



## Fiscal Year 2023 Budget

Richard Brennan, Council President

Seth Abrams, MPPM, Borough Manager

William Hanna, Finance Chair

2022 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

Robert Bicsey, Public Works

Greg Evashavik, Esq., Borough Solicitor

Colin Lampark, P.E., Hatch Engineering, Borough Engineer

FROM THE MANAGER

Dear Elected Officials and Residents of Munhall,

Contained here is the proposed 2023 Budget for the Borough of Munhall. This budget is significantly different than the recent budgets that have been presented. The goal of the budget and the process is to explain where the Borough's funds are being spent and to create a path to long-term stability.

To accomplish this goal, the Borough will need to do the following: 1. Contain current costs as best as possible; 2. Re-institute a capital improvement plan that prioritizes and sets aside funds for the future needs of the Borough; 3. Recognize that there is not currently a long term plan or priorities to get the Borough's infrastructure updated. Therefore plans and priorities must be created so that the required physical labor can be completed.

This budget recognizes the above needs and focuses on the evaluation and creation of engineering plans for Munhall's road and storm sewer systems. Residents will not see this work occurring, but it is a necessary first step to creating sustainable infrastructure improvements for Munhall.

You will find that this year's budget does not easily track with the prior years' budgets due to the change in codes and categories used. As stated above, the new methodology will give greater transparency to where dollars are spent.

There are other significant changes to be aware of in the overall financial landscape. First, for the fiscal years 2021 and 2022 we received the American Rescue Plan Act funds. Second, 2022 was further bolstered by the sale of 1850 West Street. Third, interest rates have climbed to 40-year highs – 30 year mortgages that were under 3% a year and a half ago are now approaching 7%. The boom that Munhall has seen in income from property sales is expected to drop significantly with the weakening real estate market. Finally, with property values in Allegheny County being in litigation, there is uncertainty in the actual taxable value of homes in the Borough. Property Taxes contribute almost 40% of the revenues, any uncertainty or decrease in values through a reassessment or appeals process will have significant negative effects on the financial stability of the Borough. As of this writing, the litigation is still ongoing, and it has become impossible to predict the financial consequences to the Borough's budget for 2022, 2023 or further into the future.

There are significant deferred financial obligations that will divert funds from the general expenses in 2023. These one-time commitments are expected to remove almost a million dollars from general expenditures. To meet these commitments, we will need to tap into our fund balance and increase the property tax rate. The expectation is that once these commitments are met, we will be better able to direct funds to the necessary infrastructure projects in the Borough. Accordingly, this budget does call for another property tax increase of 1.5 mills. The median cost for a residential property owner is less than \$95 per year.

Prior years, during the COVID-19 pandemic and with fiscal stimulus funds the Borough was able to undertake and complete the construction of a new Borough facility. This facility has the advantages of having the space and amenities necessary to house the police and administrative offices, to allow for community events, and to reduce energy & repair costs. 2023 will be the first year in the recent past that will not have the influx of supplementary funds.

The 2023 budget is based on the **uncertainties of the financial outlook** and is therefore more conservative in its revenue and expenses. There are line items for reserves and a capital improvement plan fund in the budget that follow the new policies approved by Council during the summer of this year. These line items are currently at \$0 due to other financial constraints. The purpose of these funds is to ensure the fiscal stability of the Borough no matter what the overall economic conditions may present. If finances come out better than budgeted, funds should be directed to the reserve funds.

Make no mistake, this is a difficult budget to present and likely one that is difficult to accept. The reality is that in 2023 the Borough only has approximately 2% of it's expenses to move around or reduce without having significant effects on services or traditional funding levels. The Borough has used all of its financial reserves, and needs to rebuild these to a level of 15% of the annual general fund budget, currently this would have a reserve level of \$1.8 million.

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

I look forward to working with Council, the Mayor, the staff and the residents of Munhall in 2023 and look forward to serving you and the community.

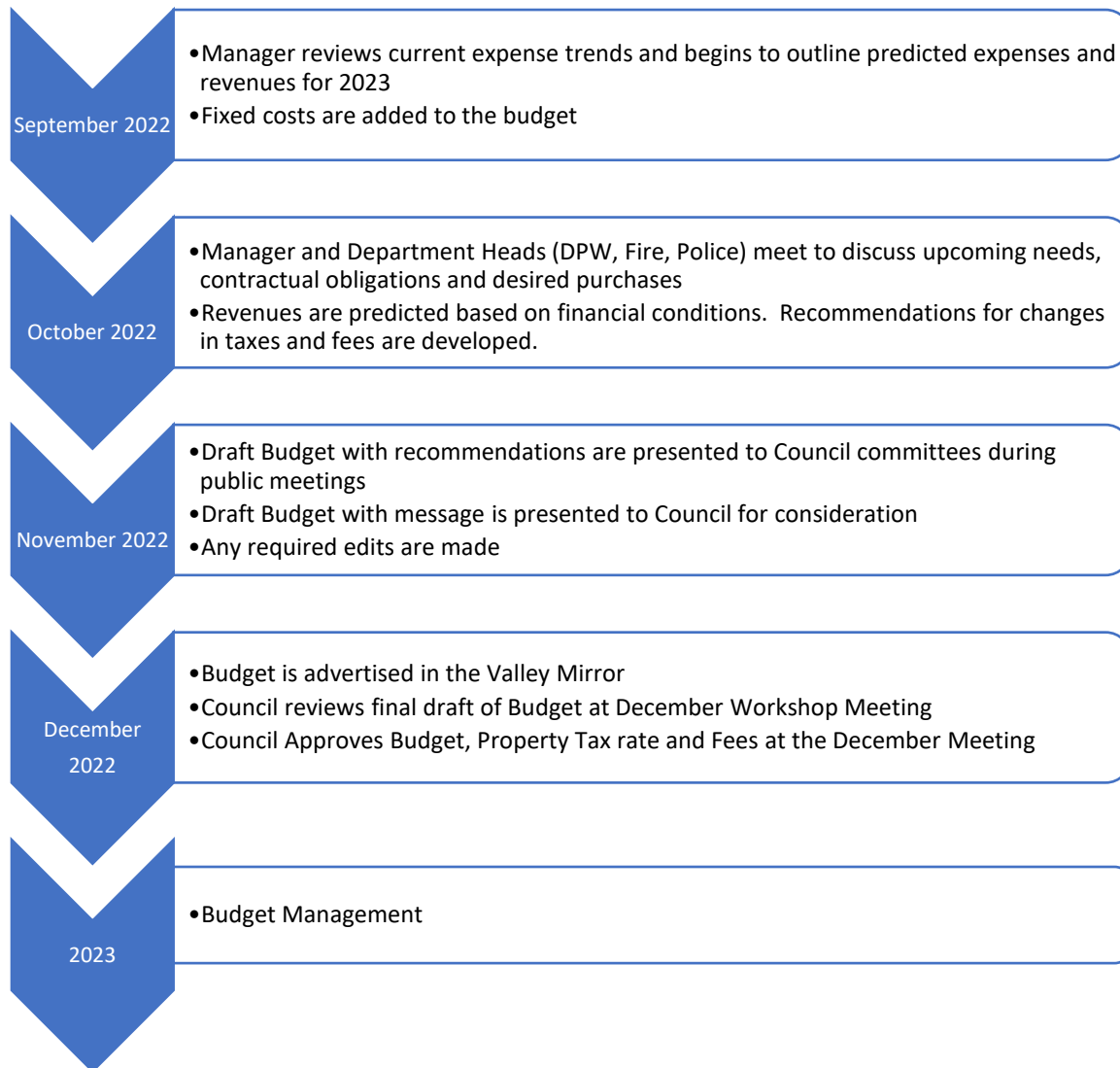
Sincerely,



Borough Manager

## The Budget Process:

The 2023 budget process began later than normal, so timelines are compressed, but the process remains the same.



## Accomplishments

Fiscal Year 2022 provided numerous challenges with significant changes in leadership both on Council and with the appointed staff. Despite this, Council promoted a new police chief and assistant chief, hired a borough manager, and made numerous accomplishments.

Over the past 11 months we have: moved into the new borough building; trained a police dog and handler; developed plans to take care of deferred projects with our sewer system and our parks; and maintained if not improved resident responsiveness and services. We have also adopted new policies to reduce fraud, waste and abuse and work to financial stability with the creation of operational reserve (“rainy day”) and capital improvement funds.

As a municipality, we divested ourselves of an unneeded property at 1850 West Street, saw the beginnings of two new projects with the Checkers/Rally's on 8<sup>th</sup> Avenue and the approval of 8 new homes on 11<sup>th</sup> Ave. All three of these projects show long term investment by business and developers in Munhall.

We reinstated Community Day in October of this year and recognized 2 Eagle Scout candidates for their work in the Borough, including improvements to a memorial and the opening of a new dog park on Martha Street.

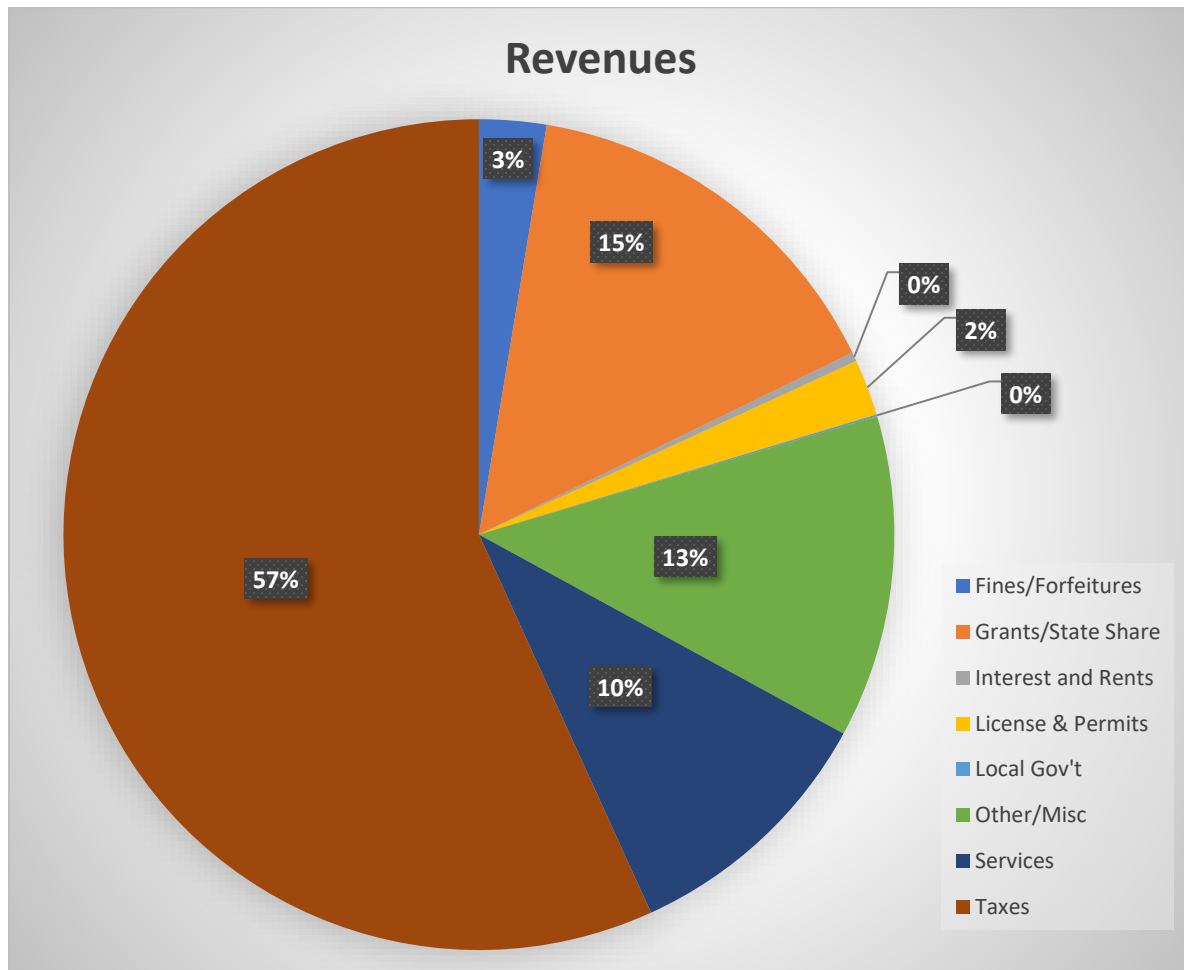
For a year with significant transitions, Munhall should be proud of where it stands.

As we look forward to 2023 the Borough should expect to see the renewal of Vine Park, a new playground at Trautman St, additional infrastructure investment with camera work on the sewers on Main St., Army Corps of Engineers conducting a study and scope of concerns on Ravine Street, and the beginning of a new bike/pedestrian trail to connect Munhall and the Waterfront to the Carrie Furnace developments. If our grant application is approved, we will also begin a renewal project for Main Street. Finally, we will be negotiating a new police contract to take effect in 2024.

2023 will also begin the planning of a Capital Improvement Plan (CIP), where we will work to identify and plan for our long term needs while bringing long term financial stability to the Borough through planned expenses.

## Revenues

Due to the ongoing litigation around property assessments in Allegheny County, revenues are uncertain at this time. The Borough's primary sources of revenue are property taxes (39%); grants and state share of funds (15%); earned income tax (10%); and refuse services (7.6%).



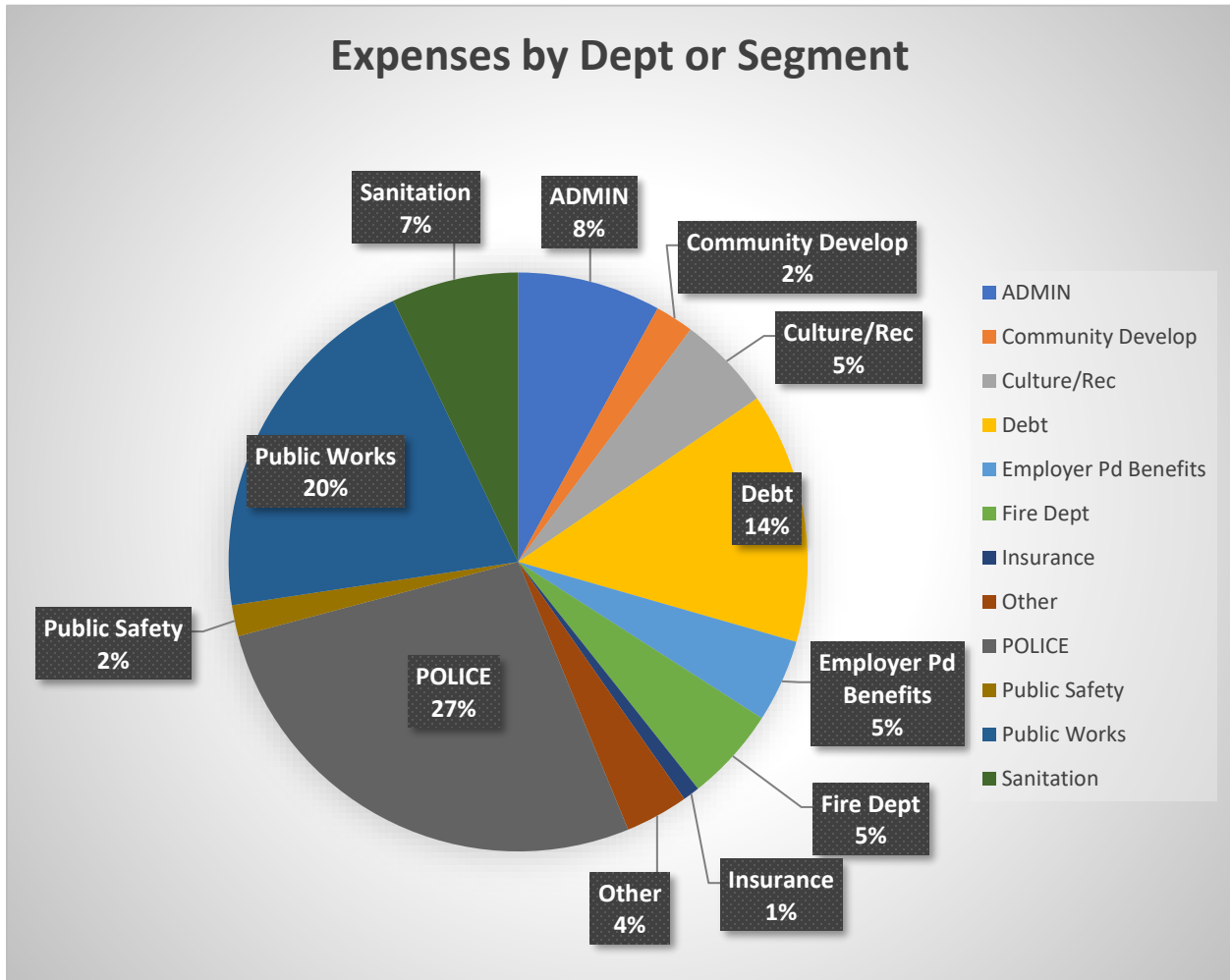
## Expenditures

The 2023 budget calls for the following expenditures:

- Up to \$221,000 to renew/replace the structures at Video Park and Trautman playground. These funds will receive a full match from the Department of Conservation and Natural Resources for a total value of \$442,000
- \$600,000 in contractual paving in the 1800-1860 West Street complex
- \$150,000 in road and alley paving
- \$250,000 in storm sewer work which includes CCTV evaluation of pipes on Main Street and the areas around Shady Avenue
- \$30,000 in catch basin replacement
- \$70,000 for the finance/purchase of replacement of 2 new police cars

- \$15,000 to replace the HVAC at Fire Station 5
- \$15,000 to repair the roof of Munhall Central Volunteer Fire Company

By department, expenses are divided into administration (9%); police (27%); fire department (6%); public safety (2%); sanitation (7%); public works (20%); parks/rec/culture (5%); community development (2%); debt service (15%); pensions & worker’s comp (5%); liability and unemployment insurances (1%).





## **Accounting**

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.<sup>1</sup>

When looking at the revenues there are two primary categories:

- Taxes. Taxes are designed to raise revenue for the Borough. Taxes are limited by law and are designed to cut across all sectors to provide for the common good.
- Fees. Fees are for services provided or regulatory oversight in specified areas. Fees are only allowed to cover the costs associated with the service or the administration of the permit/license.

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<sup>1</sup> Pennsylvania Fiscal Management Handbook, 10<sup>th</sup> Edition, 2016

## **Executive Summary**

The 2023 budget is balanced by using a combination of a tax increase and the use of a portion of the fund balance to meet our contractual obligations **and to provide for necessary improvements to our infrastructure.**

The budget will show the decrease in building and maintenance expenses through the move and closing of 1900 West Street but will also has the additional expenses of contractual paving, grant matching and an increase in engineering costs as we put together plans that will allow us to better leverage grant funding and partnerships in the future. 2023 is a “rebuilding” year.

Internally we are making numerous behind-the-scenes changes to increase our efficiency and effectiveness. Operation changes that are planned for 2023 include simplifying the reporting for State funds, removing unnecessary services, and finding business solutions that better meet our needs. One significant set of improvements planned for 2023 includes a total redesign of the borough website to bring it up to date, make it user friendly and to ensure that it meets ADA requirements. We also plan to include an online “311” type system where residents can submit concerns. They will have the ability to submit pictures and use their phone’s GPS coordinates to clearly identify locations. The additional benefit for the Borough is that we will also be better able to track and report on these concerns and the resolution to Council and residents.

Summary of Funds as of November 30, 2022:

- General Fund                      \$ 2,876,443
- Liquid Fuels                        \$    39,121
- Other restricted funds,            \$    294,126

## **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 2022 with a fund balance of near zero and to finish 2023 with a balance of 3% assuming significant tax losses in 2023.

## **Planning**

Munhall has an aging fleet of vehicles in the Police, Public Works, and Sanitation. 64% of the police vehicles and 38% of the sanitation vehicles are past their normal life cycle. Borough owned facilities are aging and in need of maintenance. The roads and alleyways need significant investment, and the storm sewer system is in need of 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.

The 2023 budget prioritizes planning and engaging the appropriate professionals to create plans shovel ready and/or implementable plans and timelines for:

- MS4 stormwater compliance
- Detailed mapping of the storm sewer system
- A standardized road rating system to provide data needed for prioritization of paving projects
- Comprehensive review of all vehicles and public works equipment based on need, condition and industry standards for the useful life of these assets.

### **2023 Budget Notes**

Because of significant changes in the way the 2023 budget is constructed versus prior years it is difficult to compare this budget with previous ones for comparison or trending. When possible notes are made to explain the differences.

If there are line items without revenues or expenses for any of the prior years that means that the line item was previously included with other income. These are not new sources of revenue.

## 2023 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 2022 adjusted taxable property value for the Borough is \$379,217,258.00.. A mil equals \$1 per \$1,000 of value. Therefore, each mil in the borough equals \$379,217.26 if all taxes are collected at face value. Due to the current property assessment litigation we expect the 2023 values to decrease, resulting in an overall revenue loss.

It needs to be noted here that the public tax rate of 12.25 mils is incorrect. A previous voter referendum requires that there be a .33 mil special assessment for the Carnegie Library of Homestead. While this was not included as a part of the tax ordinance, it does not absolve the Borough of this obligation. Therefore, the tax rate should read: Munhall: 11.92 mils and Library .33 mils, for a total of 12.25 mil.

What does this mean? It means that while the Borough may be eligible to collect \$4,645,411.41, we are only able to retain \$4,520,269.72 before any discounts or delinquencies.

If all taxes were collected at face value the borough would have earned is \$4,520,269.72 in 2022 tax revenue. The Tax collector historically collects approximately 93% of the annual taxes within the calendar year, which is average for municipalities, and yields a 2022 expected income of \$2,410,000.

While the Borough did increase the tax rate in 2022, it appears to have been based on the assumption that we would collect the entire 12.25 mils. With the continued contractual obligations, increase in real costs and the expected decrease in tax revenues from property appeals, it is recommended that the Borough enact another tax increase in the amount of 1.5 mil, raising the Borough rate to 13.42 mil and the effective resident rate to 13.75 mil with the Library assessment. This should add an additional \$406,000 which is an increase of the median tax for a homeowner by \$93/year, or less than \$8 per month.

2023		2020	2021	2022 Budget	2022 Projected	2023 Proposed
301.100	Current Year Real Estate	\$3,656,458.00	\$3,752,209.12	\$4,209,000.00	\$4,213,000.00	\$4,600,000.00

##### 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 and 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. Due to the negative economic forecast and weakened savings, we expect at 13% decrease in delinquent tax payments.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
<u>301.200</u>	<u>Prior Year Real Estate</u>	<u>\$ 68,424.00</u>	<u>\$ 177,631.00</u>	<u>\$ 100,000.00</u>	<u>\$ 118,000.00</u>	<u>\$ 105,000.00</u>
<u>301.400</u>	<u>Delinquent Real Estate from LTS</u>	<u>\$ 160,326.00</u>	<u>\$ 202,471.00</u>	<u>\$ 200,000.00</u>	<u>\$ 231,000.00</u>	<u>\$ 200,000.00</u>

### 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.

309.100	<u>Regional Asset District (RAD)</u>	<u>\$ 567,677.00</u>	<u>\$ 637,937.82</u>	<u>\$ 575,000.00</u>	<u>\$ 659,000.00</u>	<u>\$ 600,000.00</u>
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**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)

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

With interest rates predicted to keep climbing through 2022, and possibly into 2023 this budget assumes that there will be some recessionary forces and a slight downturn in employment.

310.210	Earned Income Tax	\$1,174,273.00	\$1,219,984.43	\$1,175,000.00	\$1,304,570.00	\$1,299,500.00
310.230	Delinquent EIT		\$ 15,467.00		\$ 10,000.00	\$ 10,000.00
310.510	Local Service Tax	\$ 80,088.00	\$ 40,570.42	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
310.530	Delinquent LST	\$ 6,890.00	\$ 2,190.00	-	\$ 1,300.00	\$ 1,300.00

**310.510 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 Budget	2022 Projected	2023 Proposed
310.100	Deed Transfer Tax	\$124,093.00	\$215,543.38	\$175,000.00	\$131,000.00	\$120,000.00

**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, but is being reinstated in 2023.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
310.710	Mechanical Devices	\$ 3,450.00	\$ 13,500.00	\$ 13,500.00	\$ -	\$ 13,500.00

**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 is being increased by \$5/space in 2023.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
321.330	Parking Space Permits	\$ 32,150.00	\$ 31,285.00	\$ 35,000.00	\$ 36,400.00	\$ 42,000.00

**321.610 – Solicitation Fee**

Any door to door sales person is to register with the Borough and will receive a permit to conduct such solicitations.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
321.610	Solicitation Permits			\$ -	\$ 600.00	\$ -

**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 expect to see ever decreasing revenues from this line item.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
321.800	Cable Franchise Fee	\$ 221,734.00	\$ 215,556.00	\$ 220,000.00	\$ 212,000.00	\$ 200,000.00

**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 Budget	2022 Projected	2023 Proposed
322.200	Demolition Permit					\$ 250.00
322.500	Street Opening	\$ 17,450.00	\$ 32,560.00	\$ 20,000.00	\$ 26,130.00	\$ 28,000.00
322.900	Dumpster Permit	\$ 580.00	\$ 1,521.00	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00

**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 Budget	2022 Projected	2023 Proposed
331.100	Magistrate Fees	\$ 33,836.00	\$ 26,318.17	\$ 30,000.00	\$ 32,000.00	\$ 12,500.00

**331.120 – Ordinance Violation**

These are violations issued by the Code Enforcement Officer, generally for property maintenance violations.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
331.120	Ordinance Violations					\$ 10,000.00

**331.140 - Parking Violations**



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

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
331.140	Parking Violations					\$ 300.00

### 332,100 – Restitution

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

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
332.100	Restitution					\$ 900.00

### 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 2023.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
332.200	Fee Recovery-LTS	\$ 291,290.00	\$ 421,149.00	\$ 300,000.00	\$ 317,308.00	\$ 300,000.00

**Interest and Rents**

**341.010 – Bank Interest**

The increases in the federal interest rate has 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 2023 when compared to prior years.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
341.010	Bank Interest			\$ 8,541.00	\$ 19,000.00	\$ 30,000.00

**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 Budget	2022 Projected	2023 Proposed
342.100	Cell Tower Rental	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00

**342.560 – Dividends from Trusts**

The source of this income, historically listed as approximately \$4,000 cannot be located at this time, and therefore is budgeted at \$0.00 for 2023. If the income source is located, the budget will be adjusted accordingly.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
342.560	Dividends from Trusts	\$ 7,140.00	\$ 4,440.99	\$ 4,000.00	\$ 3,500.00	\$0.00

**Grants/State Share Funds****351.020 – Fed Pub Safety Grants**

The Borough expects to apply for a grant of up to 35% of the cost of a police car from the USDA.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
351.020	Fed Pub Safety Grants					\$ 30,000.00

**354.101 – State General Grants**

The Borough applied for \$924,000 from the Local Share Account grant program to update and upgrade the Main Street corridor. If any amount is awarded, the appropriate revenues and expenses will be added to the budget. At this time the line item is at \$0.00

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed

**354.020 – State Pub Safety Grants**

The Borough will be applying for, and expects to receive a 50% reimbursement on the purchase of ballistic vests. Cross reference 410.260

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
354.020	State Pub Safety Grants					\$ 3,000.00

**354.030 – PennDOT Winter Maintenance**

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

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
354.030	PennDOT Winter Maint.		\$ 9,540.00	\$ 9,700.00	\$ 9,875.65	\$ 9,900.00

354.040 – State Sewage Grant

These are reimbursement funds that were awarded in 2020 and must be expended by the middle of 2023. This grant requires a 15% match by the Borough. Cross Reference 446.372

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
354.040	State Sewage Grants					\$ 200,000.00

354.070 – State Recreation Grant

These are dollar for dollar reimbursement funds for the park projects at Video Park and Trautman playground. These funds were applied for in 2019 and must be expended by the end of 2023. Cross Reference 454.372

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
354.070	State Recreation Grants			\$ 221,000.00	\$ -	\$ 221,000.00

354.100 – Economic Development Grants

No grant funds are expected to be received in this category in 2023. This includes Multi-modal grants.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
354.100	Econ Development Grants				\$ 279,220.00	

354.101 – RAC-P

It is expected that 100% of the \$1M RAC-P grant will be released in 2023.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
354.101	RAC-P				\$ -	\$1,000,000.00

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 Budget	2022 Projected	2023 Proposed
355.010	PURTA	\$ 5,433.00	\$ 5,247.36	\$ 5,000.00	\$ 4,500.00	\$ 4,500.00

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 Budget	2022 Projected	2023 Proposed
355.020	Liq. Fuels Tax refunds		\$ 27,633.00		\$ 24,964.00	\$ 24,510.00

355.040 – Alcoholic Beverage License

Paid by the state to municipalities for locations holding a license to serve alcohol. The State waived this fee in 2020 (paid in 2021).

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
355.040	Alcoholic Bev. License	\$ 2,250.00			\$ 2,500.00	\$ 2,500.00

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 Budget	2022 Projected	2023 Proposed
355.050	State Pension Aid	\$ 339,846.00	\$ 311,823.36	\$ 325,000.00	\$ 336,729.00	\$ 330,000.00

355.070 – Foreign Fire

The State provides funding that must be given in total to local volunteer fire department(s) relief funds. Cross reference 411.541

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
355.070	Foreign Fire Pass Through	\$ 48,737.00	\$ 43,395.00	\$ 44,000.00	\$ 55,081.00	\$ 53,000.00

**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.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
358.100	DUI Task Force	\$ 2,066.00	\$ 920.45	\$ 1,500.00	\$ -	\$ -

358.300 – Salt Loading Fees

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

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
358.300	Salt for Others					\$ 1,500.00

359.1xx – Payment in Lieu of Taxes

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

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
359.110	Payment in Lieu of Tax - Private	\$ 7,800.00	\$ 7,000.00	\$ 7,000.00	\$ 7,580.00	\$ 7,500.00

**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 Budget	2022 Projected	2023 Proposed
361.340	Zoning Hearing Fees				\$ 450.00	\$ 900.00

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. The fee will increase by \$5 per request to \$30.00

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
361.350	Muni Lien Letters	\$ 7,900.00	\$ 9,932.00	\$ 8,000.00	\$ 7,400.00	\$ 6,000.00

361.730 Police Accident Reports

By law, the police department is able to charge \$15 per accident report requested.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
361.730	Police Accident Reports			\$ -		\$ 555.00

362.140 - School Crossing Guards

The school district reimburses the Borough 50% of all costs for school crossing guards. This was previously billed at a loss (<50% reimbursement)

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
362.140	School Crossing Guards	\$ 23,426.00	\$ 59,206.78	\$ 75,000.00	\$ 68,419.00	\$ 46,835.00

362.150 - School Resource Officers

The school district reimburses the Borough for 100% of costs for School Resource Officers hours worked. This was previously billed at a loss.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
362.150	School Resource Officers	\$ 106,342.00	\$ 85,398.20	\$ 125,000.00	\$ 146,061.00	\$ 136,000.00

362.500 - Police Extra Duty

These are also known as “Private Duty”. The police set their rate. The Borough for the first time will be covering all costs by providing a surcharge to cover non wage expenses.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
362.500	Police Extra Duty	\$ 974.00	\$ 2,025.00	\$ 15,000.00	\$ 3,000.00	\$ 5,000.00

363.210 - Parking Meters

Income from the parking meters on 8<sup>th</sup> Ave.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
363.210	Parking Meters		\$ 436.00	\$ 100.00	\$ 520.00	\$ 500.00

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. It is expected that there will be a decrease in permits in 2023 due to the ongoing inflationary costs of such projects.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
362.410	Building Permits		\$ 21,605.00	\$ 20,000.00	\$ 14,285.00	\$ 10,000.00



362.450 - Occupancy Permits

By ordinance, any time a 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 Budget	2022 Projected	2023 Proposed
362.450	Occupancy Permits		\$ 27,320.00	\$ 22,500.00	\$ 20,915.00	\$ 28,000.00

364.300 - Residential Solid Waste/Recycling

LTS collects the residential trash fee through a quarterly billing. There is no change in this fee for 2023.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
364.300	Residential Solid Waste/Recycling	\$ 789,200.00	\$ 791,605.00	\$ 800,000.00	\$ 733,000.00	\$ 790,000.00

364.310 - Delinquent Solid Waste

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

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
364.310	Delinquent Solid Waste	\$ 61,987.00	\$ 70,165.00	\$ 60,000.00	\$ 58,252.00	\$ 60,000.00

364.311 - Commercial Solid Waste

The Borough directly collects this fee from commercial businesses that choose Munhall as their collector. The fees are budgeted to increase in 2023.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
364.311	Commercial Solid Waste	\$ 51,722.00	\$ 50,235.00	\$ 52,000.00	\$ 58,000.00	\$ 93,000.00

**364.900 - TV Removal**

Residents pay \$15 per unit for curbside pickup and disposal.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
364.900	TV Removal					\$ 4,000.00

**367.150 - Rental of Community Rooms**

The Borough does not currently charge any fees for use of the community room by the public. This should be reconsidered in the future.

**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 Budget	2022 Projected	2023 Proposed
367.300	West Field Rental	\$ 39,839.00	\$ 28,650.00	\$ 60,000.00	\$ 73,400.00	\$ 88,500.00

**367.310 -Other Field Rental**

The Borough currently delegates all authority for the use and scheduling of the fields at Woodhill and Trautman to the softball and baseball leagues respectively. The Borough receives no income from the use of these properties. Cross reference 454.246-454.366

**Miscellaneous Revenue****389.000 - Unclassified Revenue**

Minor revenues that cannot be classified in another line item.

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
389.000	Unclassified Revenue	\$ 328,004.00	\$ 1,655.00	\$ 1,000.00	\$ 12,000.00	\$ 5,000.00

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 street lights (434.361) and road salt (432.245).

-	-	2020	2021	2022 Budget	2022 Projected	2023 Proposed
392.350	From Highway Aid			\$ 297,887.80	\$ 297,887.00	\$ 292,000.00

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.

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.

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 Budget	2022 Projected	2023 Proposed
394.100	Tax Anticipation Note	\$ 1,000,000.00	\$ 2,190,400.00	\$ 1,250,000.00	\$ 1,250,000.00	\$ 1,249,223.00

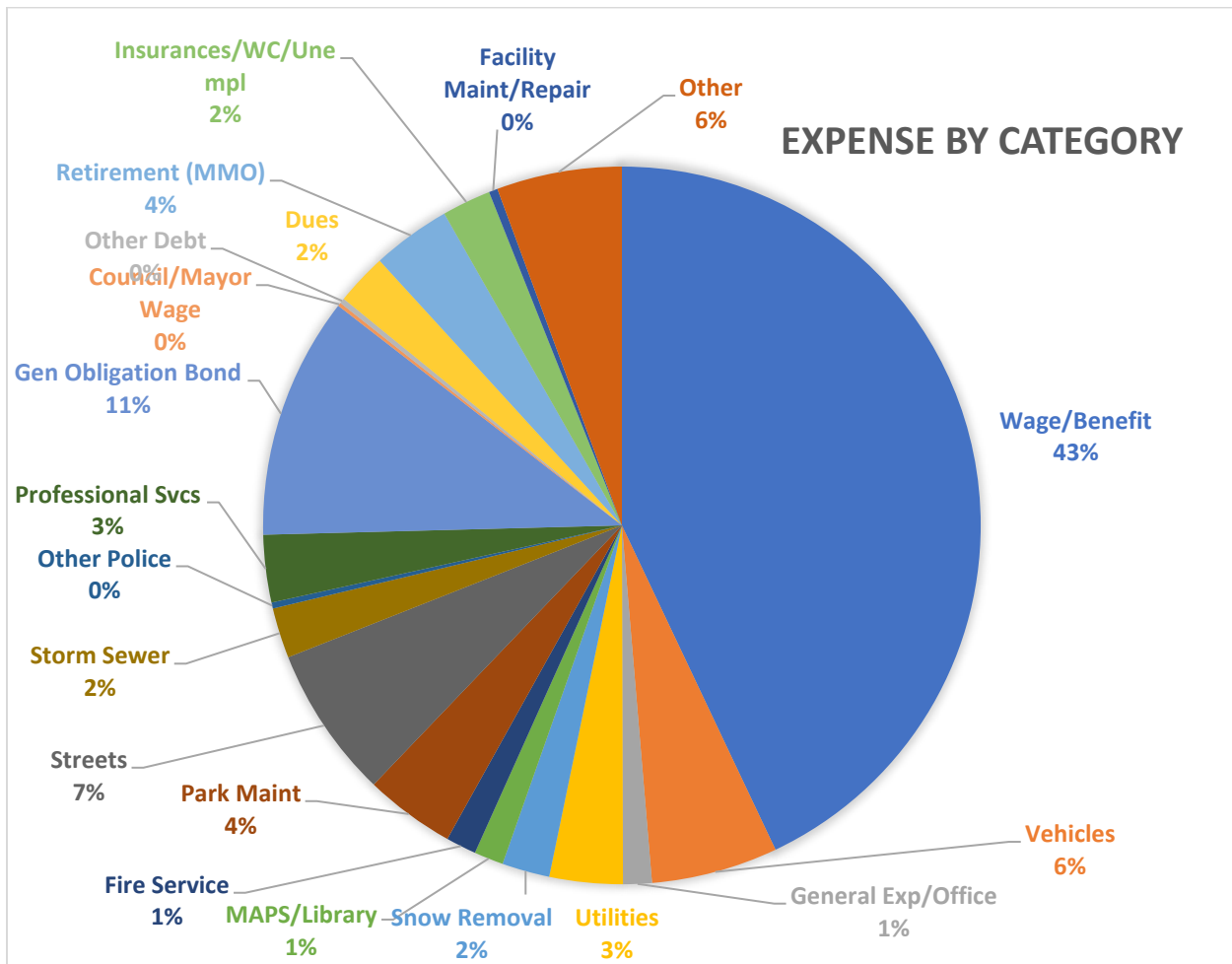
395.000 - Worker Comp reimbursement

If an officer is injured on the job the Borough is obligated to pay 100% of the wages. The Borough receives the workers compensation checks to reduce the overall liability.

Like the property insurance reimbursement, there is no way to predict what type of claims may be made against workers compensation, this is therefore budgeted at zero.

**General Fund Expenses**

As noted earlier in this document there are significant economic factors at play that are beyond the control of the Borough. There are costs that exist across many or all departments that have the effect of increasing costs. These include: a 9% increase in the Borough’s medical insurance premium; contractual pay increases in collective bargaining agreements; and the increased cost of fuel. Basic supplies for Public Works such as asphalt and concrete have risen over the past couple of years and do not show any signs of retreating. Finally, the lack of vehicle availability and costs continue to run at all time highs.



**Administration**

As a category this section includes the salaries, wages and benefits for Council, the Mayor, Borough Manager and the 2 administrative staff. Also included are the operating expenses for 1 Raymond Bodnar Way and 1900 West Street.

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.

New expenses include a new website and service ticketing system (online “311”) system to receive, track and respond to resident complaints. The facility expenses are lower than in 2022, but will still be greater than optimal due to the need to maintain basic utility service and equipment maintenance on 1900 West St.

One long term cost savings that is currently budgeted is the purchase of the printer/copy machines. Compared to the leasing cost we can expect to save \$8-10,000 over 5 years, with greater savings for every month we utilize the machine beyond the 5<sup>th</sup> year.

The investments in the website and service ticketing system will have a number of benefits including allowing staff to more easily update the website – and to provide usable information to residents. We will be able to take payments and applications such as dumpster permits online, allowing users an option to apply and pay for items when it is convenient for them.

	2021	2022 Budget	2022 Projected	2023 Proposed
ADMIN	\$930,116.00	\$891,224.00	\$804,244.04	\$991,303.94

### **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.

The remainder of the budget is for basic operating expenses, vehicle maintenance, fuel, K-9 care, and officer equipment. This year’s budget does include a line to purchase a new police SUV. We may have the option to purchase 2 vehicles by financing them over 2-3 years. If that occurs the expense would move to the debt service line.

One long term cost savings that is currently budgeted is the purchase of the printer/copy machines. Compared to the leasing cost we can expect to save \$8-10,000 over 5 years, with greater savings for every month we utilize the machine beyond the 5<sup>th</sup> year.

	2021	2022 Budget	2022 Projected	2023 Proposed
POLICE	\$ 3,247,190.00	\$ 2,862,805.00	\$3,064,585.00	\$ 3,352,862.83

### **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.

	2021	2022 Budget	2022 Projected	2023 Proposed
Fire Dept	\$ 420,820.00	\$ 554,875.00	\$ 441,913.00	\$ 650,045.11

### **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.

	2021	2022 Budget	2022 Projected	2023 Proposed
Public Safety	\$ 158,415.00	\$ 186,200.00	\$ 196,720.00	\$ 215,232.11

### **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. Fifty-nine percent of the expense in this category is for salary and benefits. Dumping fees account for another 31% The final 10% is vehicle maintenance costs. The sanitation department is able to cover its costs with fees received from trash and tv pickups.

	2021	2022 Budget	2022 Projected	2023 Proposed
Sanitation	\$ 825,966.61	\$ 846,848.00	\$ 775,133.00	\$ 878,022.50

### **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 40% of the DPW budget, the next two largest line items are road salt (10%) and street lights (7.7%). The Borough expects to save \$30,000-50,000 in salt costs by changing to a different supplier for the 2023/24 winter season. Street lights will gradually become less expensive as more lights are changed to LED. The program that Duquesne Light ran to replace lights at a cost of \$109/light was discontinued in 2022. Any time

a light goes out, Duquesne Light will now replace it with an LED at no cost. This is a slower method of changing infrastructure but it reduces the Borough's up front costs.

The Public Works budget contains what are considered the standard construction projects for the Borough. In 2023 we have budgeted to fulfill our contractual paving obligations with Turtle Creek/Devereaux and to conduct CCTV surveys of the storm sewers around main street through the grant awarded by the state in 2020.

	2021	2022 Budget	2022 Projected	2023 Proposed
Public Works	\$ 1,910,821.00	\$ 1,889,810.00	\$1,929,766.76	\$ 2,514,599.12

### **Culture and Recreation**

The Borough's parks and playgrounds are a significant portion of this department. In 2023 there will be the re-construction of both the Trautman playground and the entirety of the park on Vine Street.

	2021	2022 Budget	2022 Projected	2023 Proposed
Culture/Rec	\$ 333,949.00	\$ 476,000.00	\$ 185,000.00	\$ 654,775.00

### **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.

	2021	2022 Budget	2022 Projected	2023 Proposed
Community Develop	\$ 261,375.00	\$ 261,375.00	\$ 261,375.00	\$ 266,375.00

**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 is considered short term debt, as it is paid off within a year.

	2021	2022 Budget	2022 Projected	2023 Proposed
Debt Service	\$ 1,533,001.00	\$ 1,724,344.00	\$2,583,358.00	\$ 1,735,684.00

**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.

	2021	2022 Budget	2022 Projected	2023 Proposed
Employer Pd Benefits	\$ 1,279,914.00	\$ 631,356.00	\$ 794,784.00	\$ 572,867.00

**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.

	2021	2022 Budget	2022 Projected	2023 Proposed
Insurance	\$ 900,477.00	\$ 790,000.00	\$ 317,730.00	\$ 116,000.00

**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.

	2021	2022 Budget	2022 Projected	2023 Proposed
Other	\$ 4,948,358.00	\$ -	\$ 315,000.00	\$ 437,016.00



2023 Budget - Revenues

			2021	2022 Budget	2022 Projected	2023 Proposed
<b>Taxes</b>			\$ 6,277,504.17	\$ 6,532,500.00	\$ 6,752,870.00	\$ 7,034,300.00
	301.100	Current Year Real Estate	\$ 3,752,209.12	\$ 4,209,000.00	\$ 4,213,000.00	\$ 4,600,000.00
	301.200	Prior Year Real Estate	\$ 177,631.00	\$ 100,000.00	\$ 118,000.00	\$ 105,000.00
	301.400	Delinquent Real Estate from LTS	\$ 202,471.00	\$ 200,000.00	\$ 231,000.00	\$ 200,000.00
	309.100	Regional Asset District (RAD)	\$ 637,937.82	\$ 575,000.00	\$ 659,000.00	\$ 600,000.00
	310.210	Earned Income Tax	\$ 1,219,984.43	\$ 1,175,000.00	\$ 1,304,570.00	\$ 1,299,500.00
	310.230	Delinquent EIT	\$ 15,467.00		\$ 10,000.00	\$ 10,000.00
	310.100	Deed Transfer Tax	\$ 215,543.38	\$ 175,000.00	\$ 131,000.00	\$ 120,000.00
	310.510	Local Service Tax	\$ 40,570.42	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
	310.530	Delinquent LST	\$ 2,190.00	\$ -	\$ 1,300.00	\$ 1,300.00
	310.710	Mechanical Devices	\$ 13,500.00	\$ 13,500.00	\$ -	\$ 13,500.00
<b>License &amp; Permits</b>			\$ 287,059.00	\$ 296,100.00	\$ 281,722.00	\$ 271,550.00
	321.330	Parking Space Permits	\$ 31,285.00	\$ 35,000.00	\$ 36,400.00	\$ 42,000.00
	321.610	Solicitation Permits		\$ -	\$ 600.00	\$ -
	321.800	Cable Franchise Fee	\$ 215,556.00	\$ 220,000.00	\$ 212,000.00	\$ 200,000.00
	322.200	Demolition Permit				\$ 250.00
	322.500	Street Opening	\$ 32,560.00	\$ 20,000.00	\$ 26,130.00	\$ 28,000.00
	322.900	Dumpster Permit	\$ 1,521.00	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00
<b>Fines/Forfeitures</b>			\$ 447,467.17	\$ 330,000.00	\$ 349,308.00	\$ 323,700.00
	331.100	Magistrate Fees	\$ 26,318.17	\$ 30,000.00	\$ 32,000.00	\$ 12,500.00
	331.120	Ordinance Violations				\$ 10,000.00
	331.140	Parking Violations				\$ 300.00
	332.100	Restitution				\$ 900.00
	332.200	Fee Recovery-LTS	\$ 421,149.00	\$ 300,000.00	\$ 317,308.00	\$ 300,000.00
<b>Interest and Rents</b>			\$ 18,840.99	\$ 26,941.00	\$ 36,900.00	\$ 44,400.00
	341.010	Bank Interest		\$ 8,541.00	\$ 19,000.00	\$ 30,000.00
	342.100	Cell Tower Rental	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00
	342.560	Dividends from Trusts	\$ 4,440.99	\$ 4,000.00	\$ 3,500.00	
<b>Grants/State Share</b>			\$ 940,888.47	\$ 610,700.00	\$ 927,395.65	\$ 1,882,410.00
	351.020	Fed Pub Safety Grants				\$ 30,000.00
	354.010	State General Grants	\$ 302,346.00		\$ 125,000.00	
	354.020	State Pub Safety Grants				\$ 3,000.00
	354.030	PennDOT Winter Maint.	\$ 9,540.00	\$ 9,700.00	\$ 9,875.65	\$ 9,900.00
	354.040	State Sewage Grants				\$ 200,000.00
	354.070	State Recreation Grants		\$ 221,000.00	\$ -	\$ 221,000.00
	354.100	Econ Development Grants			\$ 279,220.00	
	354.101	RAC-P			\$ -	\$ 1,000,000.00
	354.150	Recycling/Act 101	\$ 222,129.71	\$ 5,000.00	\$ 4,526.00	\$ 4,000.00
	355.010	PURTA	\$ 5,247.36	\$ 5,000.00	\$ 4,500.00	\$ 4,500.00
	355.020	Liq. Fuels Tax refunds	\$ 27,633.00		\$ 24,964.00	\$ 24,510.00
	355.040	Alcoholic Bev. License			\$ 2,500.00	\$ 2,500.00
	355.050	State Pension Aid	\$ 311,823.36	\$ 325,000.00	\$ 336,729.00	\$ 330,000.00
	355.070	Foreign Fire Pass Through	\$ 43,395.00	\$ 44,000.00	\$ 55,081.00	\$ 53,000.00

			2021	2022 Budget	2022 Projected	2023 Proposed
<b>Local Gov't</b>			\$ 7,920.45	\$ 8,500.00	\$ 7,580.00	\$ 9,000.00
	358.100	DUI Task Force	\$ 920.45	\$ 1,500.00	\$ -	\$ -
	358.300	Salt for Others				\$ 1,500.00
	359.110	Payment in Lieu of Tax - Private	\$ 7,000.00	\$ 7,000.00	\$ 7,580.00	\$ 7,500.00
<b>Services</b>			\$ 1,194,624.98	\$ 1,272,600.00	\$ 1,183,702.00	\$ 1,269,290.00
	361.340	Zoning Hearing Fees			\$ 450.00	\$ 900.00
	361.350	Muni Lien Letters	\$ 9,932.00	\$ 8,000.00	\$ 7,400.00	\$ 6,000.00
	361.730	Police Accident Reports		\$ -		\$ 555.00
	362.140	School Crossing Guards	\$ 59,206.78	\$ 75,000.00	\$ 68,419.00	\$ 46,835.00
	362.150	School Resource Officers	\$ 85,398.20	\$ 125,000.00	\$ 146,061.00	\$ 136,000.00
	362.500	Police Extra Duty	\$ 2,025.00	\$ 15,000.00	\$ 3,000.00	\$ 5,000.00
	363.210	Parking Meters	\$ 436.00	\$ 100.00	\$ 520.00	\$ 500.00
	362.410	Building Permits	\$ 21,605.00	\$ 20,000.00	\$ 14,285.00	\$ 10,000.00
	362.450	Occupancy Permits	\$ 27,320.00	\$ 22,500.00	\$ 20,915.00	\$ 28,000.00
	364.300	Residential Solid Waste/Recycling	\$ 791,605.00	\$ 800,000.00	\$ 733,000.00	\$ 790,000.00
	364.310	Delinquent Solid Waste	\$ 70,165.00	\$ 60,000.00	\$ 58,252.00	\$ 60,000.00
	364.311	Commercial Solid Waste	\$ 50,235.00	\$ 52,000.00	\$ 58,000.00	\$ 93,000.00
	364.900	TV Removal				\$ 4,000.00
	367.300	West Field Rental	\$ 28,650.00	\$ 60,000.00	\$ 73,400.00	\$ 88,500.00
<b>Other/Misc</b>			\$ 2,813,614.00	\$ 1,873,887.80	\$ 2,485,623.00	\$ 1,554,223.00
	387.100	Donations from Private Sources				
	389.000	Unclassified Revenue	\$ 1,655.00	\$ 1,000.00	\$ 12,000.00	\$ 5,000.00
	392.350	From Highway Aid		\$ 297,887.80	\$ 297,887.00	\$ 292,000.00
	391.100	Sale of Fixed Assets/Capital items			\$ 287,100.00	\$ 8,000.00
	394.100	Tax Anticipation Note	\$ 2,190,400.00	\$ 1,250,000.00	\$ 1,250,000.00	\$ 1,249,223.00
	395.000	Worker Comp reimburse	\$ 31,290.00		\$ 59,000.00	
		<b>TOTAL REVENUE</b>	\$ 11,987,919.23	\$ 10,951,228.80	\$ 12,025,100.65	\$ 12,388,873.00

2023 Budget – Expenses

	2023 Accts	2022 Budget	2022 Projected	2023 Proposed
ADMIN		\$ 930,116.00	\$ 891,224.00	\$ 991,303.94
400.105	Mayor/Council Wages	\$ 19,893.00	\$ 19,800.00	\$ 17,400.00
400.192	Mayor/Council FICA/Medicare	\$ 1,212.00	\$ 500.00	\$ 1,331.10
400.420	Dues	\$ 12,500.00	\$ 15,000.00	\$ 15,000.00
400.460	Conference/Training	\$ 2,181.00		\$ 1,500.00
401.105	Manager Salary			\$ 43,269.00
401.187	Health Ins. Buyback			\$ 1,995.00
401.192	Manager FICA/Medicare			\$ 3,463.00
401.196	Manager Health Insurance			\$ 876.00
401.198	Manager Life/STD/LTD			\$ 900.00
401.321	Cell Reimbursement			\$ -
401.331	Mileage Reimbursement			\$ 100.00
401.353	Manager's Bond	\$ 620.00	\$ 620.00	\$ 758.00
401.420	Dues	\$ 4,598.00		\$ 600.00
401.460	Conference/Training		\$ 9,000.00	\$ -
402.311	Auditing Svcs.			\$ 7,000.00
403.116	Commissions Tax Collector	\$ 60,376.00	\$ 70,000.00	\$ 72,000.00
403.192	Tax Collector FICA/Medicare			\$ 5,508.00
403.210	Tax Collector Supplies/Expense	\$ 3,532.00	\$ 3,500.00	\$ 3,600.00
403.325	Current Year Tax Refunds	\$ 16,308.00	\$ 2,500.00	\$ 3,000.00
403.353	Tax Collector Bond		\$ 600.00	\$ 6,832.00
404.130	Solicitor	\$ 68,024.00	\$ 75,000.00	\$ 88,000.00
404.314	Zoning Hearing Counsel			\$ 800.00
404.317	Code Book/General Code			\$ 1,195.00
406.311	Bookminders	\$ 31,454.00		\$ 33,258.00
406.312	Risk Management Svcs.	\$ 8,745.00		\$ 9,540.00
406.317	Advertising (non legal)			\$ 800.00
406.318	DCED Application Fees			\$ 800.00
406.319	Grant Consultant			\$ 25,000.00
406.341	Legal Advertising	\$ 6,973.00	\$ 5,000.00	\$ 5,254.00
406.112	Administrative Wages	\$ 216,885.00	\$ 309,325.00	\$ 61,931.00
406.180	Administrative OT			\$ -
406.187	Health Ins. Buyback			\$ -
406.192	Administrative FICA/Medicare			\$ 6,349.50
406.196	Administrative Health Insurance	\$ 41,618.00	\$ 21,379.00	\$ 30,951.00
406.198	Life/STD/LTD			\$ 1,250.00
406.210	Admin Office Supplies	\$ 9,343.00	\$ 25,000.00	\$ 8,756.00
406.213	Admin Computer/Copier Supplies			\$ 1,200.00
406.215	Admin Postage	\$ 1,922.00	\$ 1,000.00	\$ 2,110.00
406.252	Computer Hardware			\$ 1,200.00
406.241	General Supplies	\$ 6,587.00	\$ 32,500.00	\$ 12,077.00
406.250	Printing Expense			\$ 600.00
406.353	Administrative bonds			\$ 500.00
406.432	LTS filing expenses	\$ 247,167.00	\$ 210,000.00	\$ 200,000.00
406.460	Admin Training	\$ 1,762.00	\$ 1,500.00	\$ 200.00
407.317	Payroll Expense	\$ 11,095.00	\$ 12,000.00	\$ 13,320.00
407.321	Telephone			\$ 8,500.00
407.325	Internet			\$ 7,200.00

2023 Ac	Ints	20	2022 Budget	2022 Projected	2023 Proposed
407.342	Copier Lease/Purchase	\$ 384.00			\$ 7,000.00
407.452	Network Admin	\$ 5,730.00			\$ 25,000.00
408.313	Engineering Svcs.	\$ 71,484.00		\$ 80,000.00	\$ 65,000.00
409.226	Custodial - Cleaning supplies				\$ 3,000.00
409.243	Admin Health & Safety				\$ 2,400.00
409.310	Building Cleaning		\$ 30,000.00	\$ 3,700.00	\$ 25,000.00
409.361	Electricity	\$ 36,789.00	\$ 25,000.00	\$ 38,000.00	\$ 18,000.00
409.362	Gas				\$ 10,000.00
409.364	Sewer				\$ 660.00
409.366	Water				\$ 10,000.00
409.368	1900 West Utilities	\$ 39,717.00	\$ 10,000.00	\$ 19,000.00	\$ 12,500.00
409.373	Building Repairs	\$ 2,475.00	\$ 10,000.00	\$ 8,000.00	\$ 5,000.00
409.374	Equip Maintenance	\$ 742.00		\$ 3,220.00	\$ 5,500.00
<b>POLICE</b>		<b>\$ 3,247,190.00</b>	<b>\$ 2,862,805.00</b>	<b>\$ 3,064,585.00</b>	<b>\$ 3,352,862.83</b>
410.110	Chief/Asst Chief Salaries	\$ 2,143,146.00	\$ 2,000,000.00	\$ 2,112,732.00	\$ 222,687.00
410.112	Sergeant Wages				\$ 470,106.00
410.113	Patrol Wages				\$ 1,252,424.00
410.117	Police Clerk		\$ 37,150.00	\$ 37,150.00	\$ 38,085.00
410.179	Longevity	\$ 51,589.00	\$ 50,000.00	\$ 46,032.00	\$ 50,720.00
410.180	OT				\$ 64,000.00
410.181	Court OT				\$ 64,000.00
410.182	Private Duty				\$ 4,000.00
410.183	Task Force				\$ 22,000.00
410.184	Sick Buy-Back				\$ 9,000.00
410.187	Health Ins. Buyback				\$ 8,000.00
410.189	Holiday Pay	\$ 138,007.00	\$ 135,000.00	\$ 123,883.00	\$ 138,100.00
410.192	Police FICA/Medicare				\$ 179,248.83
410.196	Police Health Insurance	\$ 570,785.00	\$ 475,000.00	\$ 478,592.00	\$ 483,000.00
410.196.1	Retiree Benefits			\$ 442.00	\$ 442.00
410.198	Life/STD/LTD				\$ 34,000.00
410.210	Police Office Supplies	\$ 17,042.00	\$ 12,000.00		\$ 2,500.00
410.213	Police Computer/Copier Supplies				\$ 2,000.00
410.228	K-9 Food/Treats			\$ 30,000.00	\$ 3,600.00
410.231	Vehicle Fuel			\$ 55,500.00	\$ 60,000.00
410.238	Uniform Allowance				\$ 19,800.00
410.242	Ammunition				\$ 6,500.00
410.241	General Supplies	\$ 31,083.00	\$ 30,000.00		\$ 5,000.00
410.250	Printing Expense				\$ 1,000.00
410.252	Computer Hardware				\$ 500.00
????	Ballistic Vests	\$ 114,194.00	\$ 5,000.00		\$ 6,500.00
410.310	Professional Svcs.				\$ 5,000.00
410.315	Medical Services				\$ 750.00
410.316	K-9 Medical/Vet bills				\$ 5,000.00
410.324	Cell phones			\$ 385.00	\$ 2,300.00
410.327	Radio Equip Expenses				\$ 5,000.00
410.329	Aircards (T-Mobile)				\$ 4,300.00
410.342	Copier Purchase				\$ 7,800.00
410.374	Vehicle Maintenance	\$ 53,412.00		\$ 99,484.00	\$ 15,000.00
410.420	Dues/Membership	\$ 455.00	\$ 355.00		\$ 1,500.00
410.451	First Vehicle Expense	\$ 69,035.00	\$ 75,000.00	\$ 80,385.00	\$ 75,000.00
410.452	IT/Network				\$ 12,500.00
410.460	Police Training	\$ 8,706.00	\$ 6,800.00		\$ 15,000.00
410.510	Crimewatch/school incentives	\$ 1,412.00	\$ 1,500.00		\$ 1,500.00
410.740	Vehicle Purchase				\$ 55,000.00

2023 Accts	2022 Budget	2022 Projected	2023 Proposed
<b>Fire Dept</b>	\$ 420,820.00	\$ 554,875.00	\$ 654,135.49
411.231 Vehicle Fuel	\$ 17,928.00	\$ 5,000.00	\$ 18,000.00
411.238 Clothing			\$ 8,000.00
411.241 General Supplies	\$ 5,405.00	\$ 11,125.00	\$ 5,000.00
411.242 Fire Dept. Rescue Supplies/Preventio	\$ 613.00	\$ 1,850.00	\$ 4,000.00
411.252 Computer Hardware	\$ 22,271.00	\$ 2,500.00	\$ 5,000.00
411.260 Equip repair/replace/maint			\$ 25,000.00
411.315 Medical Services	\$ 1,253.00	\$ 1,000.00	\$ 1,000.00
411.327 Radio Equip Expenses			\$ 2,500.00
411.329 Aircards (Verizon)			\$ 3,360.00
411.351 Fire Dept. PropertyLiability Insure			\$ 34,000.00
411.354 Fire Dept Work Comp/SWIF	\$ 28,457.00	\$ 45,000.00	\$ 25,000.00
411.360.1 Station 1 Utilities	\$ 9,277.00	\$ 8,500.00	\$ 7,985.00
411.360.2 Station 2 Utilities	\$ 10,904.00	\$ 10,500.00	\$ 1,920.00
411.360.4 Station 4 Utilites	\$ 11,467.00	\$ 9,200.00	\$ 7,325.00
411.360.5 Station 5 Utilities	\$ 21,589.00	\$ 15,000.00	\$ 13,375.00
411.363 Fire Hydrant Rental			\$ 53,500.00
411.373.1 Station 1 Maintenance	\$ 54,283.00	\$ 50,000.00	\$ -
411.373.2 Station 2 Maintenance	\$ -	\$ -	\$ -
411.373.4 Station 4 Maintenance	\$ -	\$ -	\$ -
411.373.5 Station 5 Maintenance	\$ -	\$ -	\$ -
411.374 Vehicle Maintenance	\$ -	\$ -	\$ -
411.451 First Vehicle Expense	\$ 35,563.00	\$ 40,000.00	\$ -
411.460 Training/Education			\$ 3,000.00
411.540 Truck Fund Donation	\$ 43,395.00	\$ 125,000.00	\$ 67,000.00
411.541 Foreign Fire Fund	\$ -	\$ 44,000.00	\$ 51,088.00
<b>Public Safety</b>	\$ 158,415.00	\$ 186,200.00	\$ 196,720.00
412.540 MAPS Donation	\$ -	\$ 25,000.00	\$ 25,000.00
413.112 Code Enforcement/BCO Wages	\$ 66,859.00	\$ 65,000.00	\$ 72,000.00
413.180 Code Enforcement/BCO OT	\$ -	\$ -	\$ 3,000.00
413.187 Health Ins. Buyback	\$ -	\$ -	\$ 4,000.00
413.192 Code Enforce FICA/Medicare	\$ -	\$ -	\$ -
413.196 Code Enforce Health Insurance	\$ 4,744.00	\$ 4,200.00	\$ 1,420.00
413.198 Life/STD/LTD	\$ -	\$ -	\$ 2,800.00
413.210 Code Enforcement Supplies	\$ 1,771.00	\$ 1,500.00	\$ -
413.231 Vehicle Fuel	\$ -	\$ -	\$ -
413.324 Cell phones	\$ -	\$ -	\$ -
413.374 Vehicle Maintenance	\$ -	\$ -	\$ -
413.420 Dues/Membership	\$ -	\$ -	\$ -
413.451 First Vehicle Expense	\$ -	\$ -	\$ -
413.452 IT/Network	\$ -	\$ -	\$ -
413.460 Code Enforcement Training	\$ -	\$ -	\$ -
419.115 Crossing Guard Salaries	\$ 81,583.00	\$ 90,000.00	\$ 85,000.00
419.192 Crossing Guard FICA/Medicare	\$ -	\$ -	\$ -
419.238 Crossing Guard Supplies/clothing	\$ 338.00	\$ 500.00	\$ 3,500.00
422.450 Animal Control	\$ 3,120.00	\$ -	\$ -

2023 Accts	2022 Budget	2022 Projected	2023 Proposed
<b>Sanitation</b>	\$ 825,966.61	\$ 846,848.00	\$ 878,022.50
426.368 TV Recycling Fees	\$ 3,972.00	\$ 3,000.00	\$ 3,000.00
426.232 Vehicle Fuel	\$ -	\$ -	\$ -
426.251 Other Vehicle Repairs	\$ -	\$ -	\$ 8,000.00
427.110 Sanitation Supervisor Wages	\$ -	\$ -	\$ -
427.112 Sanitation Wages	\$ 328,039.00	\$ 350,076.00	\$ 335,000.00
427.180 Sanitation OT	\$ -	\$ -	\$ 16,000.00
427.187 Health Ins. Buyback	\$ -	\$ -	\$ -
427.192 Sanitation FICA/Medicare	\$ -	\$ -	\$ 26,851.50
427.196 Sanitation Health Insurance	\$ 109,138.00	\$ 116,272.00	\$ 132,821.00
427.198 Sanitation Life/STD/LTD	\$ -	\$ -	\$ 7,500.00
427.232 Sanitation Fuel	\$ -	\$ -	\$ -
427.238 Uniform Allowance	\$ -	\$ -	\$ 3,600.00
427.241 Sanitation Gen Expense	\$ 725.61	\$ 2,500.00	\$ 250.00
427.251 Sanitation First Vehicle Expense	\$ 151,584.00	\$ 125,000.00	\$ 75,000.00
427.368 Landfill Fees	\$ 232,508.00	\$ 250,000.00	\$ 270,000.00
<b>Public Works</b>	\$ 1,910,821.00	\$ 1,889,810.00	\$ 2,514,599.12
430.110 Public Works Supervisor Wages	\$ -	\$ -	\$ 79,109.00
430.112 Public Works Wages	\$ 632,977.00	\$ 700,000.00	\$ 587,154.00
430.115 Public Works PT/Summer Wages	\$ -	\$ -	\$ 30,000.00
430.180 Public Works OT	\$ -	\$ -	\$ 50,000.00
430.187 Health Ins. Buyback	\$ -	\$ -	\$ 4,000.00
430.192 Public Works FICA/Medicare	\$ -	\$ -	\$ 57,395.12
430.196 Public Works Health Insurance	\$ 202,829.00	\$ 175,000.00	\$ 167,086.00
430.198 Pub Works Life/STD/LTD	\$ -	\$ -	\$ 16,000.00
430.221 Chemicals/Spraying	\$ -	\$ -	\$ 6,000.00
430.232 Public Works Fuel	\$ -	\$ -	\$ 68,000.00
430.238 Uniform Allowance	\$ -	\$ -	\$ 7,200.00
430.241 General Supplies	\$ 84,076.00	\$ 67,000.00	\$ 5,000.00
430.243 Health & Safety	\$ -	\$ -	\$ 3,500.00
430.251 Public Works First Vehicle Expense	\$ 69,320.00	\$ 75,000.00	\$ 75,000.00
430.252 Computer Hardware	\$ -	\$ -	\$ 500.00
430.260 Small equip/parts	\$ -	\$ -	\$ 7,500.00
430.361 Electricity	\$ 17,858.00	\$ 20,000.00	\$ 575.00
430.362 Gas	\$ -	\$ -	\$ 9,500.00
430.364 Sewer	\$ -	\$ -	\$ 800.00
430.366 Water	\$ -	\$ -	\$ 900.00
430.368 PA One Call	\$ 332.00	\$ 210.00	\$ 300.00
430.324 Cell phones	\$ -	\$ -	\$ 920.00
430.325 Internet/Comcast	\$ -	\$ -	\$ 2,560.00
430.373 Building Maintenance	\$ -	\$ 500.00	\$ 1,500.00
430.384 Equip/Machine Rental	\$ 31,193.00	\$ 25,000.00	\$ 13,000.00
430.470 CDL Testing D&A	\$ -	\$ -	\$ 2,500.00
431.384 Street Sweeping	\$ -	\$ -	\$ 18,000.00
432.245 Road Salt	\$ 322,319.00	\$ 175,000.00	\$ 250,000.00
432.251 Snow equipment (plows, etc)	\$ -	\$ -	\$ 6,800.00
433.245 Street/Road signs	\$ -	\$ -	\$ 1,800.00
433.246 Road Paint	\$ -	\$ -	\$ 3,000.00
433.450 Traffic Signal Maintenance	\$ 8,912.00	\$ 12,000.00	\$ 32,000.00
434.361 Street Lights (Duq LT)	\$ 197,134.00	\$ 175,000.00	\$ 190,000.00
434.375 Street Light Maintenance	\$ -	\$ -	\$ 31,000.00
436.245 Catch Basin & Grates	\$ 26,661.00	\$ 40,000.00	\$ 12,000.00

2023 Accts	2022 Budget	2022 Projected	2023 Proposed
436.384 Vactor/jetting Rental fees	\$ -	\$ -	\$ 16,000.00
437.250 Tools/Machinery Maintenance	\$ -	\$ -	\$ 1,000.00
438.245 Asphalt	\$ -	\$ -	\$ 6,000.00
438.246 Cement/gravel	\$ 1,560.00	\$ 100.00	\$ 9,000.00
438.450 Street Paving	\$ 230,427.00	\$ 400,000.00	\$ 750,000.00
446.317 Stormwater/MS4 services	\$ -	\$ -	\$ 5,000.00
446.372 Storm Sewer repair/Construction	\$ -	\$ -	\$ 238,000.00
<b>Culture/Rec</b>	<b>\$ 333,949.00</b>	<b>\$ 476,000.00</b>	<b>\$ 654,775.00</b>
452.239 West Field Turf Maint/supplies	\$ 31,948.00	\$ 10,000.00	\$ 10,000.00
454.246 General Park Maintenance	\$ 4,700.00	\$ 5,000.00	\$ 10,300.00
Other West Field fees			\$ 22,500.00
454.325 Internet fees	\$ -	\$ -	\$ 2,800.00
454.361 Electricity	\$ 43,191.00	\$ 35,000.00	\$ 22,776.00
454.362 Gas	\$ 6,034.00	\$ 3,000.00	\$ -
454.364 Sewage	\$ -	\$ -	\$ 3,175.00
454.366 Water	\$ -	\$ -	\$ 4,524.00
454.372 Playground/Park Construction/Maint	\$ -	\$ 300,000.00	\$ 442,000.00
455.450 Tree Service/Arborist/Trimming	\$ -	\$ -	\$ 25,000.00
456.540 Library fees (.33 Milage)	\$ 245,930.00	\$ 123,000.00	\$ 123,000.00
457.247 Celebrations/Parades/Décor NOS	\$ -	\$ -	\$ -
457.247.1 Community Day	\$ -	\$ -	\$ 5,000.00
457.247.2 Halloween Parade	\$ -	\$ -	\$ 4,000.00
457.247.3 Christmas Parade/Décor	\$ 2,146.00	\$ -	\$ -
457.247.4 Veteran/Memorial events/maint			\$ 5,000.00
<b>Community Develop</b>	<b>\$ 261,375.00</b>	<b>\$ 261,375.00</b>	<b>\$ 266,375.00</b>
463.000 Economic Development			\$ 5,000.00
465.000 SVCOG/Waterfront Fund	\$ 261,375.00	\$ 261,375.00	\$ 261,375.00
<b>Debt</b>	<b>\$ 1,533,001.00</b>	<b>\$ 1,724,344.00</b>	<b>\$ 1,735,684.00</b>
471.100 General Obligation Bond (Building)	\$ 260,523.00	\$ 307,344.00	\$ 305,000.00
Loans			\$ 857,561.00
Loan Interest			
Notes			\$ 63,684.00
Note Interest			
Capital Lease			\$ 105,000.00
471.400 Small Borrowing	\$ 272,478.00	\$ 162,000.00	
471.600 Tax Anticipation Note Principal	\$ 1,000,000.00	\$ 1,255,000.00	\$ 1,304,000.00
<b>Employer Pd Benefits</b>	<b>\$ 1,279,914.00</b>	<b>\$ 631,356.00</b>	<b>\$ 572,867.00</b>
481.310 Unemployment Compensation	\$ 26,598.00	\$ 15,000.00	\$ 28,000.00
483.100 Police Pension/MMO	\$ 972,908.00	\$ 500,000.00	\$ 306,417.00
483.300 Non Uniform Pension/MMO		\$ 116,356.00	\$ 73,473.00
483.310 Non Uniform DC/MMO			\$ 44,977.00
484.000 Workers' Comp Insurance	\$ 280,408.00	\$ -	\$ 120,000.00
<b>Insurance</b>	<b>\$ 900,477.00</b>	<b>\$ 790,000.00</b>	<b>\$ 116,000.00</b>
486.100 Property/Liability Insurance	\$ 636,076.00	\$ 525,000.00	\$ 80,000.00
486.400 Public Officials Liability			\$ 13,000.00
486.500 Police Liability			\$ 23,000.00
<b>Other</b>	<b>\$ 4,948,358.00</b>	<b>\$ -</b>	<b>\$ 437,016.00</b>
489.000 Unclassified Operating Expense			\$ 5,000.00
491.000 Refund Prior Year Revenues/Misc			\$ -
491.100 Refund Prior Year Property Tax Rev.	\$ 111.00		\$ 10,000.00
492.300 Transfer to Capital Reserve Fund			\$ 22,016.00
492.950 Transfer to Operating Reserve Fund			\$ 400,000.00
<b>Total Expenses</b>	<b>\$ 16,750,402.61</b>	<b>\$ 11,114,837.00</b>	<b>\$ 12,392,963.38</b>