 | Police Camera Systems | 15,000.00 | 6,500.00 |
| 410.460 | Police Training | 13,630.28 | 15,000.00 |
| 410.510 | Crimewatch/School Incentives | 570.97 | 1,500.00 |
| 410.740 | Vehicle Purchase | 163,548.50 | |
| Dept Total - Police | | 3,593,553.35 | 3,645,438.00 |
| Dept 411 - Fire Protection | | | |
| 411.231 | Vehicle Fuel | 29,512.00 | 20,000.00 |
| 411.238 | Clothing | 21,713.59 | 8,000.00 |
| 411.241 | General Expenses | 983.76 | 1,500.00 |
| 411.242 | Fire Dept Rescue Supp/Prevent | 3,472.00 | 2,500.00 |
| 411.252 | Computer Hardware | 4,503.34 | 2,500.00 |
| 411.260 | Equip Repair/Replace/Maint | 12,969.83 | 12,000.00 |
| 411.315 | Medical Services | 1,056.08 | 500.00 |
| 411.324 | Cell Phones | 398.31 | 435.00 |
| 411.327 | Radio Equipment Expenses | (515.00) | 600.00 |
| 411.329 | Aircards (Verizon) | 3,352.48 | 3,400.00 |
| 411.351 | Fire Dept Property/ Liab Insur | 35,296.00 | 36,000.00 |
| 411.354 | Fire Dept Work Comp/SWIF | 22,156.00 | 25,000.00 |
| 411.361 | Station 1 Utilities | 9,172.40 | 8,800.00 |
| 411.362 | Station 2 Utilities | 5,855.12 | 4,000.00 |
| 411.364 | Station 4 Utilities | 7,251.32 | 6,400.00 |
| 411.365 | Station 5 Utilities | 13,813.44 | 14,459.00 |
| 411.371 | Station 1 Maintenance | 5,666.99 | 2,500.00 |
| 411.372 | Station 2 Maintenance | 243.89 | 519.00 |
| 411.373 | Station 4 Maintenance | 1,873.49 | 1,900.00 |
| 411.375 | Station 5 Maintenance | 8,833.32 | 6,540.00 |
| 411.374 | Vehicle Maintenance | 2,000.00 | 10,000.00 |
| 411.377 | Fire Hydrant Rental | 62,059.59 | 68,400.00 |
| 411.451 | First Vehicle Expense | 51,251.70 | 56,600.00 |

| | | 2023 Pro | 2024 |
|--|--------------------------------|-------------------|---------------------|
| 411.460 | Training/Education | 524.40 | 2,000.00 |
| 411.540 | Truck Fund Donation | 65,000.00 | 65,000.00 |
| 411.541 | Foreign Fire Fund | 51,188.07 | 53,000.00 |
| Dept Total - Fire Protection | | 419,632.12 | 412,553.00 |
| Dept 413 - Public Safety | | | |
| 412.540 | MAPS Donation | 37,500.00 | 25,000.00 |
| 413.112 | Code Enforcement/BCO Wages | 66,439.63 | 68,625.00 |
| 413.180 | Code Enforcement/BCO OT | 599.28 | 1,000.00 |
| 413.187 | Health Insurance Buy Back | 4,000.10 | 4,000.00 |
| 413.192 | Code Enforce FICA/Medicare | 5,411.00 | 5,633.00 |
| 413.196 | Code Enforce Health Insurance | - | 1,378.00 |
| 413.198 | Life/STD/LTD | 6.98 | 1,094.00 |
| 413.210 | Code Enforcement Supplies | 579.54 | 1,000.00 |
| 413.231 | Vehicle Fuel | 2,263.49 | 2,300.00 |
| 413.324 | Cell Phones | 572.77 | 672.00 |
| 413.374 | Vehicle Maintenance | - | 0.00 |
| 413.420 | Dues/Membership | 117.60 | 250.00 |
| 413.451 | First Vehicle Expense | 5,902.65 | 5,450.00 |
| 413.452 | IT/Network | 1,819.74 | 3,600.00 |
| 413.460 | Code Enforcement Training | 385.00 | 500.00 |
| 413.490 | UCC Fees | 300.00 | 300.00 |
| 419.115 | Crossing Guard Salaries | 105,565.00 | 112,000.00 |
| 419.192 | Crossing Guard FICA/Medicare | 8,076.02 | 8,568.00 |
| 419.238 | Crossing Guard Supply/Clothing | - | 150.00 |
| 422.450 | Animal Control | 3,425.00 | 3,800.00 |
| Dept 413 - Public Safety | | 242,963.80 | 245,320.00 |
| Dept 427 - Solid Waste/Sanitation | | | |
| 426.251 | Other Vehicle Repairs | 945.00 | 5,000.00 |
| 426.368 | TV Recycling Fees | 2,257.85 | 1,000.00 |
| 427.112 | Sanitation Wages | 352,253.66 | 564,698.00 |
| 427.180 | Sanitation OT | 8,402.78 | 10,400.00 |
| 427.187 | Health Insurance Buy Back | 3,538.55 | 4,000.00 |
| 427.192 | Sanitation FICA/Medicare | 27,551.00 | 44,301.00 |
| 427.196 | Sanitation Health Insurance | 112,160.02 | 202,206.00 |
| 427.198 | Sanitation Life/STD/LTD | 8,049.00 | 8,694.00 |
| 427.199 | Sanitation Voluntary Benefits | 471.53 | 0.00 |
| 427.232 | Fuel | 4,502.15 | 10,000.00 |
| 427.238 | Uniform Allowance | 1,350.00 | 4,500.00 |
| 427.241 | Sanitation General Expense | 3,269.53 | 1,000.00 |
| 427.244 | Dumpster Purchase/Repair | 2,900.00 | 3,500.00 |
| 427.251 | Sanitation First Vehicle Exp | 61,270.08 | 40,000.00 |
| 427.368 | Landfill Fees | 261,433.12 | 330,000.00 |
| Dept Total - Solid Waste/Sanitation | | 850,354.27 | 1,229,299.00 |

| | | 2023 Pro | 2024 |
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| Dept 430 - Public Works | | | |
| 430.110 | Public Works Supervisor Wages | 82,611.66 | 89,991.00 |
| 430.112 | Public Works Wages | 565,356.29 | 497,459.00 |
| 430.115 | Public Works PT/Summer Wages | 16,200.00 | 30,000.00 |
| 430.180 | Public Works OT | 17,250.35 | 14,500.00 |
| 430.187 | Health Insurance Buy Back | 4,153.95 | 4,000.00 |
| 430.192 | Public Works FICA/Medicare | 52,230.42 | 48,651.00 |
| 430.196 | Public Works Health Insurance | 158,062.05 | 185,463.00 |
| 430.198 | Public Works Life/STD/LTD | 9,841.17 | 8,914.00 |
| 430.221 | Chemicals/Spraying | 5,207.66 | 6,500.00 |
| 430.232 | Public Works Fuel | 89,424.04 | 82,000.00 |
| 430.238 | Uniform Allowance | 8,838.16 | 5,000.00 |
| 430.241 | PW General Expense | 4,013.24 | 5,000.00 |
| 430.243 | Health & Safety | 2,449.25 | 3,000.00 |
| 430.251 | Public Works First Vehicle Exp | 90,416.30 | 75,000.00 |
| 430.252 | Computer Hardware | - | 500.00 |
| 430.260 | Equip Purchase/Rental/Mtc | 17,326.05 | 15,000.00 |
| 430.324 | Cell Phones | 1,027.10 | 1,120.00 |
| 430.325 | Internet/Comcast | 2,697.54 | 2,292.00 |
| 430.329 | GPS Units | 1,690.77 | 1,740.00 |
| 430.361 | Electricity | 2,613.19 | 2,900.00 |
| 430.362 | Gas | 10,060.39 | 10,500.00 |
| 430.364 | Sewer | 254.22 | 500.00 |
| 430.366 | Water | 1,855.37 | 2,500.00 |
| 430.368 | PA One Call | 312.12 | 350.00 |
| 430.373 | Building Maintenance | 3,586.46 | 4,500.00 |
| 430.470 | CDL Testing D&A | 1,246.50 | 2,500.00 |
| 431.384 | Street Sweeping | 2,478.64 | 6,000.00 |
| 432.245 | Road Salt | 415,473.47 | 160,000.00 |
| 432.251 | Snow Equipment | 11,690.35 | 5,000.00 |
| 437.250 | Tools/Machinery Maintenance | 3,574.95 | 1,200.00 |
| Dept Total - Public Works | | 1,581,941.66 | 1,272,080.00 |
| Dept 433 - Signs Paint & Supplies | | | |
| 433.245 | Street.Road Signs | 5,542.36 | 3,500.00 |
| 433.246 | Road Paint | 436.85 | 2,000.00 |
| 433.450 | Traffic Signal Maintenance | 2,460.00 | 8,500.00 |
| Dept Total - Signs Paint & Supplies | | 8,439.21 | 14,000.00 |
| Dept 434 - Street Lights | | | |
| 434.361 | Street Lights/Duq Lt | 199,793.72 | 205,000.00 |
| 434.375 | Street Light Maintenance | 17,978.19 | 18,000.00 |
| Dept Total - Street Lights | | 217,771.91 | 223,000.00 |
| Dept 436 - Storm Water & Drains | | | |
| 436.384 | Vactor/Jetting Rental Fees | 15,150.00 | 25,000.00 |
| 446.317 | Stormwater/MS4 Services | 500.00 | 8,000.00 |
| 446.372 | Storm Sewer Repair/Construction | 174,738.00 | 150,000.00 |
| Dept Total - Storm Water & Drains | | 190,388.00 | 183,000.00 |

| | | 2023 Pro | 2024 |
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| Dept 438 - Street Construction | | | |
| 438.245 | Asphalt | 27,361.81 | 25,000.00 |
| 438.246 | Cement/Gravel | 1,830.22 | 6,500.00 |
| 438.450 | Street Paving | 67,171.20 | 400,000.00 |
| Dept Total - Street Construction | | 96,363.23 | 431,500.00 |
| Dept 451 - Parks & Recreation | | | |
| 451.115 | Field Marshal Wages | | 7,680.00 |
| 451.192 | Field Marshal FICA/Medicare | | 588.00 |
| 452.239 | West Field Turf Maint/Supplies | 11,532.15 | 20,000.00 |
| 454.246 | General Park Maintenance | 5,602.11 | 10,000.00 |
| 454.325 | Internet Fees | 3,531.76 | 4,500.00 |
| 454.361 | Electricity | 31,059.75 | 32,000.00 |
| 454.364 | Sewage | 3,127.54 | 3,500.00 |
| 454.366 | Water | 3,687.23 | 4,500.00 |
| 454.372 | Playground/Park Construct/Maint | 462,000.00 | 1,500.00 |
| 455.450 | Tree Service/Arborist/Trimming | 21,875.00 | 10,000.00 |
| 456.540 | Library Fees (.33 Millage) | 197,999.33 | 115,719.00 |
| 457.247 | Celebrations/Parades/Decor NOS | - | 5,000.00 |
| 457.248 | Community Day/Market Nights | 1,000.00 | 5,000.00 |
| 457.249 | Halloween Parade | 3,500.00 | 4,000.00 |
| 457.251 | Veteran/Memorial Events/Maint | 334.48 | 1,500.00 |
| 458.241 | Senior Group | 1,500.00 | 1,500.00 |
| Dept Total - Parks & Recreation | | 745,249.35 | 225,487.00 |
| Dept 465 - Waterfront Fund | | | |
| 465.000 | SVCOG/Waterfront Fund | 87,065.00 | 261,000.00 |
| Dept Total - Waterfront Fund | | 87,065.00 | 261,000.00 |
| Dept 471 - Debt Principal | | | |
| 471.350 | KS Bank - Peterbilt (final) | 35,123.46 | 0.00 |
| 471.370 | PNC Furniture (-2026) | 28,372.00 | 28,372.00 |
| 471.450 | Wood Chipper - Principal | 8,940.00 | 8,940.00 |
| 472.366 | Mack Garbage Truck (2025) | 44,179.00 | 44,179.00 |
| 471.375 | Replace F-350/DPW | | |
| 472.670 | Refuse Truck (NEW 6 year, projected) | - | 81,100.00 |
| 472.500 | Bond Issue - 2020 A & B | 165,000.00 | 165,000.00 |
| 471.600 | Debt - Tax Anticipation Note | 1,249,223.60 | 725,000.00 |
| Dept Total - Debt Principal | | 1,530,838.06 | 1,052,591.00 |
| Dept 472 - Debt Interest | | | |
| 472.450 | Wood Chipper - Interest | 915.00 | 915.00 |
| 472.500 | Bond Issue - Interest | 142,906.28 | 139,707.00 |
| 472.600 | TAN Interest | 46,965.66 | 40,000.00 |
| 475.390 | Debt - Bank Service Fees | 1,500.00 | 1,500.00 |
| Dept Total - Debt Interest | | 192,286.94 | 182,122.00 |

| | | 2023 Pro | 2024 |
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| Dept 482 - ER Pd Benefit/Withholding | | | |
| 481.310 | Unemployment Compensation | 17,117.86 | 24,000.00 |
| 483.100 | Police Pension/MMO | 306,417.00 | 327,525.00 |
| 483.300 | Non Uniform Pension/MMO | 73,473.00 | 43,035.00 |
| 483.310 | Non Uniform DC/MMO | 91,127.00 | 42,545.00 |
| 483.400 | Retirement Expenses | 22,000.00 | 25,000.00 |
| 484.000 | Workers Comp Insurance | 104,741.00 | 125,000.00 |
| Dept Total - ER Pd Benefit/Withholding | | 614,875.86 | 587,105.00 |
| Dept 486 - Insurance | | | |
| 486.100 | Property/Liability Insurance | 156,580.00 | 82,000.00 |
| 486.400 | Public Officials Liability | 12,466.00 | 16,000.00 |
| 486.500 | Police Liability | 26,037.00 | 34,000.00 |
| 487.199 | Retiree Life Ins. | | 960.00 |
| Dept Total - Insurance | | 195,083.00 | 132,960.00 |
| Dept 489 - Unclassified Expense | | | |
| 489.000 | Unclassified Operating Expense | 92.73 | 1,000.00 |
| Dept Total - Unclassified Expense | | 92.73 | 1,000.00 |
| Dept 491 - Refunds | | | |
| 491.000 | Refund Prior Yr Property Tx Rev | 32,569.00 | 10,000.00 |
| Dept Total - Refunds | | 32,569.00 | 10,000.00 |
| Dept 492 - Transfer | | | |
| 492.300 | Transfer to Capital Reserve Fnd | 250,000.00 | 2,400.00 |
| 492.950 | Transfer to Operating Resrv Fnd | 250,000.00 | |
| 492.999 | Tranfer to West Field Account | | 85,000.00 |
| Dept Total - Transfer | | 500,000.00 | 87,400.00 |
| Dept 495 - Contingency | | | |
| 01-495-490000-000 | CONTINGENCY | 610,500.00 | 95,000.00 |
| Dept Total - Contingency | | 610,500.00 | 95,000.00 |
| Total Expense: | | 12,610,163.44 | 11,298,068.00 |
| Total Fund: 01 - GENERAL FUND: | | 372,187.34 | 0.00 |

Capital Fund

The Capital Fund is a new fund for 2024. This fund receives income from planned transfers from the General Fund, interest earned and grants. Expenditures are planned according to the fund availability and are limited to projects/purchases with a useful life of over one year and a cost of over \$5,000. As a new fund in 2024 there are no planned expenditures until 2025.

| | | 2023 Pro | 2024 |
|--|--------------------------------|----------|-------------------|
| Fund: 30- CAPITAL RESERVE | | | |
| Revenues | | | |
| 30-000-300100-000 | BEGINNING BALANCE | | 250,000.00 |
| 30-000-341010-000 | INTEREST INCOME | | 13,000.00 |
| 30-000-393200-000 | GRANT FUNDS | | 0.00 |
| 30-000-397100-000 | TRANSFER FROM GENERAL FUND | | 2,400.00 |
| 30-000-397300-000 | MISC RECEIPTS | | 0.00 |
| 30-000-693000-000 | SALE OF CAPITAL ASSETS | | 0.00 |
| Total Revenue: | | | 265,400.00 |
| Expenses | | | |
| Dept 409 - Government Building | | | |
| 30-409-740 | 1900 WEST REHAB | | 0.00 |
| Dept Total - Government Building | | | 0.00 |
| Dept 410 - Police | | | |
| 30-410-740 | VEHICLE | | 0.00 |
| 30-410-252 | CAMERA SYSTEMS | | 0.00 |
| 30-410-252 | COMPUTER UPGRADES | | 0.00 |
| Dept Total - Police | | | 0.00 |
| Dept 430 - Public Works | | | |
| 30-430- | ROAD PROGRAM | | |
| 30-430- | RAVINE ST. BRIDGE REHAB | | 0.00 |
| 30-430- | MAIN ST. RECONSTRUCTION | | 0.00 |
| 30-430- | SHADY AVE/SUPERIOR STORM SEWER | | 0.00 |
| 30-430- | TRAUTMAN STORM SEWER | | 0.00 |
| 30-430- | RAVINE ST/HOMESTEAD RUN | | 0.00 |
| 30-430- | TBD | | 0.00 |
| 30-430- | TBD | | 0.00 |
| Dept Total - Public Works | | | 0.00 |
| Dept 490 - Transfer | | | |
| 30-490-403 | TRANSFER TO GENERAL FUND | | 0.00 |
| Dept Total - Transfer | | | 0.00 |
| Dept 497 - Miscellaneous | | | |
| 30-497-415000-000 | TBD | | 0.00 |
| Dept Total - Miscellaneous | | | 0.00 |
| Total Expense: | | | 0.00 |
| Total Fund: 30 - CAPITAL RESERVE: | | | 265,400.00 |

Operating Reserves Fund

The Operating Reserves Fund is a new fund for 2024. This fund receives income from planned transfers from the General Fund and interest earned. This fund is designed to be a municipal “safety net” for use only during unexpected downturns or emergencies that stress the Borough’s general operating fund. The Government Finance Officers Association recommends an operating reserve of somewhere around 15% of the operating budget or 2 months’ expenses. For the Borough of Munhall, we have set a target of \$1,800,000 to have in reserve.

| | | 2023 Pro | 2024 |
|--|----------------------------|----------|-------------------|
| Fund: 95 - OPERATING RESERVE FUND | | | |
| Revenues | | | |
| 95-000 | BEGINNING BALANCE | | 0.00 |
| 95-341 | INTEREST INCOME | | 13,000.00 |
| 95-342 | OTHER CASH | | 0.00 |
| 95-000- | TRANSFER FROM GENERAL FUND | | 250,000.00 |
| Total Revenue: | | | 263,000.00 |
| Expenses | | | |
| Dept 000 | | | |
| 95-000 | | | 0.00 |
| Dept Total | | | 0.00 |
| Total Expense: | | | 0.00 |
| Total Fund: 95 - OPERATING RESERVE FUND | | | 263,000.00 |