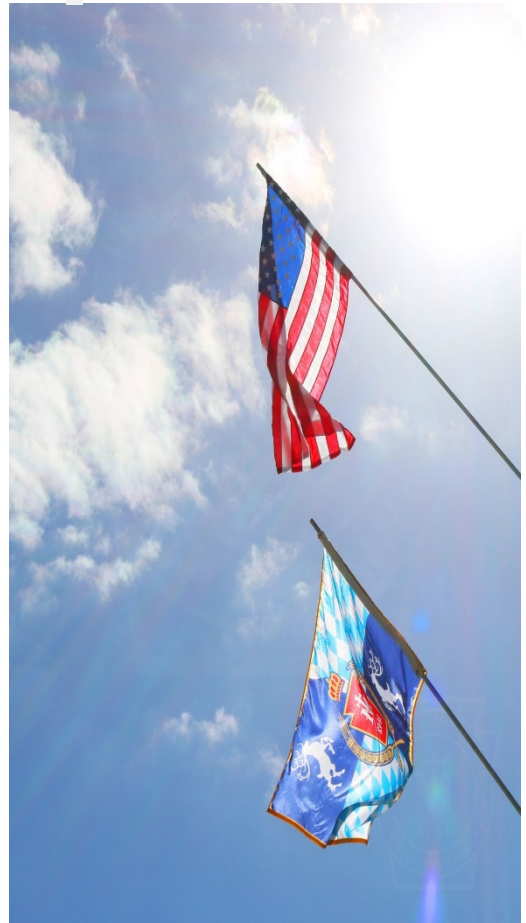

CITY OF SAINT MARYS

BUDGET

2022





COUNCIL

Chris Pletcher	Mayor
Bob Roberts	Deputy Mayor
Andrew Mohny	Council Member
Margie Brown	Council Member
Gina Vrobel	Council Member
Shane Schneider	Council Member
Vacant	Council Member

STAFF

Joseph T. Fleming	City Manager
Tom Nicklas	Police Chief
Tim Brennan	Public Works Director
Travis Skrzypek	Deputy Public Works Director
Carol S. Muhitch	Finance Director
Kristi Wendel	Deputy Finance Director
Tina Gradizzi	Economic Development Director

Table of Contents

	<u>Page</u>
<u>Overview</u>	
Budget Message - City Manager	1
2022 Budget Message - Finance Director	3
Budget Information - Finance Director	10
Budget Overview	
Tax Millage Summary	12
Budget Summary of all Funds	13
 <u>Governmental Funds</u>	
General Fund	
General Fund Summary	
Budget Summary	14
Budget Comparison - Previous Years	15
Budget Comparison - Dollar & Percentage	16
General Fund - Revenue	17
General Fund - Expenditures	
General Administration	19
Public Safety	24
Police Department	25
Code Enforcement	27
Planning & Zoning	28
Emergency Management	30
Public Works - Highways, Roads and Streets	31
Sanitation	35
Parking Facilities	38
Community & Economic Development	40
General Administration - Other	42
Community Transfers	42
 Special Revenue Funds	
Special Revenue - Summary Totals	43
Street Lighting Tax Fund	44
Fire Protection Fund	45
Recreation Fund	48
Library Fund	55
Ambulance Fund	56
Fire Hydrant Fund	57
Debt Fund	58
 Capital Funds	
Capital Funds - Summary Totals	61
Capital Reserve Fund	62
Capital Reserve Fund - Streets, Roads & Storm Sewers	65
Capital Reserve Fund - Bridges	68
CDBG Fund	71
 <u>Enterprise Funds</u>	
Sewage Treatment Plant - Summary	72
Sewage Treatment Fund - Revenue	73
Sewage Treatment Fund - Expenditures	74
Capital Funds - Sewer Fund I & I Fund SLR Fund	78
 <u>Cash Flow - All Funds</u>	 83



City of St. Marys, PA
Office of the Manager

October 29, 2021

The Honorable Mayor and City Council
City of Saint Marys
11 LaFayette Street
Saint Marys, PA 15857

Re: 2021 BUDGET MESSAGE

Dear Mayor and City Council Members:

In accordance with the City of Saint Marys Home Rule Charter, Section 602, the following budget for the fiscal year 2022 is presented for adoption.

Budget workshops will be held November 4th, 8th and on the 9th if necessary at 6pm in the City Council Chamber. The date of the public workshop will be published as required by law.

On behalf of the City of Saint Marys, I am pleased and honored to submit to you my first Proposed Annual Operating Budget. This document is the result of careful planning and thorough deliberation by myself and staff on how to best meet immediate operational needs while maintaining and enhancing the delivery of programs and services for our community. Also, this budget focuses on continuing our forward movement in direction of promoting the City of Saint Marys through services, economic development, and improvements, as a community that provides great opportunity and inviting quality of life. It incorporates a vision to further new economic development and commit to making fiscally responsible investments in our infrastructure and workforce. This budget holds to the commitment to improving the community in which we hold so dear to our hearts and pathways for future generations.

With regard to personnel, I am proposing the City's workforce be increased by three (3) positions. The positions being proposed are a Deputy Economic Development Director and two (2) Operators for the Street Department. By adding a Deputy Director to the Economic Development Department, we will be increasing the productivity of the Department and will be able to take on additional projects, secure additional grant funding and administrative funding, provide more direct benefit programs to residents, allow the Director to cross-train and spend more time working with developers and business owners to recruit, expand, and facilitate meetings with the city team along with our local, county, state and federal partners and agencies. Pertaining to the two (2) Operators for the Street Department, I feel it is necessary to create a 2-person miscellaneous/complaint response crew for our residents. Timely response to complaints and safety issues is a critical and necessary element of the Department of Public Works' scope of responsibility. One of the chronic issues affecting the Street Department's ability to complete preventative maintenance is a growing emphasis on completing complaint-driven work and



City of St. Marys, PA
Office of the Manager

request for assistance from other departments. It is obviously important to address complaints from residents, especially if the issues in question could potentially impact public safety. However, the current practice of deploying entire crew to respond to issues draws limited resources away from core preventative maintenance work. Good customer service requires a timely response to complaints; however, by designating a two-person triage crew to respond to most complaints, the Department will be able to efficiently address issues while limiting the amount of staff deployed to address complaints and requests.

I encourage you to read the details provided by our Finance Director in her attached Budget Message. She clearly outlines the changes in our 2022 Budget and provides great details on how the Budget is structured and the deficit we are currently facing. She has listed options to combat these shortfalls without cutting programs and services to our community. Overall, it is very informative and will give you details needed as you prepare for the budget workshops.

In closing, I want to send my sincere thanks to the City staff for all their hard work and dedication in the development of this budget. They have spent considerable amount of time on this budget, and I look forward to reviewing it with Council at our upcoming sessions.

Sincerely,

Joseph T. Fleming
City Manager

BUDGET INFORMATION

BUDGET CHANGES - MEETING ON NOVEMBER 8TH, 2022

GENERAL FUND

- City Council proposed to increase the Real Estate tax for the 2022 budget. The real estate tax revenue for the General Fund will go from 12.5482 mills to 13.0482 mills an increase of 0.5 mills. This will generate an additional tax revenue of \$104,886.
- City Council proposed to increase the Earned Income Tax for the 2022 budget. The Earned Income Tax will increase from 0.7% to 1% an increase of 0.3%. This will generate an additional tax revenue of \$874,210.
- Total estimated tax revenue increases of \$979,096 will balance the General Fund and provide a transfer to the Capital Reserve Fund of \$403,594.

General Fund

Deficit	<u><u>(\$575,502)</u></u>
Revenue:	
Increase in Real Estate Tax Millage of 0.5 Mills	104,886
Increase in Earned Income Tax of 0.3%	874,210
Expenditures:	
Capital Improvements - Transfer	(403,594)
Total Changes made to the General Fund Budget -2022	<u><u>\$575,502</u></u>

The real estate tax will be imposed on all residents who own property in St. Marys. The increase to their tax bill will be determined by the taxable assessed value of their property. If the homeowner's property is assessed at 40,000, the tax bill will increase \$20 for 2022 for the St. Marys portion of the real estate tax bill.

The earned income tax will be imposed on all wages earned by St. Marys residents. If a St. Marys resident earns \$50,000 a year, the earned income tax increase will be \$150.00

RECREATION FUND

- City Council proposed to increase the Real Estate tax for the 2022 budget. The real estate tax revenue for the Recreation Fund will go from 1.2 mills to 1.7 mills an increase of 0.5 mills. This will generate an additional tax revenue of \$104,886.
- This increase in real estate tax revenue will balance the Recreation Fund budget and provide funding for capital projects for the Recreation Fund.

Recreation Fund

Deficit	<u><u>(\$19,200)</u></u>
Revenue:	
Increase in Real Estate Tax Millage of 0.5 Mills	\$104,886
Expenditures:	
Capital Improvements - Transfer	(\$85,686)
Total Changes made to the Recreation Fund Budget -2022	<u><u>\$19,200</u></u>

The real estate tax will be imposed on all residents who own property in St. Marys. The increase to their tax bill will be determined by the taxable assessed value of their property. If the homeowner's property is assessed at 40,000, the tax bill will increase \$20 for 2022 for the St. Marys portion of the real estate tax bill.

General Fund - Budget Summary

Revenue

Taxes	\$ 6,292,190
Intergovernmental	742,619
Charges for Services	272,336
Licenses, Permits, & Fees	21,150
Fines, Forfeits & Penalties	83,500
Investments & Rentals	76,960
Sanitation Services	202,846
Miscellaneous Revenue	21,500
Transfers- Operating	512,512
Assignments	49,136
Total Proposed Revenue	\$ 8,274,749

Expenditures:

General Government	\$ 1,600,614
Public Safety	2,324,063
Highway, Roads, & Streets	2,471,189
Sanitation	317,216
Parking	110,724
Community & Economic Dev.	184,281
Recreation - Shade Tree Comm.	16,000
Miscellaneous	66,500
Transfers Auth. & Comm.	62,261
Debt Service	218,307
Transfer - SRBSS	500,000
Transfer - Capital Projects	403,594
Total Proposed Expenditures	\$ 8,274,749

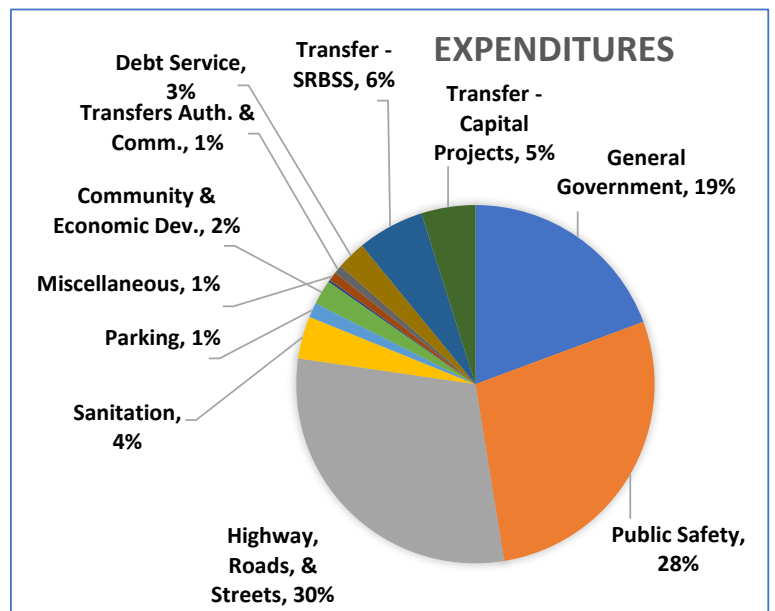
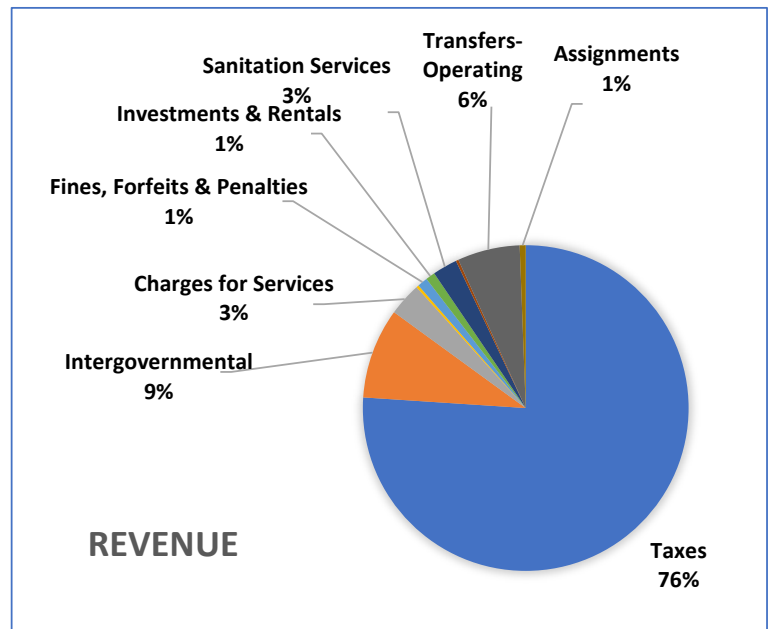
Surplus / (Deficit) (\$0)

CAPITAL IMPROVEMENT PLAN

The City's goal every budget year is to increase the Capital Improvement Plan Fund by 10% of the General Fund's budget

General Funds 2021 Budget	\$ 8,274,749
- 10% Goal	\$827,475
Budget transfer for 2022:	\$ 403,594
Amount Needed to meet 2022's Goal:	\$423,881

OPERATING BUDGET



The 2019 Unassigned Fund balance in excess of 20% of the 2020's budget was \$572,179. This amount was transferred in 2021 to the Capital Reverse Fund for capital projects.

The estimate of Unassigned Fund balance should be \$500,000 for Year 2020.

For 2022 the unrestricted fund balance transfer into the capital reserve fund is expected to be \$200,000.

General Fund

2022 Budget Comparison - Dollar & Percentage

CHANGES AS OF NOVEMBER 8, 2022

	Proposed 2022 Budget	Proposed 2022 Budget	Delta	
			Dollar	%
Revenues:				
<u>Taxes:</u>				
Real Estate - Current + 0.5 MILLS	\$ 2,632,262	\$ 2,737,148	\$ 104,886	3.98%
Real Estate - Delinquent	110,832	110,832	-	0.00%
Per Capita Tax	40,000	40,000	-	0.00%
Real Estate Transfer	110,000	110,000	-	0.00%
Earned Income Tax + 0.3%	2,100,000	2,974,210	874,210	41.63%
Local Service Tax	320,000	320,000	-	0.00%
Total Taxes	\$ 5,313,094	\$ 6,292,190	\$ 979,096	18.43%
<u>Non-Tax Revenues:</u>				
Intergovernmental	\$ 742,619	\$ 742,619	\$ -	0.00%
Charges for Services	272,336	272,336	-	0.00%
Licenses, Permits, & Fees	21,150	21,150	-	0.00%
Fines, Forfeits & Penalties	83,500	83,500	-	0.00%
Investments & Rentals	76,960	76,960	-	0.00%
Sanitation Services	202,846	202,846	-	0.00%
Miscellaneous Revenue	21,500	21,500	-	0.00%
Total Non-Tax Revenue	\$ 1,420,911	\$ 1,420,911	\$ -	0.00%
<u>Other Financing Sources:</u>				
Proceeds of Fixed Asset Sales	\$ -	\$ -	\$ -	
Interfund Operating Transfers	512,512	512,512	-	0.00%
Assignments - OPEB	42,500	42,500	-	0.00%
Assignments - Pension Liability	6,636	6,636	-	0.00%
MBS - Mitigation Account - UR	-	-	-	
Total Other Financing Sources	\$ 561,648	\$ 561,648	-	0.00%
Total Revenue	\$ 7,295,653	\$ 8,274,749	\$ 979,096	13.42%
Expenditures:				
<u>Operating Expenditures</u>				
General Government	\$ 1,600,614	\$ 1,600,614	\$ -	0.00%
Public Safety	2,324,063	2,324,063	-	0.00%
Highway, Roads, & Streets	2,471,189	2,471,189	-	0.00%
Sanitation	317,216	317,216	-	0.00%
Parking	110,724	110,724	-	0.00%
Comm. & Economic Develop	184,281	184,281	-	0.00%
Recreation - Shade Tree	16,000	16,000	-	0.00%
Miscellaneous	66,500	66,500	-	0.00%
Total Operating Expenditures	\$ 7,090,587	\$ 7,090,587	\$ -	0.00%
Transfers to Authorities & Comm	62,261	62,261	-	0.00%
Debt Service	218,307	218,307	-	0.00%
Capital Improvements - RSBSS	500,000	500,000	-	0.00%
Capital Improvements - Transfer	-	403,594	403,594	
Total Expenditures	\$ 7,871,155	\$ 8,274,749	\$ 403,594	5.13%
Cash Reserves - URFB	\$ -	\$ -	\$ -	
Surplus (Deficit)	\$ (575,502)	\$ -	\$ 575,502	-100.00%

2022 Budget - Special Revenue Funds

RECREATION FUND

CHANGES AS OF NOVEMBER 8, 2022

	Proposed Recreation Fund	Proposed Recreation Fund	Delta Dollar	%
Revenues:				
<u>Taxes:</u>				
Real Estate - Current + 0.5 Mills	\$ 251,726	\$ 356,612	\$ 104,886	41.67%
Real Estate - Delinquent	10,599	10,599	\$ -	0.00%
Total Taxes	<u>\$ 262,325</u>	<u>\$ 367,211</u>	<u>\$ 104,886</u>	39.98%
<u>Non-Tax Revenues:</u>				
Intergovernmental	\$ 84,120	\$ 84,120	\$ -	0.00%
Charges for Services	66,500	66,500	\$ -	0.00%
Investments & Rentals	300	300	\$ -	0.00%
Miscellaneous Revenue	1,500	1,500	\$ -	0.00%
Total Non-Tax Revenue	<u>\$ 152,420</u>	<u>\$ 152,420</u>	<u>\$ -</u>	0.00%
<u>Other Financing Sources:</u>				
Proceeds of Fixed Asset Sales				
Contributions & Donations				
Interfund Operating Transfers				
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Total Revenue	\$ 414,745	\$ 519,631	\$ 104,886	25.29%
Expenditures:				
<u>Operating Expenditures</u>				
Public Safety				
Highway, Roads, & Streets				
Culture & Recreation	433,945	433,945	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Operating Expenditures	<u>\$ 433,945</u>	<u>\$ 433,945</u>	<u>\$ -</u>	0.00%
Debt Service				0.00%
Capital Improvements - Transfer		85,686	85,686	
Total Expenditures	\$ 433,945	\$ 519,631	\$ 85,686	19.75%
Surplus (Deficit)	<u>\$ (19,200)</u>	<u>\$ -</u>	<u>\$ 19,200</u>	



City of Saint Marys
Proposal for Changing Sewer Rates
Budget Year - 2022

Proposal #3 - to Change the 2021 Sewer Rate for all customers:

Residential Customers:

- 1 Monthly sewer base rate will change from \$50.50 to a Quarterly sewer base rate of \$136.50
- 2 Impose a surcharge fee of \$6.80 per TG for any resident who uses over 9 TG's of water a Quarter.
- 3 Residents will be billed quarterly based on the water consumption readings provided by the St. Marys Water Authority.
- 4 All residential service addresses will be charged.

Mixed-Use (Commercial With Residential) Customers:

- 1 If a mixed-use complex has only one water meter than the following charges will apply:
- 2 Rates are set on a quarterly basis
- 3 If there is residential housing in a mixed-use complex then the landlord will be billed a base rate of \$136.50 for each residential service address in that complex. The landlord will receive a credit up to 9 TG's of water usage for each of the residential service address located in the mixed-use complex.
- 4 The landlord will pay for every commercial or other customer a base rate fee based on meter size listed:

Water Meter Size	Base Rate Quarterly
5/8"	\$151.50
3/4"	\$165.00
1"	\$180.00
1 1/2"	\$225.00
2.0"	\$375.00
3.0"	\$750.00
4.0"	\$1,500.00

- 3 The landlord will pay no less than 3 TG's a Quarter for water consumption at a rate of \$6.80.
- 4 The Customer will be billed quarterly based on the water consumption readings provided by the St. Marys Water Authority.

Non-Residential Customers:

- 1 The sewer base rate will be determined by the water meter size provided by the St. Marys Area Water Authority as listed below:

Water Meter Size	Base Rate Quarterly
5/8"	\$151.50
3/4"	\$165.00
1"	\$180.00
1 1/2"	\$225.00
2.0"	\$375.00
3.0"	\$750.00
4.0"	\$1,500.00

- 2 The consumption rate will be \$6.80 per TG's of water usage.
- 3 The Customer will be billed quarterly based on the water consumption readings provided by the St. Marys Water Authority.



City of St. Marys
Proposal for Changing Sewer Rates
Budget Year - 2022

PROPOSAL #3

Base Rate - Quarterly

Customer Type	Meter Type	Customer Base	Quarterly Charge	Total Revenue
Residential	N/A	4,505	\$136.50	\$2,459,730
Industry & Other	5/8"	67	\$151.50	\$40,602
	3/4"	292	\$165.00	\$192,720
	1"	34	\$180.00	\$24,480
	1 1/2"	36	\$225.00	\$32,400
	2"	32	\$375.00	\$48,000
	3"	19	\$750.00	\$57,000
	4"	4	\$1,500.00	\$24,000
Totals		4,989		\$2,878,932

Consumption Charge - Quarterly

Customer Type	Consumption Credits	by TG Consumption	Quarterly Charge	Total Revenue
Residential	9 TG	46,164	\$6.80	\$313,915
Mixed Use	51 9 TG	(1,836)	\$6.80	(\$12,485)
Industry	N/A	115,000	\$6.80	\$782,000
Totals		159,328		\$1,083,430

Total Revenue	\$3,962,362
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Sewage Treatment Fund

Cost to manage and operate the Sewage Treatment Plant is paid through the Sewage Treatment Fund. This fund is an operating fund. For capital cost for the Sewage Treatment Plant, the cost is paid through the Sewer Fund and capital cost to upgrade and to maintain the sewer lines is paid through the I & I Fund and the Sewer Line Replacement Fund.

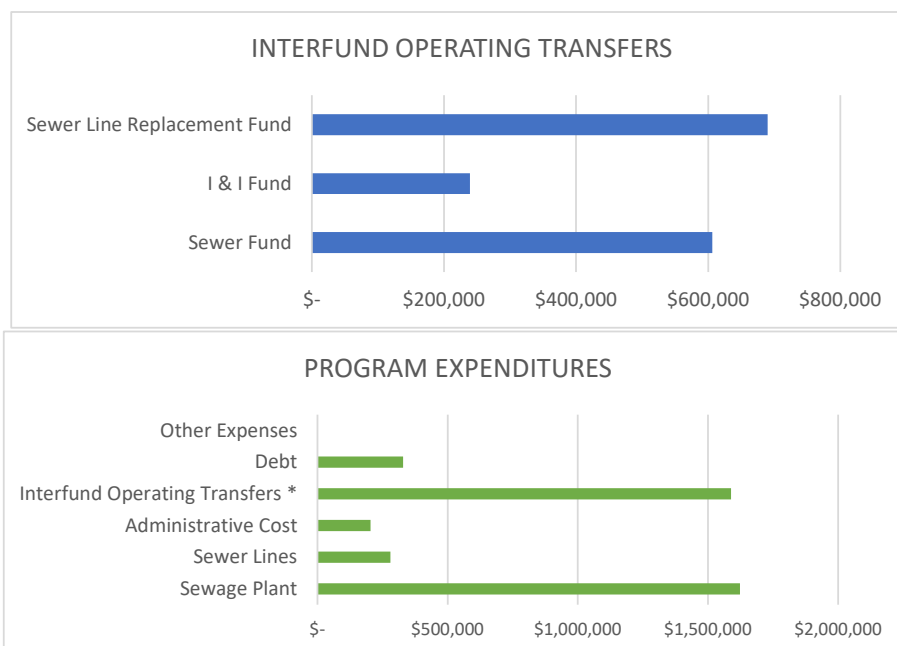
PROPOSED SEWER RATE CHANGES

Revenue:	Proposed 2022 Budget	Proposed 2022 Budget	Delta	
			Dollar	%
Charges for Services	\$3,969,014	\$4,021,662	\$ 52,648	1.3%
Investments & Rentals	1,500	1,500	-	0.0%
Other Revenue	3,500	3,500	-	0.0%
Totals	\$ 3,974,014	\$ 4,026,662	\$ 52,648	1.3%

Expenditures:	Proposed 2022 Budget	Proposed 2022 Budget	Delta	
			Dollar	%
Sewage Plant	\$1,623,337	\$1,623,337	\$ -	0.0%
Sewer Lines	280,694	280,694	-	0.0%
Administrative Cost	204,346	204,346	-	0.0%
Interfund Operating Transfers *	1,535,388	1,588,036	52,648	3.4%
Debt	328,749	328,749	-	0.0%
Other Expenses	1,500	1,500	-	0.0%
Totals	\$ 3,974,014	\$ 4,026,662	\$ 52,648	1.3%

Surplus/Deficit	\$ -	\$ -	\$ -	
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* Interfund operating transfers is the amount that is transferred to the capital funds - Sewer, I & I and Sewer Line replacement



Sewage Treatment Fund

REVENUE

Listed below is a summary of the revenue generated in the Sewage Treatment Fund.

Charges for Services	Proposed 2022 Budget	Proposed 2022 Budget	Delta Dollar	%
Revenue of Object				
Sewer Charges - Base Rate	\$ 2,654,520	\$2,399,988	\$ (254,532)	-9.59%
Sewer Charges - Consumption	776,250	\$1,083,430	307,180	39.57%
Sewer Charges - I & I	239,472	239,472	-	0.00%
Sewer Charges - Line Replacement	239,472	239,472	-	0.00%
Late Fees Assessed	23,000	23,000	-	0.00%
Industrial Permits/Surcharges	5,000	5,000	-	0.00%
Discharge Permits	23,800	23,800	-	0.00%
Administrative Fines	1,000	1,000	-	0.00%
Certificate Of Compliance Fees	6,500	6,500	-	0.00%
Totals	\$3,969,014	\$4,021,662	\$ 52,648	1.33%
Other Revenue				
Earnings & Investments	\$ 1,500	\$ 1,500	\$ -	0.00%
Miscellaneous	500	500	-	0.00%
Refunds of PY Revenue	3,000	3,000	-	0.00%
Totals	\$ 5,000	\$ 5,000	\$ -	0.00%
TOTAL REVENUE	\$ 3,974,014	\$ 4,026,662	\$ 52,648	1.32%

UTILITY BILLING CUSTOMERS - WITH NEW PROPOSED SEWER RATES FOR ALL CUSTOMERS

Base Rate:	Meter Size	Customer Base	Quarterly Charge	Total Revenue
Residential Customers:	N/A	4505	\$136.50	\$2,459,730
Industry & Other	5/8" x 1/2"	67	\$151.50	\$40,602
	5/8" x 3/4"	292	\$165.00	\$192,720
	1"	34	\$180.00	\$24,480
	1 1/2"	36	\$225.00	\$32,400
	2"	32	\$375.00	\$48,000
	3"	19	\$750.00	\$57,000
	4"	<u>4</u>	\$1,500.00	<u>\$24,000</u>
		4989		\$2,878,932

Consumption Rate:	by TG Consumption	Quarterly Charge	Total Revenue
Residential Customers:	46,164	\$6.80	\$313,915
Mixed Use Customers:	(1,836)	\$6.80	(\$12,485)
Industry & Other	115,000	\$6.80	<u>\$782,000</u>
			<u>\$1,083,430</u>

Total Sewer Charges	\$3,962,362
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2022 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Presented in the next 80 or so pages is the proposed budget for the City of St. Marys for year 2022. This document displays the budget into two major categories: Governmental Funds and Enterprise Funds. Governmental funds include the general fund, special revenue funds and capital funds. The enterprise funds include the operations of the sewage treatment plant; the maintenance of sewer lines and the capital cost to maintain the plant and the sewer lines.

In this budget there are four major items that are focused on:

- ° Balancing the General Fund
- ° Establishing a revenue source for the Capital Reserve Fund for capital projects
- ° Setting sewer rates for Industry and Other sewer customers
- ° Establishing a true Capital Projects Fund for the Enterprise funds - Sewage Treatment Plant and Sewer Lines

General Fund

The General Fund is the operating fund for the City, which pays for cost related to administration, public safety, public works and economic development.

Total proposed revenue for 2022 is \$7,295,653. This is \$24,776 less than last year's budget and the proposed expenditures are \$7,871,155 which is \$356,751 more than last year. This leaves a deficit of \$575,502 for 2022.

This budget does not include any transfers to the Capital Reserve Fund for capital projects.

Revenue

The majority of revenue collected in the general fund or any of the governmental funds is tax revenue. Tax revenue makes up 73% of all revenue collected. Of this 52% is in real estate taxes and 40% is in earned income tax. Local service tax makes up 6% of the tax revenue and 2% is from realty transfer tax.

Real estate tax revenue has been flat for the last four to five years with collections of \$2.6M. The assessed value of taxable property ranges from 2016 of \$218,414,178 to year 2022 of \$220,812,675 a difference of \$2,398,497. In dollars this is an increase in real estate tax revenue of \$44,460 from 2016. For 2022, real estate tax revenue was budgeted with a .3% increase, the assessed value increased from last year by \$662,495.

- ° Increases in tax revenue: \$18,230; real estate tax - \$8,230 and real estate transfer tax - \$10,000.
- ° Decreases in Intergovernmental revenue: \$61,769; PUC Drilling Fees from Act 13 - \$67,300; Act 205 Pension aid - \$22,491
Act 205 - Fireman's Relief \$7,756 and an increase in grant funding through ECCD for the Jackson Rd project of \$30,778
- ° Increase in Assignments - Transfer from OPEB account of \$17,500 and from the Pension Liability account of \$3,661

Total decrease in revenue for 2022 is \$24,776 or .3%.

Expenditures

General Government (administration), Public Safety and Public Works make up the majority of the expenditures for the general fund. General government is 20% of the budget; Public Safety, which includes the police, code enforcement and the zoning departments is 30% of the budget and the Public works make up 31% of the budget. Transfers to the reserve account for streets, roads, bridges, and storm sewers make up 6% and the remaining 13% is economic development, parking debt service, and community transfers.

Total expenditures increased 4.75% or \$356,751. Wages and benefits increased \$241,348 and operating cost increased \$115,403. Payroll and employee benefits equals 59% of the budget at \$4,670,000 and operating cost is \$3,201,155 or 41% of budget.

General Government expenditures increased \$40,395 or 2.59%.

- ° Manager's office - increase of \$14,820; Wages & Benefits of \$6,495; Tyler Software of \$6,800 and bond cost of \$1,775
- ° Finance Department - increase of \$43,232; Wages & Benefits of \$16,981; Software support of \$23,500; HR cost of \$2,750
- ° Law Solicitor Fees - \$30,000 - with the elimination of the HR office - a savings of \$88,000 - Negotiation cost of \$30,000 added.
- ° City Hall Expenses - \$27,789 - Wages & Benefits of \$7,151; Communications \$18,000; Office supplies of \$3,000

2022 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Expenditures - Continued

Public Safety expenditures increased \$58,284 or 2.57%

- ° Police Department - increase of \$45,198; Wages of \$2,192 & Benefits of \$44,024
- ° Code Enforcement - increase of \$4,958; Wages & Benefits of \$3,400
- ° Planning & Zoning - increase of \$7,628 which is Wages & Benefits of \$6,028

Public Works expenditures increased \$179,094 or 7.8%

- ° Administration - increase of \$137,816; Wages & Benefits of \$133,416 - this budget includes 2 additional Level 1 truck drivers at 75% of the base rate. The work load for these 2 employees will focus on resident request. This will eliminate pulling the public works staff off of major jobs. In the down time and the winter months, they will plow snow and work with the public works staff.
- ° Streets & Bridges - increase of \$30,778; This is the Jackson Rd Project that the City has been funded through the Elk County Conservation District for the last few years. Budgeted grant revenue of \$170,778 will cover the cost of \$170,778.

Community Economic Development expenditures increased \$83,894 or 83.6%

- ° Wages - increase of 49,028 - This includes an additional employee - Deputy Director for Economic Development of \$40,000
- ° Benefits - increase of \$30,366 - benefits for new additional employee added to the department.

Community Transfers:

- ° Shade Tree Commission - Requesting an additional funding of \$7,000 - budget from \$9,000 to \$16,000
- ° Airport Authority - Reduction of \$7,500. Requesting \$7,500 for Audit and \$5,000 Additional Funding - Reduction of \$20,000 from previous audit fees.
- ° Elk County Humane Society - \$7,500 - same as last year's funding
- ° Council on the Arts - \$1,961 - same as last year
- ° Memorial Parade - \$300 - same as last year
- ° EDC - \$5,000 - same as last year

Deficit

The deficit for the general fund for this year is at \$575,502. Of this \$193,975 is brought over from last years budget. The budget was balanced last year with a portion of the unrestricted fund balance (cash on hand). If there are no increases in revenue or reduction in expenses this deficit will continue to carry from year to year. So this years deficit is the difference between the revenue and expenditures for this budget which is \$381,527. Of this amount \$24,776 is a reduction in revenue and \$356,751 is an increase in expenditures.

For real estate tax revenue - nothing has really changed since 2011. That was the last year that City Council raised real estate rates. The rate was increased by 1.91 mills. In 2011 we collected \$2,590,980 in current real estate taxes. In 2020 the collections were \$2,609,010 a difference of \$18,030. In 2019 current real estate tax collections were \$2,593,898 and 2018 they were \$2,620,984.

For earned income tax; in 2011 we collected \$1.3M in EIT revenue and in 2020 it was \$2.031M and \$493,354 of this is reserved for the streets & bridges account which leaves 1.538M left in the general fund. This is an increase in 10 years of \$238,000.

For expenditures - the increase is \$356,751.

For wages and benefits the net increase is \$292,000. Most of this is the 3 new employees in this year's budget. 2 employees for the street department which total in wages and benefits of \$133,000 and the new deputy director for the community economic development department totaling \$72,000. A total of \$87,000 is the increase in wages & benefits for the remaining employees.

So that leaves an increase in net operating cost of \$65,000. Of this \$40,000 is the maintenance contract for the new accounting program - Tyler; \$18,000 from Salter Communications; the Jackson Rd Project of an increase cost of \$31,000;

So revenue is flat and the increases in the expenditures are the additional cost to serve the public in a better way. We knew last year when we balanced the budget with available cash that we would need the additional revenue for the following years. But raising taxes for 2021 was something that no one would have done. But that doesn't mean that it should not have happened. We are at a place that we could cut cost from this budget; but how much do you cut and what affect will that have on the services to the community. If so, we would need to cut services and programs every year.

2022 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Deficit - Continued

It has been 10 years since real estate taxes were increased in the General Fund. Cost of living since then has risen 17.8%. In 2011, one of the reasons to raise taxes was to cover the increase in pension cost. Later when the Act 205 monies covered the pension cost the tax increase helped pay for the wages and benefits and increases in the cost to operate the City. Cost of material and services are going to continue to increase and make it impossible to balance the budget with the tax revenue that we are currently receiving.

We are at a point that we need to find additional funding for the general fund. Unless we can obtain a different revenue source, increasing tax revenue is an option. Listed below and in the next two pages break down options that City Council may choose to increase tax revenue.

If taxes are raised just enough to balance the General Fund budget, there would be no budget amount for capital cost to be transferred into the Capital Reserve Fund. It is very important at this time to establish the revenue source needed to fund capital purchases. If we do not transfer from the General Fund, we will not have any money by 2023 or 2024 for road and street infrastructure, vehicle replacements, land and building improvements as well as any equipment needed. If we want to encourage businesses to relocate to the City then we need to provide them with the services needed to do so.

The proposals listed on the following 2 pages are only suggestions.

Proposal #1 - To increase the real estate taxes by 1/2 of a mill and to raise the earned income tax an additional .3% - revenue increase of \$979,096

Proposal #2 - To increase the real estate taxes by 1 mill and to raise the earned income tax an additional .15% - revenue increase of \$541,991

Proposal #3 - For budget years 2023, 2024 and 2025 raise the real estate tax revenue by .5 mills. This will increase the general fund \$104,886 in 2023; for 2024 - \$209,772 and in 2025 an increase of \$314,658 yearly.

This will balance the budget yearly and provide additional funding for the capital reserve fund.

Listed below shows how these proposals will effect the resident based on wages earned and the property assessed value of their homes.

Yearly Wages:	INCREASE TO RESIDENT FOR EIT				
	0.30%	0.25%	0.20%	0.15%	0.10%
\$10,000	\$30	\$25	\$20	\$15	\$10
\$15,000	\$45	\$38	\$30	\$23	\$15
\$20,000	\$60	\$50	\$40	\$30	\$20
\$25,000	\$75	\$63	\$50	\$38	\$25
\$30,000	\$90	\$75	\$60	\$45	\$30
\$35,000	\$105	\$88	\$70	\$53	\$35
\$40,000	\$120	\$100	\$80	\$60	\$40
\$45,000	\$135	\$113	\$90	\$68	\$45
\$50,000	\$150	\$125	\$100	\$75	\$50
\$55,000	\$165	\$138	\$110	\$83	\$55
\$60,000	\$180	\$150	\$120	\$90	\$60
\$65,000	\$195	\$163	\$130	\$98	\$65
\$70,000	\$210	\$175	\$140	\$105	\$70
\$75,000	\$225	\$188	\$150	\$113	\$75
\$80,000	\$240	\$200	\$160	\$120	\$80
\$85,000	\$255	\$213	\$170	\$128	\$85
\$90,000	\$270	\$225	\$180	\$135	\$90
\$95,000	\$285	\$238	\$190	\$143	\$95
\$100,000	\$300	\$250	\$200	\$150	\$100

PROPERTY ASSESSED VALUE:	INCREASE IN MILLS OF:						
	0.5	1	1.5	2	2.5	3	3.5
\$10,000	\$5	\$10	\$15	\$20	\$25	\$30	\$35
\$15,000	\$8	\$15	\$23	\$30	\$38	\$45	\$53
\$20,000	\$10	\$20	\$30	\$40	\$50	\$60	\$70
\$25,000	\$13	\$25	\$38	\$50	\$63	\$75	\$88
\$30,000	\$15	\$30	\$45	\$60	\$75	\$90	\$105
\$35,000	\$18	\$35	\$53	\$70	\$88	\$105	\$123
\$40,000	\$20	\$40	\$60	\$80	\$100	\$120	\$140
\$45,000	\$23	\$45	\$68	\$90	\$113	\$135	\$158
\$50,000	\$25	\$50	\$75	\$100	\$125	\$150	\$175
\$55,000	\$28	\$55	\$83	\$110	\$138	\$165	\$193
\$60,000	\$30	\$60	\$90	\$120	\$150	\$180	\$210
\$65,000	\$33	\$65	\$98	\$130	\$163	\$195	\$228
\$70,000	\$35	\$70	\$105	\$140	\$175	\$210	\$245
\$75,000	\$38	\$75	\$113	\$150	\$188	\$225	\$263
\$80,000	\$40	\$80	\$120	\$160	\$200	\$240	\$280
\$85,000	\$43	\$85	\$128	\$170	\$213	\$255	\$298
\$90,000	\$45	\$90	\$135	\$180	\$225	\$270	\$315
\$95,000	\$48	\$95	\$143	\$190	\$238	\$285	\$333
\$100,000	\$50	\$100	\$150	\$200	\$250	\$300	\$350

General Fund

BUDGET MESSAGE

	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
	Proposed 2022 Budget	REAL ESTATE TAX INCREASE .5 MILL	EARNED INCOME TAX INCREASE 0.15%	EARNED INCOME TAX INCREASE 0.30%	TOTAL TAX INCREASES FOR 2022
Revenues:					
<u>Taxes:</u>					
Real Estate - Current	\$ 2,632,262	\$ 2,737,148	\$ 2,632,262	\$ 2,632,262	\$ 2,737,148
Earned Income Tax	2,100,000	2,100,000	2,537,105	2,974,210	2,974,210
Other Tax Revenue	580,832	580,832	580,832	580,832	580,832
Total Taxes	\$ 5,313,094	\$ 5,417,980	\$ 5,750,199	\$ 6,187,304	\$ 6,292,190
Total Non-Tax Revenue	1,420,911	1,420,911	1,420,911	1,420,911	1,420,911
Total Other Financing Sources	561,648	561,648	561,648	561,648	561,648
Total Revenue	\$ 7,295,653	\$ 7,400,539	\$ 7,732,758	\$ 8,169,863	\$ 8,274,749
Expenditures:					
<u>Operating Expenditures</u>					
Operating Expenses	\$ 7,090,587	\$ 7,090,587	\$ 7,090,587	\$ 7,090,587	\$ 7,090,587
Other Operating Expenses	280,568	280,568	280,568	280,568	280,568
Capital Improvements - RSBSS	500,000	500,000	500,000	500,000	500,000
Total Operating Expenditures	7,871,155	7,871,155	7,871,155	7,871,155	7,871,155
Capital Improvements - Transfer	-	-	-	298,708	403,594
Total Expenditures	7,871,155	7,871,155	7,871,155	8,169,863	8,274,749
Surplus (Deficit)	\$ (575,502)	\$ (470,616)	\$ (138,397)	\$ -	\$ -
Proposed .5 Mill Real Estate Tax		\$ 104,886			\$ 104,886
Proposed .15% Earned Income Tax			\$ 437,105		\$ 437,105
Proposed .30% Earned Income tax				\$ 874,210	\$ 437,105
TOTAL PROPOSED TAX INCREASES FOR 2022 BUDGET:					\$ 979,096

Column 1 shows the current proposed budget for this year. This budget has a deficit of \$575,502. Of this \$193,975 is a deficit carryover from last year. The \$381,527 deficit for this year is a combination of a decrease in revenue (\$24,776) and in increase in expenditures (\$356,751).

Column 2 shows an increase in the real estate taxes of .5 mills. This will generate an additional tax revenue of \$104,886. Total General Fund tax mills will be at 13.0482. For the resident: A property assessed at \$20,000 would see an increase of \$10 and for a property assessed at \$50,000 will see an increase of \$25.00. With this increase, the General Fund will show a deficit of \$470,616.

Column 3 shows an increase in the earned income tax rate of .15%. This should generate \$437,105 in tax revenue. Total EIT rate for residents would be 1.35%. For the resident: If you earned \$35,000 yearly your tax would increase \$52.50 yearly and if you earned \$75,000 yearly; your EIT will increase \$112.50 yearly. With this increase, the General Fund will show a deficit of \$138,397.

Column 4 shows an increase in the EIT .3%. This the highest the City can raise the EIT rate. This will generate \$874,210 yearly in additional revenue. As in Column 3 - if you earned \$35,000 yearly your tax will increase by \$105 and if you earn \$75,000 a year the increase will be \$225 or \$4.33 a week.

Column 5 shows both increases - the .5 Mills of real estate taxes and the .3% increase in the earned income tax. For this increase .15% would be designated as the revenue source for the capital improvement plan and would be transferred to the Capital Reserve Fund yearly. That yearly transfer would be roughly \$403,594. This is not the total .15% of EIT. \$33,511 would have to remain in the general fund to balance the budget.

General Fund

BUDGET MESSAGE

Capital Reserve Fund:

The capital reserve fund was established in 2015 and is used for infrastructure, buildings & improvements, land acquisition and equipment purchases for general fund purposes. When this was established the initial transfer came from the general fund to support the expenditures. A revenue source was never established to fund these purchases. From 2015 to the present \$3,931,907 was transferred from the general fund to the capital reserve fund. This number is calculated by holding back 20% of next year's budget of the unrestricted fund balance. So if the funds are not spent in a budget year, it is transferred to the capital reserve fund for capital projects with allowing the reserve of 20% of next years budget to remain in the general fund. So we are dependent on what is remaining in the general fund at the end of the year for capital funding.

The EIT increase of .15% or \$437,105 will give the capital reserve fund a revenue source to fund capital projects from year to year. Listed below is the cash flow expectations of the funding and uses for the capital reserve fund with the EIT funding.

CAPITAL RESERVE FUND

CASH FLOW

	YEAR 2022	YEAR 2023	YEAR 2024	YEAR 2025	YEAR 2026
Cash on hand 1/1	\$1,000,000	\$586,894	\$255,894	\$9,894	\$42,894
General Fund - URFB	500,000	200,000	200,000	200,000	200,000
General Fund - EIT .15%	403,594	440,000	450,000	450,000	455,000
General Fund - Capital					
Transfers - Parking Fund	20,000	20,000	20,000	20,000	20,000
PIB Loan Proceeds				1,000,000	
Intergovernmental	35,425				
Interest Earnings	1,000	1,000	1,000	1,000	1,000
Total Cash	\$1,960,019	\$1,247,894	\$926,894	\$1,680,894	\$718,894
Capital Cost:	(1,373,125)	(992,000)	(917,000)	(1,638,000)	(828,000)
Cash on hand 12/31	\$586,894	\$255,894	\$9,894	\$42,894	(\$109,106)

Transferring the unrestricted fund balance is not a guarantee so I estimated \$200,000 for years 2023 through 2026.

So if we can transfer the .15% EIT increase and at least \$200,000 from the general fund through the unrestricted fund balance we should be able to complete capital projects needed.

Total capital cost for 2022 for the General fund is \$1,373,125.

- ° General Government - Upgrade to City Hall Elevator - \$190,000; Cameras at the Parking Garage \$50,000; Tyler Computer Software \$100,000; yearly budget of Improvements of \$35,000 and computers of \$8,000
- ° Public Safety - Patrol Vehicle replacements of \$96,000, Computer upgrades \$10,000 and the Automated License Plate Readers - 2 units \$35,425 - this will be offset by a PCCD grant 100%
- ° Public Works - Infrastructure of \$320,000; Berm Replacements \$110,000; Screen & Crush Millings \$15,000; Vehicle Replacements of \$304,000; Equipment \$99,700

2022 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Special Revenue Funds

Special Revenue Funds are funds that are for specific purposes and have a real estate tax millage. Street Lighting Tax Fund, Fire Protection Fund, Recreation Fund, Library Fund, Ambulance Fund, Fire Hydrant Fund and the Debt Fund are special revenue funds. The City maintains the Shade Tree Fund. This fund has no tax revenue and receives revenue as an operating transfer from the General Fund. The Shade Tree Commission requested \$16,000 for their budget. In 2021 Council granted them \$9,000. All of the special revenue funds are balanced with the exception of the Recreation Fund and the Fire Hydrant Fund. The Recreation Fund balanced their budget with cash on hand of \$19,200 and the Fire Hydrant fund balanced their budget with cash on hand of \$2,913.

Enterprise Funds

The Enterprise funds consist of the Sewage Treatment Fund, Sewer Fund, I & I Fund and the Sewer Line Replacement Fund. The Sewage Treatment fund is the operating fund and the sewer, I & I, and sewer line replacement funds are capital funds. Total proposed revenue is \$3,974,014 and total proposed expenditures are \$3,974,014 leaving a balanced budget.

Revenue

The City contracted with HRG, Inc. to do a rate study on the sewer system for non-residential customers. The report restructured the billing rates for industry and other customers. The base rate stayed a flat rate and the charge was based on the water meter size. The rates ranged from a 5/8" x 1/2" meter at a monthly base rate of \$50.50 to a 4.0" meter at a monthly base rate of \$2,525. The report also supported a consumption rate of \$6.65 per thousand gallons of water usage. Based on the 484 customers that are either industry or non-residential and by the estimated meter size that they had, this would generate an additional income of \$888,800. This additional funding would be used for capital projects at the sewage plant and for repairs and replacement of the sewer lines.

With an increase of this magnitude, the industry with the most consumption or water meter size in town would see a substantial increase in their sewer service bill.

The rates were modified for this budget. The rates were changed so that the revenue did increase but did not put an unwanted burden on the customer. A rate structure increase over a period of time might be the best option to generate the money needed for capital cost.

The new rate is based off the study provided by HRG with the base rate being a flat rate and based on the meter size. The rate will stay the same for the 5/8" x 1/2" meter at \$50.50 and will increase upward to \$500 for a 4" meter. The consumption rate will be at \$6.75 per thousand gallons of water usage. This will generate an additional funding of \$383,300. The largest industry customers will see an increase in their sewer bill but not as large as the original proposal from HRG.

The rate for residential customers will remain the same at \$50.50. This is a flat base rate with no consumption charges.

Expenditures

Total expenditures for the Sewage Treatment Fund budget is \$3,974,014. This also increased \$364,322. Increases of \$263,327 are for the sewage treatment plant. The NPDES permit fees increased \$169,500, sampling analysis increased \$26,400 and repairs to machinery increased \$25,000 for this budget year.

The transfer to the capital funds - Sewer Line Replacement and the Sewer fund increased \$130,573. A total of \$1,535,388 will be transferred to the capital funds for capital projects. On page 78 of this report shows the projects that will be completed this year and the following pages the projects projected to be completed over the next 10 years.

Total capital cost for this year total \$3,162,000. The Erie Avenue/Washington Street sewer line replacement of \$2.5M will be completed in 2022. Also scheduled for the sewage plant is improvements to land of \$20,000; Buildings of \$75,000 and equipment purchases of \$367,000. There will be \$200,000 earmarked for I & I improvements.

2022 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Applying the City's Real Estate Tax bill to the Budget

Every homeowner will receive their real estate tax bill in early March of each year. This bill also shows the taxes due to Elk County.

The homeowners bill is based on the assessed value of the property and the City's tax rate (18.5362) for that year.

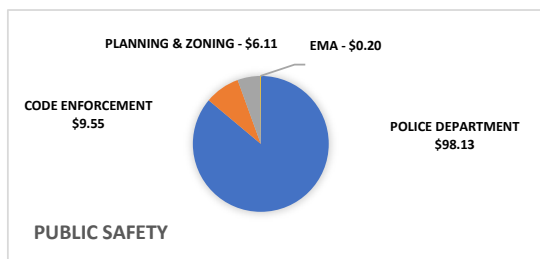
A property with an assessed value of 25,000 will pay in City taxes \$463.41 yearly. $25,000 / 1000 \times 18.5362 = \463.41

Listed below shows where the \$463.41 in tax dollars will be spent;

General Fund	\$313.71
Street Lighting	\$12.50
Fire Protection	\$35.00
Recreation - Parks/Pool	\$30.00
St. Marys Public Library	\$14.50
St. Marys Ambulance	\$2.50
Fire Hydrant Service	\$7.50
Debt Service	<u>\$47.70</u>
	\$463.41

The General Fund is broken down into different departments. The major departments are the administration, public safety, and public works.

Listed below shows the breakdown of the tax dollars received for **Public Safety**



Listed to the right is the history of revenue and expenditures compared to the inflation rate for each year. Listed is revenue received less any loan proceeds.

* Audit not complete

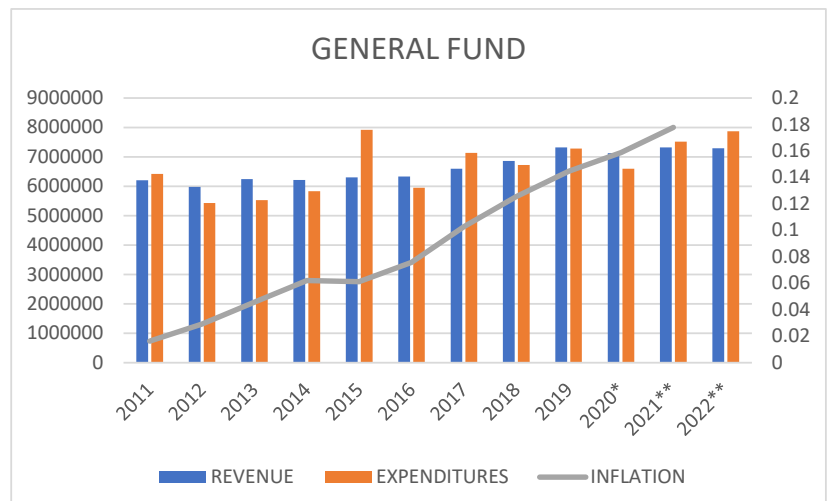
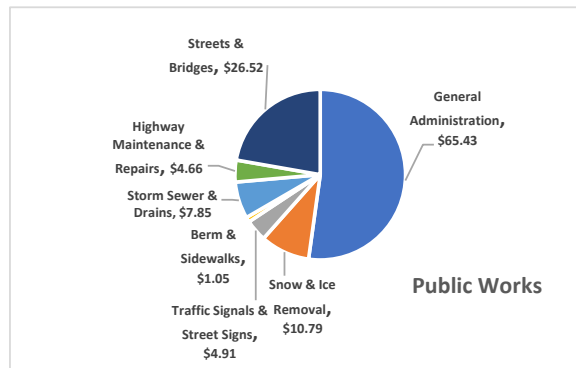
** Budget Information

Inflation rate is based from the information from the US Bureau of Labor Statistics - CPI inflation calculator.

Listed below shows the breakdown of the tax dollars received through the **General Fund**

Administration	\$78.51
Public Safety	\$113.99
Public Works	<u>\$121.21</u>
	\$313.71

Listed below shows the breakdown of the tax dollars received for **Public Works**



BUDGET INFORMATION

Real Estate Taxes

- **There is a proposed real estate tax increase of .5 mills to 1 mill for the 2022 General Fund budget.**
- Total Real Estate tax millage currently is 18.5362 mills. The General fund receives 12.5482. A mill is worth \$220,813. Total estimated real estate tax revenue for 2022 is \$4,093,028 without the tax increase. The City budgets to collect 95% of the real estate tax revenue amounting to \$3,888,377. **The additional .5 mills will generate an additional \$104,886 additional 1 mill will generate an additional \$209,772**
- Taxable assessed value of property in the City is estimated at \$220,812,675. This is an increase from last year of \$662,495. This is an increase of \$12,280 in current real estate taxes. .3%
- History of Millage Increases:
2022 - 0.5 to 1 mill - General Fund
 2016 - 0.2 mills - Fire Protection Fund
 2011 - 1.91 mills - General Fund

Millage Transfers:

2018 - 0.3 mills from Street Lighting Tax Fund to Recreation Fund

The median assessed value of homeowners property in St. Marys is \$24,000. So the majority of taxpayers pay around \$445 in City real estate taxes.

A resident who owns a home in St. Marys that has an assessed value of \$24,000 will pay \$1,683 in real estate taxes.

Of this amount \$445 goes to the City; \$388 goes to Elk County and \$850 goes to the St. Marys School District.

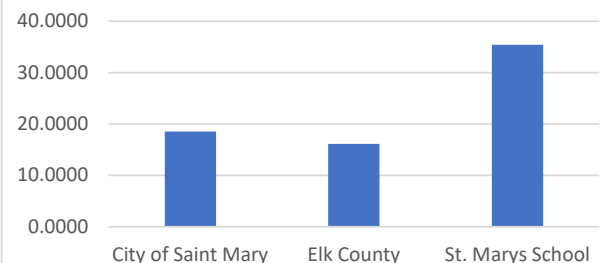
- **Earned Income Tax**
Proposed Increase for year 2022: .3% for City
.15% will remain in the General Fund
.15% will be transferred to the Capital Reserve Fund for capital projects.
.15% increase will generate \$437,105
.3% would will generate \$874,210
 A resident earning \$35,000 yearly would pay an extra \$105; the resident earning \$50,000 would pay an extra \$150 yearly; and if you earned \$75,000 a year, your EIT would increase by \$225 or \$4.33 a week.

Current rate: 1.2% - City .7% School District .5%
 2022 rate: 1.5% - City 1% School District .5%

SCHEDULE FOR ADOPTION OF THE CITY'S 2022 BUDGET

Budget presented to Council	10/29/2021
Budget meetings:	6:00 to 8:00 PM
	11/4/2021
	6:00 to 8:00 PM
	11/8/2021
(Tentative)	6:00 to 8:00 PM
	11/9/2021
Adopt Preliminary Budget	11/15/2021
Publish Budget Resolution & Tax Ordinance	11/15/2021
Advertise Budget - display 10 days	11/18/2021
Budget Open for Public Inspection	11/19/2021
Hold Public Hearing	12/20/2021
Adopt Final Budget	12/20/2021
Adopt Budget Resolution & Tax Ordinance	12/20/2021
Advertise Adopted Budget - display 10 days	12/22/2021
Publish Millage Tax Ordinance	11/19/2021
Publish Budget Resolution	11/19/2021

RE Tax Millage - St. Marys Resident



Real Estate Tax Millage for St. Marys Residents

District	Millage	Tax
City of Saint Mary	18.5362	\$445
Elk County	16.1500	\$388
St. Marys School	35.4300	\$850
Totals	70.1162	\$1,683

Above Information is based on 2021 tax data from the County and a property assessed value of \$24,000

Total Budgets

Governmental Funds total budget is \$13 M
General Fund - \$7.87M
Special Revenue Funds - \$2.4M
Capital Projects Funds - \$2.69M
Enterprise Funds total budget is \$3.97M

With Proposed Tax Increases

\$13.37M
\$8.275M
\$2.4M
\$2.69M
\$3.97M

BUDGET INFORMATION

General Fund:

- Proposed Revenue - \$7,295,653
Proposed Expenditures - \$7,871,155
This leaves a deficit of \$575,502
- Deficit will be covered by:**
 - * Increase in real estate tax millage of .5 or 1
 - * Increase in earned income tax of .3%
 - * This will create a revenue source for the Capital Reserve fund
- A revenue source for the capital reserve fund will be created by increasing the earned income tax by .3%. This will allow the City to transfer .15% of this increase into capital projects every year. This should be enough to support the capital fund for future capital purchases.
- Future real estate tax increases will be needed to fund the general & capital funds. A proposed increase of .5 mills for the next three years.
- The last time real estate taxes were increased in the General fund was in 2011. This Increase was to cover pension cost and to balance the budget

- Total decrease in revenue is .3% or \$24,776**

Major increases:

Real Estate Taxes - Current - \$7,898
Real Estate Transfer Tax - \$10,000
Charges for Services - \$5,170
ECCD Grant - Jackson Rd. - \$30,000

Major decreases:

PUC Drilling Fees - \$67,300
Act 205 - Pension Funding - \$22,491
Act 205 - Fireman's Relief - \$7,750

- Total increase in expenditures is \$356,751 or 4.75%**

Major Increases:

General Government - \$40,395
Public Safety - \$58,284
Public Works - \$179,094
Community Economic Development - \$83,894

- ARPA Funds will not be used to balance the budget. The next Council will decide how to spend the funding. The receipt of funding is for years 2021 & 2022.

Capital Funds:

- Total projects scheduled for this budget year is \$2,687,046
Of this \$613,921 is funded through the CDBG program; \$700,000 is through the reserve for streets and roads. No projects scheduled for the reserve for bridges
The balance of \$1,373,125 is projects proposed in the Capital Reserve Fund for capital projects for 2022.

General Government	\$383,000
Public Safety	\$141,425
Public Works	\$848,700
- Estimated cash available in the Capital Reserve Fund as of the end of 2021 is \$1M. The available funding will pay for the capital projects in 2022 and some of the projects proposed for 2023.
- \$500,000 from the unrestricted fund balance from the General Fund as of the end of 2020 will be transferred into the Capital Reserve Fund in 2022.
- If Council approves the .3% of earned income tax for 2022, there will be a revenue source for the Capital Reserve Fund with an estimated transfer of \$403,594 for 2022.
- Sewage Treatment Plant**
Proposed Revenue - \$3,974,014
Proposed Expenditures - \$3,974,014
This leaves a balanced budget
- A new rate structure was proposed by HRG for the industry and other customers. The base rate will be determined by meter size. Industry and Other customers will be billed quarterly with a consumption rate. At this time a modified rate structure was incorporated in the Sewage Treatment Fund budget. Council has not had a chance to review the study and how this will effect the community.
- The budget for the sewage plant and sewer lines is balance with additional funding for capital projects.
- Total increase in revenue is 10% or \$364,322**
Major increases:
Charges for Services - Change in sewer structure \$367,822
- Total increases in expenditures is 10% or \$364,322**
Major increases:
Sewage Plant - \$263,327 - 19.4%
Transfer to Capital Funds - \$130,573 - 9.3%
Major decreases:
Sewer Lines - \$7,111 - (2.5%)
Administrative cost - \$22,467 - (9.9%)

Where does the money come from?

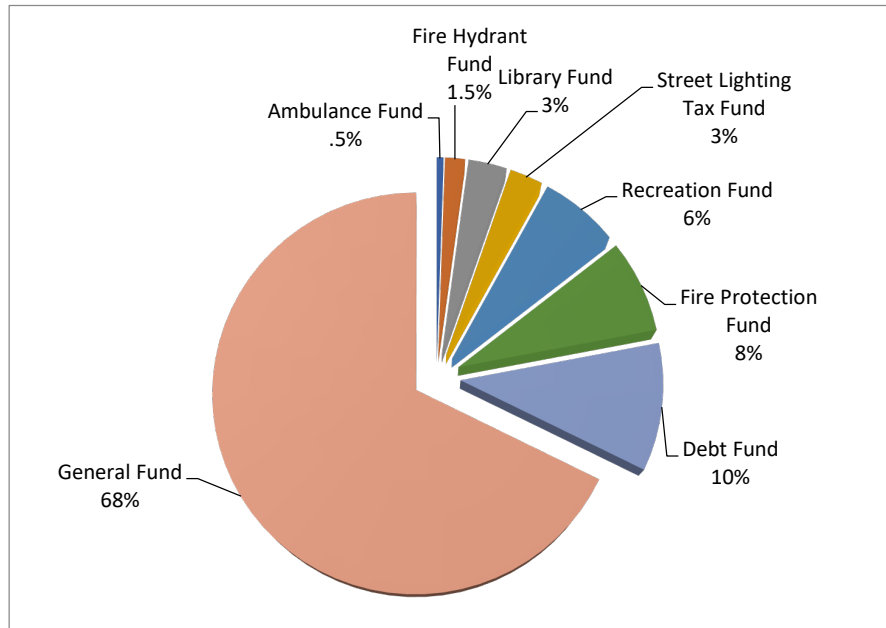
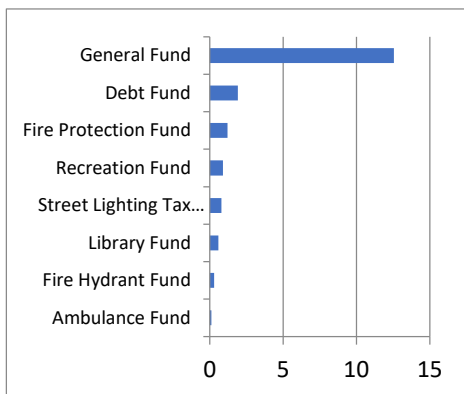
The majority of the money needed to balance the City's budgets come from real estate taxes. Every home owner is charged real estate taxes based on the assessed value of their property. This information comes from the County. The County prepares the tax duplicates and delivers them to the Tax Collector to collect the real estate taxes for the County, the City, and the School District.

The taxable assessed value for the property in St. Marys for 2022 is estimated at \$220,812,675. The City's estimated real estate millage rate for 2022 is 18.5362 mills. A mill equals 1/1000 of the US dollar. So to figure out what a mill is worth, you would divide the assessed value of all taxable real estate by 1,000. One mill is worth \$220,813. Total estimated real estate taxes for the City of St. Marys would be \$4,093,028. We estimate a 95% collection rate, so for 2022 we should collect \$3,888,377 in current real estate taxes.

Your tax duplicate that you receive early March will have the assessed value of your property listed. **A property with an assessed value of 25,000 will pay in City taxes \$463.41 yearly.**

TAX DOLLARS BY GENERAL & SPECIAL REVENUE PURPOSES

MILLS BY FUND



Where does the money go?

Council may levy real estate taxes for general revenue purposes and special revenue purposes by an ordinance.

The *General Fund* will receive 12.5482 mills in real estate tax revenue. This amounts to \$2,632,262. This pays for the administration cost to operate the City; the police force and the public works.

The *Debt Fund* will receive 1.908 mills or \$400,245. This will be used to pay for outstanding loans that the City has acquired.

The *Fire Protection Fund* will receive 1.4 mills or \$293,681 in real estate revenue and will be used for fire protection.

The *Recreation Fund* receives 1.2 mills or \$251,726. This will be used for creation, operation, and maintenance of parks and programs.

The *Street Lighting Tax Fund* receives .5 mills or \$104,886 which pays for the operating, maintaining and erecting street lights in the City.

The *Library Fund* receives .58 mills or \$121,668 and this goes directly to the St. Marys Public Library.

The St. Marys Ambulance Association receives from the *Ambulance Fund* .10 mills or \$20,977.

And the *Fire Hydrant Fund* receives in tax dollars \$62,932 or .30 mills and this is used to pay for fire hydrant cost.

2022 Budget - Summary of all Funds

	General Fund	Special Revenue Funds	Capital Projects Funds	Governmental Funds Total	Enterprise Funds Total
Revenues:					
<u>Taxes:</u>					
Real Estate - Current	\$ 2,632,262	\$ 1,256,115		\$ 3,888,377	
Real Estate - Delinquent	110,832	52,889		163,721	
Per Capita Tax	40,000			40,000	
Real Estate Transfer	110,000			110,000	
Earned Income Tax	2,100,000			2,100,000	
Local Service Tax	320,000			320,000	
Total Taxes	<u>\$ 5,313,094</u>	<u>\$ 1,309,004</u>	<u>\$ -</u>	<u>\$ 6,622,098</u>	<u>\$ -</u>
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 742,619	\$ 84,120	\$ 649,346	\$ 1,476,085	
Charges for Services	272,336	66,500		338,836	\$ 3,969,014
Licenses, Permits, & Fees	21,150			21,150	
Fines, Forfeits & Penalties	83,500			83,500	
Investments & Rentals	76,960	1,940	1,500	80,400	1,500
Sanitation Services	202,846			202,846	
Miscellaneous Revenue	21,500	1,500		23,000	3,500
Total Non-Tax Revenue	<u>\$ 1,420,911</u>	<u>\$ 154,060</u>	<u>\$ 650,846</u>	<u>\$ 2,225,817</u>	<u>\$ 3,974,014</u>
<u>Other Financing Sources:</u>					
Contributions & Donations		692,374		692,374	
Proceeds of Fixed Asset Sales	-	10,000		10,000	
Interfund Operating Transfers	\$ 512,512	\$ 218,307	\$ 1,423,594	\$ 2,154,413	
Assignments - OPEB	42,500			42,500	
Assignments - Pension Liability	6,636			6,636	
MBS - Mitigation Account - UR	-		-	-	
Total Other Financing Sources	<u>\$ 561,648</u>	<u>\$ 920,681</u>	<u>\$ 1,423,594</u>	<u>\$ 2,905,923</u>	<u>\$ -</u>
Total Revenue	\$ 7,295,653	\$ 2,383,745	\$ 2,074,440	\$ 11,753,838	\$ 3,974,014
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,600,614		\$ 383,000	\$ 1,983,614	
Public Safety	2,324,063	\$ 1,098,966	141,425	3,564,454	
Highway, Roads, & Streets	2,471,189	105,500	1,548,700	4,125,389	
Sanitation	317,216			317,216	\$2,109,877
Parking	110,724			110,724	
Comm. & Economic Develop	184,281		613,921	798,202	
Culture & Recreation	16,000	560,645	-	576,645	
Miscellaneous	66,500	2,141		68,641	
Total Operating Expenditures	<u>\$ 7,090,587</u>	<u>\$ 1,767,252</u>	<u>\$ 2,687,046</u>	<u>\$ 11,544,885</u>	<u>\$ 2,109,877</u>
Transfers to Authorities & Comm	62,261			62,261	
Interfund Operating Transfers	218,307			218,307	
Capital Improvements - SRBSS	500,000			500,000	
Debt Service		633,557		633,557	328,749
Capital Improvements - Transfer	-			-	1,535,388
Total Expenditures	\$ 7,871,155	\$ 2,400,809	\$ 2,687,046	\$ 12,959,010	\$ 3,974,014
Cash Reserves - URFB	\$ -	\$ -	\$ 612,606	\$ 612,606	\$ -
Surplus (Deficit)	<u>\$ (575,502)</u>	<u>\$ (17,064)</u>	<u>\$ -</u>	<u>\$ (592,566)</u>	<u>\$ (0)</u>

General Fund - Budget Summary

Revenue

Taxes	\$ 5,313,094
Intergovernmental	742,619
Charges for Services	272,336
Licenses, Permits, & Fees	21,150
Fines, Forfeits & Penalties	83,500
Investments & Rentals	76,960
Sanitation Services	202,846
Miscellaneous Revenue	21,500
Transfers- Operating	512,512
Assignments	49,136
Total Proposed Revenue	\$ 7,295,653

Expenditures:

General Government	\$ 1,600,614
Public Safety	2,324,063
Highway, Roads, & Streets	2,471,189
Sanitation	317,216
Parking	110,724
Community & Economic Dev.	184,281
Recreation - Shade Tree Comm.	16,000
Miscellaneous	66,500
Transfers Auth. & Comm.	62,261
Debt Service	218,307
Transfer - SRBSS	500,000
Transfer - Capital Projects	-
Total Proposed Expenditures	\$ 7,871,155

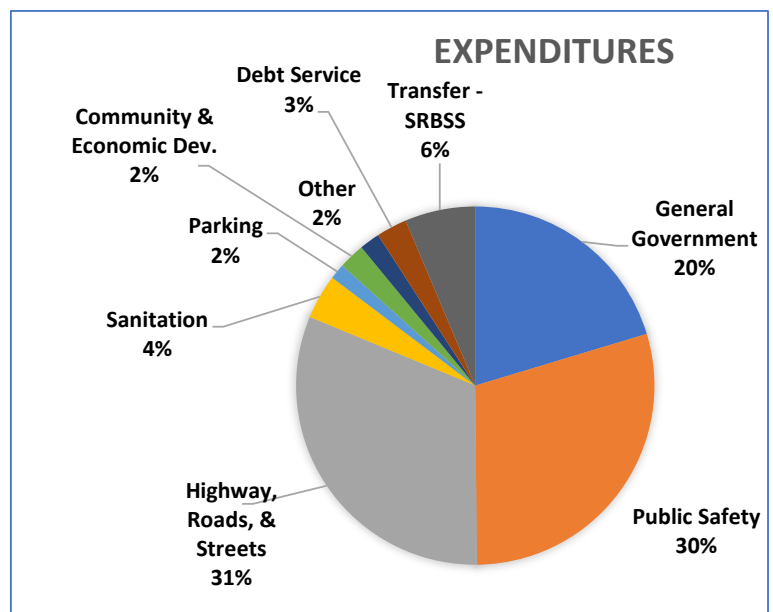
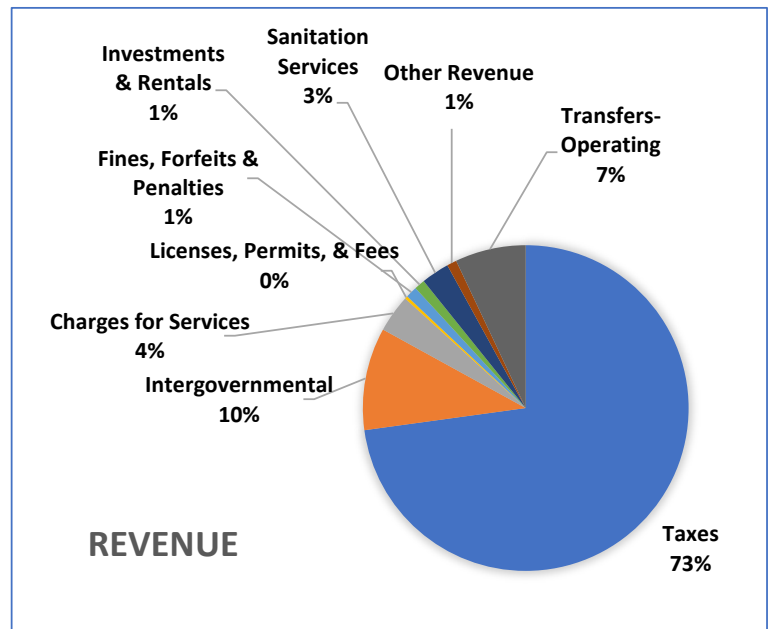
Surplus / (Deficit) \$ (575,502)

CAPITAL IMPROVEMENT PLAN

The City's goal every budget year is to increase the Capital Improvement Plan Fund by 10% of the General Fund's budget

General Funds 2021 Budget	\$ 7,871,155
- 10% Goal	\$787,115
Budget transfer for 2022:	\$ -
Amount Needed to meet 2022's Goal:	\$787,115

OPERATING BUDGET



The 2019 Unassigned Fund balance in excess of 20% of the 2020's budget was \$572,179. This amount was transferred in 2021 to the Capital Reserve Fund for capital projects.

The estimate of Unassigned Fund balance should be \$500,000 for Year 2020.

For 2022 the unrestricted fund balance transfer into the capital reserve fund is expected to be \$200,000.

General Fund

2022 Budget Comparison - Previous Years

	2019	2020	2021	Proposed	
	Actual	Actual	Budget	2022	
				Budget	
Revenues:					
<u>Taxes:</u>					
Real Estate - Current	\$ 2,593,898	\$ 2,609,010	\$ 2,624,364	\$ 2,632,262	0.30%
Real Estate - Delinquent	127,507	126,273	110,500	110,832	0.30%
Per Capita Tax	39,641	40,635	40,000	40,000	0.00%
Real Estate Transfer	123,891	144,845	100,000	110,000	10.00%
Earned Income Tax	2,118,383	1,968,690	2,100,000	2,100,000	0.00%
Local Service Tax	349,656	309,105	320,000	320,000	0.00%
Total Taxes	\$ 5,352,976	\$ 5,198,558	\$ 5,294,864	\$ 5,313,094	0.34%
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 666,539	\$ 734,224	\$ 804,388	\$ 742,619	-7.68%
Charges for Services	309,084	261,024	267,166	272,336	1.94%
Licenses, Permits, & Fees	27,935	22,732	25,900	21,150	-18.34%
Fines, Forfeits & Penalties	76,206	72,967	83,500	83,500	0.00%
Investments & Rentals	126,348	83,031	80,659	76,960	-4.59%
Sanitation Services	196,364	200,186	205,813	202,846	-1.44%
Miscellaneous Revenue	32,479	44,021	21,500	21,500	0.00%
Total Non-Tax Revenue	1,434,955	1,418,185	1,488,926	1,420,911	-4.57%
<u>Other Financing Sources:</u>					
Proceeds of Fixed Asset Sales	\$ 10,377	\$ 782	\$ -	\$ -	
Interfund Operating Transfers	521,051	506,011	508,664	512,512	0.76%
Assignments - OPEB	-	-	25,000	42,500	
Assignments - Pension Liability	-	-	2,975	6,636	
MBS - Mitigation Account - UR	-	-	62,561	-	
Total Other Financing Sources	531,428	506,793	599,200	561,648	-6.27%
Total Revenue	\$ 7,319,359	\$ 7,123,536	\$ 7,382,990	\$ 7,295,653	-1.18%
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,467,107	\$ 1,398,586	\$ 1,560,219	\$ 1,600,614	2.59%
Public Safety	2,079,067	2,138,026	2,265,779	2,324,063	2.57%
Highway, Roads, & Streets	1,863,949	1,780,133	2,292,095	2,471,189	7.81%
Sanitation	301,558	302,066	320,483	317,216	-1.02%
Parking	67,405	79,071	106,117	110,724	4.34%
Comm. & Economic Develop	47,755	35,865	100,387	184,281	83.57%
Recreation - Shade Tree	7,500	7,500	9,000	16,000	77.78%
Miscellaneous	81,729	68,406	74,256	66,500	-10.44%
Total Operating Expenditures	5,916,070	5,809,653	6,728,336	7,090,587	5.38%
Transfers to Authorities & Comm	78,311	69,465	69,761	62,261	-10.75%
Debt Service	218,307	218,307	218,307	218,307	0.00%
Capital Improvements - RSBSS	483,153	493,354	498,000	500,000	0.40%
Capital Improvements - Transfer	578,437	7,156	-	-	
Total Expenditures	7,274,278	6,597,935	7,514,404	7,871,155	4.75%
Cash Reserves - URFB			131,414	-	
Surplus (Deficit)	\$ 45,081	\$ 525,601	\$ 0	\$ (575,502)	

General Fund

2022 Budget Comparison - Dollar & Percentage

	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta Dollar	%
Revenues:					
<u>Taxes:</u>					
Real Estate - Current	\$ 2,624,364	\$ 2,645,000	\$ 2,632,262	\$ 7,898	0.30%
Real Estate - Delinquent	110,500	135,000	110,832	332	0.30%
Per Capita Tax	40,000	40,000	40,000	-	0.00%
Real Estate Transfer	100,000	150,000	110,000	10,000	10.00%
Earned Income Tax	2,100,000	2,020,000	2,100,000	-	0.00%
Local Service Tax	320,000	311,000	320,000	-	0.00%
Total Taxes	\$ 5,294,864	\$ 5,301,000	\$ 5,313,094	\$ 18,230	0.34%
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 804,388	\$ 648,145	\$ 742,619	\$ (61,769)	-7.68%
Charges for Services	267,166	258,681	272,336	5,170	1.94%
Licenses, Permits, & Fees	25,900	20,200	21,150	(4,750)	-18.34%
Fines, Forfeits & Penalties	83,500	61,750	83,500	-	0.00%
Investments & Rentals	80,659	71,209	76,960	(3,699)	-4.59%
Sanitation Services	205,813	190,000	202,846	(2,967)	-1.44%
Miscellaneous Revenue	21,500	17,840	21,500	-	0.00%
Total Non-Tax Revenue	\$ 1,488,926	\$ 1,267,825	\$ 1,420,911	\$ (68,015)	-4.57%
<u>Other Financing Sources:</u>					
Proceeds of Fixed Asset Sales	\$ -	\$ -	\$ -	\$ -	
Interfund Operating Transfers	508,664	465,760	512,512	3,848	0.76%
Assignments - OPEB	25,000	30,000	42,500	17,500	70.00%
Assignments - Pension Liability	2,975	2,975	6,636	3,661	
MBS - Mitigation Account - UR	62,561	62,561	-	(62,561)	
Total Other Financing Sources	\$ 599,200	\$ 561,296	\$ 561,648	\$ (37,552)	-6.27%
Total Revenue	\$ 7,382,990	\$ 7,130,121	\$ 7,295,653	\$ (87,337)	-1.18%
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,560,219	\$ 1,460,980	\$ 1,600,614	\$ 40,395	2.59%
Public Safety	2,265,779	2,168,401	2,324,063	58,284	2.57%
Highway, Roads, & Streets	2,292,095	2,034,404	2,471,189	179,094	7.81%
Sanitation	320,483	301,853	317,216	(3,267)	-1.02%
Parking	106,117	97,847	110,724	4,607	4.34%
Comm. & Economic Develop	100,387	34,807	184,281	83,894	83.57%
Recreation - Shade Tree	9,000	9,000	16,000	7,000	77.78%
Miscellaneous	74,256	63,832	66,500	(7,756)	-10.44%
Total Operating Expenditures	\$ 6,728,336	\$ 6,171,124	\$ 7,090,587	\$ 362,251	5.38%
Transfers to Authorities & Comm	69,761	69,761	62,261	(7,500)	-10.75%
Debt Service	218,307	218,307	218,307	0	0.00%
Capital Improvements - RSBSS	498,000	500,000	500,000	2,000	0.40%
Capital Improvements - Transfer	-	572,179	-	-	0.00%
Total Expenditures	\$ 7,514,404	\$ 7,531,371	\$ 7,871,155	\$ 356,751	4.75%
Cash Reserves - URFB	\$ 131,414	\$ 131,414	\$ -	\$ (131,414)	
Surplus (Deficit)	\$ -	\$ (269,836)	\$ (575,502)	\$ (575,502)	

General Fund

REVENUE

Listed below is a summary of each Non-taxable Revenue

INTERGOVERNMENTAL:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Drug Task Force Program	29,894	69,133	35,000	40,000	14.3%
Buckle Up / Aggressive Driving Grants	12,477	7,008	10,000	10,000	0.0%
Public Utility Commission	5,648	6,392	6,392	6,392	0.0% *
PUC - Drilling Fees ACT 13	174,324	196,034	196,000	128,700	-34.3% *
Beverage License	6,725	6,105	6,100	6,100	0.0% *
Pension Aid - ACT 205	322,591	315,125	315,125	292,634	-7.1% *
Fireman's Relief Fund - ACT 205	66,136	66,756	66,756	59,000	-11.6% *
PA Game Commission Lands	22,015	22,015	22,015	22,015	0.0% *
County Aid - Liquid Fuels Tax	8,000	7,000	7,000	7,000	0.0% *
Elk County - ACT 13	975	19,051	-	-	0.0%
Stackpole Hall - EMA	-	-	-	-	0.0%
ECCD - Jackson Road Project	14,254	17,105	140,000	170,778	22.0%
ECCF -Grant - DARE	-	-	-	-	0.0%
Pass Through Grants	3,500	2,500	-	-	0.0%
Totals	\$ 666,539	\$ 734,224	\$ 804,388	\$ 742,619	-7.7%

* Amount budgeted for proposed year is based on what was received in current year

CHARGES FOR SERVICES:

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Administration:					
Miscellaneous -	\$ 10	\$ -	\$ -	\$ -	
Tax Office Services - Elk County	37,993	39,784	44,231	46,631	5.4%
Tax Office Services - SMASD	37,993	39,784	44,231	46,631	5.4%
In House Services	12,617	13,703	12,354	12,724	3.0%
Downtown Event Park Fees	-	-	-	1,000	0.0%
Totals	\$ 88,613	\$ 93,271	\$ 100,816	\$ 106,986	6.1%
Public Safety:					
Zoning & Subdivision	\$ 9,333	\$ 7,330	\$ 9,000	\$ 10,000	11.1%
Police Services - Schools	2,254	1,212	500	500	0.0%
Accident Reports	1,680	1,500	2,000	2,000	0.0%
Building Permits	105,361	73,628	50,000	50,000	0.0%
Sewage Permit Fees	3,295	4,040	3,500	4,500	28.6%
Occupancy/Use Permits	475	25	500	500	0.0%
LIVESCAN Fees	-	12,604	11,600	11,600	0.0%
Totals	\$ 122,398	\$ 100,339	\$ 77,100	\$ 79,100	2.6%
Parking Facilities:					
Parking Meters - Streets	\$ 39,904	\$ 23,828	\$ 36,000	\$ 33,000	-8.3%
Parking Meters - Lots	30,791	20,263	30,000	30,000	0.0%
Parking Meters - Parking Garage	834	269	750	750	0.0%
Parking Permits	26,544	23,054	22,500	22,500	0.0%
Totals	\$ 98,073	\$ 67,414	\$ 89,250	\$ 86,250	-3.4%
TOTAL CHARGES FOR SERVICES	\$ 309,084	\$ 261,024	\$ 267,166	\$ 272,336	

General Fund

REVENUE

Listed below is a summary of each Non-taxable Revenue - Continued

LICENSES, PERMITS, & FEES	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Junkyard Permits	\$ 50	\$ 50	\$ 50	\$ 50	0.0%
Amusement Devices	500	-	-	-	
Cable TV Franchise	24,987	21,983	25,000	20,000	-20.0%
Miscellaneous Permits	2,213	549	750	1,000	33.3%
Storm Water Management	-	-	-	-	
Street Encroachments	185	150	100	100	0.0%
Totals	\$ 27,935	\$ 22,732	\$ 25,900	\$ 21,150	-18.3%

FINES, FORFEITS, & PENALTIES	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Vehicle Fines	\$ 35,704	\$ 28,097	\$ 32,000	\$ 32,000	0.0%
Ordinance/Statutes	17,652	21,298	25,000	25,000	0.0%
Probation Fines	7,268	8,569	11,000	11,000	0.0%
Miscellaneous Fines	-	2,101	500	500	
Prohibited Parking	220	-	-	-	
Parking Tickets	15,362	12,902	15,000	15,000	0.0%
Totals	\$ 76,206	\$ 72,967	\$ 83,500	\$ 83,500	0.0%

INVESTMENTS & RENTALS	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Earning and Investments	\$ 59,190	\$ 15,139	\$ 12,000	\$ 7,500	-37.5%
Interest - Road Assessments	213	213	213	213	0.0%
Rent - Sewer Office	10,269	10,783	11,322	11,888	5.0%
Rent - Farmers National Bank	49,296	49,296	49,296	49,296	0.0%
Rent - Tax Office	7,380	7,600	7,828	8,063	3.0%
Totals	\$ 126,348	\$ 83,031	\$ 80,659	\$ 76,960	

MISCELLANEOUS REVENUE	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
DARE - Donations	\$ 4,825	\$ 5,000	\$ 4,000	\$ 4,000	0.0%
Miscellaneous	1,060	1,715	2,500	2,500	0.0%
Donations - Police	2,077	21,800	-	-	
Pass Through Grants	6,729	500	-	-	
Refunds PY Expenditures	17,789	15,006	15,000	15,000	0.0%
Totals	\$ 32,480	\$ 44,021	\$ 21,500	\$ 21,500	0.0%

INTERFUND OPERATING TRANSFERS	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Transfer From Liquid Fuels Tax Fund	\$ 521,051	\$ 506,011	\$ 453,664	\$ 457,512	0.8%
Transfer From CDBG Fund	-	-	55,000	55,000	0.0%
Totals	\$ 521,051	\$ 506,011	\$ 508,664	\$ 512,512	0.8%

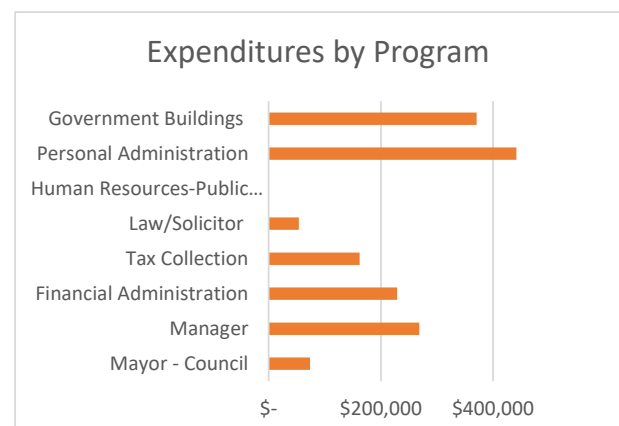
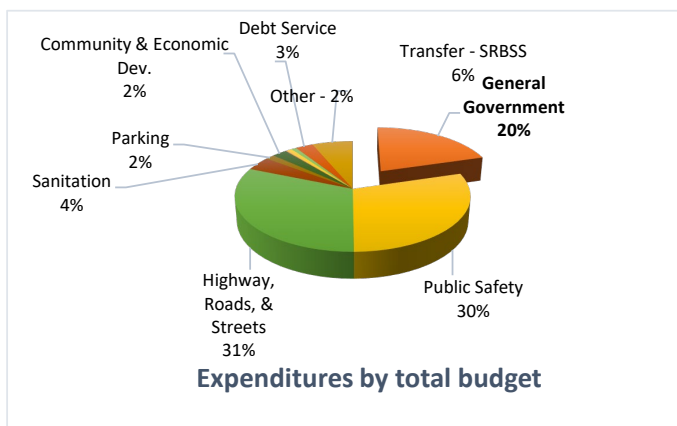
General Fund

General Administration

General Administration cost within the general fund consists of departments or programs such as; Mayor-Council; Manager; Financial Administration; Tax Collection, Solicitor Fees; Human Resource-Public Relations; Personnel Administration; and Building cost for City Hall; Police Department & Public Works.

Expenditures by Program:	2021	2021	Proposed	Delta	
	Budget	Projection	2022 Budget	Dollar	%
Mayor - Council	\$ 69,192	\$ 66,175	\$ 73,873	\$ 4,681	6.8%
Manager	253,820	251,161	268,640	14,820	5.8%
Financial Administration	185,706	194,094	228,938	43,232	23.3%
Tax Collection	155,189	145,752	162,444	7,255	4.7%
Law/Solicitor	24,000	18,700	54,000	30,000	125.0%
Human Resources-Public Relations	87,998	12,200	-	(87,998)	-100.0%
Personal Administration	443,100	436,595	441,770	(1,330)	-0.3%
Government Buildings	341,214	336,303	370,949	29,735	8.7%
Totals	\$ 1,560,219	\$ 1,460,980	\$ 1,600,614	\$ 40,395	2.6%

Expenditures by Program:	2019	2020	2021	Proposed
	Actual	Actual	Budget	2022 Budget
Mayor - Council	\$ 60,126	\$ 63,592	\$ 69,192	\$ 73,873
Manager	228,931	223,170	253,820	268,640
Financial Administration	166,716	180,636	185,706	228,938
Tax Collection	138,005	141,875	155,189	162,444
Law/Solicitor	18,942	24,236	24,000	54,000
Human Resources-Public Relations	82,388	51,136	87,998	-
Personal Administration	471,705	409,813	443,100	441,770
Government Buildings	300,294	304,128	341,214	370,949
Totals	\$ 1,467,107	\$ 1,398,586	\$ 1,560,219	\$ 1,600,614
	10.8%	-4.7%	11.6%	2.6%



General Fund

General Administration

Listed below is a summary of each department or program expense within the general administration budget.

Mayor - Council

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Wages	\$ 21,350	\$ 21,600	\$ 21,600	\$ 21,600	0.0%
Benefits & Employer Taxes	1,633	1,653	1,653	1,653	0.0%
Program Supplies	-	-	500	500	0.0%
Professional Services - Audit	24,700	28,000	29,400	30,870	5.0%
Insurance - Errors & Omissions	7,411	8,609	9,039	12,250	35.5%
Dues, Subscriptions, Memberships	3,406	3,346	5,000	5,000	0.0%
Conferences, Seminars, Travel	1,626	384	2,000	2,000	0.0%
Totals	\$ 60,126	\$ 63,592	\$ 69,192	\$ 73,873	6.8%

Manager

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Wages	\$ 173,181	\$ 167,111	\$ 183,375	\$ 179,460	-2.1%
Benefits & Employer Taxes	49,887	49,173	56,045	66,455	18.6%
Program Supplies	549	693	2,000	2,000	0.0%
Professional Services *	1,835	5,520	5,900	14,225	141.1% *
Dues, Subscriptions, Memberships	1,942	393	2,500	2,500	0.0%
Conferences, Seminars, Travel	1,537	280	4,000	4,000	0.0%
Totals	\$ 228,931	\$ 223,170	\$ 253,820	\$ 268,640	5.8%

* Professional Services

Bonds: \$2,425

Codification: \$5,000

Tyler Software: \$6,800

Financial Administration

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Wages	\$ 102,020	\$ 113,816	\$ 113,587	\$ 128,520	13.1%
Benefits & Employer Taxes	39,220	41,300	40,469	42,518	5.1%
Program Supplies	1,043	1,554	3,000	3,000	0.0%
Professional Services	23,414	22,941	24,900	48,400	94.4% ***
Dues, Subscriptions, Memberships	232	610	750	1,500	100.0%
Conferences, Seminars, Travel	787	415	3,000	5,000	66.7%
Totals	\$ 166,716	\$ 180,636	\$ 185,706	\$ 228,938	23.3%

*** - Bond \$650

*** - Keystone Payroll \$18,750

*** - GASB 75 study \$2,000

*** - Software support \$27,000

Tyler: \$18,713 and ClearGov: \$4,700

Freedom: \$3,500

General Fund

General Administration

Continued - Listed below is a summary of each department or program expense within the general administration budget.

Tax Collection

	2019	2020	2021	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2022	%
				Budget	
Wages	\$ 61,924	\$ 63,646	\$ 72,100	\$ 77,260	7.2%
Benefits & Employer Taxes	26,334	27,647	29,587	30,819	4.2%
Commission - LST	5,295	5,920	4,800	4,800	0.0%
Program Supplies	5,062	5,825	8,300	8,500	2.4%
Professional Services	30,585	31,157	30,879	31,253	1.2%
Rent	7,380	7,600	7,828	8,062	3.0%
Conferences, Seminars, Travel	730	80	1,000	1,000	0.0%
Elk County Tax Collection Committee	695	-	695	750	0.0%
Totals *	\$ 138,005	\$ 141,875	\$ 155,189	\$ 162,444	4.7%

* This budget is shared with the St. Marys School District and Elk County. Total City's cost is \$69,182 - increase of \$2,455
Cost related to only City expenditures are: Tax Billing - \$17,000; LST Commission - \$4,800; ECTC - \$750

Law/Solicitor

	2019	2020	2021	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2022	%
				Budget	
Solicitor	\$ 18,296	\$ 18,791	\$ 19,000	\$ 19,000	0.0%
Professional Services*	646	5,445	5,000	35,000	600.0%
Totals	\$ 18,942	\$ 24,236	\$ 24,000	\$ 54,000	125.0%

* This expenditures was in the HR/PR department - No longer exist - negotiation cost - Police Department

Human Resource - Public Relations

	2019	2020	2021	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2022	%
				Budget	
Wages	\$ 39,126	\$ 35,010	\$ 41,279	\$ -	-100.0%
Benefits & Employer Taxes	11,199	10,745	12,219	-	-100.0%
Program Supplies	1,155	914	2,000	-	-100.0%
Professional Services	28,312	4,021	30,000	-	-100.0%
Dues, Subscriptions, Memberships	156	347	1,000	-	-100.0%
Conferences, Seminars, Travel	2,440	99	1,500	-	-100.0%
Totals	\$ 82,388	\$ 51,136	\$ 87,998	\$ -	-100.0%

Personnel Administration

	2019	2020	2021	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2022	%
				Budget	
OPEB- Health Insurance*	\$ 7,021	\$ 5,334	\$ 5,000	\$ 12,500	150.0%
OPEB - Compensated Absences	54,223	994	20,000	30,000	50.0%
Pension Cost	322,591	315,125	318,100	299,270	-5.9%
Workers Compensation	87,870	88,360	100,000	100,000	0.0%
Totals	\$ 471,705	\$ 409,813	\$ 443,100	\$ 441,770	-0.3%

* - AFSMCE retiree's receive 50% of single health coverage until the age of 65

General Fund

General Administration

Continued - Listed below is a summary of each department or program expense within the general administration budget.

Buildings & Plant

11 LaFayette Street - City Hall

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Wages	\$ 8,591	\$ 9,073	\$ 9,273	\$ 15,050	62.3%
Benefits & Employer Taxes	1,586	2,843	2,975	4,407	48.1%
Program Supplies - Office	27,467	25,591	28,500	31,500	10.5%
Professional Services - Office	66,540	74,974	80,220	98,350	22.6%
Program Supplies - Maintenance	3,281	3,851	5,500	5,500	0.0%
Professional Services - Maint	42,367	52,841	59,500	59,500	0.0%
Minor Equipment - Maintenance	-	-	4,000	4,000	0.0%
Utilities	33,305	30,861	35,450	34,900	-1.6%
Vehicle Repairs/Fuel	5,813	1,842	3,000	3,000	0.0%
Totals	\$ 188,950	\$ 201,876	\$ 228,418	\$ 256,207	12.2%

319 Erie Avenue - Police Station

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Wages -Janitorial	\$ 21,747	\$ 24,151	\$ 24,855	\$ 25,260	1.6%
Benefits & Employer Taxes	1,764	1,983	2,001	2,032	1.6%
Insurance	1,622	1,718	1,890	1,900	0.5%
Program Supplies - Maintenance	1,328	854	1,000	1,000	0.0%
Professional Services - Maint	20,851	18,777	20,000	20,000	0.0%
Utilities	21,616	21,115	22,850	24,350	6.6%
Totals	\$ 68,928	\$ 68,598	\$ 72,596	\$ 74,542	2.7%

1015 Graphite Road - Public Works Building

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Insurance	\$ 5,637	\$ 3,040	\$ 3,200	\$ 3,200	0.0%
Program Supplies - Maintenance	2,552	410	2,500	2,500	0.0%
Professional Services - Maint	14,292	10,192	10,000	10,000	0.0%
PA One Calls	3,112	3,205	3,600	3,000	-16.7%
Utilities	16,823	16,807	20,900	21,500	2.9%
Totals	\$ 42,416	\$ 33,654	\$ 40,200	\$ 40,200	0.0%

General Fund

General Administration

General Administration

City Employees: All employees working at City Hall is included in the General Administration department. Listed below is a breakdown by position

Mayor - Council	\$	21,600	
Manager		60,690	70%
Public Works Director		20,493	25%
IT Director		7,000	10%
Administrative - Manager		52,000	
Receptionist		38,077	
Summer Staff		-	
Overtime		1,200	
Finance Director		71,400	
Deputy Finance Director		57,120	
Tax Collector		45,000	
Administrative - Tax		32,260	
Parks & Rec Manager		15,050	
Custodian - Police		25,260	
		<u>447,150</u>	

Employee Benefits

Employer Fica & Medicare	\$	34,208
Employer Unemp Comp		790
Health Insurance		98,106
Employer H.S.A. Contr.		11,788
Life & Short Term Liab.		2,155
Vision		769
Uniforms		35
Workers Comp - tax office		34
Total Benefits	\$	<u>147,885</u>

Vehicles - Repairs & Maintenance

Total Budget	\$	3,000
Budget consist of:		
Vehicle Repairs/Fuel		3,000

Utilities:

	City City Hall	Police Station	Street Garage
Electric	\$ 11,000	\$ 5,000	\$ 6,000
Gas - Heat	12,000	4,000	8,500
Garbage	1,400	600	1,250
Water	500	750	750
Telephone	10,000	14,000	5,000
	<u>\$ 34,900</u>	<u>\$ 24,350</u>	<u>\$ 21,500</u>

Buildings & Plant

City Hall

Program Supplies - Office:

Total Budget	\$	31,500
Budget consist of:		
Office supplies		11,000
Minor Office Equipment		4,000
Postage		9,000
Advertising & Printing		7,500

Professional Services - Office:

Total Budget	\$	98,350
Budget consist of:		
Web Page		3,000
IT- Networking		7,500
Commission - Wage Tax - 1.89%		45,000
Industrial Appraisal		2,100
Insurance		20,500
Rental/Agreements		2,000
Fees - Bank & Other		250
Communications - Salter		18,000

Program Supplies - Maintenance:

Total Budget	\$	5,500
Budget consist of:		
Program Supplies		5,500

Professional Services - Maintenance:

Total Budget	\$	59,500
Budget consist of:		
Janitorial Services		14,500
Maintenance - Buildings		30,000
Maintenance - Grounds		15,000

Maintenance - Minor Equipment

Total Budget	\$	4,000
Budget consist of:		
Equipment - Buildings		3,000
Equipment - Grounds		1,000

General Fund

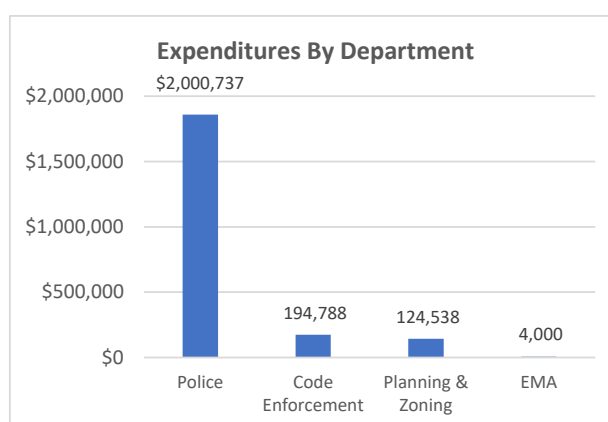
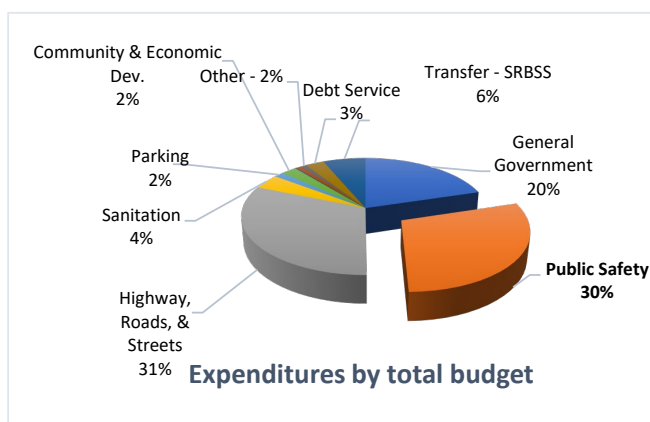
Public Safety

Public Safety includes all services provided by the Police Department, EMA, Code Enforcement Department and the Planning & Zoning Departments.

For 2022, Public Safety shows an increase of 2.6% from the 2021 budget.

Expenditures by Department:	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
				Dollar	%
Police Department	\$ 1,955,539	\$ 1,871,954	\$ 2,000,737	\$ 45,198	2.3%
Code Enforcement	189,830	183,065	194,788	4,958	2.6%
Planning & Zoning	116,910	109,882	124,538	7,628	6.5%
Emergency Management	3,500	3,500	4,000	500	14.3%
Totals	\$ 2,265,779	\$ 2,168,401	\$ 2,324,063	\$ 58,284	2.6%

Expenditures by Department:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Police Department	\$ 1,771,312	\$ 1,851,518	\$ 1,955,539	\$ 2,000,737
Code Enforcement	177,432	179,650	189,830	194,788
Planning & Zoning	130,323	104,286	116,910	124,538
Emergency Management	-	2,572	3,500	4,000
Totals	\$ 2,079,067	\$ 2,138,026	\$ 2,265,779	\$ 2,324,062



General Fund

Police Department - Operating Budget

The Police department consist of a police chief, 4 sergeants and 10 police officers and currently 1 part-time officer. Civilian employees consist of 1.5 administrative assistants, 1 animal enforcement officer and a crossing guard.

For 2022, the police department shows an increase of 2.3.% from the 2021 budget.

Expenditures by Department:	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta		
				Dollar	%	
Police Department	\$ 1,955,539	\$ 1,871,954	\$ 2,000,737	\$ 45,198	2.3%	
Expenditures by Department:	2019 Actual	2020 Actual	2021 Projected	Proposed 2022 Budget		
Police Department	\$ 1,771,312 2.1%	\$ 1,851,518 4.5%	\$ 1,871,954 1.1%	\$ 2,000,737 2.3%		
Expenditures by Object:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	Delta	%
Wages	\$ 1,263,028	\$ 1,311,722	\$ 1,349,827	\$ 1,352,019	\$ 2,192	0.2%
Benefits & Employer Taxes	351,902	358,571	376,042	420,066	44,024	11.7%
Program Supplies	42,217	59,980	64,000	64,000	-	0.0%
Professional Services	54,662	70,593	90,170	89,652	(518)	-0.6%
Training & Education	24,648	16,787	35,000	36,500	1,500	4.3%
Fuel/Vehicle Maint. & Repairs	34,855	33,865	40,500	38,500	(2,000)	-4.9%
Totals	\$ 1,771,312	\$ 1,851,518	\$ 1,955,539	\$ 2,000,737	\$ 45,198	2.3%

Police Department cost are off-set by program revenue such as user fees, operating grants and capital grants. Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Police Department	\$ 1,771,312	\$ 1,851,518	\$ 1,955,539	\$ 2,000,737
Charges for Services	(64,558)	(73,280)	(82,100)	(82,100)
Grants & Contributions	(50,248)	(124,492)	(49,000)	(54,000)
Tax Revenue used to fund project costs	1,656,506	1,653,746	1,824,439	1,864,637

Listed below illustrates total cost for the Police Department. Operating Cost is paid through the General Fund and Capital Cost is paid through the Capital Reserve Fund.

Operating & Capital Expenditures

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Operating Cost	\$ 1,771,312	\$ 1,851,518	\$ 1,955,539	\$ 2,000,737
Capital Cost	\$ 53,931	\$ -	\$ -	\$ 141,425
Total Cost	\$ 1,825,243	\$ 1,851,518	\$ 1,955,539	\$ 2,142,162

General Fund

Police Department - Operating Budget

POLICE DEPARTMENT

			Program Supplies	
Wages			Total Budget	\$ 64,000
Regular Wages:			Budget consist of :	
Chief	1	\$ 87,082	Canine Unit Fees	1,000
Sergeants	4	295,092	Office Supplies	7,500
Police Officers	11	695,992	Photo & Minor Equipment	1,000
Other Wages:			Clothing & Uniforms	15,000
Officer in Charge		1,000	Program Supplies	10,000
Shift Differential		31,384	Firearms & Equipment	12,500
Longevity Pay		30,722	Radio Equipment/Maint.	1,000
Educational Allowance		10,000	Dues, Memberships, Fees	3,000
Part-time Police Officers		10,000	Minor Equipment	10,000
			D.A.R.E. Supplies	3,000
Overtime Wages:			Professional Services	
Holiday Overtime pay		15,000	Total Budget	\$ 89,652
Court & DJ Hearings		20,000	Budget consist of :	
Other		30,000	Animal Control Services	10,200
Outside Services		50,000 *	Uniform Cleaning	5,250
D.A.R.E.		5,000	Professional Serv. (Contracted)	30,000
Civilian Wages:			Travel	500
Administrative Assistants	1.5	66,947	Insurance	25,000
Crossing Guard	1	3,800	Central Processing - LiveScan	11,702
			DUI Lab Fees	7,000
Total Wages		<u>\$ 1,352,019</u>	Training & Education	
Employee Benefits			Total Budget	\$ 36,500
Employer Fica & Medicare		\$ 24,611	Budget consist of :	
Employer Unemp Comp		1,858	Training	22,500
Health Insurance		339,453	Post-Secondary Educ. Reimb.	10,000
Employer H.S.A. Contr.		34,700	Crime Prevention	1,000
Life & Short Term Liab.		4,714	D.A.R.E. Training	3,000
Dental		13,768	Fuel/Vehicle Maintenance & Repairs	
Vision		963	Total Budget	\$ 38,500
Total Benefits		<u>\$ 420,066</u>	Budget consist of :	
			Fuel for Vehicles	20,000
			Vehicle Repairs & Maint.	18,500

* Outside Overtime is reimbursed through grants such as the Aggressive Driving, Buck-Up and Drug Task Force.

General Fund

Code Enforcement - Operating Budget

The Code Enforcement department consist of 2 full time code enforcement officers.

For 2022, the code enforcement department shows an increase of 2.6 percent from the 2021 budget.

Expenditures by Department:	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
				Dollar	%
Code Enforcement	\$ 189,830	\$ 183,065	\$ 194,788	\$ 4,958	2.6%
Expenditures by Department:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	
Code Enforcement	\$ 177,432 6.2%	\$ 179,650 1.3%	\$ 189,830 5.7%	\$ 194,788 2.6%	
Expenditures by Object:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Wages	\$ 102,989	\$ 106,051	\$ 109,998	\$ 111,743	1.6%
Benefits & Employer Taxes	53,990	57,116	59,832	61,495	2.8%
Program Supplies	9,511	1,746	4,000	4,000	0.0%
Professional Services	4,271	11,057	11,000	10,550	-4.1%
Training & Education	1,057	639	2,000	4,000	100.0%
Fuel/Vehicle Maint. & Repairs	5,614	3,041	3,000	3,000	0.0%
Totals	\$ 177,432	\$ 179,650	\$ 189,830	\$ 194,788	2.6%

The Code Enforcement Department cost are off-set by program revenue such as user fees, operating grants and capital grants.

Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Code Enforcement	\$ 177,432	\$ 179,650	\$ 189,830	\$ 194,788
Charges for Services	(105,361)	(73,628)	(50,000)	(50,000)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	72,072	106,022	139,830	144,788

Listed below illustrates total cost for the Code Enforcement Department. Operating Cost is paid through the General Fund and Capital Cost is paid through the Capital Reserve Fund.

Operating & Capital Expenditures

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Operating Cost	\$ 177,432	\$ 179,650	\$ 189,830	\$ 194,788
Capital Cost	\$ -	\$ 28,908	\$ -	\$ -
Total Cost	\$ 177,432	\$ 208,558	\$ 189,830	\$ 194,788

General Fund

Planning & Zoning - Operating Budget

The Planning & Zoning department consist of 1 full time code official; and 20% of the City Managers wages.
For 2022, the planning & zoning department shows an increase of 6.5% from the 2021 budget.

Expenditures by Department:	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
				Dollar	%
Planning & Zoning	\$ 116,910	\$ 109,882	\$ 124,538	\$ 7,628	6.5%
Expenditures by Department:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	
Planning & Zoning	\$ 130,323 -1.3%	\$ 104,286 -20.0%	\$ 116,910 12.1%	\$ 124,538 6.5%	
Expenditures by Object:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Wages	\$ 90,329	\$ 69,102	\$ 71,805	\$ 71,974	0.2%
Benefits & Employer Taxes	31,557	26,912	28,405	34,264	20.6%
Program Supplies	579	686	2,200	2,000	-9.1%
Professional Services	7,570	7,298	13,250	15,250	15.1%
Training & Education	288	288	1,250	1,050	-16.0%
Fuel/Vehicle Maint. & Repairs	-	-	-	-	
Totals	\$ 130,323	\$ 104,286	\$ 116,910	\$ 124,538	6.5%

The Planning & Zoning Department cost are off-set by program revenue such as user fees, operating grants and capital grants.
Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Planning & Zoning	\$ 130,323	\$ 104,286	\$ 116,910	\$ 124,538
Charges for Services	(9,333)	(7,330)	(9,000)	(10,000)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	120,990	96,956	107,910	114,538

Listed below illustrates total cost for the Planning & Zoning Department. Operating Cost is paid through the General Fund and Capital Cost is paid through the Capital Reserve Fund.

Operating & Capital Expenditures

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Operating Cost	\$ 130,323	\$ 104,286	\$ 116,910	\$ 124,538
Capital Cost	\$ -	\$ -	\$ -	\$ -
Total Cost	\$ 130,323	\$ 104,286	\$ 116,910	\$ 124,538

General Fund

Code Enforcement - Planning & Zoning - Operating Budget

CODE ENFORCEMENT

Listed below is the breakdown of wages for 2022:

Wages

Regular Wages:	
Code Official - Inspector	\$ 56,809
Code Official - Building	53,434
Total Full Time Wages	<u>110,243</u>
Overtime Wages:	
Overtime	<u>1,500</u>
Total Overtime	<u>1,500</u>
Total Wages	<u>111,743</u>

Employee Benefits

Employer Fica & Medicare	\$ 8,548
Employer Unemp Comp	200
Health Insurance	46,509
Employer H.S.A. Contr.	5,000
Life & Short Term Liab.	732
Vision	306
Uniforms	200
Total Benefits	<u>\$ 61,495</u>

Program Supplies

Total Budget	\$ 4,000
Budget consist of :	
Program Supplies	1,000
Minor Office Equipment	1,000
Minor Program Equipment	2,000

Professional Services

Total Budget	\$ 10,550
Budget consist of :	
Building Permit Inspection Fee	1,500
Prof. Services - Grass Cutting	500
Prof. Serv- Tyler Software Maint	8,550

Training & Education

Total Budget	\$ 4,000
Budget consist of :	
Conferences, Seminars, Travel	2,000
Dues, Memberships, Subscriptions	2,000

Fuel/Vehicle Maintenance & Repairs

Total Budget	\$ 3,000
Budget consist of :	
Vehicle Expense	3,000

ZONING & PLANNING

Listed below is the breakdown of wages for 2022:

Wages

Regular Wages:	
City Manager	20% \$ 17,340
Code Official - Zoning	53,434
Administrative Assistant	0% -
Total Full Time Wages	<u>70,774</u>
Overtime Wages:	
Overtime	<u>1,200</u>
Total Overtime	<u>1,200</u>
Total Wages	<u>71,974</u>

Employee Benefits

Employer Fica & Medicare	\$ 5,506
Employer Unemp Comp	120
Health Insurance	24,915
Employer H.S.A. Contr.	3,000
Life & Short Term Liab.	439
Vision	183
Uniforms	100
Total Benefits	<u>\$ 34,264</u>

Program Supplies

Total Budget	\$ 2,000
Budget consist of :	
Program Supplies	1,000
Minor Office Equipment	1,000
Minor Program Equipment	-

Professional Services

Total Budget	\$ 15,250
Budget consist of :	
Professional - Legal Fees	8,000
Hearing Expenses	5,000
Insurance	2,000
Advertising	250

Training & Education

Total Budget	\$ 1,050
Budget consist of :	
Conferences, Seminars, Travel	750
Dues, Memberships, Subscriptions	300

General Fund

Emergency Management

Expenditures by Department:	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
				Dollar	%
EMA	\$ 3,500	\$ 3,500	\$ 4,000	\$ 500	14.3%
Expenditures by Department:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	
EMA	\$ -	\$ 2,572	\$ 3,500	\$ 4,000	
Expenditures by Object:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Program Supplies	-	2,572	2,500	3,000	20.0%
Training & Education	-	-	1,000	1,000	0.0%
Capital Purchases	-	-	-	-	
Totals	\$ -	\$ 2,572	\$ 3,500	\$ 4,000	14.3%

The Emergency Management Department cost are off-set by program revenue such as user fees, operating grants and capital grants. Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Emergency Management	\$ -	\$ 2,572	\$ 3,500	\$ 4,000
Charges for Services				
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	-	2,572	3,500	4,000

Listed below illustrates total cost for the Emergency Management Department. Operating Cost is paid through the General Fund as well as capital cost.

Operating & Capital Expenditures

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Operating Cost	\$ -	\$ 2,572	\$ 3,500	\$ 4,000
Capital Cost	\$ -	\$ -	\$ -	\$ -
Total Cost	\$ -	\$ 2,572	\$ 3,500	\$ 4,000

General Fund

Public Works - Highway, Roads & Streets

The Public Works Department is responsible for the reconstruction and maintenance of City roads; snow removal; traffic signals and street signs; storm sewers and drains; curbs and sidewalks.

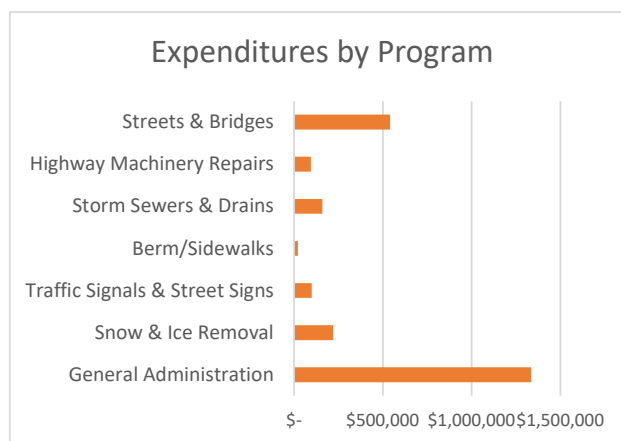
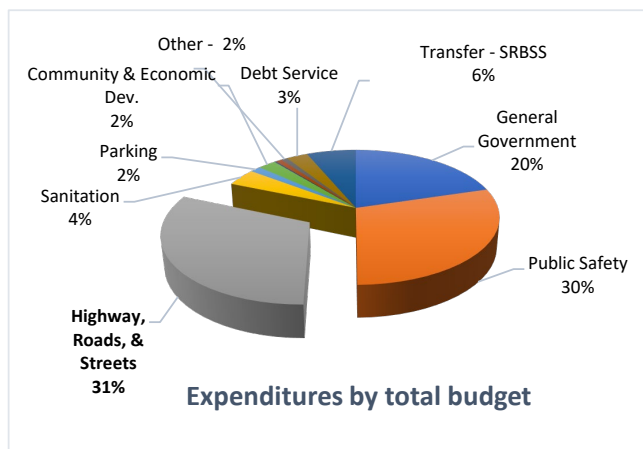
For 2022, the public works department shows an increase of 7.8% from the 2021 budget. Cost include increases to employee wages and healthcare cost with the additional 2 employees. Snow & Ice removal increase of 2.3% and 5.8% increase for traffic & street signs. Streets & Bridges increased 6%.

Expenditures by Program:	2021	2021	Proposed	Delta	
	Budget	Projection	2022 Budget	Dollar	%
General Administration	\$ 1,196,095	\$ 1,151,979	\$ 1,333,911	\$ 137,816	11.5% *
Snow & Ice Removal	215,000	200,000	220,000	5,000	2.3%
Traffic Signals & Street Signs	94,500	77,000	100,000	5,500	5.8% **
Berm/Sidewalks	21,500	21,500	21,500	-	0.0%
Storm Sewers & Drains	160,000	115,000	160,000	-	0.0%
Highway Machinery Repairs	95,000	95,000	95,000	-	0.0%
Streets & Bridges	510,000	373,925	540,778	30,778	6.0%
Totals	\$ 2,292,095	\$ 2,034,404	\$ 2,471,189	\$ 179,094	7.8%

* 2 new employees added

** additional line painting & supplies

Expenditures by Program:	2019	2020	2021	Proposed
	Actual	Actual	Budget	2022 Budget
General Administration	\$ 1,028,401	\$ 1,101,184	\$ 1,196,095	\$ 1,333,911
Snow & Ice Removal	201,477	204,649	215,000	220,000
Traffic Signals & Street Signs	70,015	76,689	94,500	100,000
Berm/Sidewalks	30,483	15	21,500	21,500
Storm Sewers & Drains	136,779	120,549	160,000	160,000
Highway Machinery Repairs	106,297	63,460	95,000	95,000
Streets & Bridges	290,497	213,587	510,000	540,778
Totals	\$ 1,863,949	\$ 1,780,133	\$ 2,292,095	\$ 2,471,189
	-6.2%	-4.5%	28.8%	7.8%



General Fund

Public Works - Highway, Roads & Streets

Listed below is a summary of each program expense within the public works budget.

General Administration:

	2019	2020	2021	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2022	%
				Budget	
Wages	\$ 659,241	\$ 714,411	\$ 758,432	\$ 837,351	10.4%
Benefits & Employer Taxes	248,665	266,150	280,963	335,460	19.4%
Program Supplies	46,836	48,654	58,500	59,000	0.9%
Professional Services	34,254	40,344	45,700	49,600	8.5%
Training & Education	1,326	-	2,500	2,500	0.0%
Fuel for Vehicles	38,079	31,625	50,000	50,000	0.0%
Totals	\$ 1,028,401	\$ 1,101,184	\$ 1,196,095	\$ 1,333,911	11.5%

Snow & Ice Removal:

	2019	2020	2021	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2022	%
				Budget	
Overtime	\$ 24,395	\$ 24,735	\$ 35,000	\$ 35,000	0.0%
Program Supplies	177,082	179,914	180,000	185,000	2.8%
Totals	\$ 201,477	\$ 204,649	\$ 215,000	\$ 220,000	2.3%

Traffic Signals & Street Signs:

	2019	2020	2021	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2022	%
				Budget	
Program Supplies	\$ 7,648	\$ 8,169	\$ 22,000	\$ 25,000	13.6%
Traffic Signals - Electric Cost	11,772	8,906	11,500	10,000	-13.0%
Professional Services - Maintenance	8,935	9,313	15,000	15,000	0.0%
Professional Services - Line Painting	41,660	50,301	46,000	50,000	8.7%
Totals	\$ 70,015	\$ 76,689	\$ 94,500	\$ 100,000	5.8%

Berm & Sidewalks:

	2019	2020	2021	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2022	%
				Budget	
Program Supplies - Berms	\$ 10,483	\$ 15	\$ 20,000	\$ 20,000	0.0%
Professional Services - Sidewalks	20,000	-	-	-	0.0%
Equipment Rental - Berms	-	-	1,500	1,500	0.0%
Totals	\$ 30,483	\$ 15	\$ 21,500	\$ 21,500	0.0%

Storm Sewers & Drains:

	2019	2020	2021	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2022	%
				Budget	
Program Supplies	\$ 86,835	\$ 55,162	\$ 95,000	\$ 95,000	0.0%
Professional Services	49,944	65,387	65,000	65,000	0.0%
Totals	\$ 136,779	\$ 120,549	\$ 160,000	\$ 160,000	0.0%

General Fund

Public Works - Highway, Roads & Streets

Continued - Listed below is a summary of each program expense within the public works budget.

Highway Maintenance & Repairs:

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Program Supplies - Vehicle Parts	\$ 52,254	\$ 29,591	\$ 45,000	\$ 45,000	0.0%
Professional Services - Maintenance	54,043	33,869	50,000	50,000	0.0%
Totals	\$ 106,297	\$ 63,460	\$ 95,000	\$ 95,000	0.0%

Streets and Bridges:

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%	
Expenditures by Object:						
Overtime	\$ 2,466	\$ 3,580	\$ 6,000	\$ 6,000	0.0%	
Program Supplies	270,995	180,300	310,000	310,000	0.0%	
Special Projects	16,036	-	50,000	50,000	0.0%	
Bridge Inspections	1,000	1,200	4,000	4,000	0.0%	
Jackson Rd Project - ECCD grant	-	28,507	140,000	170,778	22.0%	*
Totals	\$ 290,497	\$ 213,587	\$ 510,000	\$ 540,778	6.0%	

* This project will receive 100% funding from Elk County Conservation District

Public works cost are off-set by program revenue such as user fees, operating grants and capital grants. Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Public Works	\$ 1,863,949	\$ 1,780,133	\$ 2,292,095	\$ 2,471,189
Intergovernmental Revenues *	(485,068)	(490,738)	(438,357)	(374,905)
Grants & Contributions	(14,254)	(17,105)	(140,000)	(170,778)
Tax Revenue used to fund project costs	<u>\$ 1,364,627</u>	<u>\$ 1,272,290</u>	<u>\$ 1,713,738</u>	<u>\$ 1,925,506</u>

* - This includes state funding from PUC drilling fees and liquid fuels and turnback monies.

* - The amount of state liquid fuels used for the 2 PIB loans for road improvements is not included in this total.

Listed below illustrates total cost for the Public Works Department. Operating Cost is paid through the General Fund and Capital Cost is paid through the Capital Reserve Fund, 2016 Capital Projects Fund and the CDBG Fund.

Operating & Capital Expenditures

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Operating Cost	\$ 1,863,949	\$ 1,780,133	\$ 2,292,095	\$ 2,471,189
Capital Cost	1,082,348	2,094,245	2,499,388	1,548,700
Total Cost	<u>\$ 2,946,297</u>	<u>\$ 3,874,378</u>	<u>\$ 4,791,483</u>	<u>\$ 4,019,889</u>

General Fund

Public Works - Highway, Roads & Streets

PUBLIC WORKS DEPARTMENT

The City employ's 1 public works director/engineer, 1 deputy PW's director/IT director, a superintendent and an assistant, 13 street crew members and 1 administrative assistant. Seasonal employees are hired in the summer.

Wage increases for AFSCME employees are based on their collective bargaining contracts. Council approves management wage increases. Listed below is the breakdown of wages and benefits for 2022:

Wages

Regular Wages:		
Directors	\$ 78,887	*
Superintendents	133,448	
Street Crew	561,528	
Administrative	33,488	**
Total Full Time	<u>\$ 807,351</u>	
Seasonal Wages	<u>\$ 30,000</u>	
Total Regular Wages	\$ 837,351	
Overtime Wages:		
Snow Removal	\$ 35,000	
Streets & Roads	6,000	
Total Overtime	<u>41,000</u>	
Total Wages	<u><u>\$ 878,351</u></u>	

Employee Benefits

Employer Fica & Medicare	\$ 67,194
Employer Unemp Comp	1,855
Health Insurance	231,744
Employer H.S.A. Contr.	29,660
Life & Short Term Liab.	3,987
Vision	1,020
Total Benefits	<u><u>\$ 335,460</u></u>

General Administration

Program Supplies

Total Budget	\$ 59,000
Budget consist of :	
Uniforms	10,500
Program Supplies	23,000
Minor Equipment	18,500
Radio Equipment/Maint.	3,000
Christmas Lights	4,000

Professional Services

Total Budget	\$ 49,600
Budget consist of :	
Insurance	34,100
Equipment Rental	15,500

Training & Education

Total Budget	\$ 2,500
Budget consist of :	
Cont. Ed, Seminars, Travel	2,500

Fuel/Vehicle Maintenance & Repairs

Total Budget	\$ 50,000
Budget consist of :	
Fuel for Vehicles	50,000

* 45% of total wages For Public Works Director
and 60% of total wages for Deputy PW Director
** 70% of total wages for Administrative Assistant

General Fund

Sanitation

Sanitation cost in the general fund includes; expenditures to administer the utility billing and managing the sewage plant; recycling cost and on-lot sewage inspections.

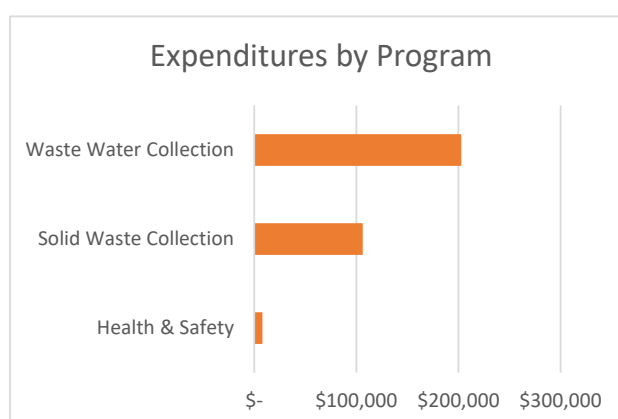
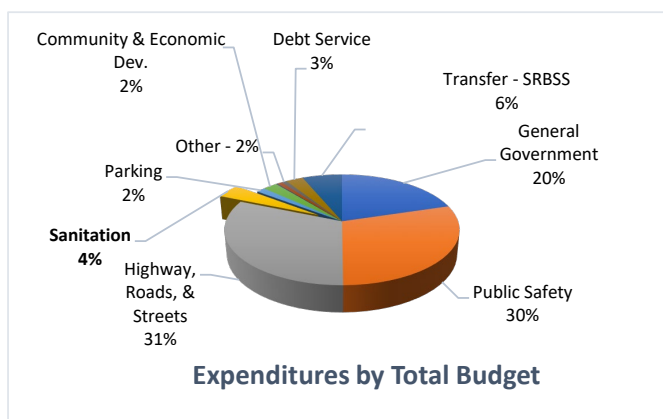
Expenditures by Program:	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
				Dollar	%
Health & Safety	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
Solid Waste Collection	106,670	101,483	106,370	(300)	-0.3%
Waste Water Collection	205,813	192,370	202,846	(2,967)	-1.4%
Totals	\$ 320,483	\$ 301,853	\$ 317,216	\$ (3,267)	-1.0%

Expenditures by Program:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Health & Safety	\$ 2,268	\$ 6,134	\$ 8,000	\$ 8,000
Solid Waste Collection	102,926	95,746	106,670	106,370
Waste Water Collection	196,364	200,186	205,813	202,846
Totals	\$ 301,558 4.7%	\$ 302,066 0.2%	\$ 320,483 6.1%	\$ 317,216 -1.0%

The Sanitation cost are off-set by program revenue such as user fees, operating grants and capital grants.

Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Sanitation	\$ 301,558	\$ 302,066	\$ 320,483	\$ 317,216
Charges for Services	(199,659)	(204,226)	(209,313)	(207,346)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	\$ 101,899	\$ 97,840	\$ 111,170	\$ 109,870



General Fund

Sanitation

Listed below is a summary of each program expense within the sanitation budget.

Health & Safety

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Professional Services	\$ 2,015	\$ 6,134	\$ 8,000	\$ 8,000	0.0%
Conferences & Seminars	\$ 253	\$ -		\$ -	
Totals	\$ 2,268	\$ 6,134	\$ 8,000	\$ 8,000	0.0%

Solid Waste Collection

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Program Supplies	\$ 640	\$ 817	\$ 1,000	\$ 1,000	0.0%
Recyclables - Pick Up	62,520	62,520	62,520	62,520	0.0%
Compost Site *	31,680	32,409	33,150	34,850	5.1%
Clean-Up Day	8,086	-	10,000	8,000	-20.0%
Totals	\$ 102,926	\$ 95,746	\$ 106,670	\$ 106,370	-0.3%

*5% Increase

Waste Water Collection

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Wages	\$ 125,566	\$ 129,244	\$ 118,093	\$ 111,873	-5.3%
Benefits & Employer Taxes	24,409	26,033	34,898	25,331	-27.4%
Program Supplies	27,725	26,438	33,500	33,500	0.0%
Professional Services	8,395	7,688	8,000	20,250	153.1% *
Rent	10,269	10,783	11,322	11,892	5.0%
Totals	\$ 196,364	\$ 200,186	\$ 205,813	\$ 202,846	-1.4%

* Tyler Program - \$14,900 Folder Maintenance Contract - \$5,100

General Fund

Sanitation - Waste Water Collection

SANITATION - WASTE WATER COLLECTION

Management wages include 10% of the manager; 30% of the public works director, 30% of the deputy public works director; 1 administrative assistant; 30% of the administrative assistant from the Public Works - Streets

Wage increases for AFSCME employees are based on their collective bargaining contracts. Council approves management wage increases. Listed below is the breakdown of wages for 2022:

Wages	
Regular Wages:	
Manager	\$ 8,670
Directors	45,591
Administrative	<u>57,612</u>
Total Wages	<u><u>\$ 111,873</u></u>

Employee Benefits	
Employer Fica & Medicare	\$ 8,558
Employer Unemp Comp	200
Health Insurance	13,808
Employer H.S.A. Contr.	1,720
Life & Short Term Liab.	732
Vision	253
Uniforms	60
Total Benefits	<u><u>\$ 25,331</u></u>

Program Supplies	
Total Budget	\$ 33,500
Budget consist of :	
Program Supplies	6,000
Postage	24,000
Minor Capital Projects	3,500

Professional Services	
Total Budget	\$ 20,250
Budget consist of :	
Prof. Services -Folder	5,100
Prof. Serv. - Tyler Software Maint	14,900
Bonds	250

Rent	
Total Budget	\$ 11,892
Budget consist of :	
Rent	11,892

General Fund

Parking Facilities

Parking Facilities cost cover the expenditures related to the parking garage, parking lots on Depot Street, Bruxelles Street, N. St. Marys Street and Market Street. It also covers the expenditures related to on- street parking.

Parking Facilities	2021	2021	Proposed	Delta	
	Budget	Projection	2022 Budget	Dollar	%
Revenue	\$ 104,250	\$ 101,715	\$ 101,250	(3,000)	-2.9%
Expenditures*	106,117	97,847	110,724	4,607	4.3%
Increase (decrease) in fund balance	\$ (1,867)	\$ 3,868	\$ (9,474)	\$ (7,607)	

* Total Expenditures do not include any of the street department labor, truck usage and materials.
Only direct cost is recorded

Parking Facilities	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Revenue	\$ 113,655	\$ 80,316	\$ 104,250	\$ 101,250
Expenditures	67,405	79,071	106,117	110,724
Increase (decrease) in fund balance	\$ 46,250	\$ 1,245	\$ (1,867)	\$ (9,474)

Revenues by Object:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Fines - Prohibited Parking	\$ 220	\$ -	\$ -	\$ -	0.0%
Fines - Parking Tickets	15,362	12,902	15,000	15,000	0.0%
Parking Meters - Streets	39,904	23,828	36,000	33,000	-8.3%
Parking Meters - Lots	30,791	20,263	30,000	30,000	0.0%
Parking Meters - Garage	834	269	750	750	0.0%
Parking Permits	26,544	23,054	22,500	22,500	0.0%
Totals	\$ 113,655	\$ 80,316	\$ 104,250	\$ 101,250	-2.9%

Expenditures by Object:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%	
Wages	\$ 16,668	\$ 12,176	\$ 27,901	\$ 29,212	4.7%	
Benefits & Employer Taxes	1,398	1,036	2,484	2,662	7.2%	
Program Supplies	1,966	8,691	10,000	10,000	0.0%	*
Professional Services	8,657	7,446	8,000	11,000	37.5%	**
Utilities	2,313	2,047	2,500	2,550	2.0%	
Insurance	4,715	4,983	5,232	5,300	1.3%	
Repair & Maintenance - Garage	11,688	22,692	30,000	30,000	0.0%	
Debt Service	20,000	20,000	20,000	20,000	0.0%	
Totals	\$ 67,405	\$ 79,071	\$ 106,117	\$ 110,724	4.3%	

* Zito Media Modem Rental; supplies for grounds and garage

** Elevator Maintenance, Pro Clean, Credit Card Machine Fees

General Fund

Parking Facilities

PARKING FACILITIES

Wages include one parking enforcement officer at 50% and cost from the street department for meter repairs.

Wage increases for AFSCME employees are based on their collective bargaining contracts. Council approves management wage increases. Listed below is the breakdown of wages for 2022:

Wages

Regular Wages:	
Enforcement Officer	\$ 19,212
Technician	10,000
Total Wages	<u>\$ 29,212</u>

Employee Benefits

Employer Fica & Medicare	\$ 2,235
Employer Unemp Comp	178
Health Insurance	-
Employer H.S.A. Contr.	-
Life & Short Term Liab.	-
Vision	-
Workers Compensation	-
Uniforms	250
Total Benefits	<u>\$ 2,662</u>

Program Supplies

Total Budget \$ 10,000

Budget consist of :
Program Supplies 10,000

Professional Services

Total Budget \$ 11,000

Budget consist of :
Professional Services 11,000

Utilities

Total Budget \$ 2,550

Budget consist of :
Telephone (Elevator) 950
Gas 1,500
Water 100

Insurance

Total Budget \$ 5,300

Budget consist of :
Liability & Property 5,300

Repairs & Maintenance - Parking Garage

Total Budget \$ 30,000

Budget consist of :
Repairs & Maintenance 30,000

Debt Service

Total Budget \$ 20,000

Budget consist of :
Transfer to Capital Reserve Fund 20,000

General Fund

Community & Economic Development

The Community & Economic Development department serves as a communication between the City and the downtown business and local organizations. The department works with the community in developing economic development through grant revenue. Major funding is through the federal and state governments.

Expenditures by Program:	2021	2021	Proposed	Delta	
	Budget	Projection	2022 Budget	Dollar	%
Community & Economic Dev.	\$ 100,387	\$ 34,807	\$ 184,281	\$ 83,894	83.6%
Totals	\$ 100,387	\$ 34,807	\$ 184,281	\$ 83,894	83.6%

Expenditures by Program:	2019	2020	2021	Proposed	
	Actual	Actual	Budget	2022 Budget	
Community & Economic Dev.	\$ 47,755	\$ 35,865	\$ 100,387	\$ 184,281	
Totals	\$ 47,755	\$ 35,865	\$ 100,387	\$ 184,281	
	13.7%	-24.9%	179.9%	83.6%	

Expenditures by Object:	2019	2020	2021	Proposed	
	Actual	Actual	Budget	2022 Budget	%
Wages	\$ 37,467	\$ 28,830	\$ 78,705	\$ 127,733	62.3% *
Benefits & Employer Taxes	7,944	5,592	15,182	45,548	200.0%
Program Supplies	616	1,046	1,500	3,000	100.0%
Professional Services	-	-	2,000	3,000	50.0%
Dues, Memberships, Subscriptions	77	77	1,000	2,000	100.0%
Conferences, Seminars, Travel	1,651	320	2,000	3,000	50.0%
Totals	\$ 47,755	\$ 35,865	\$ 100,387	\$ 184,281	83.6%

*New Position - Deputy Director

The C & E Development cost are off-set by program revenue such as user fees, operating grants and capital grants.

Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2019	2020	2021	Proposed
	Actual	Actual	Budget	2022 Budget
Community & Economic Dev.	\$ 86,895	\$ 96,039	\$ 100,387	\$ 184,281
Charges for Services				
Grants & Contributions	(39,140)	(60,174)	(55,000)	(55,000)
Tax Revenue used to fund project costs	\$ 47,755	\$ 35,865	\$ 45,387	\$ 129,281

General Fund

Community & Economic Development

COMMUNITY & ECONOMIC DEVELOPMENT

Wages include one full time C & E Development Director
a Deputy Director of CED and a part time
community service specialist.

Listed below is the breakdown of wages for 2022:

Wages

Regular Wages:	
Director	\$ 61,200
Deputy Director	40,000
Specialist	26,533
Overtime	-
Total Wages	<u>\$ 127,733</u>

Employee Benefits

Employer Fica & Medicare	\$ 9,772
Employer Unemp Comp	300
Health Insurance	30,765
Employer H.S.A. Contr.	3,750
Life & Short Term Liab.	732
Vision	230
Workers Compensation	-
Uniforms	-
Total Benefits	<u>\$ 45,548</u>

Program Supplies

Total Budget	\$ 3,000
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Budget consist of :	
Minor Office Equipment	3,000

Professional Services

Total Budget	\$ 3,000
--------------	----------

Budget consist of :	
Advertising-Hearing Expenses	3,000

Dues - Memberships

Total Budget	\$ 2,000
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Budget consist of :	
Dues, Memberships, Subscriptions	2,000

Conference, Seminars, Travel

Total Budget	\$ 3,000
--------------	----------

Budget consist of :	
Conferences, Seminars, Travel	3,000

General Fund

General Administration - Other

Listed below is the balance of the expenditures that are paid through the general fund.

Interfund Operating Transfers:

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Recreation - Shade Tree Fund*	\$ 7,500	\$ 7,500	\$ 9,000	\$ 16,000	77.8%
Debt Service - Debt Fund	218,307	218,307	218,307	218,307	0.0%
Capital Improvements - Capital Fund	578,437	7,156	-	-	0.0%
Capital Improvements -RSBSS	483,153	493,354	498,000	500,000	0.4%
Totals	\$ 1,287,397	\$ 726,317	\$ 725,307	\$ 734,307	1.2%

* An Additional \$7,000 requested this year

Miscellaneous

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Judgements & Damages	\$ -	\$ -	\$ 1,500	\$ 1,500	0.0%
Fire Relief Association - Act 205	\$ 66,136	66,756	66,756	59,000	-11.6%
Pass Through Grants	10,229	-	-	-	0.0%
Program Supplies	385	742	1,500	1,500	0.0%
Professional Services	584	908	3,000	3,000	0.0%
Refunds/Other	4,395	-	1,500	1,500	0.0%
Totals	\$ 81,729	\$ 68,406	\$ 74,256	\$ 66,500	-10.4%

Community Transfers

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Airport Authority*	\$ 27,516	\$ 44,720	\$ 44,716	\$ 37,216	-16.8%
Airport Authority - Loans**	10,284	10,284	10,284	10,284	0.0%
Council on the Arts	1,961	1,961	1,961	1,961	0.0%
Other Donations - Memorial Parade	300	-	300	300	0.0%
EDC	10,000	5,000	5,000	5,000	0.0%
Redevelopment Authority	8,000	-	-	-	0.0%
Elk County Humane Society	10,000	7,500	7,500	7,500	0.0%
Elk County Fair	5,000	-	-	-	0.0%
West Creek Recreational Trail Assoc.	5,250	-	-	-	0.0%
Totals	\$ 78,311	\$ 69,465	\$ 69,761	\$ 62,261	-10.8%

* \$7,500 of this is for Audits - paid directly from the City to the Auditor. Additional \$5,000 requested this year

**Amount allocated to the Airport Authority - going directly to the City to pay for previous debt

2022 Budget - Special Revenue Funds

	Street Lighting Tax Fund	Fire Protection Fund	Recreation Fund	Library Fund	Ambulance Fund	Fire Hydrant Fund	Debt Fund	Totals
Revenues:								
<u>Taxes:</u>								
Real Estate - Current	\$ 104,886	\$ 293,681	\$ 251,726	\$ 121,668	\$ 20,977	\$ 62,932	\$ 400,245	\$ 1,256,115
Real Estate - Delinquent	4,416	12,366	10,599	5,123	883	2,650	16,852	52,889
Total Taxes	<u>\$ 109,302</u>	<u>\$ 306,047</u>	<u>\$ 262,325</u>	<u>\$ 126,791</u>	<u>\$ 21,860</u>	<u>\$ 65,582</u>	<u>\$ 417,097</u>	<u>\$ 1,309,004</u>
<u>Non-Tax Revenues:</u>								
Intergovernmental			\$ 84,120					\$ 84,120
Charges for Services			66,500					66,500
Investments & Rentals	500	500	300	25	\$ 15	50	550	1,940
Miscellaneous Revenue			1,500					1,500
Total Non-Tax Revenue	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 152,420</u>	<u>\$ 25</u>	<u>\$ 15</u>	<u>\$ 50</u>	<u>\$ 550</u>	<u>\$ 154,060</u>
<u>Other Financing Sources:</u>								
Proceeds of Fixed Asset Sales		10,000						10,000
Contributions & Donations		692,374						692,374
Interfund Operating Transfers							218,307	218,307
Total Other Financing Sources	<u>\$ -</u>	<u>\$ 702,374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 218,307</u>	<u>920,681</u>
Total Revenue	\$ 109,802	\$ 1,008,921	\$ 414,745	\$ 126,816	\$ 21,875	\$ 65,632	\$ 635,954	\$ 2,383,745
Expenditures:								
<u>Operating Expenditures</u>								
Public Safety		1,008,671			21,850	68,445		1,098,966
Highway, Roads, & Streets	105,500							105,500
Culture & Recreation			433,945	126,700				560,645
Miscellaneous	250	250	-	116	25	100	1,400	2,141
Total Operating Expenditures	<u>\$ 105,750</u>	<u>\$ 1,008,921</u>	<u>\$ 433,945</u>	<u>\$ 126,816</u>	<u>\$ 21,875</u>	<u>\$ 68,545</u>	<u>\$ 1,400</u>	<u>\$ 1,767,252</u>
Debt Service							633,557	633,557
Capital Improvements - Transfer								-
Total Expenditures	\$ 105,750	\$ 1,008,921	\$ 433,945	\$ 126,816	\$ 21,875	\$ 68,545	\$ 634,957	\$ 2,400,809
Surplus (Deficit)	<u>\$ 4,052</u>	<u>\$ -</u>	<u>\$ (19,200)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,913)</u>	<u>\$ 997</u>	<u>\$ (17,064)</u>

Street Lighting Tax Fund

Millage Rate: .5 mills
220,812,675

2022 Revenue		2022 Expenditures	
Real Estate Taxes	\$ 109,302	Utilities - Street Lighting	\$ 105,750
Interest Earnings	500	Unappropriated Funds	4,052
Total Proposed Revenue	<u>\$ 109,802</u>	Total Proposed Expenditures	<u>\$ 109,802</u>

2022 Budget Comparison - Increases

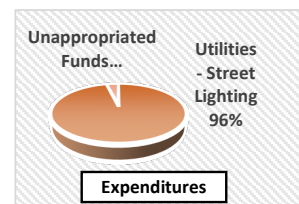
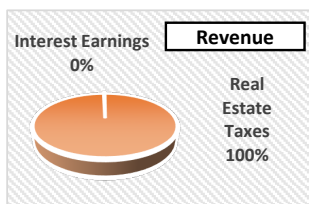
	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 104,571	\$ 104,660	\$ 104,886	\$ 315	0.30%
Delinquent	4,403	6,286	4,416	13	0.30%
Earnings & Investments	1,000	280	500	(500)	-50.00%
Total Revenue	<u>\$ 109,974</u>	<u>\$ 111,226</u>	<u>\$ 109,802</u>	<u>\$ (172)</u>	-0.16%
Expenditures:					
Supplies	\$ 2,500	\$ 2,000	\$ 2,500	\$ -	0.00%
Utilities	100,500	95,000	100,000	(500)	-0.50%
Equipment	-	10,000	3,000	3,000	
Refunds/Other	250	12	250	-	
Total Expenditures	<u>\$ 103,250</u>	<u>\$ 107,012</u>	<u>\$ 105,750</u>	<u>\$ 2,500</u>	2.42%
Surplus (Deficit)	<u>\$ 6,724</u>	<u>\$ 4,214</u>	<u>\$ 4,052</u>	<u>\$ (2,672)</u>	-39.74%

2022 Budget Comparison - Previous Years

	2019 Actual	2020 Actual	2021 Projection	Proposed 2022 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 103,357	\$ 103,959	\$ 104,660	\$ 104,886
Delinquent	6,899	5,368	6,286	4,416
Earnings & Investments	1,950	1,019	280	500
Refunds/Other	-	98		
Total Revenue	<u>\$ 112,206</u>	<u>\$ 110,444</u>	<u>\$ 111,226</u>	<u>\$ 109,802</u>
Expenditures:				
Supplies	\$ 2,110	\$ 2,187	\$ 2,000	\$ 2,500
Utilities	100,124	87,320	95,000	100,000
Equipment	10,429	54,193	10,000	3,000
Refunds/Other	225	-	12	250
Total Expenditures	<u>\$ 112,888</u>	<u>\$ 143,700</u>	<u>\$ 107,012</u>	<u>\$ 105,750</u>
Surplus (Deficit)	<u>\$ (682)</u>	<u>\$ (33,256)</u>	<u>\$ 4,214</u>	<u>\$ 4,052</u>

The Street Lighting Tax Fund receives 2.7% of the RE tax revenue. This revenue pays for the street lighting in town, lighting in the parking garage and parking lots. This funding also pays for new street lights and installation.

Rates from June 2021 to December 2022 will be
\$.0434 per kWh with IGS Energy and
Rates from January 2023 to September 2026 will be
\$.0461 per kWh with IGS Energy.



Fire Protection Fund

Millage Rate: 1.4 mills
220,812,675

2022 Revenue		2022 Expenditures	
Real Estate Taxes	\$ 306,047	Fire Protection	\$ 148,560
Interest Earnings	500	Building Maintenance	\$ 68,832
Contributions & Donations	692,374	Capital Expenditures	\$ 791,529
Sale of Capital Assets	10,000	Debt Service	-
Total Proposed Revenue	<u>\$ 1,008,921</u>	Total Proposed Expenditures	<u>\$ 1,008,921</u>

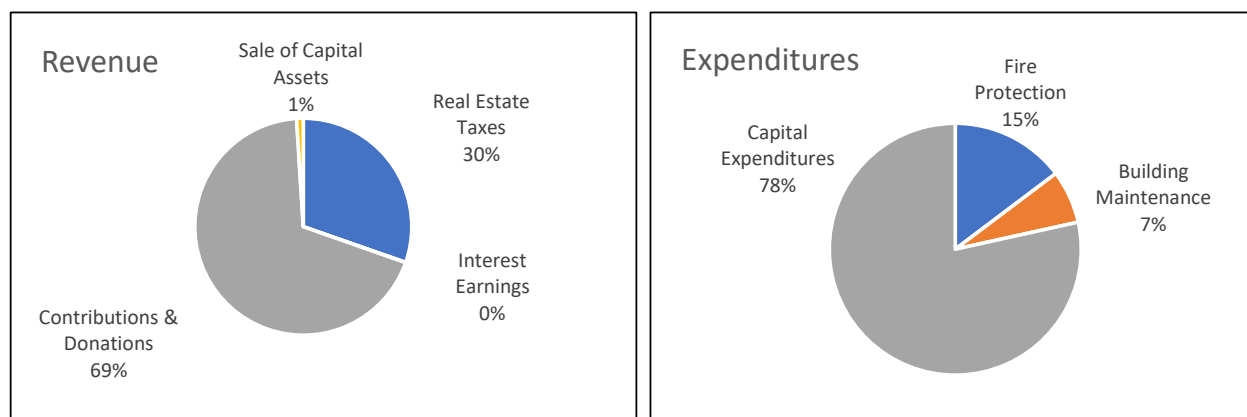
Totals for Fund	2021	2021	Proposed	Delta	
	Budget	Projection	2022 Budget	Dollar	%
Revenue	\$ 307,528	\$ 314,562	\$ 1,008,921	\$ 701,393	228.1%
Expenditures	\$ 307,528	\$ 271,807	\$ 1,008,921	\$ 701,393	228.1%
Surplus (Deficit)	<u>-</u>	<u>42,755</u>	<u>-</u>	<u>-</u>	

Totals for Fund	2019	2020	2021	Proposed
	Actual	Actual	Projection	2022 Budget
Revenue	\$ 308,951	\$ 309,685	\$ 314,562	\$ 1,008,921
Expenditures	291,443	316,993	271,807	1,008,921
Surplus (Deficit)	<u>\$ 17,508</u>	<u>\$ (7,308)</u>	<u>\$ 42,755</u>	<u>\$ -</u>

There will be no outstanding debt payments as of January 1st 2022.

CAPITAL PURCHASES

The fire department plans on replacing Engine 14 in Year 2022 with an estimate cost of \$692,374. The funds to pay for the new fire truck will come from the fire department's capital projects fund.



Fire Protection Fund

2022 Budget Comparison - Increases

	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 292,800	\$ 293,000	\$ 293,681	\$ 881	0.30%
Delinquent	12,328	14,000	12,366	38	0.31%
Earnings & Investments	2,400	450	500	(1,900)	-79.17%
Contributions & Donations	-	-	692,374	692,374	
Sale of Capital Assets	-	-	10,000	10,000	
Other	-	7,112	-	-	
Total Revenue	\$ 307,528	\$ 314,562	\$ 1,008,921	\$ 701,393	228.07%
Expenditures:					
Fire Protection	\$ 48,140	\$ 33,690	\$ 48,140	\$ -	0.00%
Building Maintenance	43,491	38,689	52,832	9,341	21.48%
Insurance	38,784	39,659	43,170	4,386	11.31%
Utilities	17,500	14,000	16,000	(1,500)	-8.57%
Vehicle Repairs & Maintenance	67,000	53,372	57,000	(10,000)	-14.93%
Refunds/Other	250	34	250	-	
Debt Services	12,363	12,363	-	(12,363)	-100.00%
Capital Improvements - Transfer	80,000	80,000	791,529	711,529	889.41%
Total Expenditures	\$ 307,528	\$ 271,807	\$ 1,008,921	\$ 701,393	228.07%
Surplus (Deficit)	<u>\$ -</u>	<u>\$ 42,755</u>	<u>\$ -</u>	<u>\$ -</u>	

2022 Budget Comparison - Previous Years

	2019 Actual	2020 Actual	2021 Projection	Proposed 2022 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 289,400	\$ 291,086	\$ 293,000	\$ 293,681
Delinquent	14,113	14,067	14,000	12,366
Earnings & Investments	5,438	3,688	450	500
Contributions & Donations	-	-	-	692,374
Sale of Capital Assets	-	-	-	10,000
Other	-	844	7,112	-
Total Revenue	\$ 308,951	\$ 309,685	\$ 314,562	\$ 1,008,921
Expenditures:				
Fire Protection	\$ 43,142	\$ 52,802	\$ 33,690	\$ 48,140
Building Maintenance	24,019	34,964	38,689	52,832
Insurance	41,413	34,387	39,659	43,170
Utilities	16,362	13,772	14,000	16,000
Vehicle Repairs & Maintenance	35,514	33,523	53,372	57,000
Refunds/Other	407	-	34	250
Debt Services	12,355	12,355	12,363	-
Capital Improvements - Transfer	118,231	135,190	80,000	791,529
Total Expenditures	\$ 291,443	\$ 316,993	\$ 271,807	\$ 1,008,921
Surplus (Deficit)	<u>\$ 17,508</u>	<u>\$ (7,308)</u>	<u>\$ 42,755</u>	<u>\$ -</u>

Fire Protection Fund

FIRE DEPARTMENT

The Fire Protection Fund receives 7.6% of the real estate tax revenue. This is the only revenue generated to pay for fire protection, maintenance on buildings and for debt service. The Fire Protection Fund revenue is also used to purchase new equipment such as fire trucks.

Listed below is a detail of each total program cost:

	Fire Protection	
Total Budget	\$	48,140

Budget consist of :

Special Equipment	11,000	
Hose & Couplings	8,000	
Communication Expenses	8,000	
Radio Tower	1,500	
Ladders/Elevator Testing	3,000	
Pump Testing	3,000	
Chiefs - Mileage	7,140	
Maintenance of Air Packs	5,000	
Equipment Repairs	1,500	

	Building Maintenance	
Total Budget	\$	52,832

Budget consist of :

Janitorial Services	6,832	
Firehouse Maint. & Repairs	46,000	

	Insurance	
Total Budget	\$	43,170

Budget consist of :

Property/Auto/Liab. Insurance	16,170	
Worker's Compensation	27,000	

	Utilities	
Total Budget	\$	16,000

Budget consist of :

Firehouse Electric	10,000	
Firehouse Gas	6,000	

	Fuel/Vehicle Maintenance & Repairs	
Total Budget	\$	57,000

Budget consist of :

Care of Fire Dept. Vehicles	57,000	
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	Debt	
Total Budget	\$	-

Budget consist of :

Transfer to Debt Fund	-	
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	Capital Improvements - Transfers	
Total Budget	\$	791,529

Budget consist of:

Future Capital Purchases	99,155	
Truck Replacement - Engine #14	692,374	

	Other	
Total Budget	\$	250

Budget consist of:

Refunds of Prior Year Revenue	250	
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2022 Budget - Special Revenue Funds

RECREATION FUND

CHANGES AS OF NOVEMBER 8, 2022

	Proposed Recreation Fund	Proposed Recreation Fund	Delta Dollar	%
Revenues:				
<u>Taxes:</u>				
Real Estate - Current + 0.5 Mills	\$ 251,726	\$ 356,612	\$ 104,886	41.67%
Real Estate - Delinquent	10,599	10,599	\$ -	0.00%
Total Taxes	<u>\$ 262,325</u>	<u>\$ 367,211</u>	<u>\$ 104,886</u>	39.98%
<u>Non-Tax Revenues:</u>				
Intergovernmental	\$ 84,120	\$ 84,120	\$ -	0.00%
Charges for Services	66,500	66,500	\$ -	0.00%
Investments & Rentals	300	300	\$ -	0.00%
Miscellaneous Revenue	1,500	1,500	\$ -	0.00%
Total Non-Tax Revenue	<u>\$ 152,420</u>	<u>\$ 152,420</u>	<u>\$ -</u>	0.00%
<u>Other Financing Sources:</u>				
Proceeds of Fixed Asset Sales				
Contributions & Donations				
Interfund Operating Transfers				
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%
Total Revenue	\$ 414,745	\$ 519,631	\$ 104,886	25.29%
Expenditures:				
<u>Operating Expenditures</u>				
Public Safety				
Highway, Roads, & Streets				
Culture & Recreation	433,945	433,945	-	0.00%
Miscellaneous	-	-	-	0.00%
Total Operating Expenditures	<u>\$ 433,945</u>	<u>\$ 433,945</u>	<u>\$ -</u>	0.00%
Debt Service				0.00%
Capital Improvements - Transfer		85,686	85,686	
Total Expenditures	\$ 433,945	\$ 519,631	\$ 85,686	19.75%
Surplus (Deficit)	<u>\$ (19,200)</u>	<u>\$ -</u>	<u>\$ 19,200</u>	

Recreation Fund Operating Budget

Millage Rate: 1.2 mills

Assessed Value: \$220,812,675

2022 Revenue		2022 Expenditures	
Real Estate Taxes	\$ 262,325	Recreation & Parks	\$ 269,323
Interest Earnings	300	Pool	164,622
Intergovernmental	84,120	Unappropriated Funds	-
Charges for Services	66,500		
Contributions & Donations	-		
Miscellaneous	1,500		
Fund Balance - Cash Reserves	19,200		
Total Proposed Revenue	<u>\$ 433,945</u>	Total Proposed Expenditures	<u>\$ 433,945</u>

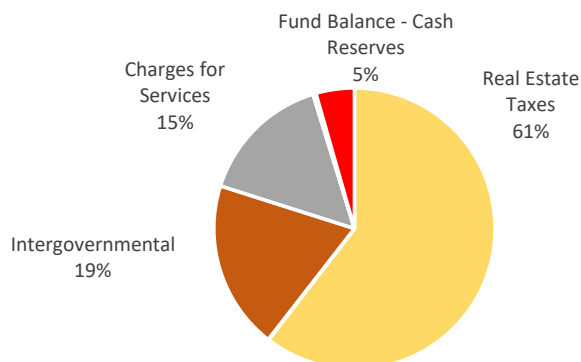
Totals for Fund	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
				Dollar	%
Revenue	\$ 466,911	\$ 343,279	\$ 414,745	\$ (52,166)	-11.2%
Expenditures	465,505	349,837	433,945	(31,560)	-6.8%
Surplus (Deficit)	<u>1,406</u>	<u>(6,558)</u>	<u>(19,200)</u>	<u>(20,606)</u>	

Totals for Fund	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Revenue	\$ 477,377	\$ 419,218	\$ 466,911	\$ 414,745
Expenditures	511,026	342,091	465,505	433,945
Surplus (Deficit)	<u>\$ (33,649)</u>	<u>\$ 77,127</u>	<u>\$ 1,406</u>	<u>\$ (19,200)</u>

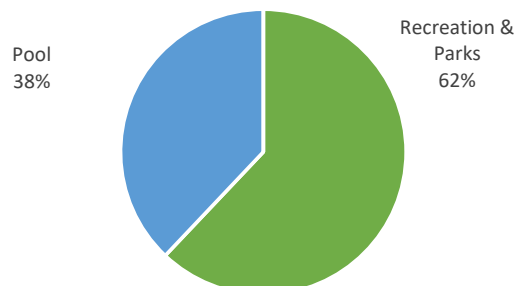
The Recreation Fund is responsible for the administration, maintenance and operating seasonal programs for Memorial, Benzinger, Luhr, Kaulmont and Diamond Street parks and the Pool.

Tax revenue received equals 6.5% of total real estate tax revenue. The parks & pool charge user fees for programs offered. Park workers wages are offset by PHEAA and Stackpole Hall grants.

2022 Budget Revenues



2022 Budget Expenditures



Recreation Fund Capital Budget

2022 Revenue		2022 Expenditures	
Interest Earnings	15	Capital Projects	80,000
Intergovernmental	40,000	Unappropriated Funds	15
Cash Reserves	40,000		
Total Proposed Revenue	<u>\$ 80,015</u>	Total Proposed Expenditures	<u>\$ 80,015</u>

	<u>2021 Projects</u>	<u>2022 Projects</u>	
Infrastructure:			
1	Comprehensive Plan	80,000	50/50 Match for DCNR
2	Playground Safety Audit	<u>2,800</u>	
	Total Infrastructure	<u>82,800</u>	
		<u>\$ 80,000</u>	
Equipment:			
3	Reznor Heaters	3,700	
4	Slide Pump	7,500	
5	Speed Bumps	<u>1,500</u>	
	Total Equipment	<u>12,700</u>	
Total Capital Projects		<u>95,500</u>	<u>\$ 80,000</u>

Capital Fund

	<u>2021</u>	<u>2022</u>
Beginning Balance 1/1	\$98,589	\$98,600
Interest Earned	11	15
Transfer from Operating Fund		
Grants & Contributions		40,000
Capital Projects Completed	<u>0</u>	<u>(80,000)</u>
Ending Balance as of 12/31	<u>\$98,600</u>	<u>\$58,615</u>

Recreation Fund

2022 Budget Comparison - Increases

	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 250,971	\$ 251,000	\$ 251,726	\$ 755	0.3%
Delinquent	10,567	12,000	10,599	32	0.3%
Earnings & Investments	250	300	300	50	20.0%
Intergovernmental	122,050	4,060	84,120	(37,930)	-31.1%
Charges for Services	70,000	74,192	66,500	(3,500)	-5.0%
Contributions & Donations	11,573	-	-	(11,573)	
Miscellaneous	1,500	1,727	1,500	-	0.0%
Total Revenue	\$ 466,911	\$ 343,279	\$ 414,745	\$ (52,166)	-11.2%
Expenditures:					
Recreation & Park	\$ 308,710	\$ 211,295	\$ 269,323	\$ (39,387)	-12.8%
Pool	156,795	138,512	164,622	7,827	5.0%
Intergovernmental - Capital Projects	-	-	-	-	
Miscellaneous	-	30	-	-	
Total Expenditures	\$ 465,505	\$ 349,837	\$ 433,945	\$ (31,560)	-6.8%
Surplus (Deficit)	\$ 1,406	\$ (6,558)	\$ (19,200)	\$ (20,606)	

2022 Budget Comparison - Previous Years

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 248,058	\$ 249,503	\$ 250,971	\$ 251,726
Delinquent	10,375	11,740	10,567	10,599
Earnings & Investments	1,581	510	250	300
Intergovernmental	106,317	100,227	122,050	84,120
Charges for Services	76,944	44,523	70,000	66,500
Contributions & Donations	28,889	5,570	11,573	-
Miscellaneous	5,213	7,145	1,500	1,500
Total Revenue	\$ 477,377	\$ 419,218	\$ 466,911	\$ 414,745
Expenditures:				
Recreation & Park	\$ 260,827	\$ 220,818	308,710	\$ 269,323
Pool	144,468	103,563	156,795	164,622
Capital Improvements	105,433	-	-	-
Intergovernmental - Capital Projects	-	17,710	-	-
Miscellaneous	298	-	-	-
Total Expenditures	\$ 511,026	\$ 342,091	\$ 465,505	\$ 433,945
Surplus (Deficit)	\$ (33,649)	\$ 77,127	\$ 1,406	\$ (19,200)

Recreation Fund

PARKS & RECREATION

Listed below is a summary of each program revenue and expense for Park & Recreation activities.

Revenue: PARKS & RECREATION

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Intergovernmental:					
Co of PA - OVR Program	\$ 8,506	\$ 2,550	\$ 20,000	\$ 10,000	-50.0%
Stackpole Hall/PHEAA Grants	72,351	62,949	94,500	69,120	-26.9%
Local Grants	22,960	14,518	4,000	-	0.0%
State Grants	-	17,710	-	-	0.0%
Totals	\$ 103,817	\$ 97,727	\$ 118,500	\$ 79,120	-33.2%
Charges for Services:					
Park Fees	\$ 3,725	\$ 3,733	\$ 3,000	\$ 4,500	150.0%
Concessions	13,689	-	13,000	-	0.0%
Rent of Buildings	-	177	-	-	0.0%
Totals	\$ 17,414	\$ 3,910	\$ 16,000	\$ 4,500	-71.9%
Other Revenue:					
Donations - Contributions	\$ 28,889	\$ 5,570	\$ 11,573	\$ -	0.0%
	\$ 28,889	\$ 5,570	\$ 11,573	\$ -	0.0%
TOTAL REVENUE	\$ 150,120	\$ 107,207	\$ 146,073	\$ 83,620	-42.75%

Expenditures: PARKS & RECREATION

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Wages	\$ 141,490	\$ 115,609	\$ 178,930	\$ 163,410	-8.7%
Benefits & Employer Taxes	21,008	22,691	26,807	26,602	-0.8%
Administrative Cost	5,656	6,092	7,000	8,500	21.4%
Program Cost	27,425	9,066	27,100	13,211	-51.3%
Non Program Cost	65,248	67,360	68,873	57,600	-16.4%
Intergovernmental - Capital Projects	105,433	17,710	-	-	0.0%
Miscellaneous	298	-	-	-	0.0%
Totals	\$ 366,558	\$ 238,528	\$ 308,710	\$ 269,323	-12.8%
Tax Revenue used to fund project costs	\$ 216,438	\$ 131,321	\$ 162,637	\$ 185,703	14.2%

Recreation Fund

POOL

Listed below is a summary of each program revenue and expense for Pool activities.

Revenue: POOL

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Intergovernmental:					
United Way	\$ 2,500	\$ 2,500	\$ 3,550	\$ 5,000	40.8%
Totals	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 3,550</u>	<u>\$ 5,000</u>	40.8%
Charges for Services:					
Membership	\$ 19,464	\$ 14,283	\$ 18,000	\$ 21,000	16.7%
Admissions	12,939	13,724	10,000	13,000	30.0%
Concessions	19,215	12,606	18,000	18,000	0.0%
Instructions	7,912	-	8,000	10,000	25.0%
Totals	<u>\$ 59,530</u>	<u>\$ 40,613</u>	<u>\$ 54,000</u>	<u>\$ 62,000</u>	14.8%
Other Revenue:					
Donations - Contributions	\$ -	\$ -	-	-	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
TOTAL REVENUE	\$ 62,030	\$ 43,113	\$ 57,550	\$ 67,000	

Expenditures: POOL

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Wages	\$ 74,081	\$ 55,255	\$ 89,141	\$ 95,250	6.9%
Benefits & Employer Taxes	9,139	7,829	10,924	12,039	10.2%
Administrative Cost	731	3,350	4,300	4,750	10.5%
Program Cost	16,148	9,487	14,600	14,600	0.0%
Non Program Cost	37,677	27,642	37,830	37,983	0.4%
Capital Projects	6,692	-	-	-	
Totals	<u>\$ 144,468</u>	<u>\$ 103,563</u>	<u>\$ 156,795</u>	<u>\$ 164,622</u>	5.0%
Tax Revenue used to fund project costs	<u>\$ 82,438</u>	<u>\$ 60,450</u>	<u>\$ 99,245</u>	<u>\$ 97,622</u>	-1.6%

Recreation Fund

Listed below is a breakdown of each line item within the budget:

PARKS & RECREATION

Wages	
Manager	\$ 27,950
Program Coordinators	14,700
PHEAA/Stackpole Hall Wages	76,800
Non-PHEAA/Stackpole Hall	19,200
OVR Program	10,000
Program Wages - Winter	5,760
Maintenance Wages	9,000
Total Wages	<u>\$ 163,410</u>

Employee Benefits	
Medical/Life/Short T Disability	\$ 5,983
Employer Fica & Medicare	12,500
Employer Unemp Comp	1,420
Workers Compensation	6,700
Total Benefits	<u>\$ 26,602</u>

Supplies - Office	
Total Budget	\$ 1,500
Budget consist of:	
Office Supplies - Manager	1,500
Minor Office Equipment	-

Conferences, Seminars, Training	
Total Budget	\$ 2,000
Budget consist of:	
Conferences, Seminars, Training	2,000

Dues & Subscriptions	
Total Budget	\$ 5,000
Budget consist of:	
Dues & Subscriptions	5,000

Supplies - Program	
Total Budget	\$ 11,211
Budget consist of:	
Concession Supplies	-
Employee Discount	-
Credit Card Fees	100
Program Supplies	11,111

Services - Program	
Total Budget	\$ 2,000
Budget consist of:	
Professional Services	2,000

Supplies- Repairs & Maintenance	
Total Budget	\$ 13,000
Budget consist of:	
Repair & Maintenance Supplies	13,000

Services - Repairs & Maintenance	
Total Budget	\$ 25,000
Budget consist of:	
Repair & Maintenance Services	25,000
Playland	-

Insurance	
Total Budget	\$ 3,800
Budget consist of:	
Liability Insurance	3,800

Utilities	
Total Budget	\$ 15,800
Budget consist of:	
Telephone	-
Electric	7,500
Gas	5,000
Garbage	2,700
Water	600

Miscellaneous	
Total Budget	\$ -
Budget consist of:	
Refund of PY Revenue	-

Recreation Fund

Listed below is a breakdown of each line item within the budget:

POOL

Wages	
Aquatic Supervisor	\$ 15,000
Life Guards	68,000
Concession Workers	6,800
Maintenance Wages	5,450
Total Wages	<u>\$ 95,250</u>

Employee Benefits	
Employer Fica & Medicare	\$ 7,287
Employer Unemp Comp	953
Workers Compensation	3,800
Total Benefits	<u>\$ 12,039</u>

Supplies - Office	
Total Budget	\$ 750
Budget consist of:	
Administrative Expenses	750
Minor Office Equipment	-

Conferences, Seminars, Training	
Total Budget	\$ 4,000
Budget consist of:	
Certification / In Service Fees	4,000

Dues & Subscriptions	
Total Budget	\$ -
Budget consist of:	
Dues & Subscriptions	-

Supplies - Program	
Total Budget	\$ 14,600
Budget consist of:	
Concession Supplies	12,500
Employee Discount	-
Credit Card Fees	100
Program Supplies	2,000

Services - Program	
Total Budget	\$ -
Budget consist of:	
Professional Services	-

Supplies- Repairs & Maintenance	
Total Budget	\$ 18,500
Budget consist of:	
Chemicals	14,000
Repair & Maintenance Supplies	4,500

Services - Repairs & Maintenance	
Total Budget	\$ 4,000
Budget consist of:	
Repair & Maintenance Services	4,000

Insurance	
Total Budget	\$ 3,983
Budget consist of:	
Liability Insurance	3,983

Utilities	
Total Budget	\$ 11,500
Budget consist of:	
Telephone	-
Electric	4,000
Gas	5,000
Garbage	-
Water	2,500

Miscellaneous	
Total Budget	\$ -
Budget consist of:	

Library Fund

Millage Rate: .58 mills
Assessed Value: \$220,812,675

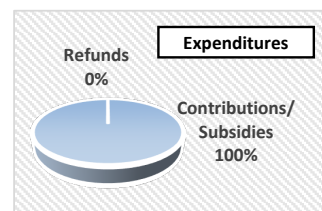
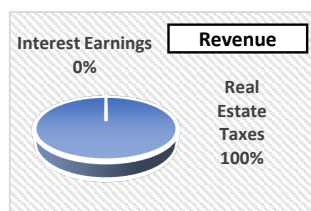
2022 Revenue		2022 Expenditures			
Real Estate Taxes	\$ 126,791	Contributions/Subsidies	\$ 126,700		
Interest Earnings	25	Refunds	116		
Total Proposed Revenue	<u>\$ 126,816</u>	Total Proposed Expenditures	<u>\$ 126,816</u>		

2022 Budget Comparison - Increases					
	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 121,303	\$ 121,500	\$ 121,668	\$ 365	0.30%
Delinquent	5,107	6,000	5,123	16	0.31%
Earnings & Investments	20	24	25	5	25.00%
Total Revenue	<u>\$ 126,430</u>	<u>\$ 127,524</u>	<u>\$ 126,816</u>	<u>\$ 386</u>	0.31%
Expenditures:					
Contributions	\$ 126,230	\$ 127,000	\$ 126,700	\$ 470	0.37%
Refunds	200	14	116	(84)	-42.00%
Total Expenditures	<u>\$ 126,430</u>	<u>\$ 127,014</u>	<u>\$ 126,816</u>	<u>\$ 386</u>	0.31%
Surplus (Deficit)	<u>\$ -</u>	<u>\$ 510</u>	<u>\$ -</u>	<u>\$ -</u>	

2022 Budget Comparison - Previous Years				
	2019 Actual	2020 Actual	2021 Projected	Proposed 2022 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 119,894	\$ 120,593	\$ 121,500	\$ 121,668
Delinquent	5,894	5,836	6,000	5,123
Earnings & Investments	15	20	24	25
Total Revenue	<u>\$ 125,803</u>	<u>\$ 126,449</u>	<u>\$ 127,524</u>	<u>\$ 126,816</u>
Expenditures:				
Contributions	\$ 124,600	\$ 124,000	\$ 127,000	\$ 126,700
Refunds	178	-	14	116
Total Expenditures	<u>\$ 124,778</u>	<u>\$ 124,000</u>	<u>\$ 127,014</u>	<u>\$ 126,816</u>
Surplus (Deficit)	<u>\$ 1,025</u>	<u>\$ 2,449</u>	<u>\$ 510</u>	<u>\$ -</u>

The Library Fund receives 3.1% of the real estate tax revenue.

The St. Marys Public Library receives the tax revenue that we collect.



Ambulance Fund

Millage Rate: .1 mills
Assessed Value: \$220,812,675

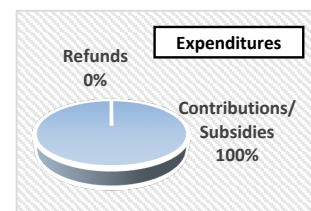
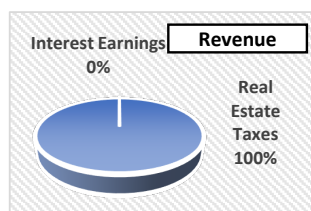
2022 Revenue		2022 Expenditures			
Real Estate Taxes	\$ 21,860	Contributions/Subsidies	\$ 21,850		
Interest Earnings	15	Refunds	25		
Total Proposed Revenue	<u>\$ 21,875</u>	Total Proposed Expenditures	<u>\$ 21,875</u>		

2022 Budget Comparison - Increases					
	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 20,914	\$ 21,000	\$ 20,977	\$ 63	0.30%
Delinquent	881	1,100	883	2	0.23%
Earnings & Investments	10	15	15	5	50.00%
Total Revenue	\$ 21,805	\$ 22,115	\$ 21,875	\$ 70	0.32%
Expenditures:					
Contributions	\$ 21,755	\$ 26,750	\$ 21,850	\$ 95	0.44%
Refunds	50	3	25	(25)	
Total Expenditures	\$ 21,805	\$ 26,753	\$ 21,875	\$ 70	0.32%
Surplus (Deficit)	<u>\$ -</u>	<u>\$ (4,638)</u>	<u>\$ -</u>	<u>\$ -</u>	

2022 Budget Comparison - Previous Years				
	2019 Actual	2020 Actual	2021 Projection	Proposed 2022 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 20,672	\$ 20,792	\$ 21,000	\$ 20,977
Delinquent	1,016	1,006	1,100	883
Earnings & Investments	7	13	15	15
Total Revenue	\$ 21,695	\$ 21,811	\$ 22,115	\$ 21,875
Expenditures:				
Contributions	\$ 21,778	\$ 17,272	\$ 26,750	\$ 21,850
Refunds	31	-	3	25
Total Expenditures	\$ 21,809	\$ 17,272	\$ 26,753	\$ 21,875
Surplus (Deficit)	<u>\$ (114)</u>	<u>\$ 4,539</u>	<u>\$ (4,638)</u>	<u>\$ -</u>

The Ambulance Fund receives one tenth of a mill or .54% of the real estate tax revenue that the City anticipates on collecting.

Total revenue collected in the Ambulance Fund goes directly to the St. Marys Ambulance Association.



Fire Hydrant Fund

Millage Rate: .3 mills
Assessed Value: \$220,812,675

2022 Revenue		2022 Expenditures	
Real Estate Taxes	\$ 65,582	Hydrant Service	\$ 68,445
Interest Earnings	50	Refunds	100
Fund Balance	2,913		
Total Proposed Revenue	<u>\$ 68,545</u>	Total Proposed Expenditures	<u>\$ 68,545</u>

2022 Budget Comparison - Increases

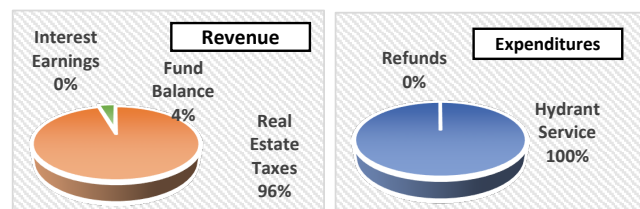
	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 62,743	\$ 62,750	\$ 62,932	\$ 189	0.30%
Delinquent	2,642	3,300	2,650	8	0.30%
Earnings & Investments	150	50	50	(100)	-66.67%
Total Revenue	\$ 65,535	\$ 66,100	\$ 65,632	\$ 97	0.15%
Expenditures:					
Contributions	\$ 67,838	\$ 67,838	\$ 68,445	\$ 607	0.89%
Refunds	100	7	100	-	
Total Expenditures	\$ 67,938	\$ 67,845	\$ 68,545	\$ 607	0.89%
Surplus (Deficit)	<u>\$ (2,403)</u>	<u>\$ (1,745)</u>	<u>\$ (2,913)</u>	<u>\$ (510)</u>	21.22%

2022 Budget Comparison - Previous Years

	2019 Actual	2020 Actual	2021 Projection	Proposed 2022 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 62,015	\$ 62,376	\$ 62,750	\$ 62,932
Delinquent	3,048	3,018	3,300	2,650
Earnings & Investments	411	76	50	50
Total Revenue	\$ 65,474	\$ 65,470	\$ 66,100	\$ 65,632
Expenditures:				
Contributions	\$ 66,825	\$ 67,230	\$ 67,838	\$ 68,445
Refunds	92	-	7	100
Total Expenditures	\$ 66,917	\$ 67,230	\$ 67,845	\$ 68,545
Surplus (Deficit)	<u>\$ (1,443)</u>	<u>\$ (1,760)</u>	<u>\$ (1,745)</u>	<u>\$ (2,913)</u>

The Fire Hydrant Fund receives 1.6% of the real estate tax revenue. This fund pays for the cost of fire hydrant service from the St. Marys Water Authority.

There are currently 332 public fire hydrants that the City pays the annual rental fee. The rental fee for each fire hydrant is \$202.50. Three new additional fire hydrants are budgeted every year. Annual cost for all 338 hydrants is \$68,445



Debt Fund

Millage Rate: 1.908 mills
Assessed Value: \$220,812,675

2022 Revenue		2022 Expenditures	
Real Estate Taxes	\$ 417,097	Debt Principal	\$ 481,751
Interest Earnings	550	Debt Interest	151,806
Interfund Operating Transfers	218,307	Miscellaneous Expenditures	1,400
Fund Balance	-	Unappropriated Funds	997
Total Proposed Revenue	<u>\$ 635,954</u>	Total Proposed Expenditures	<u>\$ 635,954</u>

The debt fund budget represents payments to be made in 2022 for the short-term and long-term loans and bond issue. The total outstanding principal for governmental funds as of December 31, 2021 is \$5,476,534

Required Debt Payments: In 2022, principal payments of \$481,751 and interest payments of \$151,806 will be made on short-term loans and the 2021 bond issue. The payments are as follows:

COST BY FUND

Fund:	Principal	Interest	Total
General Fund	\$ 196,751	\$ 21,556	\$ 218,307
Debt Fund	285,000	130,250	415,250
Total Debt Service	<u>\$ 481,751</u>	<u>\$ 151,806</u>	<u>\$ 633,557</u>

COST BY LOAN

Details of the Issues:

Issue	Purpose	Principal	Interest	Total
2016	PIB Loan - Street Improvements	102,338	6,816	109,154
2020	PIB Loan - Street Improvements	94,413	14,740	109,153
2021	Refunding of the 2016 bond issue	285,000	130,250	415,250
		<u>\$ 481,751</u>	<u>\$ 151,806</u>	<u>633,557</u>

OUTSTANDING BALANCE

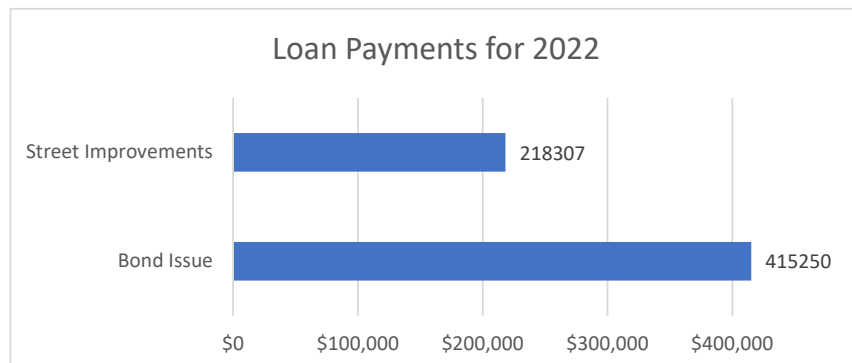
Details of the Issues:

Issue	Purpose	Original Principal	Outstanding Principal	Interest Rate	Year of Maturity
2016	PIB Loan - Street Improvements	1,000,000	419,437	1.625%	2025
2020	PIB Loan - Street Improvements	1,000,000	907,097	1.625%	2030
2021	Refunding of the 2016 bond issue	4,150,000	4,150,000	2% - 5%	2033
		<u>\$ 6,150,000</u>	<u>\$ 5,476,534</u>		

Debt Fund

2022 Budget Comparison - Increases

	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 399,044	\$ 400,000	\$ 400,245	\$ 1,201	0.30%
Delinquent	16,802	19,500	16,852	50	0.30%
Earnings & Investments	2,500	535	550	(1,950)	-78.00%
Transfers:					
General Fund	218,377	218,307	218,307	(70)	-0.03%
Fire Protection	12,363	12,363	-	(12,363)	-100.00%
Long Term Debt Proceeds	-	4,484,562	-	-	
Total Revenue	\$ 649,086	\$ 5,135,267	\$ 635,954	\$ (13,132)	-2.02%
Expenditures:					
Debt Principal	\$ 520,783	\$ 365,835	\$ 481,751	\$ (39,032)	-7.49%
Debt Interest	124,260	141,342	151,806	27,546	22.17%
Fiscal Agent Fees	800	800	800	-	0.00%
Refunds	600	47	600	-	0.00%
Uncollectable Receivables	-	-	-	-	0.00%
Transfers:					
General Fund	-	-	-	-	0.00%
Airport Indust Park Fund	-	659,719	-	-	0.00%
2016 Capital Project Fund	-	-	-	-	0.00%
Bond Issue	-	3,811,067	-	-	0.00%
Total Expenditures	\$ 646,443	\$ 4,978,810	\$ 634,957	\$ (11,486)	-1.78%
Surplus (Deficit)	\$ 2,643	\$ 156,457	- \$ 997	\$ (1,646)	-62.28%

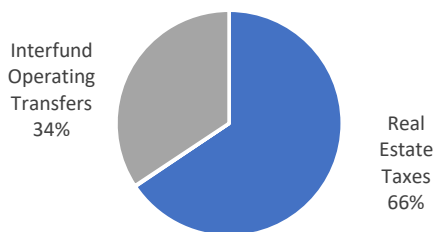


Debt Fund

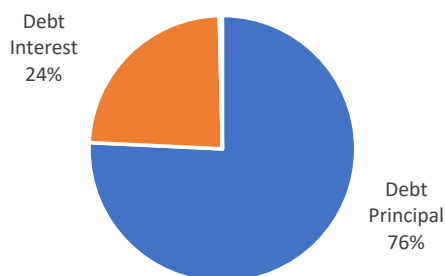
2022 Budget Comparison - Previous Years

	2019 Actual	2020 Actual	2021 Projection	Proposed 2022 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 394,412	\$ 396,710	\$ 400,000	\$ 400,245
Delinquent	19,388	19,200	19,500	16,852
Earnings & Investments	6,439	1,677	535	550
Transfers:			-	-
General Fund	218,307	218,307	218,307	218,307
Fire Protection	12,355	12,355	12,363	-
Long Term Debt Proceeds	-	-	4,484,562	-
Total Revenue	\$ 650,901	\$ 648,249	\$ 5,135,267	\$ 635,954
Expenditures:				
Debt Principal	\$ 519,940	\$ 528,480	\$ 365,835	\$ 481,751
Debt Interest	127,290	117,722	141,342	151,806
Fiscal Agent Fees	800	800	800	800
Refunds	587	-	47	600
Uncollectable Receivables	42,270	-	-	-
Transfers:			-	-
General Fund	-	-	-	-
Airport Indust Park Fund	36	1	659,719	-
2016 Capital Project Fund	-	-	-	-
Bond Issue	-	-	3,811,067	-
Total Expenditures	\$ 690,923	\$ 647,003	\$ 4,978,810	\$ 634,957
Surplus (Deficit)	\$ (40,022)	\$ 1,246	\$ 156,457	\$ 997

2022 Budget - Revenue



2022 Budget - Expenditures



CAPITAL FUNDS

The Capital Reserve Fund and the CDBG fund accounts for all resources and expenditures concerning the acquisition, construction, or improvements of capital facilities, acquisition of equipment and infrastructure cost by the Municipality excluding special revenue funds.

Funding comes from grant revenue, interest earnings, and the budget transfers from the General Fund.

Revenue:

	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
Capital Funds:				Dollar	%
Capital Reserve Fund	\$ 838,388	\$ 1,418,177	\$ 960,019	\$ 121,631	14.5%
CRF - Streets, Roads, Storm Sewers	249,500	247,817	250,250	750	0.3%
CRF - Bridges	249,500	247,817	250,250	750	0.3%
CDBG Fund	978,277	380,000	613,921	(364,356)	-37.2%
Totals	\$ 2,315,665	\$ 2,293,811	\$ 2,074,440	\$ (241,225)	-10.4%

Expenditures:

	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
Capital Funds:				Dollar	%
Capital Reserve Fund	\$ 1,642,388	\$ 1,724,395	\$ 1,373,125	\$ (269,263)	-16.4%
CRF - Streets, Roads, Storm Sewers	-	-	700,000	700,000	0.0%
CRF - Bridges	900,000	665,028	-	(900,000)	-100.0%
CDBG Fund	978,277	380,000	613,921	(364,356)	-37.2%
Totals	\$ 3,520,665	\$ 2,769,423	\$ 2,687,046	\$ (833,619)	-23.7%

Surplus / (Deficit)

	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
Capital Funds:				Dollar	%
Capital Reserve Fund	\$ (804,000)	\$ (306,218)	\$ (413,106)	\$ 390,894	-48.6%
CRF - Streets, Roads, Storm Sewers	\$ 249,500	\$ 247,817	\$ (449,750)	(699,250)	-280.3%
CRF - Bridges	(650,500)	(417,211)	250,250	900,750	-138.5%
CDBG Fund	-	-	-	-	
Totals	\$ (1,205,000)	\$ (475,612)	\$ (612,606)	\$ 592,394	-49.2%

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Capital Funds:				
Capital Reserve Fund	\$ 1,043,457	\$ 2,288,212	\$ 1,642,388	\$ 1,373,125
CRF - Streets, Roads, Storm Sewers	295,900	35,607	-	700,000
CRF - Bridges	2,139	85,483	665,028	-
CDBG Fund	372,704	374,349	1,043,082	613,921
Totals	\$ 1,714,200	\$ 2,783,651	\$ 3,350,498	\$ 2,687,046

CAPITAL FUNDS**CAPITAL RESERVE FUND**

The Capital Reserve fund accounts for all major capital purchases over \$5,000 for governmental funds. This entails; equipment, improvements and infrastructural costs.

Revenue to support these expenditures comes from grants, interest earned and transfers from the general fund. The General Fund's goal each year is to invest in capital 10% of total general fund budget.

Revenue:

Capital Funds	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
				Dollar	%
Earnings & Investments	\$ 6,000	\$ 2,500	\$ 1,000	\$ (5,000)	-83.3%
Intergovernmental	812,388	812,388	35,425	(776,963)	
Interfund Transfers - General Fund	-	572,179	903,594	903,594	#DIV/0!
Interfund Transfers - Parking Fund	20,000	20,000	20,000	-	0.0%
Debt Proceeds	-	-	-	-	
Miscellaneous/Other	-	11,110	-	-	
Totals	\$ 838,388	\$ 1,418,177	\$ 960,019	\$ 121,631	14.5%

Expenditures:

Capital Funds	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
				Dollar	%
General Government	\$ 43,000	\$ 43,000	\$ 383,000	\$ 340,000	790.7%
Public Safety - Police	-	7,007	141,425	141,425	
Public Safety - Code Enforcement	-	-	-	-	
Public Works	1,599,388	1,599,388	848,700	(750,688)	-46.9%
Recreation	-	75,000	-	-	
Economic Development	-	-	-	-	
Totals	\$ 1,642,388	\$ 1,724,395	\$ 1,373,125	\$ (269,263)	-16.4%

Surplus / (Deficit)	(804,000)	(306,218)	(413,106)	390,894
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Capital Funds:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
General Government	\$ 136,171	\$ 133,844	\$ 43,000	\$ 383,000
Public Safety - Police	53,931	-	-	141,425
Public Safety - Code Enforcement	-	28,908	-	-
Public Works	784,309	1,973,155	1,599,388	848,700
Recreation	14,362	152,305	-	-
Economic Development	54,684	-	-	-
Totals	\$ 1,043,457	\$ 2,288,212	\$ 1,642,388	\$ 1,373,125

CAPITAL FUNDS**CAPITAL RESERVE FUND**

Listed below is a detail of capital projects proposed for this years budget.

GENERAL GOVERNMENT:

1	Computer Equipment	8,000	Yearly Budget
2	Improvements - City Hall	15,000	Yearly Budget
3	Land & Land Improvements	20,000	Yearly Budget - City Hall, Diamond
4	City Hall Elevator	190,000	Upgrade
5	Parking Garage Cameras	50,000	Replace 21 Cameras - cabling, conduit, installation
6	Computer Software	100,000	Tyler Program - Will not be billed until 2022
Total General Government		<u>\$ 383,000</u>	

PUBLIC SAFETY:**POLICE DEPARTMENT**

7	Technology	10,000	Upgrade - Computers
8	Patrol Vehicle Replacements	96,000	2 units
9	Automated License Plate Readers	35,425	2 units - off set with a 100% grant PCCD

TOTAL PUBLIC SAFETY	<u>\$ 141,425</u>
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CODE ENFORCEMENT:

NONE	-
	<u>\$ -</u>

PUBLIC WORKS:

10	Infrastructure - Streets & Roads	320,000	Mill & Fill repairs to roads
11	Berm Replacements	110,000	Yearly Project
12	Screen and Crush Millings	15,000	Yearly Project
13	Replace small Truck	109,000	
14	Replace large Truck	195,000	
15	300 GL Heated Asphalt Tank Distributor -Trailer	21,000	
16	Bobcat	52,000	
17	Radios - 3 for new equipment	2,500	
18	Rock saw attachment for Bobcat	17,500	
19	Snow Plow	6,700	

Total Public Works	<u>848,700</u>
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Total Capital Projects for 2022	<u>\$ 1,373,125</u>
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Revenue Funding:

PCCD Grant for Automated License Plate Readers	35,425
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CAPITAL FUNDS**CAPITAL RESERVE FUND****5 Year Plan**

	BUDGET YEAR 2022	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026
General Government					
Land & Improvements	20,000	15,000	15,000	15,000	15,000
Building & Improvements	205,000	15,000	15,000	15,000	15,000
Equipment & Vehicles	158,000	8,000	8,000	8,000	8,000
Totals	<u>\$ 383,000</u>	<u>\$ 38,000</u>	<u>\$ 38,000</u>	<u>\$ 38,000</u>	<u>\$ 38,000</u>
Public Safety - Police					
Land & Improvements	-	-	-	-	-
Building & Improvements	-	60,000	-	-	-
Equipment & Vehicles	141,425	108,000	150,000	40,000	154,000
Totals	<u>\$ 141,425</u>	<u>\$ 168,000</u>	<u>\$ 150,000</u>	<u>\$ 40,000</u>	<u>\$ 154,000</u>
Public Safety - Code Enforcement					
Land & Improvements	-	-	-	-	-
Building & Improvements	-	-	-	-	-
Equipment & Vehicles	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Public Works					
Infrastructure	445,000	451,000	457,000	1,463,000	469,000
Building & Improvements	-	-	-	-	-
Equipment & Vehicles	403,700	335,000	272,000	97,000	167,000
Totals	<u>\$ 848,700</u>	<u>\$ 786,000</u>	<u>\$ 729,000</u>	<u>\$ 1,560,000</u>	<u>\$ 636,000</u>
Total Capital Cost:	\$ 1,373,125	\$ 992,000	\$ 917,000	\$ 1,638,000	\$ 828,000

CASH FLOW

	2022	2023	2024	2025	2026
CAPITAL RESERVE FUND					
Cash on hand 1/1	1,000,000	586,894	255,894	9,894	42,894
General Fund - URFB	500,000	200,000	200,000	200,000	200,000
General Fund - EIT .15%	403,594	440,000	450,000	450,000	455,000
General Fund - Capital					
Transfers - Parking Fund	20,000	20,000	20,000	20,000	20,000
PIB Loan Proceeds	-			1,000,000	
Intergovernmental	35,425	-	-	-	
Interest Earnings	1,000	1,000	1,000	1,000	1,000
Total Cash	1,960,019	1,247,894	926,894	1,680,894	718,894
Capital Cost:	(1,373,125)	(992,000)	(917,000)	(1,638,000)	(828,000)
Cash on hand 12/31	586,894	255,894	9,894	42,894	(109,106)

CAPITAL FUNDS**CAPITAL RESERVE FUND****STREETS - ROADS & STORM SEWERS**

The Capital Reserve fund - Streets, Roads, Bridges and Storm Sewers was created in the 2019 budget.

Funds allocated to the reserve is for improvements related to streets, roads and bridges.

Revenue to support these expenditures come from the increase in the Earned Income Tax imposed in 2019. 85% of the 2 tenth increase is allocated to this program.

One half of this funding is for Streets, Roads and Storm Sewers and the other half is for Bridges.

Revenue:

Capital Funds	2021	2021	Proposed	Delta	
	Budget	Projection	2022 Budget	Dollar	%
Earnings & Investments	\$ 500	\$ 125	\$ 250	\$ (250)	
Interfund Transfers - General Fund	249,000	247,692	250,000	1,000	0.4%
Totals	\$ 249,500	\$ 247,817	\$ 250,250	\$ 750	0.3%

Expenditures:

Capital Funds	2021	2021	Proposed	Delta	
	Budget	Projection	2022 Budget	Dollar	%
Public Works	-	-	700,000	700,000	
Totals	\$ -	\$ -	\$ 700,000	\$ 700,000	

Surplus / (Deficit)	249,500	247,817	(449,750)	(699,250)
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Capital Funds:	2019	2020	2021	Proposed
	Actual	Actual	Projection	2022 Budget
Public Works	295,900	35,607	-	700,000
Totals	\$ 295,900	\$ 35,607	\$ -	\$ 700,000

CAPITAL FUNDS

CAPITAL RESERVE FUND STREETS - ROADS & STORM SEWERS

Listed below is a detail of capital projects proposed for this years budget.

PUBLIC WORKS:

1	Depot Street	700,000
2		
3		
4		
5		
6		
7		
8		
9		
10		
	Total Public Works	<u>700,000</u>

Reserve funding for following streets	Cost	Year
Market Street	1,000,000	2025
Eberl Street (Mill and Pave only)	165,000	2026
Ash Street	1,120,000	2029
Erie Avenue	1,200,000	
* Stackpole Street from Depot St. to Hall Street	500,000	
Wilson Road from Delaum to West Creek	500,000	
LaFayette Street	400,000	
Diamond Street	325,000	
The reserve includes storm sewers	5,210,000	

* These roads were resurfaced in 2020 and will extend the life by 15 to 20 years.

Total Capital Projects for 2022	<u>\$ 700,000</u>
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CAPITAL FUNDS
CAPITAL RESERVE FUND
STREETS - ROADS
10 Year Plan

	BUDGET YEAR 2022	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032
Public Works											
Depot Street	700,000										
Market Street				1,000,000							
Eberl Street					165,000						
Ash Street								1,120,000			
Erie Avenue											
John Street											
Upper Charles Street											
Wilson Road											
Madison Street											
Diamond Street											
Totals	<u>\$ 700,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 165,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,120,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CASH FLOW

STREETS, ROADS, STORM SEWERS - RESERVED

	BUDGET YEAR 2022	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032
Cash on hand 1/1	\$ 402,623	\$ (47,127)	\$ 203,373	\$ 454,373	\$ (289,127)	\$ (197,627)	\$ 59,873	\$ 322,873	\$ (532,127)	\$ (269,127)	\$ (7,627)
Capital - EIT - transfer	250,000	250,000	250,000	255,000	255,000	255,000	260,000	260,000	260,000	260,000	265,000
Interest	250	500	1,000	1,500	1,500	2,500	3,000	5,000	3,000	1,500	2,500
Projects	\$ (700,000)	\$ -	\$ -	\$ (1,000,000)	\$ (165,000)	\$ -	\$ -	\$ (1,120,000)	\$ -	\$ -	\$ -
Cash on hand 12/31	<u>\$ (47,127)</u>	<u>\$ 203,373</u>	<u>\$ 454,373</u>	<u>\$ (289,127)</u>	<u>\$ (197,627)</u>	<u>\$ 59,873</u>	<u>\$ 322,873</u>	<u>\$ (532,127)</u>	<u>\$ (269,127)</u>	<u>\$ (7,627)</u>	<u>\$ 259,873</u>

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Balance as of 10/27/21</u>
EIT Revenue	\$ 235,936	\$ 247,533	195,915	679,384
Interest	2,008	869	92	2,969
Charles Street	(293,077)	(2,823)	-	(295,900)
McGill Street	-	-	(35,607)	(35,607)
Balance	<u>\$ (55,133)</u>	<u>245,579</u>	<u>160,400</u>	<u>350,846</u>

Estimated EIT collections for Oct, Nov 2021

\$51,777

402,623

CAPITAL FUNDS**CAPITAL RESERVE FUND****BRIDGES**

The Capital Reserve fund - Streets, Roads, Bridges and Storm Sewers was created in the 2019 budget.

Funds allocated to the reserve is for improvements related to streets, roads and bridges.

Revenue to support these expenditures come from the increase in the Earned Income Tax imposed in 2019. 85% of the 2 tenth increase is allocated to this program.

One half of this funding is for Streets, Roads and Storm Sewers and the other half is for Bridges.

Revenue:

Capital Funds	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
				Dollar	%
Earnings & Investments	\$ 500	\$ 125	\$ 250	\$ (250)	
Interfund Transfers - General Fund	249,000	247,692	250,000	1,000	0.4%
Totals	\$ 249,500	\$ 247,817	\$ 250,250	\$ 750	0.3%

Expenditures:

Capital Funds	2021 Budget	2021 Projection	Proposed 2022 Budget	Delta	
				Dollar	%
Public Works	900,000	665,028	-	(900,000)	-100.0%
Totals	\$ 900,000	\$ 665,028	\$ -	\$ (900,000)	-100.0%

Surplus / (Deficit)	(650,500)	(417,211)	250,250	900,750
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Capital Funds:	2019 Actual	2020 Actual	2021 Projection	Proposed 2022 Budget
Public Works	2,139	85,483	665,028	-
Totals	\$ 2,139	\$ 85,483	\$ 665,028	\$ -

CAPITAL FUNDS

CAPITAL RESERVE FUND

BRIDGES

Listed below is a detail of capital projects proposed for this years budget.

PUBLIC WORKS:

1
2
3
4
5
6
7
8
9
10

Total Public Works

-

Reserve funding for following bridges

Cost

Year

N. Michael St. Bridge near Oilwell St.

900,000

2026

Eberl Street Bridge

1,250,000

2031

Mill Street Bridge

600,000

Stackpole Street Bridge

800,000

Vine Rd. Bridge

Curry Ave. Bridge

3,550,000

Total Capital Projects for 2022

\$ -

CAPITAL FUNDS**CAPITAL RESERVE FUND****BRIDGES****10 Year Plan**

	BUDGET YEAR 2022	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032
Public Works											
N. Michael St. Bridge					900,000						
Eberl Street Bridge										1,250,000	
W. Mill St. Bridge											
Stackpole St. Bridge											
Vine Rd. Bridge											
Curry Ave. Bridge											
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 900,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,250,000</u>	<u>\$ -</u>

CASH FLOW**BRIDGES**

	BUDGET YEAR 2022	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032
Cash on hand 1/1	\$ (18,520)	\$ 231,730	\$ 482,230	\$ 733,230	\$ 989,730	\$ 346,230	\$ 603,730	\$ 866,730	\$ 1,131,730	\$ 1,394,730	\$ 406,230
Capital - EIT - transfer	250,000	250,000	250,000	255,000	255,000	255,000	260,000	260,000	260,000	260,000	265,000
Interest	250	500	1,000	1,500	1,500	2,500	3,000	5,000	3,000	1,500	2,500
Projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (900,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,250,000)</u>	<u>\$ -</u>
Cash on hand 12/31	\$ 231,730	\$ 482,230	\$ 733,230	\$ 989,730	\$ 346,230	\$ 603,730	\$ 866,730	\$ 1,131,730	\$ 1,394,730	\$ 406,230	\$ 673,730

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Balance as of 10/27/21</u>
EIT Revenue	\$ 235,936	\$ 247,533	195,915	679,384
Interest	2,008	869	92	2,969
Sara Road Bridge Project	(2,139)	(78,967)	(671,544)	(752,650)
Balance	<u>\$ 235,805</u>	<u>169,435</u>	<u>(475,537)</u>	<u>(70,297)</u>

Estimated EIT collections for Oct, Nov 2021

\$51,777

(\$18,520)

CAPITAL FUNDS**CDBG FUND**

Listed below is a breakdown of projects proposed for this year's budget through the Community Development Block Grant Program.

2019 CDBG FUNDING

1	Administration Cost	53,730
2	Sewer Lateral Program	46,911
3	Housing Rehabilitation	125,000
	Total 2019 CDBG funding	<u>\$ 225,641</u>

2020 CDBG FUNDING

4	Administration Cost	\$ 55,465
5	Historical Society	142,280
6	Benzinger Benches	6,500
7	Commerical Rehabilitation	60,800
8	Sidewalk Replacement	47,003
	Total 2020 CDBG funding	<u>\$ 312,048</u>

2020 CV CDBG FUNDING

9	CV Administration Cost	\$ 34,870
10	CV Utility Asst Program	33,662
11	Guardian Angel Center	7,700
	Total 2020 CV CDBG funding	<u>\$ 76,232</u>

Total Capital Projects listed for 2022	<u><u>\$ 613,921</u></u>
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City of Saint Marys
Proposal for Changing Sewer Rates
Budget Year - 2022

Proposal #3 - to Change the 2021 Sewer Rate for all customers:

Residential Customers:

- 1 Monthly sewer base rate will change from \$50.50 to a Quarterly sewer base rate of \$136.50
- 2 Impose a surcharge fee of \$6.80 per TG for any resident who uses over 9 TG's of water a Quarter.
- 3 Residents will be billed quarterly based on the water consumption readings provided by the St. Marys Water Authority.
- 4 All residential service addresses will be charged.

Mixed-Use (Commercial With Residential) Customers:

- 1 If a mixed-use complex has only one water meter than the following charges will apply:
- 2 Rates are set on a quarterly basis
- 3 If there is residential housing in a mixed-use complex then the landlord will be billed a base rate of \$136.50 for each residential service address in that complex. The landlord will receive a credit up to 9 TG's of water usage for each of the residential service address located in the mixed-use complex.
- 4 The landlord will pay for every commercial or other customer a base rate fee based on meter size listed:

Water Meter Size	Base Rate Quarterly
5/8"	\$151.50
3/4"	\$165.00
1"	\$180.00
1 1/2"	\$225.00
2.0"	\$375.00
3.0"	\$750.00
4.0"	\$1,500.00

- 3 The landlord will pay no less than 3 TG's a Quarter for water consumption at a rate of \$6.80.
- 4 The Customer will be billed quarterly based on the water consumption readings provided by the St. Marys Water Authority.

Non-Residential Customers:

- 1 The sewer base rate will be determined by the water meter size provided by the St. Marys Area Water Authority as listed below:

Water Meter Size	Base Rate Quarterly
5/8"	\$151.50
3/4"	\$165.00
1"	\$180.00
1 1/2"	\$225.00
2.0"	\$375.00
3.0"	\$750.00
4.0"	\$1,500.00

- 2 The consumption rate will be \$6.80 per TG's of water usage.
- 3 The Customer will be billed quarterly based on the water consumption readings provided by the St. Marys Water Authority.



City of St. Marys
Proposal for Changing Sewer Rates
Budget Year - 2022

PROPOSAL #3

Base Rate - Quarterly

Customer Type	Meter Type	Customer Base	Quarterly Charge	Total Revenue
Residential	N/A	4,505	\$136.50	\$2,459,730
Industry & Other	5/8"	67	\$151.50	\$40,602
	3/4"	292	\$165.00	\$192,720
	1"	34	\$180.00	\$24,480
	1 1/2"	36	\$225.00	\$32,400
	2"	32	\$375.00	\$48,000
	3"	19	\$750.00	\$57,000
	4"	4	\$1,500.00	\$24,000
Totals		4,989		\$2,878,932

Consumption Charge - Quarterly

Customer Type	Consumption Credits	by TG Consumption	Quarterly Charge	Total Revenue
Residential	9 TG	46,164	\$6.80	\$313,915
Mixed Use	51 9 TG	(1,836)	\$6.80	(\$12,485)
Industry	N/A	115,000	\$6.80	\$782,000
Totals		159,328		\$1,083,430

Total Revenue	\$3,962,362
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Sewage Treatment Fund

Cost to manage and operate the Sewage Treatment Plant is paid through the Sewage Treatment Fund. This fund is an operating fund. For capital cost for the Sewage Treatment Plant, the cost is paid through the Sewer Fund and capital cost to upgrade and to maintain the sewer lines is paid through the I & I Fund and the Sewer Line Replacement Fund.

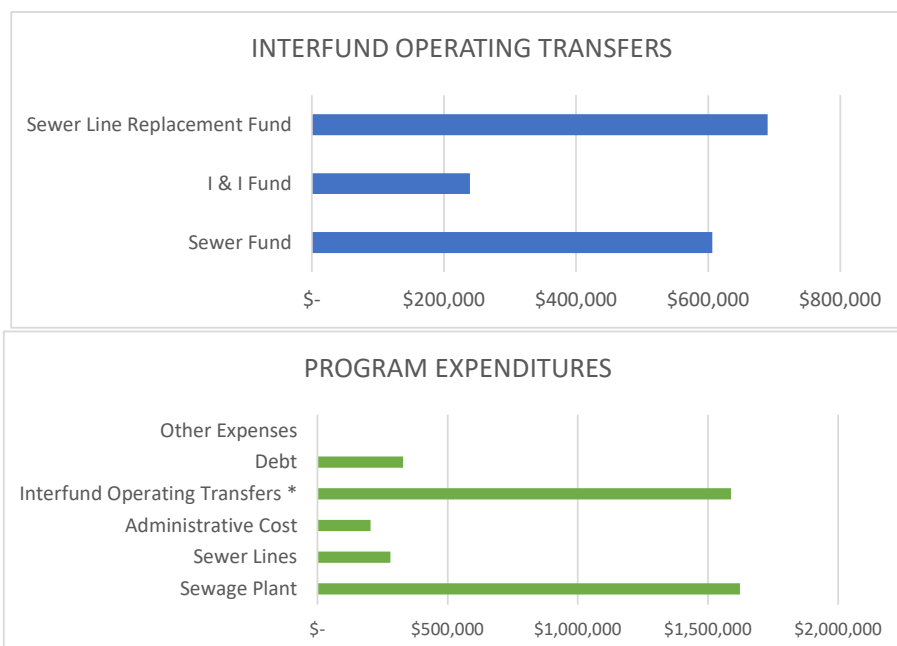
PROPOSED SEWER RATE CHANGES

Revenue:	Proposed 2022 Budget	Proposed 2022 Budget	Delta	
			Dollar	%
Charges for Services	\$3,969,014	\$4,021,662	\$ 52,648	1.3%
Investments & Rentals	1,500	1,500	-	0.0%
Other Revenue	3,500	3,500	-	0.0%
Totals	\$ 3,974,014	\$ 4,026,662	\$ 52,648	1.3%

Expenditures:	Proposed 2022 Budget	Proposed 2022 Budget	Delta	
			Dollar	%
Sewage Plant	\$1,623,337	\$1,623,337	\$ -	0.0%
Sewer Lines	280,694	280,694	-	0.0%
Administrative Cost	204,346	204,346	-	0.0%
Interfund Operating Transfers *	1,535,388	1,588,036	52,648	3.4%
Debt	328,749	328,749	-	0.0%
Other Expenses	1,500	1,500	-	0.0%
Totals	\$ 3,974,014	\$ 4,026,662	\$ 52,648	1.3%

Surplus/Deficit	\$ -	\$ -	\$ -	
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* Interfund operating transfers is the amount that is transferred to the capital funds - Sewer, I & I and Sewer Line replacement



Sewage Treatment Fund

REVENUE

Listed below is a summary of the revenue generated in the Sewage Treatment Fund.

Charges for Services	Proposed 2022 Budget	Proposed 2022 Budget	Delta Dollar	%
Revenue of Object				
Sewer Charges - Base Rate	\$ 2,654,520	\$2,399,988	\$ (254,532)	-9.59%
Sewer Charges - Consumption	776,250	\$1,083,430	307,180	39.57%
Sewer Charges - I & I	239,472	239,472	-	0.00%
Sewer Charges - Line Replacement	239,472	239,472	-	0.00%
Late Fees Assessed	23,000	23,000	-	0.00%
Industrial Permits/Surcharges	5,000	5,000	-	0.00%
Discharge Permits	23,800	23,800	-	0.00%
Administrative Fines	1,000	1,000	-	0.00%
Certificate Of Compliance Fees	6,500	6,500	-	0.00%
Totals	\$3,969,014	\$4,021,662	\$ 52,648	1.33%
Other Revenue				
Earnings & Investments	\$ 1,500	\$ 1,500	\$ -	0.00%
Miscellaneous	500	500	-	0.00%
Refunds of PY Revenue	3,000	3,000	-	0.00%
Totals	\$ 5,000	\$ 5,000	\$ -	0.00%
TOTAL REVENUE	\$ 3,974,014	\$ 4,026,662	\$ 52,648	1.32%

UTILITY BILLING CUSTOMERS - WITH NEW PROPOSED SEWER RATES FOR ALL CUSTOMERS

Base Rate:	Meter Size	Customer Base	Quarterly Charge	Total Revenue
Residential Customers:	N/A	4505	\$136.50	\$2,459,730
Industry & Other	5/8" x 1/2"	67	\$151.50	\$40,602
	5/8" x 3/4"	292	\$165.00	\$192,720
	1"	34	\$180.00	\$24,480
	1 1/2"	36	\$225.00	\$32,400
	2"	32	\$375.00	\$48,000
	3"	19	\$750.00	\$57,000
	4"	<u>4</u>	\$1,500.00	<u>\$24,000</u>
		4989		\$2,878,932

Consumption Rate:	by TG Consumption	Quarterly Charge	Total Revenue
Residential Customers:	46,164	\$6.80	\$313,915
Mixed Use Customers:	(1,836)	\$6.80	(\$12,485)
Industry & Other	115,000	\$6.80	<u>\$782,000</u>
			<u>\$1,083,430</u>

Total Sewer Charges	\$3,962,362
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Sewage Treatment Fund

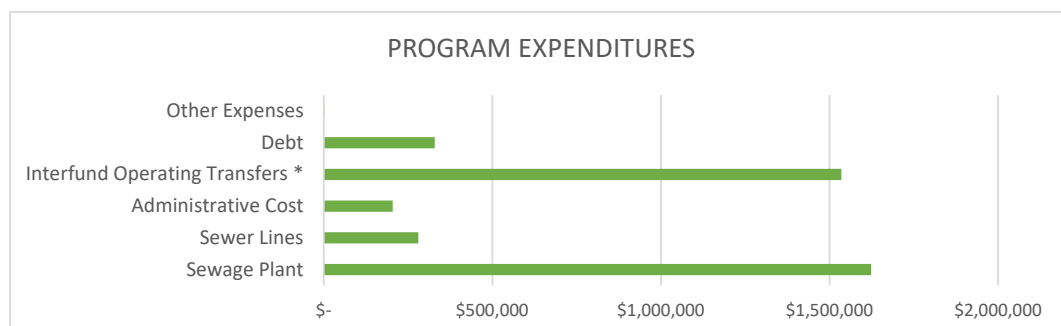
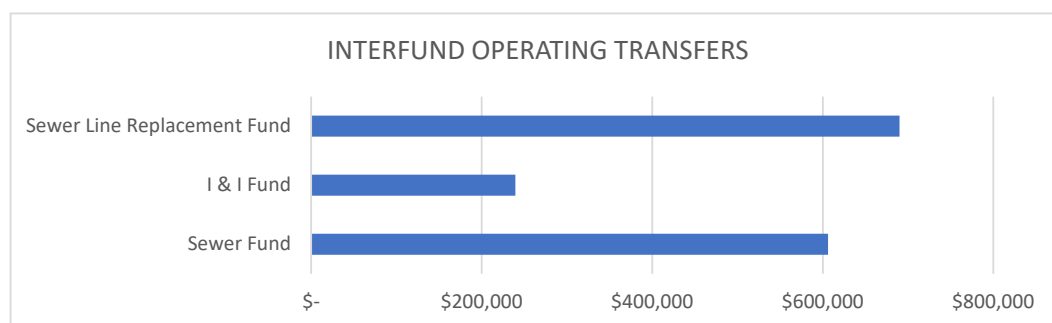
Cost to manage and operate the Sewage Treatment Plant is paid through the Sewage Treatment Fund. This fund is an operating fund. For capital cost for the Sewage Treatment Plant, the cost is paid through the Sewer Fund and capital cost to upgrade and to maintain the sewer lines is paid through the I & I Fund and the Sewer Line Replacement Fund.

Revenue:	2021	2021	Proposed	Delta	
	Budget	Projection	2022 Budget	Dollar	%
Charges for Services	\$3,601,192	\$ 3,551,683	\$3,969,014	\$ 367,822	10.2%
Investments & Rentals	5,000	1,250	1,500	(3,500)	-70.0%
Other Revenue	3,500	3,284	3,500	-	0.0%
Totals	\$ 3,609,692	\$ 3,556,217	\$ 3,974,014	\$ 364,322	10.1%

Expenditures:	2021	2021	Proposed	Delta	
	Budget	Projection	2022 Budget	Dollar	%
Sewage Plant	\$1,360,010	\$ 1,222,574	\$1,623,337	\$ 263,327	19.4%
Sewer Lines	287,805	263,062	280,694	\$ (7,111)	-2.5%
Administrative Cost	226,813	220,415	204,346	\$ (22,467)	-9.9%
Interfund Operating Transfers *	1,404,815	1,404,815	1,535,388	\$ 130,573	9.3%
Debt	328,749	328,749	328,749	\$ -	0.0%
Other Expenses	1,500	1,000	1,500	\$ -	0.0%
Totals	\$ 3,609,692	\$ 3,440,615	\$ 3,974,014	\$ 364,322	10.1%

Surplus/Deficit	\$ -	\$ 115,602	\$ (0)	\$ (0)	
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* Interfund operating transfers is the amount that is transferred to the capital funds - Sewer, I & I and Sewer Line replacement



Sewage Treatment Fund

REVENUE

Listed below is a summary of the revenue generated in the Sewage Treatment Fund.

Charges for Services

Revenue of Object	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Sewer Charges - Base Rate	\$ 1,086,960	\$ 1,086,508	\$ 2,421,792	\$ 2,654,520	9.6%
Sewer Charges - Consumption	1,385,297	1,339,213	635,544	776,250	22.1%
Sewer Charges - I & I	219,996	219,820	234,528	239,472	2.1%
Sewer Charges - Line Replacement	219,996	219,820	234,528	239,472	2.1%
Late Fees Assessed	33,899	18,814	25,000	23,000	-8.0%
Industrial Permits/Surcharges	23,694	22,769	15,000	5,000	-66.7%
Discharge Permits	26,520	27,510	23,800	23,800	0.0%
Administrative Fines	25,325	-	5,000	1,000	-80.0%
Certificate Of Compliance Fees	7,380	5,620	6,000	6,500	8.3%
Totals	\$3,029,067	\$2,940,074	\$3,601,192	\$3,969,014	10.2%

Other Revenue

Earnings & Investments	\$ 10,353	\$ 4,609	\$ 5,000	\$ 1,500
Miscellaneous	3,201	4,929	500	500
Refunds of PY Revenue	3,663	3,319	3,000	3,000
Totals	\$ 17,217	\$ 12,857	\$ 8,500	\$ 5,000
TOTAL REVENUE	<u>\$ 3,046,284</u>	<u>\$ 2,952,931</u>	<u>\$ 3,609,692</u>	<u>\$ 3,974,014</u>

UTILITY BILLING CUSTOMERS - WITH PROPOSED SEWER RATES FOR INDUSTRY AND NON-RESIDENTIAL

Base Rate:	Meter Size	Customer Base	Monthly Charge	Total Revenue
Residential Customers:	N/A	4505	\$50.50	\$2,730,030
Industry & Other	5/8" x 1/2"	67	\$50.50	\$40,602
	5/8" x 3/4"	292	\$50.50	\$176,952
	1"	34	\$60.00	\$24,480
	1 1/2"	36	\$75.00	\$32,400
	2"	32	\$125.00	\$48,000
	3"	19	\$250.00	\$57,000
	4"	4	\$500.00	\$24,000
		4989		\$3,133,464

Consumption Rate:	by TG Consumption	Monthly Charge	Total Revenue
Residential Customers:		N/A	
Industry & Other	115,000	\$6.75	776,250

Sewage Treatment Fund

EXPENDITURES

Listed below is a summary of each program expense within the sewage treatment budget.

Sewage Plant

Expenditures by Object:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Wages	\$ 347,776	\$ 356,504	\$ 372,548	\$ 383,983	3.1%
Benefits & Employer Taxes	162,553	165,446	174,162	178,654	2.6%
Program Supplies - Administrative	20,055	12,297	19,750	21,250	7.6% *
Professional Services - Administrative	20,022	26,942	32,300	30,500	-5.6%
Training & Education	2,444	1,557	7,500	7,500	0.0%
Program Supplies - Maintenance	82,052	122,606	142,250	145,750	2.5%
Professional Services - Maintenance	169,082	135,872	290,900	524,600	80.3% ***
Buildings & Plant	4,968	4,439	5,000	15,000	200.0% **
Utilities	312,286	275,006	305,600	306,100	0.2%
Vehicle Expenses	16,171	8,454	10,000	10,000	0.0%
Totals	\$1,137,409	\$1,109,123	\$1,360,010	\$1,623,337	19.4%

*Increase in office supplies of \$1,500

**Entrance Sign \$5,000 and Repairs to retaining wall \$5,000

*** Increase in NPDES Permit fees - \$169,500 Sampling Analysis - \$26,400 Repairs to Machinery - \$25,000

Sewer Lines

Expenditures by Object:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Wages	\$ 55,945	\$ 58,896	\$ 72,818	\$ 71,143	-2.3%
Benefits & Employer Taxes	28,374	31,987	35,127	28,781	-18.1%
Program Supplies - Administrative	222	168	2,650	2,650	0.0%
Professional Services - Administrative	11,074	6,260	9,500	10,070	6.0%
Training & Education	-	-	1,000	1,000	0.0%
Program Supplies - Maintenance	58,141	67,694	60,000	60,000	0.0%
Professional Services - Maintenance	73,048	49,375	95,000	95,000	0.0%
Utilities	3,000	2,917	3,560	3,900	9.6%
Vehicle Expenses	2,838	7,905	8,150	8,150	0.0%
Totals	\$ 232,642	\$ 225,202	\$ 287,805	\$ 280,694	-2.5%

Administrative Cost

Expenditures by Object:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Utility Billing - Admin Cost	\$ 196,364	\$ 200,186	\$ 205,813	\$ 202,846	-1.4%
Municipal Authority - Admin	20,000	20,000	20,000	-	-100.0%
Exonerations & Adjustments - Billing	9,527	12,912	1,000	1,500	50.0% *
Totals	\$ 225,891	\$ 233,098	\$ 226,813	\$ 204,346	-9.9%

* Bad Debt Utility Billing accounts written off

Interfund Operating Transfers

Expenditures by Object:	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Sewer Fund	\$ 199,485	\$ 440,902	\$ 335,759	\$ 606,062	80.5%
I & I Fund	229,996	229,820	234,528	239,472	2.1%
Sewer Line Replacement Fund	219,996	219,820	834,528	689,854	-17.3%
Totals	\$ 649,477	\$ 890,542	\$ 1,404,815	\$ 1,535,388	9.3%

Sewage Treatment Fund

Continued - Listed below is a summary of each program expense within the sewage treatment budget.

Debt

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
2015 Bond Issue	\$ 643,466	\$ 461,283	\$ -	\$ -	
2002 Pennvest	328,749	328,749	328,749	328,749	0.0%
Totals	\$ 972,215	\$ 790,032	\$ 328,749	\$ 328,749	0.0%

Remaining Debt

	Year 2023
2015 Bond Issue	\$ -
2002 Pennvest	301,353
Totals	\$ 301,353

Other Expenses

	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget	%
Expenditures by Object:					
Refunds/Adjust Uncoll Rec.	\$ 2,053	\$ (75)	\$ 1,500	\$ 1,500	0.0%
Judgements & Damages	-	-	-	-	0.0%
Totals	\$ 2,053	\$ (75)	\$ 1,500	\$ 1,500	0.0%
TOTAL EXPENDITURES	\$3,219,687	\$3,247,922	\$3,609,692	\$3,974,014	10.1%

Sewage Treatment Fund

Sewage Treatment Plant - Operating

Wages

Chief Operator	\$ 68,138
Assistant Chief Operator	65,271
Pretreatment Coordinator	58,611
Certified Operators	165,703
Non-Certified Operators	-
Total FT Wages	<u>\$ 357,723</u>
Overtime Wages	14,760
Seasonal	10,000
Compensated Absences	1,500
Total Wages	<u><u>\$ 383,983</u></u>

Employee Benefits

Employer Fica & Medicare	\$ 29,107
Employer Unemp Comp	680
Health Insurance	112,564
Employer H.S.A. Contr.	12,950
Life & Short Term Liab.	1,634
Vision	446
Uniforms	5,816
Workers Compensation	15,457
Total Benefits	<u><u>\$ 178,654</u></u>

Program Supplies - Administrative

Total Budget	\$ 21,250
Budget consist of :	
Office Supplies	12,000
Postage & Shipping	750
Safety Equipment	2,500
Other Expenses	3,000
Minor Equipment	3,000

Professional Services - Administrative

Total Budget	\$ 30,500
Budget consist of :	
Engineering	5,000
Commercial/Auto Insurance	25,500

Training

Total Budget	\$ 7,500
Budget consist of :	
Training	7,500

Program Supplies - Maintenance

Total Budget	\$ 145,750
Budget consist of :	
Supplies - Replacement Parts	90,000
Laboratory Supplies	29,250
Chemicals	21,000
Cleaning Supplies	2,500
Pretreatment Equipment	2,000
Pretreatment - Misc	1,000

Professional Services - Maintenance

Total Budget	\$ 524,600
Budget consist of :	
Repairs to Machinery	125,000
Disposal Fees - Sludge	100,000
Analyze Sludge	14,400
Sampling Analyses	35,200
NPDES Permit Expenses	250,000

Buildings & Plant

Total Budget	\$ 15,000
Budget consist of :	
Maintenance of Grounds	12,500
Maintenance of Buildings	2,500

Fuel/Vehicle Maintenance & Repairs

Total Budget	\$ 10,000
Budget consist of :	
Fuel/Vehicle Maintenance	10,000

Utilities

Total Budget	\$ 306,100
Budget consist of :	
Telephone	5,300
Electric	276,000
Gas	21,000
Garbage	2,300
Water	1,500

Sewage Treatment Fund

Sewer Lines - Operating

Wages

Operators - Level 2	\$ 62,143	*
Overtime	4,000	
Seasonal	5,000	
Total Wages	<u>\$ 71,143</u>	

* 60% of Wage

Employee Benefits

Employer Fica & Medicare	\$ 5,442
Employer Unemp Comp	170
Health Insurance	16,665
Employer H.S.A. Contr.	2,070
Life & Short Term Liab.	215
Vision	65
Uniforms	1,098
Workers Compensation	3,056
Total Benefits	<u>\$ 28,781</u>

Program Supplies - Administrative

Total Budget	\$ 2,650
Budget consist of :	
Office Supplies	900
Postage & Shipping	250
Safety Equipment	1,000
Other Expenses	500
Minor Equipment	-

Professional Services - Administrative

Total Budget	\$ 10,070
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Budget consist of :

Commercial/Auto Insurance	10,070
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Training

Total Budget	\$ 1,000
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Budget consist of :

Training	1,000
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Program Supplies - Maintenance

Total Budget	\$ 60,000
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Budget consist of :

Program Supplies	60,000
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Professional Services - Maintenance

Total Budget	\$ 95,000
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Budget consist of :

Maintenance & Repairs	75,000
Repairs To Equipment	5,000
Maintenance - Pump Stations	15,000

Fuel/Vehicle Maintenance & Repairs

Total Budget	\$ 8,150
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Budget consist of :

Fuel/Vehicle Maintenance	8,150
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Utilities

Total Budget	\$ 3,900
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Budget consist of :

Telephone	1,500
Electric/Gas/Water	2,400

SEWER SYSTEM**CAPITAL PROJECTS**

	Sewer Fund	I & I Fund	Sewer Line Replacement	
	Sewage Plant	Sewer Lines	Sewer Lines	Totals
Infrastructure				
I & I Projects		\$ 200,000		\$ -
Erie Avenue/Washington St. Sewer Project		\$ 625,000	1,875,000	200,000
				2,500,000
				-
Totals	\$ -	\$ 825,000	\$ 1,875,000	\$ 2,700,000
Land & Land Improvements				
Septage Receiving Area Spill Containment	\$ 20,000			
Totals	\$ 20,000	\$ -	\$ -	\$ 20,000
Building & Building Improvements				
Replace Anaerobic Digester CH roof	\$75,000			\$ 75,000
Totals	\$ 75,000	\$ -	\$ -	\$ 75,000
Vehicles				
Totals	\$ -	\$ -	\$ -	\$ -
Equipment				
Continuous pH Monitors	\$ 15,000			\$ 15,000
Laboratory Equipment	15,000			15,000
Office Equipment	\$ 10,000			10,000
12 Digester control Room Valves	\$ 35,000			35,000
Overhaul Pumps	\$ 50,000			50,000
Effluent Water Pumps	\$ 40,000			40,000
Replacement Parts for UV system	\$ 30,000			30,000
Anaerobic Digester No 1 Cleaning	\$ 160,000			160,000
Update PPC Plan	\$ 12,000			12,000
	\$ 367,000	\$ -	\$ -	\$ 40,000
Total Capital Projects	\$ 462,000	\$ 825,000	\$ 1,875,000	\$ 3,162,000

CAPITAL FUNDS**I & I FUND****5 Year Plan**

	BUDGET YEAR 2022	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026
Cash on Hand 1/1	\$ 640,000	\$ 55,472	\$ 95,944	\$ 136,416	26,888
Revenue:					
Transfer From STP Fund	\$ 239,472	\$ 239,472	\$ 239,472	\$ 239,472	\$ 239,472
Interest Earnings	1,000	1,000	1,000	1,000	1,000
Total	<u>\$ 240,472</u>	<u>\$ 240,472</u>	<u>\$ 240,472</u>	<u>\$ 240,472</u>	<u>\$ 240,472</u>
Expenditures:					
Infrastructure	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ -
Equipment	-				
Transfer to SLR Fund	(625,000)			(150,000)	(200,000)
Total Capital Projects	<u>\$ (825,000)</u>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	<u>\$ (350,000)</u>	<u>\$ (200,000)</u>
Cash on Hand 12/31	<u>\$ 55,472</u>	<u>\$ 95,944</u>	<u>\$ 136,416</u>	<u>\$ 26,888</u>	<u>\$ 67,360</u>

SEWAGE TREATMENT FUND

CAPITAL FUNDS

SEWER FUNDS

10 Year Plan

	BUDGET YEAR 2022	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031
Sewage Treatment Plant:										
Continuous pH Monitors	\$ 15,000									
Laboratory Equipment	\$ 15,000									
Office Equipment	\$ 10,000									
Plastic Media in TF tanks			\$ 450,000							
12 Digester C Rm Valves	\$ 35,000									
Overhaul Pumps	\$ 50,000									
Effluent Water Pumps	\$ 40,000									
Replacement Parts for UV	\$ 30,000									
Anaerobic Digester CH Roof	\$ 75,000									
AD #1 Cleaning	\$ 160,000									
Septage Receiving Area Spill	\$ 20,000									
Update PCC plan	\$ 12,000									
Infrastructure										
Land & Land Improvements		\$ 125,000	\$ 250,000	\$ 350,000	\$ 290,000	\$ 250,000	\$ 100,000	\$ 100,000		
Building & Build Improv.			\$ 250,000	\$ 205,000			\$ 100,000	\$ 100,000		
Vehicles				\$ 300,000	\$ 300,000		\$ 135,000			\$ 200,000
Equipment		\$ 725,000	\$ 205,000	\$ 217,000	\$ 795,000	\$ 700,000	\$ 1,120,000	\$ 1,120,000	\$ 785,000	\$ 750,000
	<u>\$ 462,000</u>	<u>\$ 850,000</u>	<u>\$ 1,155,000</u>	<u>\$ 1,072,000</u>	<u>\$ 1,385,000</u>	<u>\$ 950,000</u>	<u>\$ 1,455,000</u>	<u>\$ 1,320,000</u>	<u>\$ 785,000</u>	<u>\$ 950,000</u>

CASH FLOW

SEWAGE TREATMENT PLANT

	BUDGET YEAR 2022	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031
Cash on hand 1/1	\$ 137,500	\$ 289,337	\$ 297,112	\$ 4,887	\$ 12,662	\$ (292,563)	\$ (62,788)	\$ (338,013)	\$ (478,238)	\$ (83,463)
Transfer From STP Fund	606,062	850,000	855,000	1,072,000	1,072,000	1,172,000	1,172,000	1,172,000	1,172,000	1,072,000
Connection/Tapping Fees	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275
Interest Earnings	500	500	500	500	500	500	500	500	500	500
Projects	<u>\$ (462,000)</u>	<u>\$ (850,000)</u>	<u>\$ (1,155,000)</u>	<u>\$ (1,072,000)</u>	<u>\$ (1,385,000)</u>	<u>\$ (950,000)</u>	<u>\$ (1,455,000)</u>	<u>\$ (1,320,000)</u>	<u>\$ (785,000)</u>	<u>\$ (950,000)</u>
Cash on hand 12/31	<u>\$ 289,337</u>	<u>\$ 297,112</u>	<u>\$ 4,887</u>	<u>\$ 12,662</u>	<u>\$ (292,563)</u>	<u>\$ (62,788)</u>	<u>\$ (338,013)</u>	<u>\$ (478,238)</u>	<u>\$ (83,463)</u>	<u>\$ 46,312</u>

SEWAGE TREATMENT FUND

CAPITAL FUNDS

SEWER LINE REPLACEMENT

10 Year Plan

	BUDGET YEAR 2022	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032
Sewer Line Replacements:											
Erie Ave. /Washington St.	2,500,000										
Washington St. - CIPP		350,000									
Maurus St. - CIPP						425,000					
N. Michael St. - CIPP											
Cardinal Rd Inter. - CIPP											
Market St. -			125,000								
CIPP PIPE REPLACEMENT						600,000	600,000	600,000	600,000	600,000	600,000
CCTV Inspection		125,000	125,000	125,000	125,000						
Totals	<u>\$ 2,500,000</u>	<u>\$ 475,000</u>	<u>\$ 250,000</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 1,025,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>

CASH FLOW

SEWER LINE REPLACEMENT

	BUDGET YEAR 2022	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032
Cash on hand 1/1	\$ 1,278,600	\$ 94,454	\$ 63,384	\$ 494,577	\$ 924,194	\$ 1,402,311	\$ 679,928	\$ 383,045	\$ 86,662	\$ (209,721)	\$ (406,604)
Transfer From STP Fund	689,854	443,430	680,693	402,117	402,117	302,117	302,117	302,117	302,117	402,117	402,117
Transfer from I & I Fund	625,000	-	-	150,000	200,000	-	-	-	-	-	-
Interest Earnings	1,000	500	500	2,500	1,000	500	1,000	1,500	1,500	1,000	500
Projects	<u>\$ (2,500,000)</u>	<u>\$ (475,000)</u>	<u>\$ (250,000)</u>	<u>\$ (125,000)</u>	<u>\$ (125,000)</u>	<u>\$ (1,025,000)</u>	<u>\$ (600,000)</u>	<u>\$ (600,000)</u>	<u>\$ (600,000)</u>	<u>\$ (600,000)</u>	<u>\$ (600,000)</u>
Cash on hand 12/31	<u>\$ 94,454</u>	<u>\$ 63,384</u>	<u>\$ 494,577</u>	<u>\$ 924,194</u>	<u>\$ 1,402,311</u>	<u>\$ 679,928</u>	<u>\$ 383,045</u>	<u>\$ 86,662</u>	<u>\$ (209,721)</u>	<u>\$ (406,604)</u>	<u>\$ (603,987)</u>

SEWAGE TREATMENT FUND

CAPITAL FUNDS
SEWAGE TREATMENT PLANT

Project	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1. Continuous pH Monitors	\$15,000									
2. Replace Laboratory Equipment	\$15,000		\$15,000	\$15,000			\$20,000		\$20,000	
3. Replace Office Equipment	\$10,000		\$10,000	\$20,000					\$15,000	
4. Replace Plastic Media in Trickling Filter Tanks (1 tank Per Year)		\$450,000	\$450,000							
5. Replace 12 Digester Control Room Valves	\$35,000									
6. Overhaul Pumps (Raw Sewage and Trickling Filter)	\$50,000									
7. Replace Effluent Water Pumps	\$40,000									
8. Replacement Parts for UV System	\$30,000									
9. Replace Anaerobic Digester Control House Roof	\$75,000									
10. Anaerobic Digester No. 1 Cleaning	\$160,000									
11. Septage Receiving Area Spill Containment	\$20,000									
12. Update PCC plan	\$12,000									
13. Replace Raw Sewage Pump Control Panels		\$50,000								
14. Replace Control Panels at State Street Lift Station					\$35,000					
15. Install Level Sensors-Aerobic Digesters					\$20,000					
16. Repair Concrete-Effluent Water Tank		\$100,000								
17. Replace Sludge Thickener Drive Unit		\$125,000								
18. Renovate Final Clarifiers Clari-vac Unit, Effluent Troughs, Program)			\$180,000							
19. Repair Concrete WWTP			\$100,000	\$100,000						
20. Repair Concrete Decking (near Sludge Thickener)			\$150,000							
21. Install Dissolved Oxygen Sensors on Aeration Tanks					\$20,000					
22. Install Dissolved Oxygen Sensors on Aerobic Digesters					\$20,000					
23. Repair Retaining Wall at North End of WWTP					\$40,000					
24. Replace Portable Flow Meters				\$12,000						
25. Upgrade Automatic Samplers				\$20,000						
26. Install Steps to SBR Tanks (North Side)				\$35,000						
27. Install Steps to Operation Building Roof				\$35,000						
28. Replace Steps to Anaerobic Digester Roof, Tanks				\$35,000						
29. Resurface Blacktop at WWTP				\$100,000						
30. Replace Vactor Truck				\$300,000	\$300,000					
31. Engineering UV System							\$150,000			
32. Engineering and Permitting for Bridge		\$125,000								
33. Replace Bridge to WWTP			\$250,000	\$250,000	\$250,000	\$250,000				
34. Engineering for Anaerobic Digester Lid Replacement				\$150,000						
35. Replace Anaerobic Digester Lids					\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
36. Replace Aeration Tank, Aerobic, SBR Blowers, Install VFD					\$200,000	\$200,000	\$200,000	\$200,000		
37. Upgrade Ultraviolet Light System								\$250,000	\$250,000	\$250,000
38. Replace Pretreatment Van							\$60,000			
39. Replace Skid Steer							\$75,000			
40. Replace Portable Automatic Samplers and Portable Flow Meters								\$35,000		
41. Replace Refrigerated Automatic Samplers								\$35,000		
42. Replace Portable Pumps and Hoses							\$150,000			
43. Replace Tandem Dump Truck										\$200,000
44. Repairs to Concrete							\$100,000	\$100,000		
45. Repairs to Buildings							\$100,000	\$100,000		
46. Repairs to Equipment							\$100,000	\$100,000		
Total	\$462,000	\$850,000	\$1,155,000	\$1,072,000	\$1,385,000	\$950,000	\$1,455,000	\$1,320,000	\$785,000	\$950,000

INVESTMENTS - ALL FUNDS**AS OF SEPTEMBER 30,**

	ACTUAL YEAR 2021	ACTUAL YEAR 2020	ACTUAL YEAR 2019	ACTUAL YEAR 2018	ACTUAL YEAR 2017
GOVERNMENTAL FUNDS:					
GENERAL FUND	4,163,281	3,804,646	3,591,661	3,992,435	4,568,394
SPECIAL REVENUE FUNDS					
STREET TAX LIGHTING	236,803	217,431	250,611	238,395	232,488
FIRE PROTECTION	778,446	629,542	494,758	369,110	231,567
RECREATION	277,341	215,646	167,789	229,240	179,196
LIBRARY	44	16,218	1,690	105	796
AMBULANCE	138	8,067	2,102	5,622	756
FIRE HYDRANT	28,517	28,885	47,302	32,031	32,809
DEBT	669,080	642,082	627,916	665,967	672,646
SHADE TREE FUND	2,106	15,212	13,284	11,864	11,226
LIQUID FUELS TAX	128,055	285,531	287,417	326,448	302,983
CAPITAL FUNDS					
CAPITAL RESERVE	1,447,978	1,841,803	1,723,069	2,335,279	1,006,762
CRF - AIRPORT ARC PROJECT	1,699	1,793	45,204	-	-
CRF- STREETS,ROADS,BRIDGES	273,587	509,020	350,230	-	-
2016 CAPITAL PROJECTS	-	-	122,232	1,358,659	1,657,852
CDBG FUNDS	325	2,841	923	11,401	9,845
AIRPORT INDUSTRIAL PARK	853	852	851	849	848
PARKING GARAGE	84,450	84,323	84,197	84,070	84,631
ENTERPRISE FUNDS					
SEWAGE TREATMENT	1,331,157	1,261,251	1,370,948	1,464,457	1,389,739
SEWER	314,096	72,533	161,506	127,297	137,516
I & I	646,261	525,956	377,564	455,035	431,004
SEWER LINE REPLACEMENT	598,806	366,880	146,688	-	-
FUDICIARY FUNDS					
FIRE LOSS ESCROW	7,682	4,780	972	950	948
POLICE PENSION	11,291,262	9,425,167	9,319,182	9,115,846	8,498,233
NON UNIFORM PENSION	5,847,519	4,968,402	4,905,364	4,829,779	4,529,028
PAYROLL FUND	1,860	133,609	1,723	2,389	3,397