

BOROUGH OF JEFFERSON HILLS
PENNSYLVANIA
2024 AMENDED BUDGET



PAGE 2	General Fund Revenue Summary
PAGE 3	Mayor and Council
PAGE 4-5	Finance and Administration
PAGE 6	Tax Collection
PAGE 7	Borough Building
PAGE 8-9	Police Department
PAGE 10	Fire Dept, EMS, & Emergency Mgmt
PAGE 11-12	Planning and Zoning
PAGE 13	Health and Human Services
PAGE 14	Sanitation and Recycling
PAGE 15-16	Public Works
PAGE 17-18	Recreation, Parks, and Library
PAGE 19	Debt Service
PAGE 20	Interfund Transfers Out
PAGE 21	Unallocated Costs
PAGE 22	Allocated Costs
PAGE 23	Capital Projects
PAGE 24-25	Sewer Revenue Fund
PAGE 26	Highway Aid Fund
PAGE 27	Ambulance & Fire Tax Funds



General Fund Revenue Summary

	2022	2023	2024
Tax Revenues			
Real Estate Taxes	5,108,620	5,324,424	5,124,717
Earned Income Taxes	1,946,345	2,257,636	2,265,000
Real Estate Transfer Tax	331,033	365,000	200,000
Sales Tax	324,916	340,150	375,000
Mercantile Tax	21,000	31,297	50,000
Local Services Tax	242,000	202,495	245,000
Public Utility Realty Tax	7,500	7,500	-
Payment in Lieu of Parking Tax	70,000	70,000	84,000
Total Tax Revenue	8,051,414	8,598,501	8,343,717
Non-Tax Revenues			
Licenses and Permits	390,217	360,500	369,200
Fines and Forfeits	82,000	84,000	79,000
Interest Earnings	3,000	100,000	180,000
Rents and Royalties	10,900	500	500
Intergovernmental	316,000	512,500	930,000
Charges for Services	962,000	961,000	1,577,462
Other Revenue	247,500	67,700	103,700
Total Non-Tax Revenue	2,011,617	2,086,200	3,239,862
Sub-Operating Revenues	10,063,031	10,684,701	11,583,579
Interfund Transfers In	200,000	340,000	350,000
Forfeiture Account Rev/Exp	-	-	-
Re-allocation from Prior Yr	300,894	509,000	-
ARPA Funds	505,000	100,000	-
OD2A Grant - 2022	-	65,000	-
Use of Fund Balance	689,586	893,332	1,821,596
Total Revenue	11,758,511	12,592,033	13,755,175



Mayor and Council

	2022	2023	2024
Mayor and Council			
Personal Services	21,680	21,680	21,680
Contractual Services and Commodities	14,075	14,075	15,000
Total Mayor and Council	35,755	35,755	36,680

Mayor and Council

Personal Services

01-400-105	Mayor	4,000	4,000	4,000
01-400-106	Council	16,000	16,000	16,000
01-400-192	Fica & Medicare	1,680	1,680	1,680
	Total Personal Services	21,680	21,680	21,680

Contractual Services and Commodities

01-400-216	General Expense	200	500	500
01-400-352	Public Officials Liability	-	-	-
01-400-353	Insurance Bonding	250	-	-
01-400-420	Dues, Subscriptions & Memberships	5,575	5,575	6,500
01-400-460	Education, Training & Conferences	8,050	8,000	8,000
	Total Contractual Services and Commodities	14,075	14,075	15,000

Total Mayor and Council

	35,755	35,755	36,680
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Finance and Administration

	2022	2023	2024
Finance and Administration			
Personal Services	607,664	632,157	646,171
Contractual Services and Commodities	327,000	432,000	576,500
Total Finance and Administration	934,664	1,064,157	1,222,671

Finance and Administration

Personal Services

01-402-000	Administration Salaries	387,906	388,241	397,071
01-402-110	Manager	107,689	107,689	110,920
01-402-112	Finance Officer	73,800	76,645	78,000
01-402-113	Engineer	91,617	93,907	94,851
01-402-114	Clerical	114,800	110,000	113,300
01-402-120	Intern	-	-	
01-402-123	Comm. Relations Coordinator	20,000	40,000	41,200
01-402-178	General Admin - Merit Stipend	4,000	-	
01-402-179	Longevity Pay	1,500	1,500	1,500
01-402-180	Overtime Pay	5,000	5,000	5,000
01-402-184	Sick Pay Buy Back	1,500	1,500	1,500
01-402-192	Fica & Medicare	32,860	34,000	36,200
01-402-193	Defined Benefit Pension - Service Emp.	9,498	10,000	10,000
01-402-194	Unemployment Compensation	2,000	2,000	2,500
01-402-195	Workers' Compensation	700	700	700
01-402-196	Health, Vision & Dental Insurance	100,000	105,000	105,000
01-402-197	Disbursement Pension - Service	19,700	21,216	22,000
01-402-198	Defined Contribution Pension - Admin	18,400	18,400	18,600
01-402-199	Life Insurance	1,300	1,300	1,400
01-402-19A	AD&D	100	100	100
01-402-19B	Short Term Disability	3,200	3,200	3,400
Total Personal Services		607,664	632,157	646,171

Contractual Services and Commodities

01-402-210	Office Supplies	5,000	12,000	12,000
01-402-216	General Expense	10,000	12,000	12,000
01-402-217	Bank Fees	-	1,000	1,000
01-402-230	Human Resources	-	10,000	10,000
01-402-260	Minor Equipment	-	500	500
01-402-310	Transcription Services	-	6,000	6,000
01-402-311	Auditing Services	19,000	20,000	32,500
01-402-312	Consulting Services	35,000	35,000	40,000
01-402-313	Engineering Services	20,000	40,000	60,000
01-402-314	Legal Services	110,000	120,000	190,000
01-402-320	Communications Expense	2,000	4,000	5,000
01-402-340	Advertising & Printing	30,000	22,000	27,000
01-402-353	Insurance Bonding	2,600	3,000	3,800
01-402-374	Office Equip. - Repairs and Mte.	2,500	2,500	2,500
01-402-384	Rent of Machinery & Equipment	15,900	17,000	17,000
01-402-420	Dues, Subscriptions & Memberships	20,000	22,000	24,000
01-402-452	Contracted IT/Network Services	50,000	70,000	93,200
01-402-453	IT Support Staff	-	30,000	24,000
01-402-460	Education, Training & Conferences	5,000	5,000	16,000
	Total Contractual Services and Commodities	<u>327,000</u>	<u>432,000</u>	<u>576,500</u>
	Total Finance and Administration	<u>934,664</u>	<u>1,064,157</u>	<u>1,222,671</u>



Tax Collection

	2022	2023	2024
Tax Collection			
Personal Services	18,000	18,000	18,000
Contractual Services and Commodities	64,800	61,000	63,000
Total Tax Collection	82,800	79,000	81,000

Tax Collection

Personal Services

01-403-107	Real Estate Tax Collector	17,000	17,000	17,000
01-403-192	Fica & Medicare	1,000	1,000	1,000
	Total Personal Services	18,000	18,000	18,000

Contractual Services and Commodities

01-403-210	Office Supplies	5,000	5,000	5,000
01-403-310	Commissions - EIT, LST & Mercantile	48,000	48,000	50,000
01-403-312	Consulting Services	5,000	5,000	5,000
01-403-314	Legal Services	500	500	500
01-403-315	Commissions - Interim Real Estate	-	-	-
01-403-316	Commissions - Delinquent RE Taxes	-	-	-
01-403-353	Insurance Bonding	3,800	-	-
01-403-452	Contracted IT/Network Services	2,500	2,500	2,500
	Total Contractual Services and Commodities	64,800	61,000	63,000

Total Tax Collection

	82,800	79,000	81,000
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Borough Building

	2022	2023	2024
Borough Building			
Contractual Services and Commodities	229,500	248,700	257,000
Total Borough Building	229,500	248,700	257,000

Borough Building

Contractual Services and Commodities

01-409-216	General Expense	500	1,500	3,500
01-409-220	Materials & Supplies	6,000	7,000	8,500
01-409-320	Communications Expense	33,000	34,000	34,000
01-409-330	Security & Access Controls	-	10,000	12,000
01-409-360	Utilities	90,000	92,000	94,000
01-409-370	Repairs & Maintenance	20,000	35,000	35,000
01-409-440	Custodial Services	39,000	40,000	34,000
01-409-450	Contracted Services	5,000	6,000	11,000
01-409-451	Contracted Maintenance Services	35,000	22,000	25,000
01-409-454	Landscaping	1,000	1,200	-
	Total Contractual Services and Commodities	229,500	248,700	257,000
	Total Borough Building	229,500	248,700	257,000



Police Department

	2022	2023	2024
Police Department			
Personal Services	3,512,159	3,769,655	3,672,727
Contractual Services and Commodities	308,500	392,500	387,500
Total Police Department	3,820,659	4,162,155	4,060,227

Police Department

Personal Services

01-410-100	Police Salaries	2,215,059	2,498,042	2,434,791
01-410-110	Chief	123,600	127,308	131,127
01-410-111	Lieutenant	107,349	110,425	113,740
01-410-112	Sergeants	408,950	420,667	434,000
01-410-113	Patrolman	1,245,000	1,443,652	1,400,000
01-410-114	Clerical	57,009	59,280	60,924
01-410-122	Communication Specialist	40,000	10,400	-
01-410-177	Education Pay	-	6,750	7,000
01-410-178	Holiday Pay	-	81,710	90,000
01-410-179	Longevity Pay	2,850	2,850	3,000
01-410-180	Overtime Pay	110,000	110,000	110,000
01-410-183	Special Details - Reimbursed	20,000	20,000	20,000
01-410-184	Sick Pay Buy Back	48,400	50,000	15,000
01-410-185	Vacation Pay Buy Back	29,400	30,000	25,000
01-410-188	Comp Time Buy Back	22,500	25,000	25,000
01-410-191	Uniform Allowance	13,000	13,650	13,650
01-410-192	Fica & Medicare	150,000	185,000	194,000
01-410-193	Defined Benefit Pension - Police	529,000	531,063	470,286
01-410-194	Unemployment Compensation	10,500	11,000	11,000
01-410-195	Workers' Compensation	90,000	90,000	100,000
01-410-196	Health, Vision & Dental Insurance	480,000	415,000	420,000
01-410-197	Disbursement Pension - Police	9,200	10,400	12,000
01-410-198	Defined Contribution Pension - Police	-	-	-
01-410-199	Life Insurance	9,200	9,000	10,000
01-410-19A	AD&D	1,000	1,000	1,000
01-410-19B	Short Term Disability	5,200	5,500	6,000
	Total Personal Services	3,512,159	3,769,655	3,672,727

Contractual Services and Commodities

01-410-210	Office Supplies	4,500	5,000	6,000
01-410-216	General Expense	25,000	27,500	27,500
01-410-231	Gas, Oil & Lubricants	50,000	60,000	70,000
01-410-238	Clothing & Uniforms (Incl. Initial Issue)	20,000	22,000	22,000
01-410-239	Ballistic Vests	7,000	10,000	15,000
01-410-242	Department Supplies	15,000	55,000	25,000
01-410-245	Crime Prevention	3,000	3,000	3,000
01-410-251	Vehicle Maintenance	27,500	30,000	30,000
01-410-260	Minor Equipment	8,000	8,000	8,000
01-410-320	Communications Expense	13,000	14,000	19,000
01-410-327	Radio Equip. Maintenance	6,000	6,000	7,000
01-410-356	Act 59	15,000	15,000	10,000
01-410-372	Computer Maintenance and Fees	49,000	68,000	88,000
01-410-374	Office Equip. - Repairs and Mte.	2,000	2,000	2,000
01-410-376	Traffic Signals - Repairs & Mte.	10,000	10,000	-
01-410-384	Rent of Machinery & Equipment	1,000	1,000	1,000
01-410-390	Civil Service	6,500	7,000	5,000
01-410-391	SHACOG Equipment	10,000	10,000	10,000
01-410-420	Dues, Subscriptions & Memberships	3,500	4,000	4,000
01-410-460	Education, Training & Conferences	32,500	35,000	35,000

Total Contractual Services and Commodities

308,500 392,500 387,500

Total Police Department

3,820,659 **4,162,155** **4,060,227**



Fire Dept, EMS, & Emergency Mgmt

	2022	2023	2024
Fire Dept, EMS, & Emergency Mgmt			
Personal Services	30,000	30,000	34,200
Contractual Services and Commodities	627,800	699,800	874,800
Total Fire Dept, EMS, & Emergency Mgmt	657,800	729,800	909,000
Fire Dept, EMS, & Emergency Mgmt			
<i>Personal Services</i>			
01-411-195 Workers' Compensation	30,000	30,000	34,200
Total Personal Services	30,000	30,000	34,200
<i>Contractual Services and Commodities</i>			
01-411-216 General Expense	10,000	10,000	5,000
01-411-363 Utilities - Fire Hydrants	97,000	98,000	103,000
01-411-500 Jefferson Fire & Rescue Contribution	455,000	525,000	525,000
01-411-501 885 Volunteer Co - In Lieu Parking	6,800	6,800	6,800
01-411-xxx Gill Hall Shift Crew	-	-	175,000
01-411-530 Foreign Fire Services	59,000	60,000	60,000
Total Contractual Services and Commodities	627,800	699,800	874,800
<i>Contractual Services and Commodities</i>			
01-412-216 Emergency Mgmt Coordinator Expenses	10,000	5,000	5,000
01-412-500 Southeast Regional EMS Contributions	35,000	35,000	35,000
Total Contractual Services and Commodities	45,000	40,000	40,000
Total Fire Dept, EMS, & Emergency Mgmt	702,800	769,800	949,000



Planning and Zoning

	2022	2023	2024
Planning and Zoning			
Personal Services	219,777	243,558	255,305
Contractual Services and Commodities	147,500	157,500	107,600
Total Planning and Zoning	367,277	401,058	362,905

Planning and Zoning

Personal Services

01-414-100	Planning and Zoning Salaries	158,622	176,250	184,505
01-414-110	Zoning Officer	71,742	77,250	79,200
01-414-112	Building Official/Code Enforcement	40,380	43,500	44,805
01-414-114	Clerical	40,000	50,000	51,500
01-414-178	Planning and Zoning - Merit Stipend	1,000	-	-
01-414-179	Longevity Pay - Clerical	-	-	-
01-414-180	Overtime Pay	5,500	5,500	6,000
01-414-184	Sick Pay Buy Back - PL	-	-	3,000
01-414-192	Fica & Medicare	12,180	13,500	14,100
01-414-194	Unemployment Compensation	950	1,000	1,000
01-414-195	Workers' Compensation	500	500	500
01-414-196	Health, Vision & Dental Insurance	30,000	33,600	36,000
01-414-197	Disbursement Pension - Planning	9,870	10,608	11,000
01-414-198	Defined Contribution Pension - Planning	5,355	5,500	5,600
01-414-199	Life Insurance	1,200	1,500	1,500
01-414-19A	AD&D	100	100	100
01-414-19B	Short Term Disability	1,000	1,000	1,000
	Total Personal Services	219,777	243,558	255,305

Contractual Services and Commodities

01-414-210	Office Supplies	500	1,000	1,000
01-414-216	General Expense	4,000	4,000	3,000
01-414-XXX	GeoPlan	-	6,000	-
01-414-231	Gas, Oil & Lubricants	2,000	2,000	2,000
01-414-251	Vehicle Maintenance	2,000	2,000	1,000
01-414-260	Minor Equipment	-	1,500	800
01-414-312	Consulting Services	75,000	75,000	40,000
01-414-313	Engineering Services	10,000	10,000	20,000
01-414-314	Legal Services	35,000	35,000	30,000
01-414-318	Engineering Services - Grading	-	-	-
01-414-320	Communications Expense	1,000	1,500	1,000
01-414-340	Advertising & Printing	13,500	13,500	5,000
01-414-374	Office Equip. - Repairs and Mte.	-	1,500	1,500
01-414-420	Dues, Subscriptions & Memberships	1,500	1,500	1,000
01-414-450	Contracted Services	1,000	1,000	500
01-414-460	Education, Training & Conferences	2,000	2,000	800

Total Contractual Services and Commodities	147,500	157,500	107,600
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Total Planning and Zoning	367,277	401,058	362,905
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Health and Human Services

	2022	2023	2024
Health and Human Services			
Contractual Services and Commodities	12,000	12,000	12,000
Total Health and Human Services	12,000	12,000	12,000
<i>Contractual Services and Commodities</i>			
01-421-450 Contracted Services	12,000	12,000	12,000
Total Contractual Services and Commodities	12,000	12,000	12,000
Total Health and Human Services	12,000	12,000	12,000



Sanitation and Recycling

	2022	2023	2024
Sanitation and Recycling			
Contractual Services and Commodities	837,000	930,000	1,653,452
Total Sanitation and Recycling	837,000	930,000	1,653,452
<i>Contractual Services and Commodities</i>			
<i>Recycling</i>			
01-426-220 Materials & Supplies	-	-	-
01-426-340 Advertising & Printing	2,000	2,000	1,000
01-426-450 Contracted Services	165,000	165,000	242,352
Total Recycling	167,000	167,000	243,352
<i>Sanitation</i>			
01-427-318 Commissions - Refuse Billing	20,000	13,000	42,100
01-427-450 Contracted Services	650,000	750,000	1,368,000
Total Sanitation	670,000	763,000	1,410,100
Total Sanitation and Recycling	837,000	930,000	1,653,452



Public Works

	2022	2023	2024
Public Works			
Personal Services	1,041,255	1,045,268	1,081,230
Contractual Services and Commodities	274,250	246,250	193,100
Total Public Works	1,315,505	1,291,518	1,274,330

Public Works

Personal Services

Roads

01-430-000	Public Works Salaries	660,305	654,258	665,900
01-430-110	Public Works Director	78,105	80,058	85,000
01-430-140	Road Crew	515,000	500,000	500,000
01-430-178	Public Works - Merit Stipend	1,000	-	-
01-430-179	Longevity Pay	5,200	5,200	5,200
01-430-180	Overtime Pay	45,000	63,000	68,000
01-430-184	Sick Pay Buy Back	16,000	6,000	7,700
01-430-191	Uniform Allowance	400	5,160	6,480
01-430-192	Fica & Medicare	50,000	50,000	53,000
01-430-194	Unemployment Compensation	4,500	4,500	4,500
01-430-195	Workers' Compensation	38,000	38,000	38,000
01-430-196	Health, Vision & Dental Insurance	200,000	185,000	190,000
01-430-197	Disbursement Pension - Roads	80,000	100,000	115,000
01-430-198	Defined Contribution Pension - Roads	5,200	5,500	5,500
01-430-199	Life Insurance	1,800	1,800	1,800
01-430-19A	AD&D	150	150	150
01-430-19B	Short Term Disability	900	900	900
	Total Personal Services	1,041,255	1,045,268	1,081,230

Contractual Services and Commodities

Roads

01-430-210	Office Supplies	500	500	500
01-430-216	General Expense	7,500	7,500	6,500
01-430-231	Gas, Oil & Lubricants	45,000	52,500	45,000
01-430-238	Clothing & Uniforms	9,000	12,000	12,000
01-430-245	Materials for Highway Maintenance	30,000	30,000	12,000
01-430-251	Vehicle Maintenance	60,000	60,000	50,000
01-430-260	Minor Equipment	6,000	6,000	4,000
01-430-313	Engineering Services	-	-	-
01-430-320	Communications Expense	3,000	4,500	3,500
01-430-327	Radio Equip. Maintenance	4,000	4,000	3,000
01-430-384	Rent of Machinery & Equipment	45,000	5,000	5,000
01-430-420	Dues, Subscriptions & Memberships	250	250	-
01-430-460	Education, Training & Conferences	1,000	1,000	3,600
01-432-450	Contracted Services	-	-	-
Total Roads		<u>211,250</u>	<u>183,250</u>	<u>145,100</u>

Traffic Control and Street Lighting

01-433-376	Traffic Signals - Repairs & Mte	2,000	2,000	-
01-434-361	Utilities - Electric	6,000	6,000	3,000
Total Traffic Control and Street Lighting		<u>8,000</u>	<u>8,000</u>	<u>3,000</u>

Storm Sewers

01-436-220	Materials & Supplies/MS4	30,000	30,000	20,000
01-436-313	Engineering Services	25,000	25,000	25,000
Total Storm Sewers		<u>55,000</u>	<u>55,000</u>	<u>45,000</u>

Total Public Works

<u>1,315,505</u>	<u>1,291,518</u>	<u>1,274,330</u>
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Recreation, Parks, and Library

	2022	2023	2024
Recreation, Parks, and Library			
Personal Services	231,215	242,695	227,295
Contractual Services and Commodities	347,000	411,000	398,500
Total Recreation, Parks, and Library	578,215	653,695	625,795

Recreation, Parks, and Library

Personal Services

Recreation

01-452-121	Day Camp Employees	47,000	55,000	55,000
01-452-192	Fica & Medicare	2,500	2,500	3,000
01-452-194	Unemployment Compensation	900	900	900
01-452-195	Workers' Compensation	2,000	2,000	2,000
	Total Recreation	52,400	60,400	60,900

Parks

01-454-121	Summer Help	25,000	1,000	-
01-454-140	Park Maintenance Crew	90,000	93,000	80,000
01-454-179	Longevity Pay	-	-	-
01-454-180	Overtime Pay	8,000	12,000	10,000
01-454-184	Sick Pay Buy Back - PK	-	-	-
01-454-191	Uniform Allowance	500	1,080	1,080
01-454-192	Fica & Medicare	7,500	8,000	7,100
01-454-194	Unemployment Compensation	3,000	3,000	3,000
01-454-195	Workers' Compensation	7,000	7,000	7,000
01-454-196	Health, Vision & Dental Insurance	28,000	35,000	35,000
01-454-197	Disbursement Pension - Parks	9,600	22,000	23,000
01-454-199	Life Insurance	200	200	200
01-454-19A	AD&D	15	15	15
01-454-19B	Short Term Disability	-	-	-
	Total Parks	178,815	182,295	166,395
	Total Personal Services	231,215	242,695	227,295

Contractual Services and Commodities

Recreation

01-451-500	Community Events	15,000	20,000	12,000
01-451-501	Community Day	15,000	15,000	25,000
01-452-220	Materials & Supplies	20,000	20,000	22,000
	Total Recreation	50,000	55,000	59,000

Parks

01-454-216	General Expense	1,500	1,500	750
01-454-220	Materials & Supplies	10,000	25,000	20,000
01-454-251	Vehicle Maintenance	8,000	8,000	7,000
01-454-360	Utilities	33,000	36,000	36,000
01-454-370	Repairs & Maintenance	25,000	25,000	10,000
01-454-384	Rent of Machinery & Equipment	10,000	10,000	10,000
01-454-440	Custodial Services	-	-	-
01-454-460	Education, Training & Conferences	500	500	250
	Total Parks	88,000	106,000	84,000

Library

01-456-311	Auditing Services	2,000	2,000	7,500
01-456-500	Contributions	207,000	248,000	248,000
	Total Library	209,000	250,000	255,500

Total Contractual Services and Commodities	347,000	411,000	398,500
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Total Recreation, Parks, and Library	578,215	653,695	625,795
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Debt Service

	2022	2023	2024
Debt Service			
Non-Operating Expenditures	273,325	129,975	274,425
Total Debt Service	273,325	129,975	274,425

Debt Service

<i>Non-Operating Expenditures</i>				
01-471-111	2021 GOB - Principal	55,000	55,000	200,000
01-472-211	2021 GOB - Interest	74,775	74,225	73,675
01-475-000	Debt Service Agent Fees	750	750	750
Total Debt Service		273,325	129,975	274,425



Interfund Transfers Out

	2022	2023	2024
Interfund Transfers Out			
Non-Operating Expenditures	-	-	-
Total Interfund Transfers Out	-	-	-
 Interfund Transfers Out			
<i>Non-Operating Expenditures</i>			
01-492-035 Transfer to Highway Aid Fund	-	-	-
01-492-004 Transfer to Special Revenue Fund	-	-	-
01-492-092 Transfer to Escrow Fund	-	-	-
Total Interfund Transfers Out	-	-	-



Unallocated Costs

	2022	2023	2024
Unallocated Costs			
Contractual Services and Commodities	455,000	456,520	470,500
Total Unallocated Costs	455,000	456,520	470,500
Unallocated Costs			
<i>Contractual Services and Commodities</i>			
<i>Refunds</i>			
01-491-100 Refunds of Receipts - General Fund	6,000	11,000	10,000
01-491-200 Ref. of Receipts - Storm Water Fees	-	-	-
Total Refunds	6,000	11,000	10,000
<i>Intergovernmental</i>			
01-494-100 RAD Mutual Aid Payment (SHACOG)	6,000	6,000	6,500
01-494-200 Educ. Svc Agency (School Guards)	15,000	15,000	8,000
01-494-201 ESA - School Guards - Training & Equip	3,000	500	500
Total Intergovernmental	24,000	21,500	15,000
<i>Insurances</i>			
01-496-100 Unemployment Compensation	-	-	-
01-496-156 Hospitalization - Police Retirees	152,000	166,020	175,000
01-496-352 Liability & Umbrella Insurance	197,000	200,000	210,000
01-496-357 Workers' Compensation	6,000	6,000	8,000
01-496-358 Legal - Police CBA	-	2,000	2,500
01-496-400 Judgments and Losses	25,000	25,000	25,000
01-496-450 Insurance Deductibles	45,000	25,000	25,000
Total Insurances	425,000	424,020	445,500
Total Contractual Services and Commodities	455,000	456,520	470,500
Total Unallocated Costs	455,000	456,520	470,500



Allocated Costs

	2022	2023	2024
Allocated Costs			
Personal Services	2,011,048	2,088,312	2,042,605
Total Allocated Costs	2,011,048	2,088,312	2,042,605

Allocated Costs

Personal Services

xx-4xx-192	Fica & Medicare	260,870	308,800	309,000
xx-4xx-193	Defined Benefit Pension	538,498	541,063	481,000
xx-4xx-194	Unemployment Compensation	22,850	23,400	23,000
xx-4xx-195	Workers' Compensation	140,700	178,700	183,000
xx-4xx-196	Health, Vision & Dental Insurance	860,000	808,600	821,000
xx-4xx-197	Disbursement Pension	147,370	186,224	183,000
xx-4xx-198	Defined Contribution Pension	28,955	29,400	29,700
xx-4xx-19A	AD&D	1,405	1,405	1,405
xx-4xx-19B	Short Term Disability	10,400	10,720	11,500
	Total Personal Services	2,011,048	2,088,312	2,042,605
	Total Allocated Costs	2,011,048	2,088,312	2,042,605



Capital Projects

	2022	2023	2024
Capital Projects			
Non-Operating Expenditures	1,997,340	2,355,925	2,475,190
Total Capital Projects	1,997,340	2,355,925	2,475,190

Capital Projects

Non-Operating Expenditures

01-497-711	Storm Water Management	115,000	115,000	60,000
01-497-712	Road Improvement Program	575,000	650,000	650,000
01-497-714	Other Road Improvements	165,000	100,000	125,000
01-497-715	Stream Improvements	40,000	40,000	20,000
01-497-716	Bridge Improvements Frank Street	5,000	10,000	10,000
01-497-717	Park Improvements	200,000	250,000	250,000
01-497-718	Road Signage Improvements	8,000	5,000	10,000
01-497-719	Storm Facility Mapping	10,000	5,000	7,500
01-497-720	Green Light Go Grant SR837	-	-	-
01-497-722	Bathrooms at 885	-	172,500	200,000
01-498-730	Demolition of Unsafe Structures	10,000	10,000	10,000
01-498-731	Park Fencing & Resurfacing	40,000	20,000	10,000
01-498-732	GBU Building Replace Doors	-	-	-
01-498-733	Borough Building Improvements	50,000	25,000	25,000
01-498-734	CDBG 49 ADA Improvement Parks	70,000	45,000	70,000
01-498-735	Roof Replacement Old Garage	-	75,000	5,000
01-499-740	Public Works Trucks	155,000	268,000	96,000
01-499-741	Public Works Equipment	30,000	62,425	102,425
01-499-742	Police Vehicles	125,600	135,000	95,565
01-499-743	Police Equipment	-	-	-
01-499-744	Parks Equipment	8,000	10,000	15,000
01-499-745	General Admin Equipment	15,000	35,000	30,000
01-499-746	Planning & Zoning Equipment	-	-	-
01-499-748	Taser 5-yr Lease	2,640	-	13,700
01-499-749	Upfit Police Cars	71,000	72,000	60,000
01-499-750	Firearms and Accessories	-	25,000	-
01-499-754	Emergency Landslide / Disaster	150,000	150,000	125,000
01-499-755	HVAC Controls & Upgrades	80,000	-	-
01-499-756	Radios	-	2,000	-
01-499-757	Borough Website	-	50,000	50,000
01-499-XXX	Montour Trail Project	-	-	435,000
01-499-XXX	AED's	-	6,000	-
01-499-XXX	Ballistic Shields	-	10,000	-
01-499-XXX	Speed Signs	-	8,000	-

Total Capital Projects

1,997,340	2,355,925	2,475,190
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Sewer Revenue Fund

	2022	2023	2024
Revenues			
08-341-040 Interest	5,000	25,000	100,000
08-355-500 Pension System State Aid	9,700	9,700	-
08-364-100 Sewage Chrg - GenOn/Guardian/Eastman	225,000	185,000	185,000
08-364-101 Sewage Chrg - Legal Tax	3,740,000	3,800,000	4,000,000
08-364-102 Sewage Chrg - South Park	6,000	7,000	7,000
08-364-103 Sewage Chrg - West Mifflin	13,000	12,000	11,500
08-364-104 Sewage Chrg - Union Township	1,900	2,000	2,000
08-364-105 Sewage Chrg - Hercules	20,000	20,000	20,000
08-364-110 Tap In Fees	75,000	75,000	65,000
08-364-111 Special Tap In Fees	96,000	25,000	20,000
08-364-115 Sewer and Water Assessments	61,000	61,000	10,000
08-364-901 Evidence of Compliance Fees	19,605	19,605	5,000
08-364-901 Misc. Refunds	-	-	50,000
Total Sewer Revenue	<u>4,272,205</u>	<u>4,241,305</u>	<u>4,475,500</u>
Other Revenues			
ARPA Funds	75,000	400,000	-
Re-allocation from 2023	-	125,000	-
Use of Reserve Fund - SW	21,999	12,135	300,680
Total Other Revenue	<u>96,999</u>	<u>537,135</u>	<u>300,680</u>
Total Sewer Fund Revenue	<u>4,369,204</u>	<u>4,778,440</u>	<u>4,776,180</u>
Expenses			
08-429-114 Clerical	57,009	60,000	61,000
08-429-140 Sewer Maintenance Crew	106,000	119,000	132,000
08-429-179 Longevity Pay	2,000	900	900
08-429-180 Overtime Pay	5,000	13,000	14,000
08-429-191 Uniform Allowance	400	1,080	1,080
08-429-192 Fica & Medicare	12,000	14,800	16,000
08-429-194 Unemployment Compensation	1,000	1,000	1,200
08-429-195 Workers' Compensation	4,500	4,500	4,500
08-429-196 Health, Vision & Dental Insurance	30,000	35,000	35,000
08-429-197 Disbursement Pension - Sewers	19,000	22,000	23,000
08-429-199 Life Insurance	500	500	600
08-429-19A AD&D	40	40	50
08-429-19B Short Term Disability	100	120	200
Total Personal Services	<u>237,549</u>	<u>271,940</u>	<u>289,530</u>

08-429-210	Office Supplies	500	500	500
08-429-216	General Expense	5,000	5,000	3,000
08-429-220	Materials & Supplies	555	5,000	2,500
08-429-222	Chemicals	1,000	21,000	59,150
08-429-238	Clothing & Uniforms	1,000	2,000	3,000
08-429-251	Vehicle Maintenance	2,500	2,500	4,000
08-429-260	Minor Equipment	4,000	4,000	5,000
08-429-313	Engineering Services	160,000	100,000	100,000
08-429-314	Legal Services	60,000	50,000	50,000
08-429-317	Comms - Legal Tax(Incl. Postage & Shutoffs)	50,000	55,000	75,000
08-429-361	Utilities - Electric	13,000	18,000	25,000
08-429-362	Utilities - Gas	600	1,500	1,500
08-429-366	Utilities - Water	2,000	6,000	6,000
08-429-370	Repairs & Maintenance	30,000	20,000	20,000
08-429-374	Office Equip. - Repairs and Mte.	500	-	-
08-429-384	Rent of Machinery & Equipment	10,000	10,000	10,000
08-429-385	Sewer Processing Fees	1,435,000	1,450,000	1,500,000
08-429-450	Contracted Services	11,000	10,000	15,000
08-429-451	Contracted Services - Pump Station	3,000	2,000	-
08-429-460	Education, Training & Conferences	1,000	1,000	1,000
08-429-540	CMA Plant Expansion Contribution	929,000	936,000	948,000
Total Contractual Services and Commodities		2,719,655	2,699,500	2,828,650
Debt Service				
08-471-101	2017 PENNVEST Loan WESA(9.5M)	456,000	456,000	472,000
Total Debt Service		456,000	456,000	472,000
Refunds and Transfers				
08-491-100	Refunds	55,000	70,000	70,000
08-492-010	Transfer to General Fund	200,000	340,000	350,000
08-496-400	Judgments and Losses	20,000	15,000	15,000
Total Debt Service		275,000	425,000	435,000
Capital Projects				
08-497-710	Land Acquisition	-	-	10,000
08-497-714	Walton Road Construction & Engineering	-	-	-
08-497-718	Corrective Action Work	-	-	-
08-499-720	Operation & Maintenance Plan	400,000	400,000	400,000
08-499-721	Manhole Rehabilitation	1,000	1,000	1,000
08-499-747	Equipment	-	-	-
08-499-748	Truck Purchase	80,000	-	115,000
08-499-749	Landslide EMA	125,000	125,000	125,000
08-499-750	PICCO	75,000	400,000	-
08-499-xxx	Wall Plan Sewage Usage	-	-	100,000
Total Capital Projects		681,000	926,000	751,000
Total Sewer Fund Expenses		4,369,204	4,778,440	4,776,180



Highway Aid Fund

	2022	2023	2024
Beginning Balance	147,000	221,188	314,272
Project Revenues	371,220	371,220	377,220
Projected Expenditures	375,000	463,000	180,600
Projected Ending Fund Balance	55,220	129,408	510,892
(as of 12/1/2022)			
Revenues			
35-341-040 Interest	40	500	500
35-355-020 Motor Vehicle Fuel Taxes (Act 655)	325,669	364,000	370,000
35-355-030 State Road Turnback Payments (Act 32)	6,720	6,720	6,720
35-392-010 Transfer from General Fund	-	-	-
Total Highway Aid Revenue	332,429	371,220	377,220
Expenses			
35-432-216 Tarps - Salt	-	-	-
35-432-239 Salt	240,000	368,000	105,600
35-432-260 Minor Equipment	15,000	-	40,000
35-434-361 Utilities - Electric - Street Lighting	120,000	95,000	35,000
35-492-010 Transfer to General Fund	-	-	-
Total Contractual Services and Commodities	375,000	463,000	180,600
Total Highway Aid Expenses	375,000	463,000	180,600



Ambulance & Fire Tax Funds

	2022	2023	2024
Ambulance Tax Fund			
12-301-100 RE Taxes Amb - Current	69,836	71,372	72,086
12-301-200 RE Taxes Amb - Prior Yr	500	500	500
12-301-300 RE Taxes Amb - Deliquent	-	-	-
Total Ambulance Tax	70,336	71,872	72,586
Fire Tax Fund			
14-301-100 RE Taxes Fire - Current	308,841	315,635	320,000
14-301-200 RE Taxes Fire - Prior Yr	55	500	700
14-301-300 RE Taxes Fire - Deliquent	-	-	-
Total Fire Tax	308,896	316,135	320,700

