
CITY OF SAINT MARYS

PENNSYLVANIA

BUDGET

2023

www.stmaryspa.gov



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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	25
Police Department	26
Code Enforcement	28
Planning & Zoning	29
Emergency Management	31
Public Works - Highways, Roads and Streets	32
Sanitation	36
Parking Facilities	39
Community & Economic Development	41
General Administration - Other	43
Community Transfers	43
 Special Revenue Funds	
Special Revenue - Summary Totals	44
Street Lighting Tax Fund	45
Fire Protection Fund	46
Recreation Fund	49
Library Fund	56
Ambulance Fund	57
Fire Hydrant Fund	58
Debt Fund	59
 Capital Funds	
Capital Funds - Summary Totals	62
Capital Reserve Fund	63
Capital Reserve Fund - Streets, Roads & Storm Sewers	66
Capital Reserve Fund - Bridges	69
CDBG Fund	72
 <u>Enterprise Funds</u>	
Sewage Treatment Plant - Summary	73
Sewage Treatment Fund - Revenue	74
Sewage Treatment Fund - Expenditures	75
Capital Funds - Sewer Fund I & I Fund SLR Fund	79
 <u>Cash Flow - All Funds</u>	84



City of St. Marys, PA
Office of the Manager

October 24, 2022

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

Re: 2023 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 2023 is presented for adoption.

Budget workshops will be held November 10th, 15th, and on the 17th if necessary, in the City Council Chamber. The dates of the public workshops will be published as required by law.

Every citizen and business are feeling the hardships of rising costs. Inflation and the uncertainty of the economy have affected the local economy and the operations of the city government. I believe it would be unfair to pass this burden onto the city's taxpayers. I am pleased to submit a Proposed Annual Operating Budget with no increases in taxation onto the city taxpayer. High consideration was placed into every section of the budget to ensure maximization of the tax dollar without sacrificing the programs and services for our great community. The city will continue to promote economic development, enhance our community parks and recreation, market our community events to provide great opportunity and inviting quality of life. Through this budget, the City of Saint Marys will maintain its commitment to its people, by being fiscally responsible, investing in our infrastructure and workforce, and building towards a greater tomorrow.

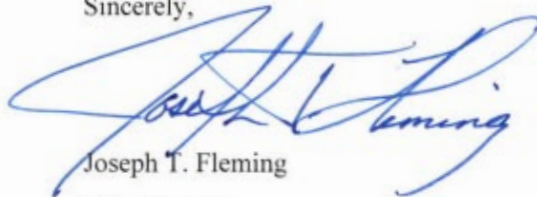
The goal of fiscal year 2023 is completion of projects throughout the city. Some of the projects include Washington Street/Erie Ave sewer project, upgrading of our community parks and Downtown Event Park, and continued internal modernization improvements of our local government. Progress is being made with the development of the city's mobile application, modernization of the city financials, enhancements of marketing strategies, increase in events and activities, and area businesses and industries seeing growth and demand.

11 LAFAYETTE STREET • ST. MARYS • PENNSYLVANIA • 15857
PHONE (814) 781-1718 • www.stmaryspa.gov • FAX (814) 834-1304

I encourage you to read the details by our Finance Director in her attached Budget Message. She clearly outlines the any changes placed into the 2023 Budget and provides great detail on how the budget is structured. She focuses on the two major areas of the budget: Governmental Funds and Enterprise Funds. 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 thank you 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,

A handwritten signature in blue ink, appearing to read "Joseph T. Fleming". The signature is fluid and cursive, with the first name "Joseph" and last name "Fleming" clearly distinguishable.

Joseph T. Fleming

City Manager

2023 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 2023. 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.

What we will be focusing on:

For the 2023 budget we will focus on capital improvements and the long term investments in the City's infrastructure. Last year, Council raised earned income tax by .3% and real estate taxes by .5 mills in the general fund creating funding for capital improvements for this year and years to come. The additional revenue also balanced the general fund budget. The increase in tax revenue will allow the City to secure funding for capital projects such as equipment, road improvements and major building improvements.

City Council also restructured the fees for sewer service for residential and non-residential customers. The new rate structure allowed the City to establish capital funds for sewage plant infrastructure improvements along with repairing and replacing sewer lines.

What are our concerns:

Inflation - has reached the 40 year high in September at 8.2% compared to last year at this time. As cost continue to increase for the resident, the City is impacted by those same increases, such as higher fuel cost and salt and stone prices. Tax revenue makes up 75% of the revenue that the City receives and estimated an increase in tax revenue for next year at .54% or \$34,050. As you can see that is nowhere near the 8.2% increase needed to cover the 2023 expenditures. The cost of living increase is set at 8.7%. But I don't think the average worker in St. Marys will receive the 8.7% increase in wages. When wages do increase the City will collect more in earned income tax.

Recession - A change of direction in economic activity.

Another concern to think about. There is so much talk about year 2023 being a lot worse off then 2022. Will inflation keep rising, will prices keep increasing and will jobs be lost. If this happens then the City receives less in earned income tax which makes up 35% of revenue budgeted for 2023. The City struggles now with the delay of receiving supplies and equipment - will this continue in 2023. I don't see a recession as the Great Recession of 2007 to 2009. Hopefully it will be more like the two month Covid recession that occurred in April of 2020.

Outcome:

In the past few years the City has established reserve funds for such increases in expenditures that they do not have control over, such as healthcare cost, pension cost and cost in everyday use, such as fuel for vehicles and cost of stone. The City will be utilizing \$47,567 of this reserve for increase in pension cost. And for the cost to cover the day to day expenses, that is built into the unrestricted fund balance of 20% that we hold back in the general fund. The remaining unrestricted fund balance is transferred to the capital fund. The transfer for 2023 is estimated at \$750,000 and will be used for future capital cost. This funding and the earned income tax revenue is the only funding for capital cost. The higher the price of goods and services from year to year decreases the amount transferred to the capital funds. In time the transfers to the capital fund will not be enough to cover the capital improvements that are needed. The City needs to find another revenue source other than taxing the resident.

So for 2023 there will be no increase in real estate taxes and earned income tax. The rates for sewer service will also stay the same as last years.

The City realizes the hardships that the residents have with the increases in the price of food, gas and interest rates and the uncertainty of next year.

2023 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

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 2023 is \$8,470,852. This is \$196,103 more than last year's budget and the proposed expenditures are \$8,470,852 which is the 196,103 more than last year. This increase in revenue provided a transfer to the capital fund of \$376,645. In 2022 the transfer was \$403,594.

Revenue

The majority of revenue collected in the general fund or any of the governmental funds is tax revenue. Tax revenue makes up 75% of all revenue collected. Of this 46% is in real estate taxes and 47% is in earned income tax. Local service tax makes up 5% of the tax revenue and 2% is from realty transfer tax.

Real estate tax revenue has been flat for the last five to six years with collections of \$2.6M. The assessed value of taxable property ranges from 2016 of \$218,414,178 to year 2023 of \$221,945,525 a difference of \$3,531,347. In dollars this is an increase in real estate tax revenue of \$69,000 from 2016. For 2023, real estate tax revenue was budgeted with a .54% increase, the assessed value increased from last year by \$1,132,850.

- ° Increases in tax revenue: \$34,050; real estate tax - \$19,050 and real estate transfer tax - \$15,000.
 - ° Increase in other revenues: \$98,300 PUC Drilling fees; Act 205 for Pension & Fire Relief of \$17,699; Interest earned - \$32,500
 - ° Decreases in Intergovernmental revenue: \$60,000 carried over from last year for the Jackson Road Project. In 2022 we had a project of \$170,788 budgeted for repairs to the road which will be completed in 2023.
 - ° Increase in Assignments - Transfer from OPEB account of \$7,500 and from the Pension Liability account of \$40,931
- Total increase in revenue for 2023 is \$196,103 or 2.37%.

Expenditures

General Government (administration), Public Safety and Public Works make up the majority of the expenditures for the general fund. General government is 18% of the budget; Public Safety, which includes the police, code enforcement and the zoning departments is 30% of the budget and the Public Works department make up 30% of the budget. Transfers to the reserve account for streets, roads, bridges, and storm sewers make up 6% and 4% of the budget is transferred to the capital reserve fund, and the remaining 12% is economic development, parking, debt service, and community transfers.

Total expenditures increased 2.37% or \$196,103. Wages and benefits increased \$141,859 and operating cost increased \$54,244. Payroll and employee benefits equals 56% of the budget at \$4,781,894 and operating cost is \$3,688,958 or 44% of budget. Of the 44% of operating cost, \$876,646 is transfers to capital funds. 24%

General Government expenditures increased \$69,167 or 4.65%.

- ° Wage increase of 2% to 3% and an increase of health insurance of 4%
- ° Insurance is budgeted at an increase of 6%
- ° Increases in OPEB and Pension cost - which will be covered by the reserves set aside from previous years.
- ° Earned income tax commission - rate is 1.85% same as last year - did not increase the commission when the rate increased

Public Safety expenditures increased \$109,743 or 4.58%

- ° Police Department - \$80,386; increase of \$60,088 in wages & benefits and \$20,298 in operating cost
- ° Code Enforcement - increase of 17,160; Wages & Benefits of \$14,660 and operating cost of \$2,500
- ° Planning & Zoning - increase of \$7,009 which is Wages & Benefits of \$7,559 and operating cost of \$550 less in expenses
- ° Building cost - increase of \$4,688 in communication cost of \$4,000 and wages and benefits of \$538 and \$150 in utilities

2023 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Expenditures - Continued

Public Works expenditures decreased .10% or \$2,391

- ° Administration - increase of \$13,877 or 1% for Wages 3% increase; decrease in benefits of \$34,284
increase in stone and salt cost of \$92,760; increase in fuel cost of \$15,000
increase in uniform cost of \$1,870 and program supplies of \$5,000; insurance of \$2,650
decrease in Jackson Road bridge project of \$110,778

Community Economic Development - expenditures decrease of \$3,676 or 2%

- ° Wages & benefits - decrease of \$14,676 - elimination of part time economic development specialist position
- ° Conferences & Seminars - increase of \$4,000 - 133%
- ° Office Equipment - increase of \$7,000 - 233%

Community Transfers:

- ° Shade Tree Commission - Requesting \$16,000 same as last year - Also request for Kaulmont Park
- ° Airport Authority - \$47,500 - \$10,284 to go towards their loan payments and the balance of \$37,216 to support the airport
- ° Elk County Humane Society - \$10,000 increase of \$2,500 - received \$7,500 in 2022
- ° Council on the Arts - \$1,961 - same as last year
- ° Memorial Parade - \$300 - same as last year
- ° EDC - \$5,000 - same as last year

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 last year \$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. With the increase in Earned income tax from last year the City is able to invest \$750,000 from URFB and \$376,645 from this years budget.

Listed below is the cash flow expectations of the funding and uses for the capital reserve fund with the EIT funding and the funding from the unrestricted fund balance.

CAPITAL RESERVE FUND

CASH FLOW

	<u>YEAR 2023</u>	<u>YEAR 2024</u>	<u>YEAR 2025</u>	<u>YEAR 2026</u>	<u>YEAR 2027</u>
Cash on hand 1/1	1,000,000	\$1,132,022	\$823,022	\$560,022	\$520,022
General Fund - URFB	750,000	350,000	300,000	300,000	250,000
General Fund - EIT	376,645	350,000	350,000	325,000	325,000
Transfers - Parking Fund	20,000	20,000	20,000	20,000	20,000
PIB Loan Proceeds	0	0	1,000,000	0	0
Intergovernmental	105,052	0	0	0	0
Interest Earnings	10,000	10,000	10,000	10,000	10,000
Total Cash	\$2,261,697	\$1,862,022	\$2,503,022	\$1,215,022	\$1,125,022
Capital Cost:	(1,129,675)	(1,039,000)	(1,943,000)	(695,000)	(773,000)
Cash on hand 12/31	\$1,132,022	\$823,022	\$560,022	\$520,022	\$352,022

General Fund

BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Expenditures - Capital Reserve Fund - Continued

Transferring the unrestricted fund balance is not a guarantee so I estimated \$750,000 for year 2023 and \$350,000 for 2024. Transfers should level off to \$300,000 to \$200,000 for years 2025 through 2027.

With the cash transfers from the general fund we should be able to keep a steady flow of revenue to complete the projects scheduled for each year.

Total capital cost for 2023 for the General fund is \$1,129,675.

° General Government - \$123,000 - yearly budget for land improvements of \$20,000; Building Improvements of \$15,000 and Computer equipment of \$8,000. Also budget is the cost for the HRG Study - Act 47 Initial cost is \$80,000 with a \$60,000 grant - City cost \$20,000 This project was started in 2022 and is anticipated to be completed in 2023.

° Public Safety - \$283,475. Roof replacement at 319 Erie Avenue at \$60,000. This cost will be split with the Fire Department - total cost is estimated at \$120,000. GrayKey computer forensic software - 5 years license/maintenance of \$49,475 - grant of \$45,052; and replacement of 3 vehicles at a cost of \$174,000.

° Public Works - Mill & fill repairs on roads at \$325,000; Berm Replacements \$111,000; Screen & Crush Millings \$15,000; Vehicle Replacements of \$161,000 for two small trucks. Equipment replacement of \$85,200 consist of 3 radios for the new equipment at \$3,500; snow plow at \$6,700; a concrete hydraulic lift kit at \$30,000 and to upgrade the traffic signal at the top of the Diamond for \$45,000. Building improvements consist of replacing the panels on the street garage doors and \$26,000
Total capital cost for public works is \$723,200.

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 street lighting tax fund has a budget of \$110,863 and pays for the street lighting for the streets, lots and parking garage. The library fund has a budget of \$127,466 and the ambulance fund's budget is \$21,988. Tax dollars received in these funds are distributed to the St. Marys Public Library and the St Marys Ambulance Association. The fire protection fund has a budget of \$368,117 and pays for equipment, firehouse maintenance and cost of fire protection. The recreation fund budget of \$569,798 is managed by the Recreation Board and covers the cost of the City's parks and pool. The fire hydrant fund budget of \$68,140 pays for the cost of the fire hydrants located in town and the Debt fund's budget of \$640,544 covers the cost of the principal and interest payments on the loans and bond issue that the City has acquired.

All of the special revenue funds are balanced with the exception of the Fire Hydrant Fund. The Fire Hydrant fund will use \$2,173 of the fund balance remaining from 2022 to balance the budget.

2023 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

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 \$4,232,544 and total proposed expenditures are \$4,232,544 leaving a balanced budget.

Revenue

In 2022 City Council restructured the sewer rates to generate revenue for capital projects and to maintain the sewage treatment plant and to repair sewer lines. These rates stayed the same for this budget.

The rate for residents changed from a flat fixed rate of \$50.50 a month to a base rate and a consumption fee. The base rate went from \$50.50 to \$45.50 and the consumption rate was set at \$6.80 per thousand gallons of water usage. The resident receives billings quarterly of \$136.50 for the base charge and they also received a 3 thousand gallon water usage credit for each month billed. All service addresses were invoiced compared to billing on meter usage as before. Estimated base rate fees are \$2,460,276 with 4,506 customers and revenue on consumption is estimated at \$227,208.

The rate for non-residents changed for both base rate and consumption fees. The base rate was charged by meter size ranging from \$50.50 for a 5/8" meter to \$500 for a 4" meter. The consumption fee was set at \$6.80 with no credits for usage. Estimated base rate fee revenue is set at \$378,990 with 474 customers and the consumption revenue is set at \$1,084,070 with an estimated consumption usage of water of 159,422 thousand gallons.

This will generate \$4,150,544 in sewer fees for 2023.

Expenditures

Total expenditures for the Sewage Treatment Fund budget is \$4,232,544. This is an increase from last year of \$205,882. Decreases of \$65,800 are for the sewage treatment plant. Wages increases of 2% - 3% and health insurance - 4% with administrative fees of 15%. A decrease in NPDES permitting of \$90,000.

The transfer to the capital funds - Sewer Line Replacement, I & I, and the Sewer fund increased \$239,443. A total of \$1,827,479 will be transferred to the capital funds for capital projects. On page 79 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 \$4,010,000. The Erie Avenue/Washington Street sewer line replacement of \$2.5M will be completed in 2023. Also scheduled for the sewage plant is improvements to infrastructure of \$125,000; land improvements of \$65,000 and equipment purchases of \$645,000. There will be \$200,000 earmarked for I & I improvements; \$350,000 for CIPP on Washington St and CCTV inspections of \$125,000.

The Pennvest loan that the Municipal Authority has will be paid off in 2023. At that time the Municipal Authority will be debt free.

Budget Increases and decreases:

Sewage Plant - Decreases of \$65,800 or 4.1%

Wages & benefits increased \$13,450 or 2%; increase in chemicals of \$16,000 and decreases in analyze sludge of \$6,700; sampling analyses of \$11,200 and a decrease in the NPDES permit cost of \$90,000

Sewer Lines - Increase of \$28,164 or 10%

Wages & benefits increase of \$3,164 - 3.17%; maintenance on sewer lines of \$15,000; and \$10,000 for fuel for vehicles

Administrative cost - increase of \$31,449 15%; Utility billing cost of \$29,030 - 14% and \$1,000 for customer adjustments & exonerations.

Transfer to Capital Funds - increase of \$239,443

Debt Service - decrease of \$27,374 - Pennvest loan - 11 payments remaining on loan

2023 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

ARPA Funds

Listed below is the ARPA funding that the City received and the projects that will be completed with the funding. The City did not use any of the funding to balance the budgets, but with the funding did not need to use tax dollars to complete projects that would have needed tax dollars or user fees.

ARPA Funds

Year 2021:	\$641,622.27
Year 2022:	\$643,650.91
Total Funding:	<u>\$1,285,273.18</u>

	<u>BUDGET</u>	<u>COST TO DATE</u>	<u>DONATIONS</u>
Projects:			
1 Amphitheater- Engineering Cost - only	\$20,000.00		
2 Sanitary Sewer Line - Market Street	\$120,000.00	\$53,383.00	
3 Stormwater Project - John Street	\$200,000.00		
4 Stormwater Project - Depot Street Phase 2	\$247,000.00	\$133,788.00	
5 Downtown Camera Project	\$20,000.00	\$35,378.52	\$16,576.57
6 LifePak AED's - Police	\$16,150.30	\$15,715.73	
7 Radios - Police	\$30,000.00		
8 Generator Replacement at tower - Fire Department	\$24,500.00		
9 Ice Machine - Fire Department	\$5,700.00	\$4,366.90	
10 Purchase property at 115 Wehler Road	\$62,508.00	\$61,034.60	
11 City Digital Welcome & Information Sign - Diamond	\$65,005.00	\$32,220.50	\$8,275.00
12 Restroom Facility & Pavilion Construction Project	\$90,784.00		
TOTAL BUDGETED COST OF PROJECTS	<u>\$901,647.30</u>	<u>\$335,887.25</u>	<u>\$24,851.57</u>

Funding Remaining: \$383,625.88

Currently Council has a little over \$383,000 that will need to be allocated to future projects within the City.

Finally, one last note:

I want to thank all of the residents, councils and staff members for giving me the opportunity to serve the Community of St. Marys. It is a great place to live, work and raise a family and I know the staff at the City has always tried to put these budgets together with the best interest of the people of St. Marys. We know it is a struggle to raise a family and to make ends meet, but if we all work together we can keep St. Marys a great a place to live! It was a pleasure working with everyone over the years.

Truly,

Carol S. Muhitch

.....your finance director

2023 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 (19.5362) for that year.

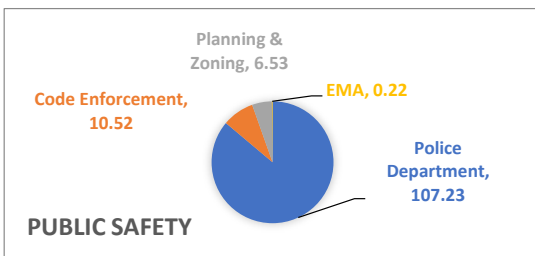
A property with an assessed value of 25,000 will pay in City taxes \$488.41 yearly. $25,000 / 1000 \times 19.5362 = \488.41

Listed below shows where the \$488.41 in tax dollars will be spent;

General Fund	\$326.21
Street Lighting	\$12.50
Fire Protection	\$35.00
Recreation - Parks/Pool	\$42.50
St. Marys Public Library	\$14.50
St. Marys Ambulance	\$2.50
Fire Hydrant Service	\$7.50
Debt Service	\$47.70
	<u>\$488.41</u>

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

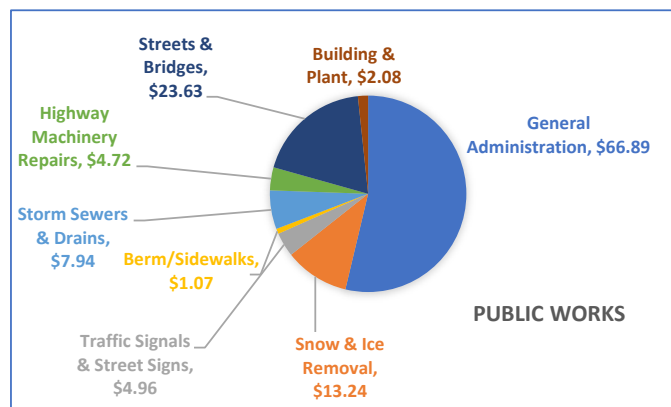
** Budget Information

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

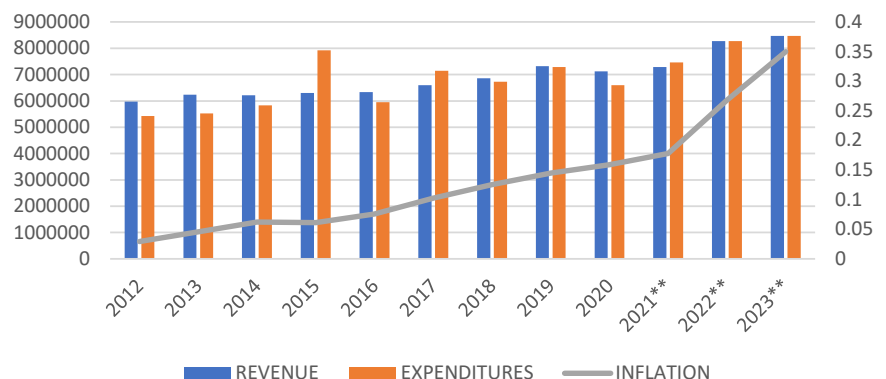
Listed below shows the breakdown of the tax dollars received through the **General Fund**

Administration	\$77.18
Public Safety	124.50
Public Works	124.53
	<u>\$326.21</u>

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



GENERAL FUND



BUDGET INFORMATION

Real Estate Taxes

- **For the 2023 budget there will be no real estate tax increases.**
- Total Real Estate tax millage will stay at 19.5362 mills. The General fund receives 13.0482. A taxable mill is worth \$221,946. Total estimated real estate tax revenue for 2023 is \$4,335,972.
The City budgets to collect 95% of the real estate tax revenue amounting to \$4,119,174.
- Taxable assessed value of property in the City is estimated at \$221,945,525. This is an increase from last year of \$1,132,850. This is an increase of \$22,132 in current real estate taxes. .5%
- History of Millage Increases:
2022 - 0.5 mill - General Fund
- 0.5 mill - Recreation fund
2016 - 0.2 mill - 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 \$469 in City real estate taxes.

A resident who owns a home in St. Marys that has an assessed value of \$24,000 will pay \$1,743 in real estate taxes.

Of this amount \$469 goes to the City; \$387 goes to Elk County and \$887 goes to the St. Marys School District.

- **Earned Income Tax**

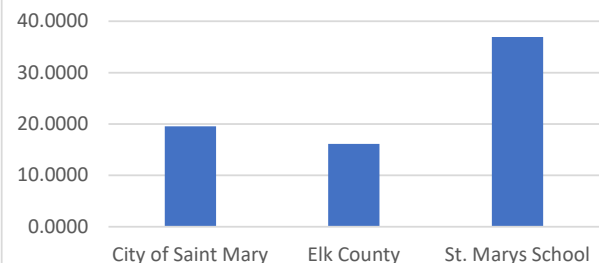
Rate for St. Marys is 1.5%
1% goes to St. Marys City
.5% goes to the St. Marys Area School District
Estimated revenue generated from EIT is \$2.974M

A resident making \$45,000 a year would pay in earned income tax \$675 for that year.

SCHEDULE FOR ADOPTION OF THE CITY'S 2023 BUDGET

Budget presented to Council	10/28/2022
Budget meetings:	6:00 to 8:00 PM
	11/10/2022
	6:00 to 8:00 PM
	11/15/2022
(Tentative)	6:00 to 8:00 PM
	11/17/2022
Adopt Preliminary Budget	11/21/2022
Publish Budget Resolution & Tax Ordinance	11/25/2022
Advertise Budget - display 10 days	11/25/2022
Budget Open for Public Inspection	11/25/2022
Hold Public Hearing	12/19/2022
Adopt Final Budget	12/19/2022
Adopt Budget Resolution & Tax Ordinance	12/19/2022
Advertise Adopted Budget - display 10 days	12/22/2022
Publish Millage Tax Ordinance	11/25/2022
Publish Budget Resolution	11/25/2022

RE Tax Millage - St. Marys Resident



Real Estate Tax Millage for St. Marys Residents

District	Millage	Tax
City of Saint Mary	19.5362	\$469
Elk County	16.1500	\$387
St. Marys School	36.9500	\$887
Totals	72.6362	\$1,743

Above Information is based on 2022 tax data from the County and a property assessed value of \$24,000

Total Budgets

Governmental Funds total budget is	\$12.85M
General Fund	\$8.5M
Special Revenue Funds	\$1.9M
Capital Projects Funds	\$2.45M
Enterprise Funds total budget is	\$4.2M

BUDGET INFORMATION

General Fund:

- Proposed Revenue - \$8,470,852
Proposed Expenditures - \$8,470,852
This leaves a balanced budget
- Capital Transfers**
- * The budget for 2023 shows a capital transfer from the general fund to the capital fund of \$376,645
Also an estimated \$750,000 of the unrestricted fund balance from 2022
- A revenue source for capital projects was established in 2022. The earned income tax was increased by .3% to the maximum rate of 1.5%. This increase in tax revenue provided the capital reserve fund with a little over \$376,000.
- Real estate tax revenue was increased in 2022 by 1%. Of this the general fund received .5 mills and the recreation fund received the remaining .5% mills.
- in 2011 the general fund millage was increased to cover pension cost and to balance the budget.
- Total increase in revenue is 2.37% or \$196,103**
Major increases:
Real Estate Taxes - all - \$19,050
Real Estate Transfer Tax - \$15,000
Charges for Services - \$16,390
Pension & OPEB transfers - \$48,431
Interfund Operating Transfers - \$41,180
PUC Drilling Fees - \$98,300
Investment Income - \$33,340
Major decreases:
Licenses, Permits, Fees - \$4,800
Fines, Forfeits & Penalties - \$18,000
- Total increase in expenditures is \$196,103 or 2.37%**
Major Increases:
General Government - \$69,167
Public Safety - \$109,743
Sanitation - \$33,586
- The City received \$1.26M in ARPA funds during the years 2021 and 2022.
The City did not use any of this funding to balance the general fund.

Capital Funds:

- Total projects scheduled for this budget year is \$2,450,442
Of this \$810,767 is funded through the CDBG program;
There are \$400,000 scheduled for the streets, and \$110,000 for bridges in the capital funds for 2023.
The balance of \$1,129,675 is projects proposed in the Capital Reserve Fund for capital projects for 2023.

General Government	\$123,000
Public Safety	\$283,475
Public Works	\$723,200
- Estimated cash available in the Capital Reserve Fund as of the end of 2022 is \$1M. With the increase in the EIT tax and the unrestricted fund balance transfers, capital cost will be covered through 2027.
- \$750,00 from the unrestricted fund balance from the General Fund as of the end of 2022 will be transferred into the Capital Reserve Fund in 2023.
- Sewage Treatment Plant & Sewer Lines**
Proposed Revenue - \$4,232,544
Proposed Expenditures - \$4,232,544
This leaves a balanced budget
- A new rate structure was set by Council in the 2022 budget for all customers. The base rate for residents is \$45.50 a month and the consumption is \$6.80 per thousand gallons of water with a credit of 3 thousand gallons a month.
For Industry the base rate is based on the meter size ranging from \$50.50 to \$500 per month with a consumption rate of \$6.80 per thousand gallons of water used.
- The budget for the sewage plant and sewer lines is balance with additional funding for capital projects.
- Total increase in revenue is 5.1% or \$205,882**
Major increases:
Charges for Services - Increase in consumption from estimated to actual for 2022 of \$184,382
Interest income - \$21,000
- Total increases in expenditures is 5.1% or \$205,882**
Major increases:
Transfer to Capital Funds - \$239,443
Sewer Line cost - \$28,164
Administrative cost - \$31,449
Major decreases:
Debt - \$27,374
Sewage Plant - \$65,800

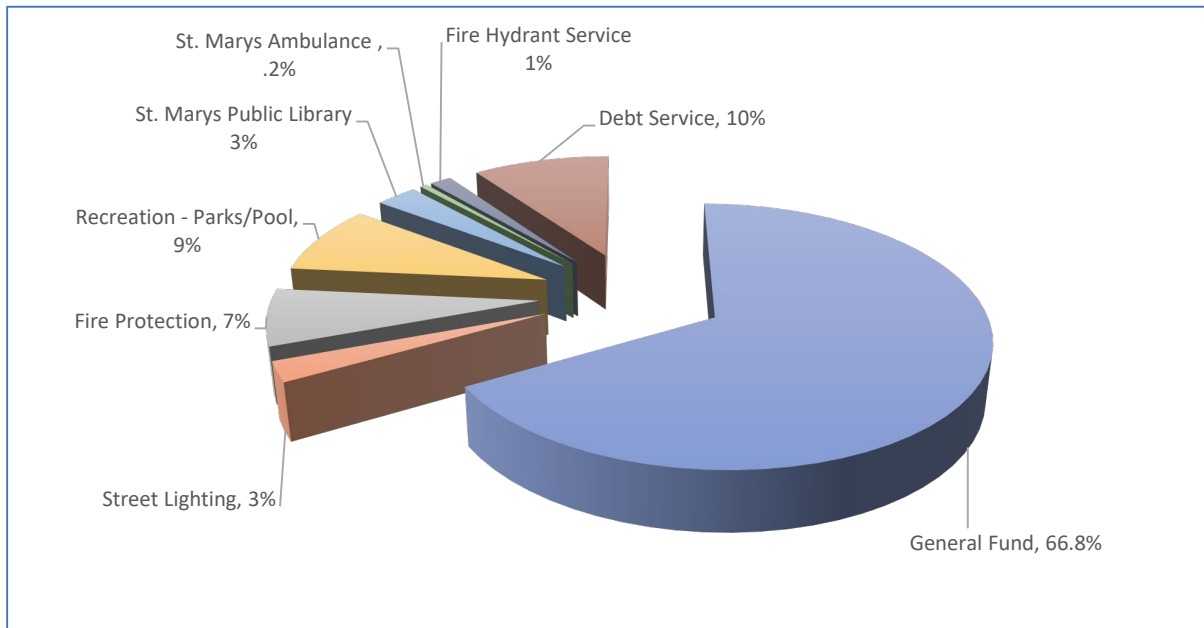
Where does the money come from?

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 2023 is estimated at \$221,945,525. The City's real estate millage rate for 2023 is 19.5362 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 \$221,946. Total estimated real estate taxes for the City of St. Marys would be \$4,335,972. We estimate a 95% collection rate, so for 2023 we should collect \$4,119,174 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 \$488.41 yearly.**

TAX DOLLARS BY GENERAL & SPECIAL REVENUE PURPOSES



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 13.0482 mills in real estate tax revenue. This amounts to \$2,751,190. 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 \$402,298. This will be used to pay for outstanding loans that the City has acquired.

The *Fire Protection Fund* will receive 1.4 mills or \$295,188 in real estate tax revenue and will be used for fire protection.

The *Recreation Fund* receives 1.7 mills or \$358,442. This will be used for creation, operation, and maintenance of parks and programs.

The *Street Lighting Tax Fund* receives .5 mills or \$105,424 which pays for the operating, maintaining and erecting street lights in the City.

The *Library Fund* receives .58 mills or \$122,292 and this goes directly to the St. Marys Public Library.

The St. Marys Ambulance Association receives from the *Ambulance Fund* .10 mills or \$21,085.

And the *Fire Hydrant Fund* receives in tax dollars \$63,254 or .30 mills and this is used to pay for fire hydrant cost.

2023 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	\$ 2,751,190	\$ 1,367,983		\$ 4,119,173	
Real Estate - Delinquent	115,840	57,599		173,439	
Per Capita Tax	40,000			40,000	
Real Estate Transfer	125,000			125,000	
Earned Income Tax	2,974,210			2,974,210	
Local Service Tax	320,000			320,000	
Total Taxes	<u>\$ 6,326,240</u>	<u>\$ 1,425,582</u>	<u>\$ -</u>	<u>\$ 7,751,822</u>	<u>\$ -</u>
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 754,682	\$ 93,764	\$ 915,819	\$ 1,764,265	
Charges for Services	288,726	90,000		378,726	\$ 4,206,044
Licenses, Permits, & Fees	16,350			16,350	
Fines, Forfeits & Penalties	65,500			65,500	
Investments & Rentals	110,300	5,590	27,500	143,390	22,500
Sanitation Services	233,295			233,295	
Miscellaneous Revenue	24,500	11,500		36,000	4,000
Total Non-Tax Revenue	<u>\$ 1,493,353</u>	<u>\$ 200,854</u>	<u>\$ 943,319</u>	<u>\$ 2,637,526</u>	<u>\$ 4,232,544</u>
<u>Other Financing Sources:</u>					
Contributions & Donations		\$ 60,000		\$ 60,000	
Proceeds of Fixed Asset Sales	-	-		-	
Interfund Operating Transfers	\$ 553,692	218,307	\$ 1,696,645	2,468,644	
Assignments - OPEB	50,000			50,000	
Assignments - Pension Liability	47,567			47,567	
Total Other Financing Sources	<u>\$ 651,259</u>	<u>\$ 278,307</u>	<u>\$ 1,696,645</u>	<u>\$ 2,626,211</u>	<u>\$ -</u>
Total Revenue	\$ 8,470,852	\$ 1,904,743	\$ 2,639,964	\$ 13,015,559	\$ 4,232,544
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,555,039		\$ 123,000	\$ 1,678,039	
Public Safety	2,508,348	\$ 298,715	283,475	3,090,538	
Highway, Roads, & Streets	2,508,998	106,500	1,233,200	3,848,698	
Sanitation	350,802			350,802	\$ 2,103,690
Parking	112,347			112,347	
Comm. & Economic Develop	180,605		810,767	991,372	
Culture & Recreation	16,000	617,148	-	633,148	
Miscellaneous	79,000	2,141		81,141	
Total Operating Expenditures	<u>\$ 7,311,139</u>	<u>\$ 1,024,504</u>	<u>\$ 2,450,442</u>	<u>\$ 10,786,084</u>	<u>\$ 2,103,690</u>
Transfers to Authorities & Comm	64,761			64,761	
Interfund Operating Transfers	218,307			218,307	
Capital Improvements - SRBSS	500,000			500,000	
Debt Service		634,307		634,307	301,375
Capital Improvements - Transfer	376,645	239,155		615,800	1,827,479
Total Expenditures	\$ 8,470,852	\$ 1,897,966	\$ 2,450,442	\$ 12,819,259	\$ 4,232,544
Surplus (Deficit)	<u>\$ (0)</u>	<u>\$ 6,777</u>	<u>\$ 189,522</u>	<u>\$ 196,300</u>	<u>\$ 0</u>

General Fund - Budget Summary

Revenue

Taxes	\$ 6,326,240
Intergovernmental	754,682
Charges for Services	288,726
Licenses, Permits, & Fees	16,350
Fines, Forfeits & Penalties	65,500
Investments & Rentals	110,300
Sanitation Services	233,295
Miscellaneous Revenue	24,500
Transfers- Operating	553,692
Assignments	97,567
Total Proposed Revenue	\$ 8,470,852

Expenditures:

General Government	\$ 1,555,039
Public Safety	2,508,348
Highway, Roads, & Streets	2,508,998
Sanitation	350,802
Parking	112,347
Community & Economic Dev.	180,605
Recreation - Shade Tree Comm.	16,000
Miscellaneous	79,000
Transfers Auth. & Comm.	64,761
Debt Service	218,307
Transfer - SRBSS	500,000
Transfer - Capital Projects	376,645
Total Proposed Expenditures	\$ 8,470,852

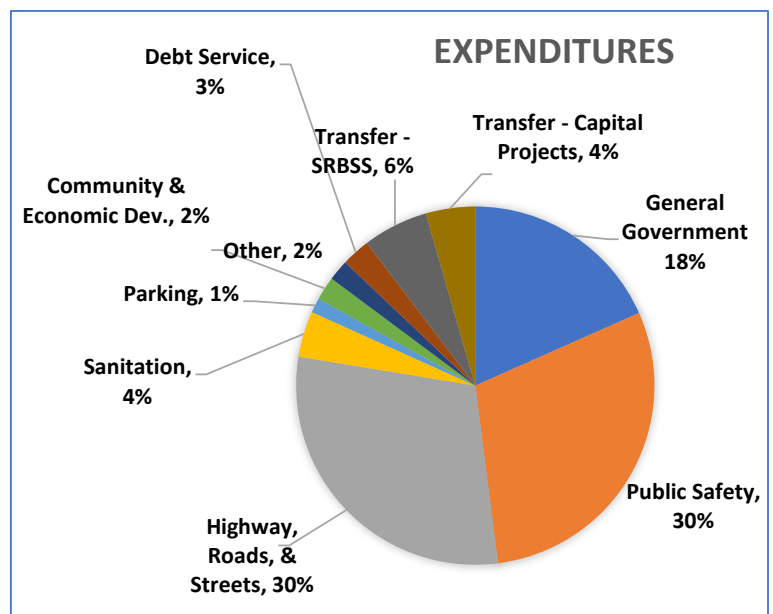
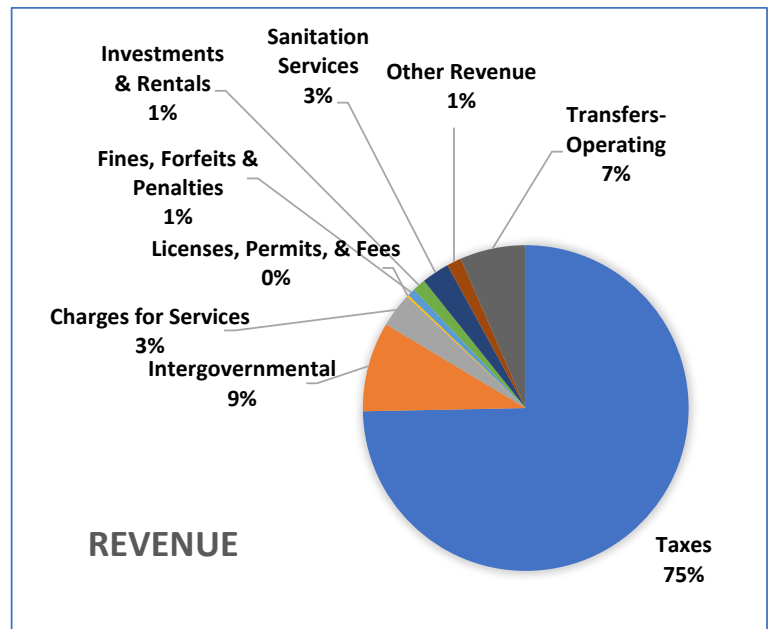
Surplus / (Deficit) \$ (0)

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 2023 Budget	\$ 8,470,852
- 10% Goal	\$847,085
Budget transfer for 2023:	\$ 376,645
Amount Needed to meet 2023's Goal:	\$470,440

OPERATING BUDGET



For budget year 2022, the earned income tax was increased by .3%. The rate went from 1.2% to the maximum of 1.5%

The revenue generated from this increase was to support the capital improvement fund and balance the budget.

Every month a transfer from the general fund to the capital fund is made for this increase.

For 2022, the City is expected to transfer \$500,000

General Fund

2023 Budget Comparison - Previous Years

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	
Revenues:					
<u>Taxes:</u>					
Real Estate - Current	\$ 2,609,010	\$ 2,638,046	\$ 2,737,148	\$ 2,751,190	0.51%
Real Estate - Delinquent	126,273	152,667	110,832	115,840	4.52%
Per Capita Tax	40,635	40,055	40,000	40,000	0.00%
Real Estate Transfer	144,845	193,065	110,000	125,000	13.64%
Earned Income Tax	1,968,690	2,173,381	2,974,210	2,974,210	0.00%
Local Service Tax	309,105	316,640	320,000	320,000	0.00%
Total Taxes	\$ 5,198,558	\$ 5,513,854	\$ 6,292,190	\$ 6,326,240	0.54%
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 734,224	\$ 662,354	\$ 742,619	\$ 754,682	1.62%
Charges for Services	261,024	255,015	272,336	288,726	6.02%
Licenses, Permits, & Fees	22,732	19,325	21,150	16,350	-22.70%
Fines, Forfeits & Penalties	72,967	57,236	83,500	65,500	-21.56%
Investments & Rentals	83,031	72,304	76,960	110,300	43.32%
Sanitation Services	200,186	197,924	202,846	233,295	15.01%
Miscellaneous Revenue	44,021	38,631	21,500	24,500	13.95%
Total Non-Tax Revenue	1,418,185	1,302,789	1,420,911	1,493,353	5.10%
<u>Other Financing Sources:</u>					
Proceeds of Fixed Asset Sales	\$ 782	\$ 6,000	\$ -	\$ -	
Interfund Operating Transfers	506,011	465,913	512,512	553,692	8.03%
Assignments - OPEB	-	-	42,500	50,000	17.65%
Assignments - Pension Liability	-	-	6,636	47,567	616.80%
Total Other Financing Sources	506,793	471,913	561,648	651,259	15.96%
Total Revenue	\$ 7,123,536	\$ 7,288,556	\$ 8,274,749	\$ 8,470,852	2.37%
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,296,334	\$ 1,343,810	\$ 1,485,872	\$ 1,555,039	4.65%
Public Safety	2,206,624	2,226,757	2,398,605	2,508,348	4.58%
Highway, Roads, & Streets	1,813,787	1,977,599	2,511,389	2,508,998	-0.10%
Sanitation	302,066	308,566	317,216	350,802	10.59%
Parking	79,071	91,573	110,724	112,347	1.47%
Comm. & Economic Develop	35,865	47,130	184,281	180,605	-1.99%
Recreation - Shade Tree	7,500	9,000	16,000	16,000	0.00%
Miscellaneous	68,406	84,981	66,500	79,000	18.80%
Total Operating Expenditures	5,809,653	6,089,416	7,090,587	7,311,139	3.11%
Transfers to Authorities & Comm	69,465	66,018	62,261	64,761	4.02%
Debt Service	218,307	218,307	218,307	218,307	0.00%
Capital Improvements - RSBSS	493,354	510,299	500,000	500,000	0.00%
Capital Improvements - Transfer	7,156	572,179	403,594	376,645	-6.68%
Total Expenditures	6,597,935	7,456,219	8,274,749	8,470,852	2.37%
Surplus (Deficit)	\$ 525,601	\$ (167,662)	\$ -	\$ (0)	

General Fund

2023 Budget Comparison - Dollar & Percentage

	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta	
				Dollar	%
Revenues:					
<u>Taxes:</u>					
Real Estate - Current	\$ 2,737,148	\$ 2,699,078	\$ 2,751,190	\$ 14,042	0.51%
Real Estate - Delinquent	110,832	107,391	115,840	5,008	4.52%
Per Capita Tax	40,000	35,627	40,000	-	0.00%
Real Estate Transfer	110,000	210,707	125,000	15,000	13.64%
Earned Income Tax	2,974,210	1,575,100	2,974,210	-	0.00%
Local Service Tax	320,000	156,365	320,000	-	0.00%
Total Taxes	\$ 6,292,190	\$ 4,784,268	\$ 6,326,240	\$ 34,050	0.54%
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 742,619	\$ 716,635	\$ 754,682	\$ 12,063	1.62%
Charges for Services	272,336	305,141	288,726	16,390	6.02%
Licenses, Permits, & Fees	21,150	8,699	16,350	(4,800)	-22.70%
Fines, Forfeits & Penalties	83,500	43,107	65,500	(18,000)	-21.56%
Investments & Rentals	76,960	81,065	110,300	33,340	43.32%
Sanitation Services	202,846	139,645	233,295	30,449	15.01%
Miscellaneous Revenue	21,500	29,501	24,500	3,000	13.95%
Total Non-Tax Revenue	\$ 1,420,911	\$ 1,323,793	\$ 1,493,353	\$ 72,442	5.10%
<u>Other Financing Sources:</u>					
Proceeds of Fixed Asset Sales	\$ -	\$ -	\$ -	\$ -	
Interfund Operating Transfers	512,512	351,646	553,692	41,180	8.03%
Assignments - OPEB	42,500	-	50,000	7,500	17.65%
Assignments - Pension Liability	6,636	-	47,567	40,931	616.80%
Total Other Financing Sources	\$ 561,648	\$ 351,646	\$ 651,259	\$ 89,611	15.96%
Total Revenue	\$ 8,274,749	\$ 6,459,707	\$ 8,470,852	\$ 196,103	2.37%
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,485,872	\$ 1,163,879	\$ 1,555,039	\$ 69,167	4.65%
Public Safety	2,398,605	1,927,700	2,508,348	109,743	4.58%
Highway, Roads, & Streets	2,511,389	1,535,889	2,508,998	(2,391)	-0.10%
Sanitation	317,216	236,064	350,802	33,586	10.59%
Parking	110,724	72,573	112,347	1,623	1.47%
Comm. & Economic Develop	184,281	57,435	180,605	(3,676)	-1.99%
Recreation - Shade Tree	16,000	16,000	16,000	-	0.00%
Miscellaneous	66,500	73,393	79,000	12,500	18.80%
Total Operating Expenditures	\$ 7,090,587	\$ 5,082,933	\$ 7,311,139	\$ 220,552	3.11%
Transfers to Authorities & Comm	62,261	42,843	64,761	2,500	4.02%
Debt Service	218,307	218,352	218,307	0	0.00%
Capital Improvements - RSBSS	500,000	348,100	500,000	-	0.00%
Capital Improvements - Transfer	403,594	286,670	376,645	(26,949)	0.00%
Total Expenditures	\$ 8,274,749	\$ 5,978,898	\$ 8,470,852	\$ 196,103	2.37%
Surplus (Deficit)	\$ -	\$ 480,809	\$ (0)	\$ (0)	

General Fund

REVENUE

Listed below is a summary of each Non-taxable Revenue

INTERGOVERNMENTAL:	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Drug Task Force Program	\$ 69,133	\$ 57,138	\$ 40,000	\$ 40,000	0.0%
Buckle Up / Aggressive Driving Grants	7,008	6,462	10,000	10,000	0.0%
RECYCLING - ACT 101	-	17,520	-	7,500	0.0%
Public Utility Commission	6,392	6,638	6,392	6,584	3.0% *
PUC - Drilling Fees ACT 13	196,034	128,747	128,700	227,000	76.4% *
Beverage License	6,105	1,200	6,100	6,250	2.5% *
Pension Aid - ACT 205	315,125	292,634	292,634	297,833	1.8% *
Fireman's Relief Fund - ACT 205	66,756	59,332	59,000	71,500	21.2% *
TAVERN GAMES TAX - ACT 90	-	334	-	-	0.0%
PA Game Commission Lands	22,015	22,015	22,015	22,015	0.0% *
County Aid - Liquid Fuels Tax	7,000	7,000	7,000	6,000	-14.3% *
Elk County - ACT 13	19,051	2,500	-	-	0.0%
ECCD - Jackson Road Project	17,105	60,225	170,778	60,000	-64.9%
Local Grants	2,500	609	-	-	0.0%
Pass Through Grants	-	-	-	-	0.0%
Totals	\$ 734,224	\$ 662,354	\$ 742,619	\$ 754,682	1.6%

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

CHARGES FOR SERVICES:

Administration:	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Miscellaneous -	\$ -	\$ -	\$ -	\$ -	
Tax Office Services - Elk County	39,784	39,187	46,631	49,308	5.7%
Tax Office Services - SMASD	39,784	39,187	46,631	49,308	5.7%
In House Services	13,703	12,354	12,724	13,110	3.0%
Totals	\$ 93,271	\$ 90,728	\$ 105,986	\$ 111,726	5.4%

Public Safety:

Zoning & Subdivision	\$ 7,330	\$ 9,460	\$ 10,000	\$ 15,000	50.0%
Police Services - Schools	1,212	488	500	500	0.0%
Accident Reports	1,500	2,145	2,000	2,000	0.0%
Building Permits	73,628	39,432	50,000	50,000	0.0%
Sewage Permit Fees	4,040	7,115	4,500	6,000	33.3%
Occupancy/Use Permits	25	-	500	500	0.0%
LIVESCAN Fees	12,604	13,781	11,600	13,000	12.1%
Totals	\$ 100,339	\$ 72,421	\$ 79,100	\$ 87,000	10.0%

Parking Facilities:

Parking Meters - Streets	\$ 23,828	\$ 32,930	\$ 33,000	\$ 33,000	0.0%
Parking Meters - Lots	20,263	32,019	30,000	30,000	0.0%
Parking Meters - Parking Garage	269	334	750	500	-33.3%
Parking Permits	23,054	25,808	22,500	25,500	13.3%
Totals	\$ 67,414	\$ 91,091	\$ 86,250	\$ 89,000	3.2%

Downtown Event Park

DOWNTOWN PARK FEES	\$ -	\$ 775	\$ 1,000	\$ 1,000	0.0%
	\$ -	\$ 775	\$ 1,000	\$ 1,000	0.0%

TOTAL CHARGES FOR SERVICES	\$ 261,024	\$ 255,015	\$ 272,336	\$ 288,726	
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General Fund

REVENUE

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

LICENSES, PERMITS, & FEES	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Junkyard Permits	\$ 50	\$ -	\$ 50	\$ 50	0.0%
Amusement Devices	-	-	-	-	
Cable TV Franchise	21,983	15,868	20,000	15,000	-25.0%
Miscellaneous Permits	549	3,407	1,000	1,200	20.0%
Storm Water Management	-	50	-	-	
Street Encroachments	150	-	100	100	0.0%
Totals	\$ 22,732	\$ 19,325	\$ 21,150	\$ 16,350	-22.7%

FINES, FORFEITS, & PENALTIES	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Vehicle Fines	\$ 28,097	\$ 16,773	\$ 32,000	\$ 25,000	-21.9%
Ordinance/Statutes	21,298	17,120	25,000	15,000	-40.0%
Probation Fines	8,569	5,871	11,000	10,000	-9.1%
Miscellaneous Fines	2,101	125	500	500	
Parking Tickets	12,902	17,347	15,000	15,000	0.0%
Totals	\$ 72,967	\$ 57,236	\$ 83,500	\$ 65,500	-21.6%

INVESTMENTS & RENTALS	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Earning and Investments	\$ 15,139	\$ 3,645	\$ 7,500	\$ 40,000	433.3%
Interest - Road Assessments	213	213	213	213	0.0%
Rent - Sewer Office	10,783	11,322	11,888	12,487	5.0%
Rent - Farmers National Bank	49,296	49,296	49,296	49,296	0.0%
Rent - Tax Office	7,600	7,828	8,063	8,304	3.0%
Totals	\$ 83,031	\$ 72,304	\$ 76,960	\$ 110,300	

MISCELLANEOUS REVENUE	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
DARE - Donations	\$ 5,000	\$ 1,300	\$ 4,000	\$ 4,000	0.0%
Miscellaneous	1,715	2,932	2,500	2,500	0.0%
Donations - Police	21,800	2,858	-	-	
Pass Through Grants	500	19,000	-	-	
Refunds PY Expenditures	15,006	12,541	15,000	18,000	20.0%
Totals	\$ 44,021	\$ 38,631	\$ 21,500	\$ 24,500	14.0%

INTERFUND OPERATING TRANSFERS	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Transfer From Liquid Fuels Tax Fund	\$ 506,011	\$ 465,913	\$ 457,512	\$ 463,692	1.4%
Transfer From CDBG Fund	-	-	55,000	90,000	63.6%
Totals	\$ 506,011	\$ 465,913	\$ 512,512	\$ 553,692	8.0%

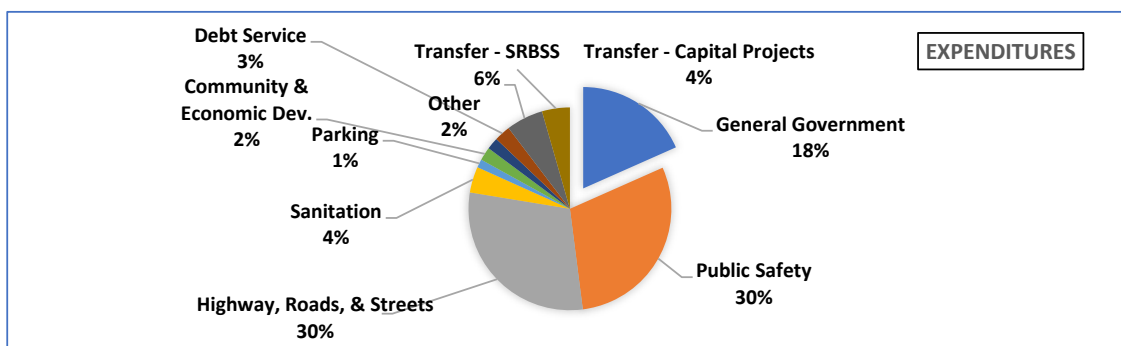
General Fund

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.

Expenditures by Program:	2022	2022	Proposed	Delta	
	Budget	YTD	2023 Budget	Dollar	%
Mayor - Council	\$ 43,003	\$ 33,031	\$ 43,003	\$ 0	0.0%
Manager	185,162	152,333	190,727	5,565	3.0%
Financial Administration	259,808	198,457	261,157	1,349	0.5%
Tax Collection	207,444	155,643	230,474	23,030	11.1%
Law/Solicitor	54,000	26,635	29,000	(25,000)	-46.3%
Personal Administration	441,770	383,718	495,400	53,630	12.1%
Other General Administration	101,073	77,124	100,469	(604)	-0.6%
IT Services	18,976	9,561	23,251	4,275	22.5%
Engineering Services	28,679	26,162	33,121	4,442	15.5%
Downtown Event Park	19,457	19,023	25,612	6,155	31.6%
Government Buildings - ADMIN	126,500	82,192	122,825	(3,675)	-2.9%
Totals	\$ 1,485,872	\$ 1,163,879	\$ 1,555,039	\$ 69,167	4.7%

Expenditures by Program:	2020	2021	2022	Proposed
	Actual	Actual	Budget	2023 Budget
Mayor - Council	\$ 35,592	\$ 35,716	\$ 43,003	\$ 43,003
Manager	142,944	151,092	185,162	190,727
Financial Administration/HR	259,772	231,905	259,808	261,157
Tax Collection	189,208	182,619	207,444	230,474
Law/Solicitor	24,236	33,712	54,000	29,000
Personal Administration	409,813	441,006	441,770	495,400
Other General Administration	74,698	79,217	101,073	100,469
IT Services	12,685	20,202	18,976	23,251
Engineering Services	27,291	28,131	28,679	33,121
Downtown Event Park	11,916	18,394	19,457	25,612
Government Buildings - ADMIN	108,179	121,816	126,500	122,825
Totals	\$ 1,296,334	\$ 1,343,810	\$ 1,485,872	\$ 1,555,039
	10.8%	3.7%	10.6%	4.7%



General Fund

General Administration

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

Mayor - Council

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Wages	\$ 21,600	\$ 19,050	\$ 21,600	\$ 21,600	0.0%
Benefits & Employer Taxes	1,653	1,457	1,653	1,653	0.0%
Program Supplies	-	103	500	500	0.0%
Insurance - Errors & Omissions	8,609	11,622	12,250	13,000	6.1%
Dues, Subscriptions, Memberships	3,346	3,484	5,000	4,250	-15.0%
Conferences, Seminars, Travel	384	-	2,000	2,000	0.0%
Totals	\$ 35,592	\$ 35,716	\$ 43,003	\$ 43,003	0.0%

Manager

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Wages	\$ 108,416	\$ 96,340	\$ 113,890	\$ 117,271	3.0%
Benefits & Employer Taxes	32,637	46,788	53,547	55,730	4.1%
Program Supplies	693	884	2,000	2,000	0.0%
Professional Services *	525	1,894	9,225	9,225	0.0% *
Dues, Subscriptions, Memberships	393	2,870	2,500	2,500	0.0%
Conferences, Seminars, Travel	280	2,316	4,000	4,000	0.0%
Totals	\$ 142,944	\$ 151,092	\$ 185,162	\$ 190,727	3.0%

* Professional Services

Bonds: \$2,425

Tyler Software: \$6,800

Financial Administration

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Wages	\$ 113,816	\$ 124,555	\$ 128,520	\$ 131,542	2.4%
Benefits & Employer Taxes	41,300	41,039	42,518	35,165	-17.3%
Program Supplies	1,554	2,008	3,000	2,500	-16.7%
Professional Services	50,941	60,262	79,270	87,450	10.3% ***
Dues, Subscriptions, Memberships	610	1,133	1,500	2,000	33.3%
Conferences, Seminars, Travel	415	345	5,000	2,500	-50.0%
Totals	\$ 208,636	\$ 229,342	\$ 259,808	\$ 261,157	0.5%

*** - Bond \$650

*** - Keystone Payroll \$19,000

*** Audit \$35,000

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

*** - Software support \$30,800

Tyler: \$18,800 and ClearGov: \$12,000

General Fund

General Administration

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

Tax Collection

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Wages	\$ 63,646	\$ 65,909	\$ 77,260	\$ 83,030	7.5%
Benefits & Employer Taxes	27,647	28,972	30,819	32,155	4.3%
Commission - LST	5,920	4,750	4,800	4,800	0.0%
Program Supplies	5,825	4,373	8,500	8,800	3.5%
Professional Services	31,157	29,932	31,253	31,635	1.2%
Rent	7,600	7,828	8,062	8,304	3.0%
Conferences, Seminars, Travel	80	-	1,000	1,000	0.0%
Tax Collection Fees	47,333	40,855	45,750	60,750	32.8%
Totals *	\$ 189,208	\$ 182,619	\$ 207,444	\$ 230,474	11.1%

* This budget is shared with the St. Marys School District and Elk County. Total City's cost is \$131,858 - this includes the commission for EIT Collections

Cost related to only City expenditures are: Tax Billing - \$17,000; LST Commission - \$4,800; ECTC - \$750 EIT- \$60,000 (1.85%)

Law/Solicitor

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Solicitor	\$ 18,791	\$ 16,524	\$ 19,000	\$ 19,000	0.0%
Professional Services	5,445	17,188	35,000	10,000	-71.4%
Totals	\$ 24,236	\$ 33,712	\$ 54,000	\$ 29,000	-46.3%

Other Administration

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Wages	\$ 32,797	\$ 33,401	\$ 38,077	\$ 33,621	-11.7%
Benefits & Employer Taxes	7,573	5,865	3,246	3,098	-4.5%
Office Supplies	7,850	9,390	11,000	10,000	-9.1%
Postage	8,538	7,058	9,000	9,000	0.0%
Advertising & Printing	6,121	9,034	7,500	7,500	0.0%
Rental/Agreements	1,512	805	2,000	2,500	25.0%
Fees - Bank charges & other charges	388	119	250	500	100.0%
Minor Office Equipment	3,082	1,097	4,000	4,000	0.0%
Communication Expenses	-	7,500	18,000	18,000	0.0%
Codification of Ordinances & Res.	4,745	2,185	5,000	5,000	0.0%
Dues, Subscriptions, Memberships	-	-	-	500	0.0%
Bond Coverage	250	-	-	250	0.0%
Vehicle Expenses	1,842	2,763	3,000	6,500	116.7%
Totals	\$ 74,698	\$ 79,217	\$ 101,073	\$ 100,469	-0.6%

General Fund

General Administration

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

Personnel Administration

	2020	2021	2022	Proposed	
	Actual	Actual	Budget	2023	%
Expenditures by Object:				Budget	
OPEB- Health Insurance*	\$ 5,334	\$ 6,715	\$ 12,500	\$ 15,000	20.0%
OPEB - Compensated Absences	994	27,921	30,000	35,000	16.7%
Pension Cost	315,125	318,100	299,270	345,400	15.4%
Workers Compensation	88,360	88,270	100,000	100,000	0.0%
Totals	\$ 409,813	\$ 441,006	\$ 441,770	\$ 495,400	12.1%

* - AFSMCE retiree's receive 50% of single health coverage until the age of 65 - anyone hired before 1/1/21

IT SERVICES

	2020	2021	2022	Proposed	
	Actual	Actual	Budget	2023	%
Expenditures by Object:				Budget	
Wages	\$ 6,222	\$ 6,403	\$ 7,000	\$ 7,210	3.0%
Benefits & Employer Taxes	1,348	1,362	1,476	1,541	4.4%
Program Supplies	-	-	-	500	0.0%
Web Page Expenses	240	2,297	3,000	3,500	16.7%
IT - Networking Services	4,875	10,140	7,500	7,500	0.0%
Dues, Subscriptions, Memberships	-	-	-	500	0.0%
Conferences, Seminars, Travel	-	-	-	1,000	0.0%
Training	-	-	-	1,500	0.0%
Totals	\$ 12,685	\$ 20,202	\$ 18,976	\$ 23,251	22.5%

ENGINEERING SERVICES

	2020	2021	2022	Proposed	
	Actual	Actual	Budget	2023	%
Expenditures by Object:				Budget	
Wages	\$ 19,676	\$ 20,184	\$ 20,493	\$ 21,108	3.0%
Benefits & Employer Taxes	7,615	7,947	8,186	8,513	4.0%
Program Supplies	-	-	-	500	0.0%
Conferences, Seminars, Travel	-	-	-	500	0.0%
Dues, Subscriptions, Memberships	-	-	-	500	0.0%
Training	-	-	-	2,000	0.0%
Totals	\$ 27,291	\$ 28,131	\$ 28,679	\$ 33,121	15.5%

DOWNTOWN EVENT PARK

	2020	2021	2022	Proposed	
	Actual	Actual	Budget	2023	%
Expenditures by Object:				Budget	
Wages	\$ 9,073	\$ 14,233	\$ 15,050	\$ 15,500	3.0%
Benefits & Employer Taxes	2,843	4,161	4,407	4,112	-6.7%
Program Supplies	-	-	-	500	0.0%
Professional Services	-	-	-	1,500	0.0%
Repairs & Maintenance Services	-	-	-	4,000	0.0%
Totals	\$ 11,916	\$ 18,394	\$ 19,457	\$ 25,612	31.6%

General Fund**BUILDINGS & PLANT**

Continued - Listed below is a summary of expenditures for the buildings for each department

GENERAL ADMINISTRATION**11 LaFayette Street - City Hall**

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Program Supplies - Maintenance	\$ 3,851	\$ 2,887	\$ 5,500	\$ 4,000	-27.3%
Prof. Services - Janitorial	14,507	14,525	14,500	15,000	3.4%
Insurance - Building	18,601	19,651	20,500	21,525	5.0%
Industrial Appraisal	2,025	2,025	2,100	2,100	0.0%
Maintenance - Building	30,487	40,787	30,000	30,000	0.0%
Maintenance - Grounds	7,847	9,517	15,000	10,000	-33.3%
Minor Equipment - Buildings	-	707	3,000	3,000	0.0%
Minor Equipment - Grounds	-	436	1,000	1,000	0.0%
Utilities	30,861	31,281	34,900	36,200	3.7%
Totals	\$ 108,179	\$ 121,816	\$ 126,500	\$ 122,825	-2.9%

PUBLIC SAFETY**319 Erie Avenue - Police Station**

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Wages -Janitorial	\$ 24,151	\$ 23,546	\$ 25,260	\$ 25,759	2.0%
Benefits & Employer Taxes	1,983	1,901	2,032	2,071	1.9%
Insurance	1,718	1,720	1,900	1,900	0.0%
Program Supplies - Maintenance	854	658	1,000	1,000	0.0%
Professional Services - Maint	18,777	20,390	20,000	20,000	0.0%
Utilities	21,115	21,023	24,350	28,500	17.0%
Totals	\$ 68,598	\$ 69,238	\$ 74,542	\$ 79,230	6.3%

PUBLIC WORKS**1015 Graphite Road - Public Works Building**

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Insurance	\$ 3,040	\$ 3,042	\$ 3,200	\$ 3,400	6.3%
Program Supplies - Maintenance	410	232	2,500	2,500	0.0%
Professional Services - Maint	10,192	9,811	10,000	10,000	0.0%
PA One Calls	3,205	2,956	3,000	3,000	0.0%
Utilities	16,807	17,670	21,500	23,050	7.2%
Totals	\$ 33,654	\$ 33,711	\$ 40,200	\$ 41,950	4.4%

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		62,511	70%
Public Works Director		21,108	25%
IT Director		7,210	10%
Administrative - Manager		53,560	
Receptionist		20,121	50%
Summer Staff		13,500	
Overtime		1,200	
Finance Director		73,542	
Deputy Finance Director		58,000	
Tax Collector		45,900	
Administrative - Tax		37,130	
Parks & Rec Manager		15,500	29%
Custodian - Police		25,759	
		<u>456,641</u>	

Employee Benefits

Employer Fica & Medicare	\$	34,934
Employer Unemp Comp		869
Health Insurance		93,738
Employer H.S.A. Contr.		10,462
Life & Short Term Liab.		2,044
Vision		813
Uniforms		1,140
Workers Comp - tax office		39
Total Benefits	\$	<u>144,039</u>

Utilities:

	City City Hall	Police Station	Street Garage
Electric	\$ 11,500	\$ 5,000	\$ 6,500
Gas - Heat	\$ 12,000	4,000	9,500
Water	\$ 1,200	800	750
Garbage	\$ 1,500	700	1,300
Telephone	\$ 10,000	18,000	5,000
	\$ 36,200	\$ 28,500	\$ 23,050

General Fund

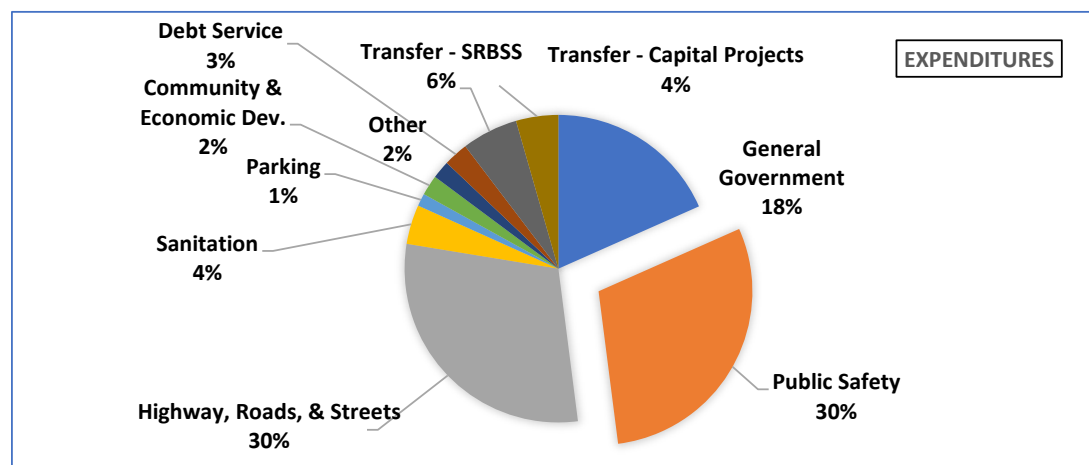
Public Safety

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

For 2023, Public Safety shows an increase of 3.6% from the 2022 budget.

Expenditures by Department:	2022	2022	Proposed	Delta	
	Budget	YTD	2023	Dollar	%
Police Department	\$ 2,000,737	\$ 1,604,512	\$ 2,081,123	\$ 80,386	4.0%
Code Enforcement	194,788	166,271	211,948	17,160	8.8%
Planning & Zoning	124,538	101,500	131,547	7,009	5.6%
Emergency Management	4,000	130	4,500	500	12.5%
Buildings & Plant	74,542	55,287	79,230	4,688	6.3%
Totals	\$ 2,398,605	\$ 1,927,700	\$ 2,508,348	\$ 109,743	4.6%

Expenditures by Department:	2020	2021	2022	Proposed
	Actual	Actual	Budget	2023
Police Department	\$ 1,851,518	\$ 1,862,296	\$ 2,000,737	\$ 2,081,123
Code Enforcement	179,650	182,767	194,788	211,948
Planning & Zoning	104,286	109,980	124,538	131,547
Emergency Management	2,572	2,476	4,000	4,500
Buildings & Plant	68,598	69,238	74,542	79,230
Totals	\$ 2,206,624	\$ 2,226,757	\$ 2,398,605	\$ 2,508,348



General Fund

Police Department - Operating Budget

The Police department consist of a police chief, 4 sergeants and 10 police officers and currently no part-time officer. Civilian employees consist of 1.5 administrative assistants, 1 animal enforcement officer and a crossing guard and 1 custodian.

For 2023, the police department shows an increase of 4.1% from the 2022 budget.

Expenditures by Department:	2022	2022	Proposed	Delta	
	Budget	YTD	2023	Dollar	%
			Budget		
Police Department	\$ 2,000,737	\$ 1,604,512	\$ 2,081,123	\$ 80,386	4.0%

Expenditures by Department:	2020	2021	2022	Proposed		
	Actual	Actual	Budget	2023		
				Budget		
Police Department	\$ 1,851,518	\$ 1,862,296	\$ 2,000,737	\$ 2,081,123		
	4.5%	0.6%	7.4%	4.0%		

Expenditures by Object:	2020	2021	2022	Proposed		
	Actual	Actual	Budget	2023	Delta	%
				Budget		
Wages	\$ 1,311,722	\$ 1,316,138	\$ 1,352,019	\$ 1,395,399	\$ 43,380	3.2%
Benefits & Employer Taxes	358,571	366,066	420,066	436,774	16,708	4.0%
Program Supplies	59,980	40,532	64,000	69,000	5,000	7.8%
Professional Services	70,593	78,998	89,652	97,950	8,298	9.3%
Training & Education	16,787	19,821	36,500	37,000	500	1.4%
Fuel/Vehicle Maint. & Repairs	33,865	40,741	38,500	45,000	6,500	16.9%
Totals	\$ 1,851,518	\$ 1,862,296	\$ 2,000,737	\$ 2,081,123	\$ 80,386	4.0%

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.

	2020	2021	2022	Proposed
	Actual	Actual	Budget	2023
				Budget
Police Department	\$ 1,851,518	\$ 1,862,296	\$ 2,000,737	\$ 2,081,123
Charges for Services	(73,280)	(56,178)	(82,100)	(65,500)
Grants & Contributions	(124,492)	(70,867)	(54,000)	(54,000)
Tax Revenue used to fund project costs	1,653,746	1,735,251	1,864,637	1,961,623

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

	2020	2021	2022	Proposed
	Actual	Actual	Budget	2023
				Budget
Operating Cost	\$ 1,851,518	\$ 1,862,296	\$ 2,000,737	\$ 2,081,123
Capital Cost	\$ -	\$ 7,007	\$ 141,425	\$ 283,475
Total Cost	\$ 1,851,518	\$ 1,869,303	\$ 2,142,162	\$ 2,364,598

General Fund

Police Department - Operating Budget

POLICE DEPARTMENT

			Program Supplies	
Wages			Total Budget	\$ 69,000
Regular Wages:			Budget consist of :	
Chief	1	\$ 89,695	Canine Unit Fees	1,000
Sergeants	4	303,944	Office Supplies	7,500
Police Officers	10	726,664	Photo & Minor Equipment	1,000
Other Wages:			Clothing & Uniforms	12,500
Officer in Charge		1,250	Program Supplies	10,000
Shift Differential		32,636	Firearms & Equipment	20,000
Longevity Pay		33,690	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	\$ 97,950
Court & DJ Hearings		15,000	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	68,720	Insurance	31,000
Crossing Guard	1	3,800	Central Processing - LiveScan	13,500
			DUI Lab Fees	7,500
Total Wages		<u>\$ 1,395,399</u>	Training & Education	
Employee Benefits			Total Budget	\$ 37,000
Employer Fica & Medicare		\$ 25,350	Budget consist of :	
Employer Unemp Comp		1,858	Training	23,000
Health Insurance		352,872	Post-Secondary Educ. Reimb.	10,000
Employer H.S.A. Contr.		35,850	Crime Prevention	1,000
Life & Short Term Liab.		4,714	D.A.R.E. Training	3,000
Dental		15,168	Fuel/Vehicle Maintenance & Repairs	
Vision		963	Total Budget	\$ 45,000
Total Benefits		<u>\$ 436,774</u>	Budget consist of :	
			Fuel for Vehicles	25,000
			Vehicle Repairs & Maint.	20,000

* 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 2023, the code enforcement department shows an increase of 4.3 percent from the 2022 budget.

Expenditures by Department:	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta	
				Dollar	%
Code Enforcement	\$ 194,788	\$ 166,271	\$ 211,948	\$ 17,160	8.8%
Expenditures by Department:	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	
Code Enforcement	\$ 179,650 1.3%	\$ 182,767 1.7%	\$ 194,788 6.6%	\$ 211,948 8.8%	
Expenditures by Object:	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Wages	\$ 106,051	\$ 108,580	\$ 111,743	\$ 123,280	10.3%
Benefits & Employer Taxes	57,116	59,206	61,495	64,618	5.1%
Program Supplies	1,746	2,258	4,000	4,000	0.0%
Professional Services	2,254	1,267	10,550	11,550	9.5%
Training & Education	9,442	8,237	4,000	4,000	0.0%
Fuel/Vehicle Maint. & Repairs	3,041	3,219	3,000	4,500	50.0%
Totals	\$ 179,650	\$ 182,767	\$ 194,788	\$ 211,948	8.8%

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.

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Code Enforcement	\$ 179,650	\$ 182,767	\$ 194,788	\$ 211,948
Charges for Services	(73,628)	(39,432)	(50,000)	(50,000)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	106,022	143,335	144,788	161,948

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

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Operating Cost	\$ 179,650	\$ 182,767	\$ 194,788	\$ 211,948
Capital Cost	\$ 28,908	\$ -	\$ -	\$ -
Total Cost	\$ 208,558	\$ 182,767	\$ 194,788	\$ 211,948

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 2023, the planning & zoning department shows an increase of 2.4% from the 2022 budget.

Expenditures by Department:	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta	
				Dollar	%
Planning & Zoning	\$ 124,538	\$ 101,500	\$ 131,547	\$ 7,009	5.6%

Expenditures by Department:	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	
Planning & Zoning	\$ 104,286 -0.2%	\$ 109,980 5.5%	\$ 124,538 13.2%	\$ 131,547 5.6%	

Expenditures by Object:	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Wages	\$ 69,102	\$ 66,893	\$ 71,974	\$ 77,840	8.2%
Benefits & Employer Taxes	26,912	30,967	34,264	35,957	4.9%
Program Supplies	686	680	2,000	2,000	0.0%
Professional Services	7,298	11,071	15,250	14,500	-4.9%
Training & Education	288	369	1,050	1,250	19.0%
Fuel/Vehicle Maint. & Repairs	-	-	-	-	
Totals	\$ 104,286	\$ 109,980	\$ 124,538	\$ 131,547	5.6%

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.

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Planning & Zoning	\$ 104,286	\$ 109,980	\$ 124,538	\$ 131,547
Charges for Services	(7,330)	(9,460)	(10,000)	(15,000)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	\$ 96,956	\$ 100,520	\$ 114,538	\$ 116,547

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

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Operating Cost	\$ 104,286	\$ 109,980	\$ 124,538	\$ 131,547
Capital Cost	-	-	-	-
Total Cost	\$ 104,286	\$ 109,980	\$ 124,538	\$ 131,547

General Fund

Code Enforcement - Planning & Zoning - Operating Budget

CODE ENFORCEMENT

Listed below is the breakdown of wages for 2023:

Wages

Regular Wages:

Code Official - Inspector	\$ 63,000
Code Official - Building	58,780
Total Full Time Wages	<u>121,780</u>

Overtime Wages:

Overtime	1,500
Total Overtime	<u>1,500</u>

Total Wages 123,280

Employee Benefits

Employer Fica & Medicare	\$ 9,431
Employer Unemp Comp	200
Health Insurance	48,349
Employer H.S.A. Contr.	5,000
Life & Short Term Liab.	732
Vision	306
Uniforms	600
Total Benefits	<u>\$ 64,618</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	\$ 11,550
Budget consist of :	
Building Permit Inspection Fee	2,500
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	\$ 4,500
Budget consist of :	
Vehicle Expense	1,500
Fuel - vehicles	3,000

ZONING & PLANNING

Listed below is the breakdown of wages for 2023:

Wages

Regular Wages:

City Manager	20% \$ 17,860
Code Official - Zoning	58,780
Total Full Time Wages	<u>76,640</u>

Overtime Wages:

Overtime	1,200
Total Overtime	<u>1,200</u>

Total Wages 77,840

Employee Benefits

Employer Fica & Medicare	5,955
Employer Unemp Comp	120
Health Insurance	25,900
Employer H.S.A. Contr.	3,000
Life & Short Term Liab.	439
Vision	183
Uniforms	360
Total Benefits	<u>\$ 35,957</u>

Program Supplies

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

Professional Services

Total Budget	\$ 14,500
Budget consist of :	
Professional - Legal Fees	7,000
Hearing Expenses	7,000
Advertising	500

Training & Education

Total Budget	\$ 1,250
Budget consist of :	
Conferences, Seminars, Travel	750
Dues, Memberships, Subscriptions	500

General Fund

Emergency Management

Expenditures by Department:	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta	
				Dollar	%
EMA	\$ 4,000	\$ 130	\$ 4,500	\$ 500	12.5%
Expenditures by Department:	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	
EMA	\$ 2,572	\$ 2,476	\$ 4,000	\$ 4,500	
Expenditures by Object:	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Program Supplies	2,572	2,476	3,000	3,500	16.7%
Training & Education	-	-	1,000	1,000	0.0%
Capital Purchases	-	-	-	-	
Totals	\$ 2,572	\$ 2,476	\$ 4,000	\$ 4,500	12.5%

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.

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Emergency Management	\$ 2,572	\$ 2,476	\$ 4,000	\$ 4,500
Charges for Services				
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	2,572	2,476	4,000	4,500

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

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Operating Cost	\$ 2,572	\$ 2,476	\$ 4,000	\$ 4,500
Capital Cost	\$ -	\$ -	\$ -	\$ -
Total Cost	\$ 2,572	\$ 2,476	\$ 4,000	\$ 4,500

General Fund

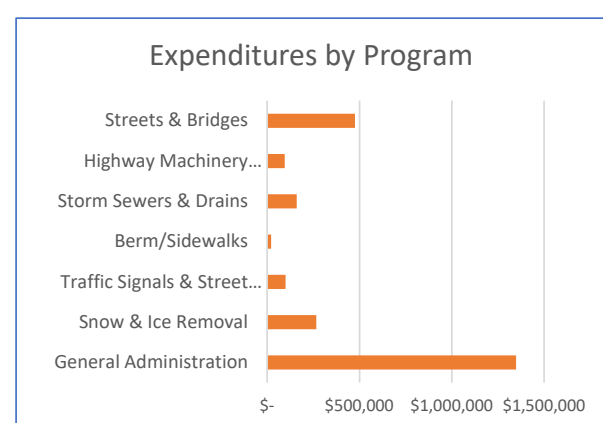
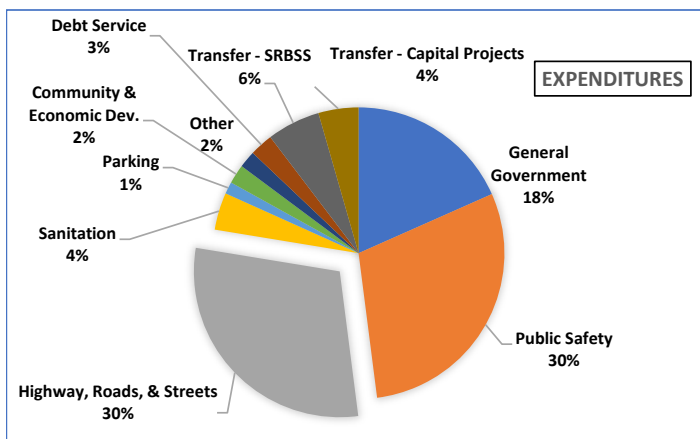
Public Works - Highway, Roads & Streets

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 2023, the public works department shows an increase of .2% from the 2022 budget. Increases in budget items for 2023 is 1B stone and Salt with an increase of 15% and 14%.

Expenditures by Program:	2022	2022	Proposed	Delta	
	Budget	YTD	2023	Dollar	%
Expenditures by Program:					
General Administration	\$ 1,333,911	\$ 1,007,380	\$ 1,347,788	\$ 13,877	1.0%
Snow & Ice Removal	220,000	109,699	266,760	46,760	21.3%
Traffic Signals & Street Signs	100,000	74,169	100,000	-	0.0%
Berm/Sidewalks	21,500	25,659	21,500	-	0.0%
Storm Sewers & Drains	160,000	66,464	160,000	-	0.0%
Highway Machinery Repairs	95,000	74,727	95,000	-	0.0%
Streets & Bridges	540,778	158,467	476,000	(64,778)	-12.0%
Building & Plant	40,200	19,324	41,950	1,750	4.4%
Totals	\$ 2,511,389	\$ 1,535,889	\$ 2,508,998	\$ (2,391)	-0.1%

Expenditures by Program:	2020	2021	2022	Proposed
	Actual	Actual	Budget	2023
Expenditures by Program:				
General Administration	\$ 1,101,184	\$ 1,030,096	\$ 1,333,911	\$ 1,347,788
Snow & Ice Removal	204,649	231,466	220,000	266,760
Traffic Signals & Street Signs	76,689	93,512	100,000	100,000
Berm/Sidewalks	15	-	21,500	21,500
Storm Sewers & Drains	120,549	131,932	160,000	160,000
Highway Machinery Repairs	63,460	95,551	95,000	95,000
Streets & Bridges	213,587	361,331	540,778	476,000
Building & Plant	33,654	33,711	40,200	41,950
Totals	\$ 1,813,787	\$ 1,977,599	\$ 2,511,389	\$ 2,508,998
	-0.5%	9.0%	27.0%	-0.1%



General Fund

Public Works - Highway, Roads & Streets

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

General Administration:

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Wages	\$ 714,411	\$ 663,345	\$ 837,351	\$ 861,439	2.9%
Benefits & Employer Taxes	266,150	239,992	335,460	300,728	-10.4%
Program Supplies	48,654	50,850	59,000	65,870	11.6%
Professional Services	40,344	35,910	49,600	52,250	5.3%
Training & Education	-	450	2,500	2,500	0.0%
Fuel for Vehicles	31,625	39,549	50,000	65,000	30.0%
Totals	\$ 1,101,184	\$ 1,030,096	\$ 1,333,911	\$ 1,347,788	1.0%

Snow & Ice Removal:

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Overtime	\$ 24,735	\$ 16,662	\$ 35,000	\$ 35,000	0.0%
Program Supplies	179,914	214,804	185,000	231,760	25.3%
Totals	\$ 204,649	\$ 231,466	\$ 220,000	\$ 266,760	21.3%

1B anti-skid (4,000 T) an increase of 15% cost from \$28.72 T to \$33.02 T

Salt (1,200 T) - 14% increase from \$73.22 T to \$83.80 T

Traffic Signals & Street Signs:

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Program Supplies	\$ 8,169	\$ 33,814	\$ 25,000	\$ 25,000	0.0%
Traffic Signals - Electric Cost	8,906	8,154	10,000	10,000	0.0%
Professional Services - Maintenance	9,313	2,286	15,000	15,000	0.0%
Professional Services - Line Painting	50,301	49,258	50,000	50,000	0.0%
Totals	\$ 76,689	\$ 93,512	\$ 100,000	\$ 100,000	0.0%

Berm & Sidewalks:

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Program Supplies - Berms	\$ 15	\$ -	\$ 20,000	\$ 20,000	0.0%
Professional Services - Sidewalks	-	-	-	-	0.0%
Equipment Rental - Berms	-	-	1,500	1,500	0.0%
Totals	\$ 15	\$ -	\$ 21,500	\$ 21,500	0.0%

Storm Sewers & Drains:

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Program Supplies	\$ 55,162	\$ 30,501	\$ 95,000	\$ 95,000	0.0%
Professional Services	65,387	101,431	65,000	65,000	0.0%
Totals	\$ 120,549	\$ 131,932	\$ 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:

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Program Supplies - Vehicle Parts	\$ 29,591	\$ 46,922	\$ 45,000	\$ 45,000	0.0%
Professional Services - Maintenance	33,869	48,629	50,000	50,000	0.0%
Totals	\$ 63,460	\$ 95,551	\$ 95,000	\$ 95,000	0.0%

Streets and Bridges:

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Overtime	\$ 3,580	\$ 2,023	\$ 6,000	\$ 6,000	0.0%
Program Supplies	180,300	333,315	310,000	356,000	14.8%
Special Projects	-	2,500	50,000	50,000	0.0%
Bridge Inspections	1,200	2,400	4,000	4,000	0.0%
Jackson Rd Project - ECCD grant	28,507	21,093	170,778	60,000	-64.9% *
Totals	\$ 213,587	\$ 361,331	\$ 540,778	\$ 476,000	-12.0%

1B stone - an increase of 15% cost from \$28.72 T to \$33.02 T

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.

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Public Works	\$ 1,813,787	\$ 1,977,599	\$ 2,511,389	\$ 2,508,998
Intergovernmental Revenues *	(490,738)	(383,353)	(374,905)	(478,385)
Grants & Contributions	(17,105)	(60,225)	(170,778)	(60,000)
Tax Revenue used to fund project costs	\$ 1,305,944	\$ 1,534,021	\$ 1,965,706	\$ 1,970,613

* - 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

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Operating Cost	\$ 1,813,787	\$ 1,977,599	\$ 2,511,389	\$ 2,508,998
Capital Cost	2,094,245	1,835,444	1,548,700	1,233,200
Total Cost	\$ 3,908,032	\$ 3,813,043	\$ 4,060,089	\$ 3,742,198

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 2023:

Wages

Regular Wages:		
Directors	\$ 81,254	*
Superintendents	137,451	
Street Crew	578,577	***
Administrative	34,158	**
Total Full Time	<u>\$ 831,439</u>	

Seasonal Wages	<u>\$ 30,000</u>
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Total Regular Wages	\$ 861,439
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Overtime Wages:	
Snow Removal	\$ 35,000
Streets & Roads	<u>6,000</u>
Total Overtime	41,000

Total Wages	<u><u>\$ 902,439</u></u>
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Employee Benefits

Employer Fica & Medicare	\$ 69,037
Employer Unemp Comp	1,855
Health Insurance	197,956
Employer H.S.A. Contr.	27,160
Life & Short Term Liab.	3,800
Vision	921

Total Benefits	<u><u>\$ 300,728</u></u>
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General Administration

Program Supplies

Total Budget	\$ 65,870
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Budget consist of :

Uniforms	12,370
Program Supplies	28,000
Minor Equipment	18,500
Radio Equipment/Maint.	3,000
Christmas Lights	4,000

Professional Services

Total Budget	\$ 52,250
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Budget consist of :

Insurance	36,750
Equipment Rental	15,500

Training & Education

Total Budget	\$ 2,500
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Budget consist of :

Cont. Ed, Seminars, Travel	2,500
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Fuel/Vehicle Maintenance & Repairs

Total Budget	\$ 65,000
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Budget consist of :

Fuel for Vehicles	65,000
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* 45% of total wages For Public Works Director

and 60% of total wages for Deputy PW Director

** 70% of total wages for Administrative Assistant

***40% of 2 sewer technicians

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.

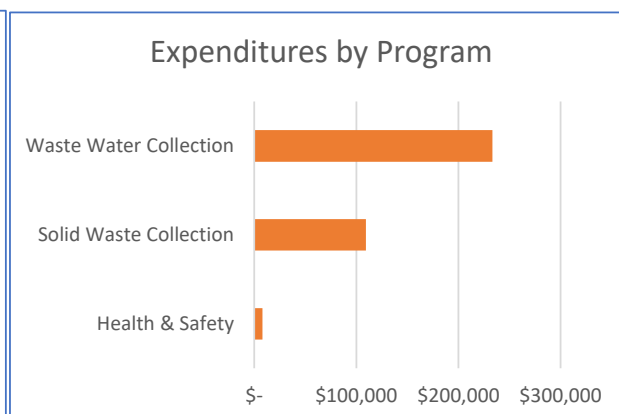
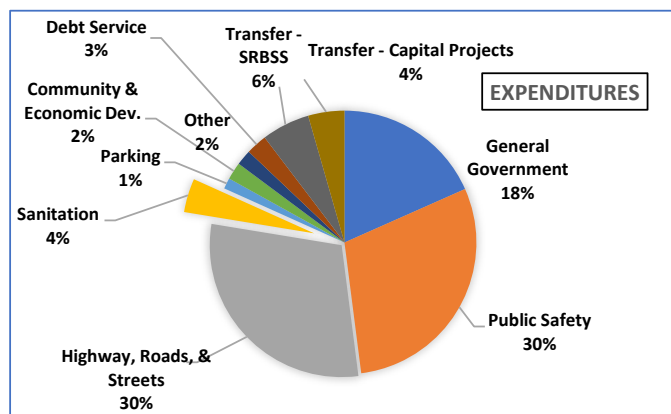
Expenditures by Program:	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta	
				Dollar	%
Health & Safety	\$ 8,000	\$ 2,135	\$ 8,000	\$ -	0.0%
Solid Waste Collection	106,370	82,826	109,507	3,137	2.9%
Waste Water Collection	202,846	151,103	233,295	30,449	15.0%
Totals	\$ 317,216	\$ 236,064	\$ 350,802	\$ 33,586	10.6%

Expenditures by Program:	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Health & Safety	\$ 6,134	\$ 8,440	\$ 8,000	\$ 8,000
Solid Waste Collection	95,746	102,202	106,370	109,507
Waste Water Collection	200,186	197,924	202,846	233,295
Totals	\$ 302,066 4.7%	\$ 308,566 2.2%	\$ 317,216 2.8%	\$ 350,802 10.6%

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.

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Sanitation	\$ 302,066	\$ 308,566	\$ 317,216	\$ 350,802
Charges for Services	(204,226)	(205,039)	(207,346)	(239,295)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	\$ 97,840	\$ 103,527	\$ 109,870	\$ 111,507



General Fund

Sanitation

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

Health & Safety

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Professional Services	\$ 6,134	\$ 8,440	\$ 8,000	\$ 8,000	0.0%
Conferences & Seminars	-	-	-	-	
Totals	\$ 6,134	\$ 8,440	\$ 8,000	\$ 8,000	0.0%

Solid Waste Collection

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Program Supplies	\$ 817	\$ 820	\$ 1,000	\$ 1,000	0.0%
Recyclables - Pick Up	62,520	62,520	62,520	62,520	0.0%
Compost Site *	32,409	32,862	34,850	37,987	9.0%
Clean-Up Day	-	6,000	8,000	8,000	0.0%
Totals	\$ 95,746	\$ 102,202	\$ 106,370	\$ 109,507	2.9%

*9% cost of living Increase

Waste Water Collection

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Wages	\$ 129,244	\$ 117,384	\$ 111,873	\$ 138,649	23.9%
Benefits & Employer Taxes	26,033	24,826	25,331	28,508	12.5%
Program Supplies	26,438	28,842	33,500	33,500	0.0%
Professional Services	7,688	15,550	20,250	20,150	-0.5%
Rent	10,783	11,322	11,892	12,487	5.0%
Totals	\$ 200,186	\$ 197,924	\$ 202,846	\$ 233,295	15.0%

* Tyler Program - \$14,900 Folder Maintenance Contract - \$5,000
Bond - \$250

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; 30% of the street dept. secretary and 50% of the administrative assistant at City Hall

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 2023:

Wages	
Regular Wages:	
Manager	\$ 8,930
Directors	46,959
Administrative	<u>82,760</u>
Total Wages	<u><u>\$ 138,649</u></u>

Employee Benefits	
Employer Fica & Medicare	\$ 10,607
Employer Unemp Comp	250
Health Insurance	14,350
Employer H.S.A. Contr.	1,720
Life & Short Term Liab.	821
Vision	280
Uniforms	480
Total Benefits	<u><u>\$ 28,508</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	\$ 20,150
Budget consist of :	
Prof. Services -Folder	5,000
Prof. Serv. - Tyler Software Maint	14,900
Bonds	250

Rent	
Total Budget	\$ 12,487
Budget consist of :	
Rent	12,487

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	2022	2022	Proposed	Delta	
	Budget	YTD	2023	Dollar	%
Revenue	\$ 101,250	\$ 80,703	\$ 104,000	2,750	2.7%
Expenditures*	110,724	72,573	112,347	1,623	1.5%
Increase (decrease) in fund balance	\$ (9,474)	\$ 8,130	\$ (8,347)	\$ 1,127	

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

Parking Facilities	2020	2021	2022	Proposed	
	Actual	Actual	Budget	2023	
				Budget	
Revenue	\$ 80,316	\$ 108,438	\$ 101,250	\$ 104,000	
Expenditures	79,071	91,573	110,724	112,347	
Increase (decrease) in fund balance	\$ 1,245	\$ 16,865	\$ (9,474)	\$ (8,347)	

Revenues by Object:	2020	2021	2022	Proposed	
	Actual	Actual	Budget	2023	%
				Budget	
Fines - Parking Tickets	12,902	17,347	15,000	15,000	0.0%
Parking Meters - Streets	23,828	32,930	33,000	33,000	0.0%
Parking Meters - Lots	20,263	32,019	30,000	30,000	0.0%
Parking Meters - Garage	269	334	750	500	-33.3%
Parking Permits	23,054	25,808	22,500	25,500	13.3%
Totals	\$ 80,316	\$ 108,438	\$ 101,250	\$ 104,000	2.7%

Expenditures by Object:	2020	2021	2022	Proposed	
	Actual	Actual	Budget	2023	%
				Budget	
Wages	\$ 12,176	\$ 17,114	\$ 29,212	\$ 30,394	4.0%
Benefits & Employer Taxes	1,036	1,409	2,662	2,753	3.4%
Program Supplies	8,691	6,544	10,000	10,000	0.0% *
Professional Services	7,446	9,734	11,000	11,000	0.0% **
Utilities	2,047	1,785	2,550	2,600	2.0%
Insurance	4,983	4,987	5,300	5,600	5.7%
Repair & Maintenance - Garage	22,692	30,000	30,000	30,000	0.0%
Debt Service	20,000	20,000	20,000	20,000	0.0%
Totals	\$ 79,071	\$ 91,573	\$ 110,724	\$ 112,347	1.5%

* 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 2023:

Wages

Regular Wages:	
Enforcement Officer	\$ 20,394
Technician	10,000
Total Wages	<u>\$ 30,394</u>

Employee Benefits

Employer Fica & Medicare	\$ 2,325
Employer Unemp Comp	178
Health Insurance	-
Employer H.S.A. Contr.	-
Life & Short Term Liab.	-
Vision	-
Workers Compensation	-
Uniforms	250
Total Benefits	<u>\$ 2,753</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 \$ 2,600

Budget consist of :
Telephone (Elevator) 950
Gas 1,500
Water 150

Insurance

Total Budget \$ 5,600

Budget consist of :
Liability & Property 5,600

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:	2022	2022	Proposed	Delta	
	Budget	YTD	2023 Budget	Dollar	%
Community & Economic Dev.	\$ 184,281	\$ 57,435	\$ 180,605	\$ (3,676)	-2.0%
Totals	\$ 184,281	\$ 57,435	\$ 180,605	\$ (3,676)	-2.0%

Expenditures by Program:	2020	2021	2022	Proposed	
	Actual	Actual	Budget	2023 Budget	
Community & Economic Dev.	\$ 35,865	\$ 47,130	\$ 184,281	\$ 180,605	
Totals	\$ 35,865	\$ 47,130	\$ 184,281	\$ 180,605	
	13.7%	31.4%	291.0%	-2.0%	

Expenditures by Object:	2020	2021	2022	Proposed	
	Actual	Actual	Budget	2023 Budget	%
Wages	\$ 28,830	\$ 39,256	\$ 127,733	\$ 116,307	-8.9% *
Benefits & Employer Taxes	5,592	7,403	45,548	42,298	-7.1%
Program Supplies	1,046	29	3,000	10,000	233.3%
Professional Services	-	-	3,000	3,000	0.0%
Dues, Memberships, Subscriptions	77	160	2,000	2,000	0.0%
Conferences, Seminars, Travel	320	282	3,000	7,000	133.3%
Totals	\$ 35,865	\$ 47,130	\$ 184,281	\$ 180,605	-2.0%

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.

	2020	2021	2022	Proposed
	Actual	Actual	Budget	2023 Budget
Community & Economic Dev.	\$ 96,039	\$ 98,273	\$ 184,281	\$ 180,605
Charges for Services				
Grants & Contributions	(60,174)	(51,143)	(55,000)	(90,000)
Tax Revenue used to fund project costs	\$ 35,865	\$ 47,130	\$ 129,281	\$ 90,605

General Fund

Community & Economic Development

COMMUNITY & ECONOMIC DEVELOPMENT

Wages include one full time C & E Development Director
a Deputy Director of CED and 17.31%
of the Recreational Director.

Listed below is the breakdown of wages for 2023:

Wages

Regular Wages:	
Director	\$ 63,036
Deputy Director	44,000
Staff	9,271
Overtime	-
Total Wages	<u>\$ 116,307</u>

Employee Benefits

Employer Fica & Medicare	\$ 8,898
Employer Unemp Comp	217
Health Insurance	27,878
Employer H.S.A. Contr.	3,966
Life & Short Term Liab.	795
Vision	243
Workers Compensation	-
Uniforms	300
Total Benefits	<u>\$ 42,298</u>

Program Supplies

Total Budget \$ 10,000

Budget consist of :

Minor Office Equipment 10,000

Professional Services

Total Budget \$ 3,000

Budget consist of :

Advertising-Hearing Expenses 3,000

Dues - Memberships

Total Budget \$ 2,000

Budget consist of :

Dues, Memberships, Subscriptions 2,000

Conference, Seminars, Travel

Total Budget \$ 7,000

Budget consist of :

Conferences, Seminars, Travel 7,000

General Fund

General Administration - Other

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

Interfund Operating Transfers:

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Recreation - Shade Tree Fund	\$ 7,500	\$ 9,000	\$ 16,000	\$ 16,000	0.0%
Debt Service - Debt Fund	218,307	218,307	218,307	218,307	0.0%
Capital Improvements - Capital Fund	7,156	572,179	403,594	376,645	-6.7%
Capital Improvements -RSBSS	493,354	510,299	500,000	500,000	0.0%
Totals	\$ 726,317	\$ 1,309,785	\$ 1,137,901	\$ 1,110,952	-2.4%

Miscellaneous

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Judgements & Damages	\$ -	\$ -	\$ 1,500	\$ 1,500	0.0%
Fire Relief Association - Act 205	66,756	59,332	59,000	71,500	21.2%
Pass Through Grants	-	21,500	-	-	0.0%
Program Supplies	742	2,456	1,500	1,500	0.0%
Professional Services	908	1,386	3,000	3,000	0.0%
Refunds/Other	-	307	1,500	1,500	0.0%
Totals	\$ 68,406	\$ 84,981	\$ 66,500	\$ 79,000	18.8%

Community Transfers

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Airport Authority*	\$ 44,720	\$ 40,973	\$ 37,216	\$ 36,700	-1.4%
Airport Authority - Loans**	10,284	10,284	10,284	10,800	5.0%
Council on the Arts	1,961	1,961	1,961	1,961	0.0%
Other Donations - Memorial Parade	-	300	300	300	0.0%
EDC	5,000	5,000	5,000	5,000	0.0%
Elk County Humane Society***	7,500	7,500	7,500	10,000	33.3%
Totals	\$ 69,465	\$ 66,018	\$ 62,261	\$ 64,761	4.0%

* \$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

*** Requesting additional funding

2023 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	\$ 105,424	\$ 295,188	\$ 358,442	\$ 122,292	\$ 21,085	\$ 63,254	\$ 402,298	\$ 1,367,983
Real Estate - Delinquent	4,439	12,429	15,092	5,149	888	2,663	16,939	57,599
Total Taxes	<u>\$ 109,863</u>	<u>\$ 307,617</u>	<u>\$ 373,534</u>	<u>\$ 127,441</u>	<u>\$ 21,973</u>	<u>\$ 65,917</u>	<u>\$ 419,237</u>	<u>\$ 1,425,582</u>
<u>Non-Tax Revenues:</u>								
Intergovernmental			\$ 93,764					\$ 93,764
Charges for Services			90,000					90,000
Investments & Rentals	1,000	500	1,000	25	15	50	3,000	5,590
Miscellaneous Revenue			11,500					11,500
Total Non-Tax Revenue	<u>\$ 1,000</u>	<u>\$ 500</u>	<u>\$ 196,264</u>	<u>\$ 25</u>	<u>\$ 15</u>	<u>\$ 50</u>	<u>\$ 3,000</u>	<u>\$ 200,854</u>
<u>Other Financing Sources:</u>								
Proceeds of Fixed Asset Sales		-						-
Contributions & Donations		60,000						60,000
Interfund Operating Transfers							218,307	218,307
Total Other Financing Sources	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 218,307</u>	<u>278,307</u>
Total Revenue	\$ 110,863	\$ 368,117	\$ 569,798	\$ 127,466	\$ 21,988	\$ 65,967	\$ 640,544	\$ 1,904,743
Expenditures:								
<u>Operating Expenditures</u>								
Public Safety		208,712			21,963	68,040		298,715
Highway, Roads, & Streets	106,500							106,500
Culture & Recreation			489,798	127,350				617,148
Miscellaneous	250	250	-	116	25	100	1,400	2,141
Total Operating Expenditures	<u>\$ 106,750</u>	<u>\$ 208,962</u>	<u>\$ 489,798</u>	<u>\$ 127,466</u>	<u>\$ 21,988</u>	<u>\$ 68,140</u>	<u>\$ 1,400</u>	<u>\$ 1,024,504</u>
Debt Service							634,307	634,307
Capital Improvements - Transfer		\$ 159,155	80,000					239,155
Total Expenditures	\$ 106,750	\$ 368,117	\$ 569,798	\$ 127,466	\$ 21,988	\$ 68,140	\$ 635,707	\$ 1,897,966
Surplus (Deficit)	<u>\$ 4,113</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,173)</u>	<u>\$ 4,837</u>	<u>\$ 6,777</u>

Street Lighting Tax Fund

Millage Rate: .5 mills
221,945,525

2023 Revenue		2023 Expenditures	
Real Estate Taxes	\$ 109,863	Utilities - Street Lighting	\$ 106,750
Interest Earnings	1,000	Unappropriated Funds	4,113
Total Proposed Revenue	<u>\$ 110,863</u>	Total Proposed Expenditures	<u>\$ 110,863</u>

2023 Budget Comparison - Increases

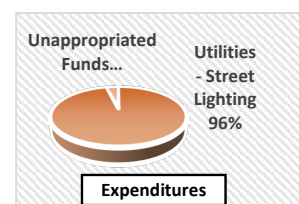
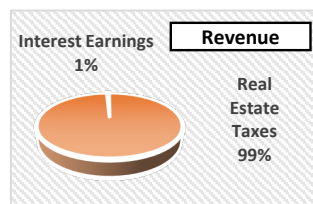
	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 104,886	\$ 103,431	\$ 105,424	\$ 538	0.51%
Delinquent	4,416	4,282	4,439	23	0.52%
Earnings & Investments	500	1,094	1,000	500	100.00%
Total Revenue	<u>\$ 109,802</u>	<u>\$ 108,807</u>	<u>\$ 110,863</u>	<u>\$ 1,061</u>	0.97%
Expenditures:					
Supplies	\$ 2,500	\$ 3,159	\$ 3,500	\$ 1,000	40.00%
Utilities	100,000	65,877	100,000	-	0.00%
Equipment	3,000	1,031	3,000	-	
Refunds/Other	250	-	250	-	
Total Expenditures	<u>\$ 105,750</u>	<u>\$ 70,067</u>	<u>\$ 106,750</u>	<u>\$ 1,000</u>	0.95%
Surplus (Deficit)	<u>\$ 4,052</u>	<u>\$ 38,740</u>	<u>\$ 4,113</u>	<u>\$ 61</u>	1.51%

2023 Budget Comparison - Previous Years

	2020 Actual	2021 Actual	2022 YTD	Proposed 2023 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 103,959	\$ 105,116	\$ 103,431	\$ 105,424
Delinquent	5,368	6,127	4,282	4,439
Earnings & Investments	1,019	251	1,094	1,000
Refunds/Other	98	24	-	-
Total Revenue	<u>\$ 110,444</u>	<u>\$ 111,518</u>	<u>\$ 108,807</u>	<u>\$ 110,863</u>
Expenditures:				
Supplies	\$ 2,187	\$ 10,241	\$ 3,159	\$ 3,500
Utilities	87,320	97,138	65,877	100,000
Equipment	54,193	7,652	1,031	3,000
Refunds/Other	-	12	-	250
Total Expenditures	<u>\$ 143,700</u>	<u>\$ 115,043</u>	<u>\$ 70,067</u>	<u>\$ 106,750</u>
Surplus (Deficit)	<u>\$ (33,256)</u>	<u>\$ (3,525)</u>	<u>\$ 38,740</u>	<u>\$ 4,113</u>

The Street Lighting Tax Fund receives 2.6% 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 January 2023 to September 2026 will be \$.0461 per kWh with IGS Energy.



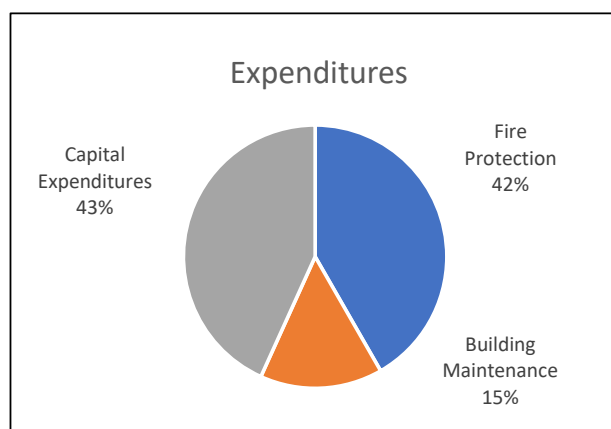
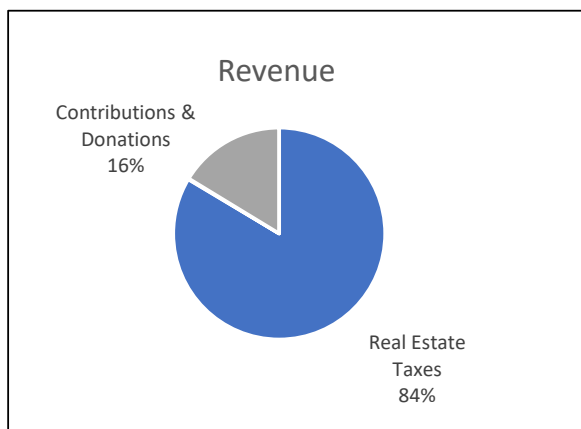
Fire Protection Fund

Millage Rate: 1.4 mills
221,945,525

2023 Revenue		2023 Expenditures	
Real Estate Taxes	\$ 307,617	Fire Protection	\$ 153,540
Interest Earnings	500	Building Maintenance	\$ 55,422
Contributions & Donations	60,000	Capital Expenditures	\$ 159,155
Sale of Capital Assets	-	Debt Service	-
Total Proposed Revenue	<u>\$ 368,117</u>	Total Proposed Expenditures	<u>\$ 368,117</u>

Totals for Fund	2022	2022	Proposed	Delta	
	Budget	YTD	2023 Budget	Dollar	%
Revenue	\$ 1,008,921	\$ 964,607	\$ 368,117	\$ (640,804)	-63.5%
Expenditures	\$ 1,008,921	\$ 799,722	\$ 368,117	\$ (640,804)	-63.5%
Surplus (Deficit)	<u>-</u>	<u>164,885</u>	<u>-</u>	<u>-</u>	

Totals for Fund	2020	2021	2022	Proposed
	Actual	Actual	YTD	2023 Budget
Revenue	\$ 309,685	\$ 318,963	\$ 964,607	\$ 368,117
Expenditures	316,993	173,353	799,722	368,117
Surplus (Deficit)	<u>\$ (7,308)</u>	<u>\$ 145,610</u>	<u>\$ 164,885</u>	<u>\$ -</u>



Fire Protection Fund

2023 Budget Comparison - Increases

	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 293,681	\$ 289,606	\$ 295,188	\$ 1,507	0.51%
Delinquent	12,366	11,982	12,429	63	0.51%
Earnings & Investments	500	1,109	500	-	0.00%
Contributions & Donations	692,374	651,910	60,000	(632,374)	0.00%
Sale of Capital Assets	10,000	10,000	-	(10,000)	0.00%
Other	-	-	-	-	0.00%
Total Revenue	\$ 1,008,921	\$ 964,607	\$ 368,117	\$ (640,804)	-63.51%
Expenditures:					
Fire Protection	\$ 48,140	\$ 40,357	\$ 55,140	\$ 7,000	14.54%
Building Maintenance	52,832	23,891	39,422	(13,410)	-25.38%
Insurance	43,170	33,472	48,150	4,980	11.54%
Utilities	16,000	10,660	16,000	-	0.00%
Vehicle Repairs & Maintenance	57,000	31,281	50,000	(7,000)	-12.28%
Refunds/Other	250	-	250	-	-
Debt Services	-	-	-	-	-
Capital Improvements - Transfer	791,529	660,061	159,155	(632,374)	-79.89%
Total Expenditures	\$ 1,008,921	\$ 799,722	\$ 368,117	\$ (640,804)	-63.51%
Surplus (Deficit)	\$ -	\$ 164,885	\$ -	\$ -	

2023 Budget Comparison - Previous Years

	2020 Actual	2021 Actual	2022 YTD	Proposed 2023 Budget	
Revenues:					
Real Estate Taxes:					
Current	\$ 291,086	\$ 294,325	\$ 289,606	\$ 295,188	
Delinquent	14,067	17,020	11,982	12,429	
Earnings & Investments	3,688	439	1,109	500	
Contributions & Donations	-	-	651,910	60,000	
Sale of Capital Assets	-	-	10,000	-	
Other	844	7,179	-	-	
Total Revenue	\$ 309,685	\$ 318,963	\$ 964,607	\$ 368,117	
Expenditures:					
Fire Protection	\$ 52,802	\$ 47,624	\$ 40,357	\$ 55,140	
Building Maintenance	34,964	26,895	23,891	39,422	
Insurance	34,387	37,353	33,472	48,150	
Utilities	13,772	12,884	10,660	16,000	
Vehicle Repairs & Maintenance	33,523	36,200	31,281	50,000	
Refunds/Other	-	34	-	250	
Debt Services	12,355	12,363	-	-	
Capital Improvements - Transfer	135,190	-	660,061	99,155	
Capital Improv. - Roof Replacement				60,000	
Total Expenditures	\$ 316,993	\$ 173,353	\$ 799,722	\$ 368,117	
Surplus (Deficit)	\$ (7,308)	\$ 145,610	\$ 164,885	\$ -	47

Fire Protection Fund

FIRE DEPARTMENT

The Fire Protection Fund receives 7.2% 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	\$	55,140

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	10,000	
Chiefs - Mileage	7,140	
Maintenance of Air Packs	5,000	
Equipment Repairs	1,500	

	Building Maintenance	
Total Budget	\$	39,422

Budget consist of :

Janitorial Services	7,002	
Firehouse Maint. & Repairs	32,420	

	Insurance	
Total Budget	\$	48,150

Budget consist of :

Property/Auto/Liab. Insurance	17,150	
Worker's Compensation	31,000	

Utilities

Total Budget	\$	16,000
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Budget consist of :

Firehouse Electric	10,000	
Firehouse Gas	6,000	

Fuel/Vehicle Maintenance & Repairs

Total Budget	\$	50,000
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Budget consist of :

Care of Fire Dept. Vehicles	50,000	
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Debt

Total Budget	\$	-
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Budget consist of :

Transfer to Debt Fund	-	
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Capital Improvements - Transfers

Total Budget	\$	159,155
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Budget consist of:

Future Capital Purchases	99,155	
Truck Replacement	-	
Roof Replacement	60,000	

Other

Total Budget	\$	250
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Budget consist of:

Refunds of Prior Year Revenue	250	
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Recreation Fund Operating Budget

Millage Rate: 1.7 mills

Assessed Value: \$221,945,525

2023 Revenue		2023 Expenditures	
Real Estate Taxes	\$ 373,534	Recreation & Parks	\$ 307,249
Interest Earnings	1,000	Pool	182,549
Intergovernmental	93,764	Unappropriated Funds	-
Charges for Services	90,000	Capital Expenditures	80,000
Contributions & Donations	10,000		
Miscellaneous	1,500		
Total Proposed Revenue	<u>\$ 569,798</u>	Total Proposed Expenditures	<u>\$ 569,798</u>

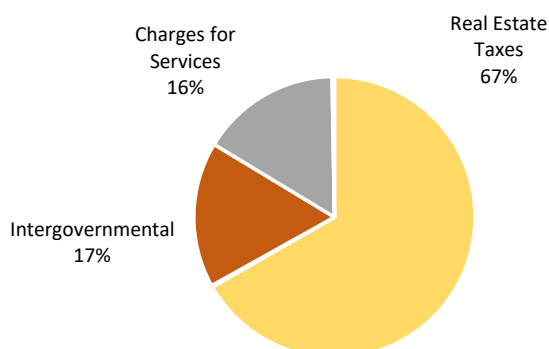
Totals for Fund	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta	
				Dollar	%
Revenue	\$ 519,631	\$ 572,982	\$ 569,798	\$ 50,167	9.7%
Expenditures	519,631	440,979	569,798	50,167	9.7%
Surplus (Deficit)	<u>\$ -</u>	<u>\$ 132,003</u>	<u>\$ 0</u>	<u>\$ 0</u>	

Totals for Fund	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Revenue	\$ 419,218	\$ 448,398	\$ 519,631	\$ 569,798
Expenditures	342,091	393,096	519,631	569,798
Surplus (Deficit)	<u>\$ 77,127</u>	<u>\$ 55,302</u>	<u>\$ -</u>	<u>\$ 0</u>

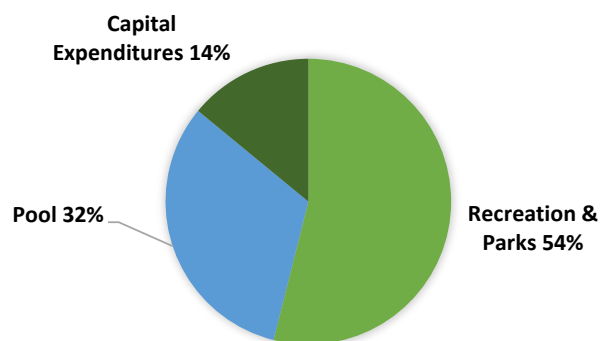
The Recreation Fund is responsible for the administration, maintenance and operating seasonal programs for Memorial, Benzinger, Luhr, Kaulmont and Diamond Street parks and the Pool.

Tax revenue received equals 8.7% 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.

2023 Budget Revenues



2023 BUDGET EXPENDITURES



Recreation Fund Capital Budget

2023 Revenue		2023 Expenditures	
Interest Earnings	573	Capital Projects	-
Intergovernmental	-	Unappropriated Funds	-
Cash Reserves	-		
Transfer from Operating Fund	80,000		
Total Proposed Revenue	<u>\$ 80,573</u>	Total Proposed Expenditures	<u>\$ -</u>

	<u>2021 Projects</u>	<u>2022 Projects</u>	<u>2023 Projects</u>
Infrastructure:			
1 Comprehensive Plan	80,000	80,000	
2 Playground Safety Audit	<u>2,800</u>		
Total Infrastructure	<u>\$ 82,800</u>	<u>\$ 80,000</u>	<u>\$ -</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>	<u>\$ -</u>

Capital Fund

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Balance 1/1	\$98,589	\$98,600	\$46,357
Interest Earned	11	573	750
Transfer from Operating Fund			80,000
Grants & Contributions			
Capital Projects - Parks			
Capital Projects - Pool			
Capital Projects - Parking Lots			
Capital Projects - Parks/Pool	<u>0</u>	<u>(52,816)</u>	
Ending Balance as of 12/31	<u>\$98,600</u>	<u>\$46,357</u>	<u>127,107</u>

Recreation Fund

2023 Budget Comparison - Increases

	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 356,612	\$ 351,587	\$ 358,442	\$ 1,830	0.5%
Delinquent	10,599	10,267	15,092	4,493	42.4%
Earnings & Investments	300	951	1,000	700	233.3%
Intergovernmental	84,120	56,334	93,764	9,644	11.5%
Charges for Services	66,500	101,346	90,000	23,500	35.3%
Contributions & Donations	-	52,319	10,000	10,000	
Miscellaneous	1,500	178	1,500	-	0.0%
Total Revenue	\$ 519,631	\$ 572,982	\$ 569,798	\$ 50,167	9.7%
Expenditures:					
Recreation & Park	\$ 269,323	\$ 261,032	\$ 307,249	\$ 37,926	14.1%
Pool	164,622	127,131	182,549	17,927	10.9%
Capital Projects	85,686	52,816	80,000	(5,686)	
Miscellaneous	-	-	-	-	
Total Expenditures	\$ 519,631	\$ 440,979	\$ 569,798	\$ 50,167	9.7%
Surplus (Deficit)	<u>\$ -</u>	<u>\$ 132,003</u>	<u>\$ 0</u>	<u>\$ 0</u>	

2023 Budget Comparison - Previous Years

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 249,503	\$ 252,280	\$ 356,612	\$ 358,442
Delinquent	11,740	14,556	10,599	15,092
Earnings & Investments	510	294	300	1,000
Intergovernmental	100,227	87,794	84,120	93,764
Charges for Services	44,523	75,226	66,500	90,000
Contributions & Donations	5,570	16,612	-	10,000
Miscellaneous	7,145	1,636	1,500	1,500
Total Revenue	\$ 419,218	\$ 448,398	\$ 519,631	\$ 569,798
Expenditures:				
Recreation & Park	\$ 220,818	\$ 237,114	269,323	\$ 307,249
Pool	103,563	139,133	164,622	182,549
Capital Projects	17,710	16,819	85,686	80,000
Miscellaneous	-	30	-	-
Total Expenditures	\$ 342,091	\$ 393,096	\$ 519,631	\$ 569,798
Surplus (Deficit)	<u>\$ 77,127</u>	<u>\$ 55,302</u>	<u>\$ -</u>	<u>\$ 0</u>

Recreation Fund

PARKS & RECREATION

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

Revenue: PARKS & RECREATION

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Intergovernmental:					
Co of PA - OVR Program	\$ 2,550	\$ 560	\$ 10,000	\$ 10,000	0.0%
Stackpole Hall/PHEAA Grants	62,949	52,534	69,120	75,264	8.9%
Local Grants	14,518	9,000	-	-	0.0%
State Grants	17,710	22,200	-	-	0.0%
Totals	\$ 97,727	\$ 84,294	\$ 79,120	\$ 85,264	7.8%
Charges for Services:					
Park Fees	\$ 3,733	\$ 5,510	\$ 4,500	\$ 20,000	444.4%
Concessions	-	144	-	-	
Rent of Buildings	177	292	-	-	0.0%
Totals	\$ 3,910	\$ 5,946	\$ 4,500	\$ 20,000	344.4%
Other Revenue:					
Donations - Contributions	\$ 5,570	\$ 16,612	\$ -	\$ 10,000	0.0%
	\$ 5,570	\$ 16,612	\$ -	\$ 10,000	0.0%
TOTAL REVENUE	\$ 107,207	\$ 106,852	\$ 83,620	\$ 115,264	37.84%

Expenditures: PARKS & RECREATION

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Wages	\$ 115,609	\$ 122,783	\$ 163,410	\$ 189,679	16.1%
Benefits & Employer Taxes	22,691	22,434	26,602	28,940	8.8%
Administrative Cost	6,092	6,652	8,500	10,500	23.5%
Program Cost	9,066	21,314	13,211	16,530	25.1%
Non Program Cost	67,360	63,931	57,600	61,600	6.9%
Capital Projects	17,710	16,819	165,686	40,000	0.0%
Miscellaneous	-	30	-	-	0.0%
Totals	\$ 238,528	\$ 253,963	\$ 435,009	\$ 347,249	-20.2%
 Tax Revenue used to fund project costs	 \$ 131,321	 \$ 147,111	 \$ 351,389	 \$ 231,985	 -34.0%

Recreation Fund

POOL

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

Revenue: POOL

	2020 Actual	201 Actual	2022 Budget	Proposed 2023 Budget	%
Intergovernmental:					
United Way	\$ 2,500	\$ 3,500	\$ 5,000	\$ 8,500	70.0%
Totals	<u>\$ 2,500</u>	<u>\$ 3,500</u>	<u>\$ 5,000</u>	<u>\$ 8,500</u>	70.0%
Charges for Services:					
Membership	\$ 14,283	\$ 23,236	\$ 21,000	\$ 25,000	19.0%
Admissions	13,724	15,500	13,000	14,500	11.5%
Concessions	12,606	19,074	18,000	17,500	-2.8%
Instructions	-	11,470	10,000	13,000	30.0%
Totals	<u>\$ 40,613</u>	<u>\$ 69,280</u>	<u>\$ 62,000</u>	<u>\$ 70,000</u>	12.9%
Other Revenue:					
Donations - Contributions	\$ -	\$ -	\$ -	\$ -	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
TOTAL REVENUE	\$ 43,113	\$ 72,780	\$ 67,000	\$ 78,500	

Expenditures: POOL

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Wages	\$ 55,255	\$ 75,219	\$ 95,250	\$ 104,053	9.2%
Benefits & Employer Taxes	7,829	8,983	12,039	13,163	9.3%
Administrative Cost	3,350	6,447	4,750	4,750	0.0%
Program Cost	9,487	14,235	14,600	12,600	-13.7%
Non Program Cost	27,642	34,249	37,983	47,983	26.3%
Capital Projects	-	-	-	40,000	
Totals	<u>\$ 103,563</u>	<u>\$ 139,133</u>	<u>\$ 164,622</u>	<u>\$ 222,549</u>	35.2%
 Tax Revenue used to fund project costs	 <u>\$ 60,450</u>	 <u>\$ 66,353</u>	 <u>\$ 97,622</u>	 <u>\$ 144,049</u>	 47.6%

Recreation Fund

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

PARKS & RECREATION

Wages	
Manager	\$ 28,789
Program Coordinators	17,550
PHEAA/Stackpole Hall Wages	92,400
Non-PHEAA/Stackpole Hall	23,040
OVH Program	10,000
Program Wages - Winter	5,760
Maintenance Wages	12,140
Total Wages	<u>\$ 189,679</u>

Employee Benefits	
Medical/Life/Short T Disability	\$ 4,947
Employer Fica & Medicare	14,510
Employer Unemp Comp	1,897
Workers Compensation	7,586
Total Benefits	<u>\$ 28,940</u>

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

Conferences, Seminars, Training	
Total Budget	\$ 4,000
Budget consist of:	
Conferences, Seminars, Training	4,000

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

Supplies - Program	
Total Budget	\$ 14,530
Budget consist of:	
Concession Supplies	-
Employee Discount	-
Credit Card Fees	100
Program Supplies	14,430

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

Supplies- Repairs & Maintenance	
Total Budget	\$ 6,000
Budget consist of:	
Repair & Maintenance Supplies	6,000

Services - Repairs & Maintenance	
Total Budget	\$ 28,000
Budget consist of:	
Repair & Maintenance Services	28,000
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	-

Capital Projects	
Total Budget	\$ 48,000
Budget consist of:	
Capital - Parks	30,000
Capital Parking Lots	10,000
Small Capital Projects	8,000

Recreation Fund

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

POOL

Wages	
Aquatic Supervisor	\$ 16,350
Life Guards	72,673
Concession Workers	9,480
Maintenance Wages	5,550
Total Wages	<u>\$ 104,053</u>

Employee Benefits	
Employer Fica & Medicare	\$ 7,960
Employer Unemp Comp	1,041
Workers Compensation	4,162
Total Benefits	<u>\$ 13,163</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	\$ 12,600
Budget consist of:	
Concession Supplies	12,500
Program Supplies	-
Credit Card fees	100

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

Supplies- Repairs & Maintenance	
Total Budget	\$ 20,500
Budget consist of:	
Chemicals	16,000
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:	

Capital Projects	
Total Budget	\$ 48,000
Budget consist of:	
Capital - Pool	40,000
Small capital projects	8,000

Library Fund

Millage Rate: .58 mills
Assessed Value: \$221,945,525

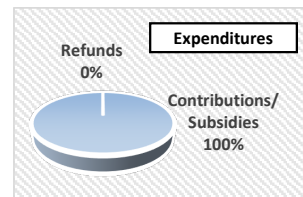
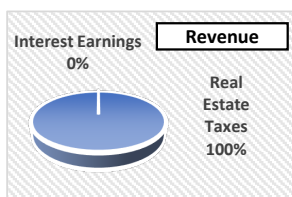
2023 Revenue		2023 Expenditures	
Real Estate Taxes	\$ 127,441	Contributions/Subsidies	\$ 127,350
Interest Earnings	25	Refunds	116
Total Proposed Revenue	<u>\$ 127,466</u>	Total Proposed Expenditures	<u>\$ 127,466</u>

2023 Budget Comparison - Increases					
	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 121,668	\$ 119,979	\$ 122,292	\$ 624	0.51%
Delinquent	5,123	4,964	5,149	26	0.51%
Earnings & Investments	25	25	25	-	0.00%
Total Revenue	\$ 126,816	\$ 124,968	\$ 127,466	\$ 650	0.51%
Expenditures:					
Contributions	\$ 126,700	\$ 125,000	\$ 127,350	\$ 650	0.51%
Refunds	116	-	116	-	0.00%
Total Expenditures	\$ 126,816	\$ 125,000	\$ 127,466	\$ 650	0.51%
Surplus (Deficit)	<u>\$ -</u>	<u>\$ (32)</u>	<u>\$ -</u>	<u>\$ -</u>	

2023 Budget Comparison - Previous Years				
	2020 Actual	2021 Actual	2022 YTD	Proposed 2023 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 120,593	\$ 121,935	\$ 119,979	\$ 122,292
Delinquent	5,836	7,056	4,964	5,149
Earnings & Investments	20	18	25	25
Miscellaneous	-	28	-	-
Total Revenue	\$ 126,449	\$ 129,037	\$ 124,968	\$ 127,466
Expenditures:				
Contributions	\$ 124,000	\$ 132,500	\$ 125,000	\$ 127,350
Refunds	-	14	-	116
Total Expenditures	\$ 124,000	\$ 132,514	\$ 125,000	\$ 127,466
Surplus (Deficit)	<u>\$ 2,449</u>	<u>\$ (3,477)</u>	<u>\$ (32)</u>	<u>\$ -</u>

The Library Fund receives 3% 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: \$221,945,525

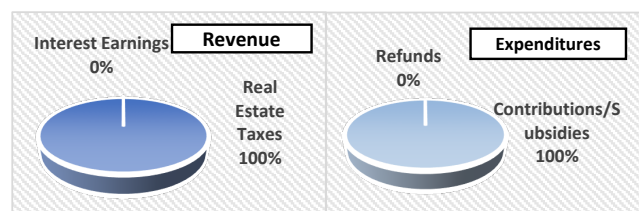
2023 Revenue		2023 Expenditures			
Real Estate Taxes	\$ 21,973	Contributions/Subsidies	\$ 21,963		
Interest Earnings	15	Refunds	25		
Total Proposed Revenue	<u>\$ 21,988</u>	Total Proposed Expenditures	<u>\$ 21,988</u>		

2023 Budget Comparison - Increases					
	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 20,977	\$ 20,686	\$ 21,085	\$ 108	0.51%
Delinquent	883	856	888	5	0.57%
Earnings & Investments	15	3	15	-	0.00%
Total Revenue	<u>\$ 21,875</u>	<u>\$ 21,545</u>	<u>\$ 21,988</u>	<u>\$ 113</u>	0.52%
Expenditures:					
Contributions	\$ 21,850	\$ 22,330	\$ 21,963	\$ 113	0.52%
Refunds	25	-	25	-	0.00%
Total Expenditures	<u>\$ 21,875</u>	<u>\$ 22,330</u>	<u>\$ 21,988</u>	<u>\$ 113</u>	0.52%
Surplus (Deficit)	<u>\$ -</u>	<u>\$ (785)</u>	<u>\$ -</u>	<u>\$ -</u>	

2023 Budget Comparison - Previous Years				
	2020 Actual	2021 Actual	2022 YTD	Proposed 2023 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 20,792	\$ 21,023	\$ 20,686	\$ 21,085
Delinquent	1,006	1,217	856	888
Earnings & Investments	13	8	3	15
Miscellaneous	-	5	-	-
Total Revenue	<u>\$ 21,811</u>	<u>\$ 22,253</u>	<u>\$ 21,545</u>	<u>\$ 21,988</u>
Expenditures:				
Contributions	\$ 17,272	\$ 26,251	\$ 22,330	\$ 21,963
Refunds	-	2	-	25
Total Expenditures	<u>\$ 17,272</u>	<u>\$ 26,253</u>	<u>\$ 22,330</u>	<u>\$ 21,988</u>
Surplus (Deficit)	<u>\$ 4,539</u>	<u>\$ (4,000)</u>	<u>\$ (785)</u>	<u>\$ -</u>

The Ambulance Fund receives one tenth of a mill or .51% 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: \$221,945,525

2023 Revenue		2023 Expenditures	
Real Estate Taxes	\$ 65,917	Hydrant Service	\$ 68,040
Interest Earnings	50	Refunds	100
Fund Balance	2,173		
Total Proposed Revenue	<u>\$ 68,140</u>	Total Proposed Expenditures	<u>\$ 68,140</u>

2023 Budget Comparison - Increases

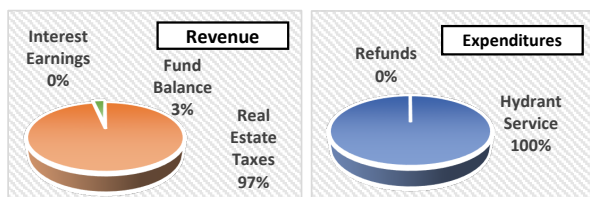
	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 62,932	\$ 62,059	\$ 63,254	\$ 322	0.51%
Delinquent	2,650	2,567	2,663	13	0.49%
Earnings & Investments	50	177	50	-	0.00%
Total Revenue	\$ 65,632	\$ 64,803	\$ 65,967	\$ 335	0.51%
Expenditures:					
Contributions	\$ 68,445	\$ 50,574	\$ 68,040	\$ (405)	-0.59%
Refunds	100	-	100	-	
Total Expenditures	\$ 68,545	\$ 50,574	\$ 68,140	\$ (405)	-0.59%
Surplus (Deficit)	<u>\$ (2,913)</u>	<u>\$ 14,229</u>	<u>\$ (2,173)</u>	<u>\$ 740</u>	-25.40%

2023 Budget Comparison - Previous Years

	2020 Actual	2021 Actual	2022 YTD	Proposed 2023 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 62,376	\$ 63,070	\$ 62,059	\$ 63,254
Delinquent	3,018	3,649	2,567	2,663
Earnings & Investments	76	37	177	50
Miscellaneous Revenue	-	14	-	-
Total Revenue	\$ 65,470	\$ 66,770	\$ 64,803	\$ 65,967
Expenditures:				
Contributions	\$ 67,230	\$ 67,331	\$ 50,574	\$ 68,040
Refunds	-	7	-	100
Total Expenditures	\$ 67,230	\$ 67,338	\$ 50,574	\$ 68,140
Surplus (Deficit)	<u>\$ (1,760)</u>	<u>\$ (568)</u>	<u>\$ 14,229</u>	<u>\$ (2,173)</u>

The Fire Hydrant Fund receives 1.5% 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 333 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 336 hydrants is \$68,040



Debt Fund

Millage Rate: 1.908 mills
Assessed Value: \$221,945,525

2023 Revenue		2023 Expenditures	
Real Estate Taxes	\$ 419,237	Debt Principal	\$ 499,948
Interest Earnings	3,000	Debt Interest	134,359
Interfund Operating Transfers	218,307	Miscellaneous Expenditures	1,400
Fund Balance	-	Unappropriated Funds	4,837
Total Proposed Revenue	<u>\$ 640,544</u>	Total Proposed Expenditures	<u>\$ 640,544</u>

The debt fund budget shows the payments that need to be made in 2023 for the short-term and long-term loans and bond issue. The total outstanding principal for governmental funds as of December 31, 2022 is \$4,994,783

Required Debt Payments: In 2023, principal payments of \$499,948 and interest payments of \$134,359 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	\$ 199,948	\$ 18,359	\$ 218,307
Debt Fund	300,000	116,000	416,000
Total Debt Service	<u>\$ 499,948</u>	<u>\$ 134,359</u>	<u>\$ 634,307</u>

COST BY LOAN

Details of the Issues:

Issue	Purpose	Principal	Interest	Total
2016	PIB Loan - Street Improvements	104,001	5,153	109,154
2020	PIB Loan - Street Improvements	95,947	13,206	109,153
2021	Refunding of the 2016 bond issue	300,000	116,000	416,000
		<u>\$ 499,948</u>	<u>\$ 134,359</u>	<u>634,307</u>

OUTSTANDING BALANCE

Details of the Issues:

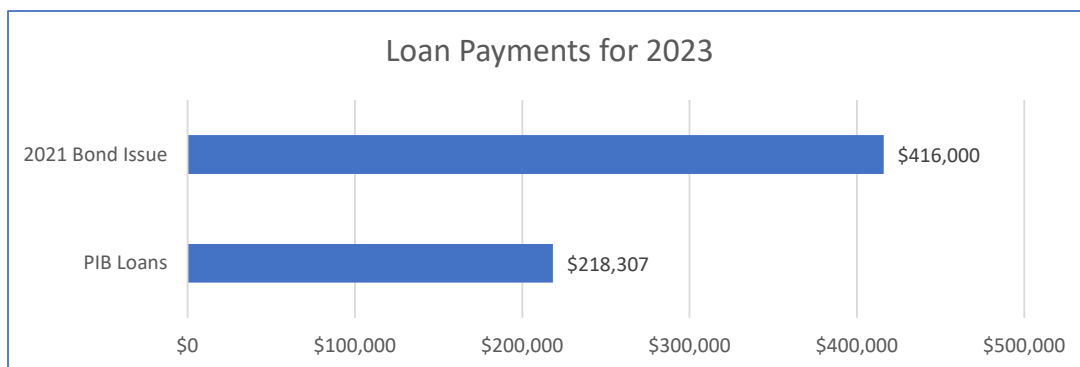
Issue	Purpose	Original Principal	Outstanding Principal	Interest Rate	Year of Maturity
2016	PIB Loan - Street Improvements	1,000,000	317,100	1.625%	2025
2020	PIB Loan - Street Improvements	1,000,000	812,683	1.625%	2030
2021	Refunding of the 2016 bond issue	4,150,000	3,865,000	2% - 5%	2033
		<u>\$ 6,150,000</u>	<u>\$ 4,994,783</u>		

The City uses the Liquid Fuels tax funding to pay for the PIB loans and the bond issue is paid by the real estate tax revenue.

Debt Fund

2023 Budget Comparison - Increases

	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 400,245	\$ 394,692	\$ 402,298	\$ 2,053	0.51%
Delinquent	16,852	16,329	16,939	87	0.52%
Earnings & Investments	550	3,619	3,000	2,450	445.45%
Transfers:					
General Fund	218,307	218,352	218,307	-	0.00%
Fire Protection	-	-	-	-	0.00%
Long Term Debt Proceeds	-	-	-	-	
Total Revenue	\$ 635,954	\$ 632,992	\$ 640,544	\$ 4,590	0.72%
Expenditures:					
Debt Principal	\$ 481,751	\$ 481,796	\$ 499,948	\$ 18,197	3.78%
Debt Interest	151,806	151,806	134,359	(17,447)	-11.49%
Fiscal Agent Fees	800	701	800	-	0.00%
Refunds	600	-	600	-	0.00%
Uncollectable Receivables	-	-	-	-	0.00%
Transfers:					0.00%
Airport Indust Park Fund	-	-	-	-	0.00%
Capital Reserve Fund	-	-	-	-	0.00%
Bond Issue	-	-	-	-	0.00%
Total Expenditures	\$ 634,957	\$ 634,303	\$ 635,707	\$ 750	0.12%
Surplus (Deficit)	\$ 997	\$ (1,311)	\$ 4,837	\$ 3,840	385.16%

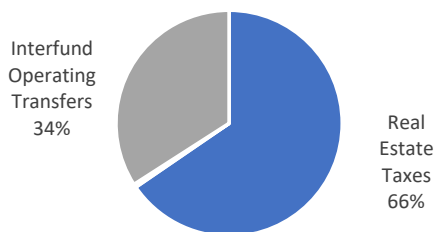


Debt Fund

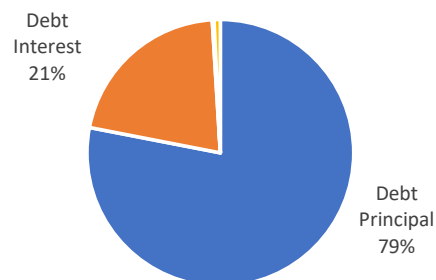
2023 Budget Comparison - Previous Years

	2020 Actual	2021 Actual	2022 YTD	Proposed 2023 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 396,710	\$ 401,125	\$ 394,692	\$ 402,298
Delinquent	19,200	23,213	16,329	16,939
Earnings & Investments	1,677	557	3,619	3,000
Transfers:				
General Fund	218,307	218,307	218,352	218,307
Fire Protection	12,355	12,363	-	-
Long Term Debt Proceeds	-	4,484,562	-	-
Miscellaneous Revenue	-	90	-	-
Total Revenue	\$ 648,249	\$ 5,140,217	\$ 632,992	\$ 640,544
Expenditures:				
Debt Principal	\$ 528,480	\$ 365,835	\$ 481,796	\$ 499,948
Debt Interest	117,722	111,255	151,806	134,359
Fiscal Agent Fees	800	-	701	800
Refunds	-	47	-	600
Uncollectable Receivables	-	-	-	-
Transfers:				
Airport Indust Park Fund	1	659,719	-	-
Capital Reserve Fund	-	125,000	-	-
Bond Issue	-	3,809,313	-	-
Total Expenditures	\$ 647,003	\$ 5,071,169	\$ 634,303	\$ 635,707
Surplus (Deficit)	\$ 1,246	\$ 69,048	\$ (1,311)	\$ 4,837

2023 Budget - Revenue



2023 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 including special revenue funds and enterprise funds.

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

Revenue:

	2022	2022	Proposed	Delta	
	Budget	YTD	2023	Dollar	%
Capital Funds:			Budget		
Capital Reserve Fund	\$ 960,019	\$ 365,983	\$ 1,261,697	\$ 301,678	31.4%
CRF - Streets, Roads, Storm Sewers	250,250	177,444	282,500	32,250	12.9%
CRF - Bridges	250,250	177,444	285,000	34,750	13.9%
CDBG Fund	613,921	85,657	810,767	196,846	32.1%
Totals	\$ 2,074,440	\$ 806,528	\$ 2,639,964	\$ 565,524	27.3%

Expenditures:

	2022	2022	Proposed	Delta	
	Budget	YTD	2023	Dollar	%
Capital Funds:			Budget		
Capital Reserve Fund	\$ 1,373,125	\$ 678,539	\$ 1,129,675	\$ (243,450)	-17.7%
CRF - Streets, Roads, Storm Sewers	700,000	46,960	400,000	(300,000)	0.0%
CRF - Bridges	-	-	110,000	110,000	0.0%
CDBG Fund	613,921	85,657	810,767	196,846	32.1%
Totals	\$ 2,687,046	\$ 811,156	\$ 2,450,442	\$ (236,604)	-8.8%

Surplus / (Deficit)

	2022	2022	Proposed	Delta	
	Budget	YTD	2023	Dollar	%
Capital Funds:			Budget		
Capital Reserve Fund	\$ (413,106)	\$ (312,556)	\$ 132,022	\$ 545,128	-132.0%
CRF - Streets, Roads, Storm Sewers	\$ (449,750)	\$ 130,484	\$ (117,500)	332,250	-73.9%
CRF - Bridges	250,250	177,444	175,000	(75,250)	-30.1%
CDBG Fund	-	-	-	-	0.0%
Totals	\$ (612,606)	\$ (4,628)	\$ 189,522	\$ 802,128	-130.9%

	2020	2021	2022	Proposed
	Actual	Actual	Budget	2023
Capital Funds:				Budget
Capital Reserve Fund	\$ 2,288,212	\$ 1,246,259	\$ 1,373,125	\$ 1,129,675
CRF - Streets, Roads, Storm Sewers	35,607	-	700,000	400,000
CRF - Bridges	85,483	669,312	-	110,000
CDBG Fund	374,349	451,946	613,921	810,767
Totals	\$ 2,783,651	\$ 2,367,517	\$ 2,687,046	\$ 2,450,442

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	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta	
				Dollar	%
Earnings & Investments	\$ 1,000	\$ 7,523	\$ 10,000	\$ 9,000	900.0%
Intergovernmental	35,425	4,530	105,052	69,627	196.5%
Interfund Transfers - General Fund	903,594	279,130	1,126,645	223,051	24.7%
Interfund Transfers - Parking Fund	20,000	20,000	20,000	-	0.0%
Debt Proceeds	-	-	-	-	
Miscellaneous/Other	-	54,800	-	-	
Totals	\$ 960,019	\$ 365,983	\$ 1,261,697	\$ 301,678	31.4%

Expenditures:

Capital Funds	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta	
				Dollar	%
General Government	\$ 383,000	148,535	\$ 123,000	\$ (260,000)	-67.9%
Public Safety - Police	141,425	102,463	283,475	142,050	100.4%
Public Safety - Code Enforcement	-	-	-	-	
Public Works	848,700	425,405	723,200	(125,500)	-14.8%
Recreation	-	-	-	-	
Economic Development	-	2,136	-	-	
Totals	\$ 1,373,125	\$ 678,539	\$ 1,129,675	\$ (243,450)	-17.7%

Surplus / (Deficit)	(413,106)	(312,556)	132,022	545,128
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Capital Funds:	2020 Actual	2021 Actual	2022 YTD	Proposed 2023 Budget
General Government	\$ 133,844	\$ 21,110	\$ 215,342	\$ 123,000
Public Safety - Police	-	7,007	102,463	283,475
Public Safety - Code Enforcement	28,908	-	-	-
Public Works	1,973,155	1,166,132	425,405	723,200
Recreation	152,305	52,010	-	-
Economic Development	-	-	2,136	-
Totals	\$ 2,288,212	\$ 1,246,259	\$ 745,346	\$ 1,129,675

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	Strategic Management Planning Program	80,000	HRG Study - Grant \$60,000 Started in 2022
Total General Government		<u>\$ 123,000</u>	

PUBLIC SAFETY:

POLICE DEPARTMENT

5	Roof Replacement - 319 Erie Avenue	60,000	cost will be split with Fire Department (\$120,000)
6	Patrol Vehicle Replacements	174,000	3 units
7	GrayKey computer forensic software	49,475	Grant - \$45,052 5 years license/maintenance
TOTAL PUBLIC SAFETY		<u>\$ 283,475</u>	

CODE ENFORCEMENT:

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

PUBLIC WORKS:

8	Infrastructure - Streets & Roads	325,000	Mill & Fill repairs to roads
9	Berm Replacements	111,000	Yearly Project
10	Screen and Crush Millings	15,000	Yearly Project
11	Replace small Truck	111,000	F-600
12	Replace small Truck	50,000	
13	Radios - 3 new	3,500	
14	Snow Plow	6,700	
15	Concrete Hydraulic Lift Kit	30,000	
16	Garage Door Replacements	26,000	Replace rusted garage door panels (10 - 15'2" panels)
17	Traffic signal Upgrade (top of Diamond)	45,000	Upgrade traffic signal box and battery backup power
Total Public Works		<u>723,200</u>	

Total Capital Projects for 2023 \$ 1,129,675

Revenue Funding:

Camera system	45,052
Strategic Management Planning Program	60,000

CAPITAL FUNDS**CAPITAL RESERVE FUND****5 Year Plan**

	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027
General Government					
Land & Improvements	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Building & Improvements	15,000	15,000	15,000	15,000	15,000
Equipment & Vehicles	88,000	8,000	8,000	8,000	8,000
Totals	<u>\$ 123,000</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	223,475	\$ 281,000	-	-	\$ 168,000
Totals	<u>\$ 283,475</u>	<u>\$ 281,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168,000</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	\$ 451,000	\$ 457,000	\$ 1,463,000	\$ 469,000	\$ 345,000
Building & Improvements	26,000	-	-	-	-
Equipment & Vehicles	246,200	263,000	442,000	188,000	222,000
Totals	<u>\$ 723,200</u>	<u>\$ 720,000</u>	<u>\$ 1,905,000</u>	<u>\$ 657,000</u>	<u>\$ 567,000</u>
Total Capital Cost:	\$ 1,129,675	\$ 1,039,000	\$ 1,943,000	\$ 695,000	\$ 773,000

CASH FLOW**CAPITAL RESERVE FUND**

	2023	2024	2025	2026	2027
Cash on hand 1/1	\$ 1,000,000	\$ 1,132,022	\$ 823,022	\$ 560,022	\$ 520,022
General Fund - URFB	750,000	350,000	300,000	300,000	250,000
General Fund - EIT .15%	376,645	350,000	350,000	325,000	325,000
Transfers - Parking Fund	20,000	20,000	20,000	20,000	20,000
PIB Loan Proceeds	-	-	1,000,000	-	-
Intergovernmental	105,052	-	-	-	-
Interest Earnings	10,000	10,000	10,000	10,000	10,000
Total Cash	2,261,697	1,862,022	2,503,022	1,215,022	1,125,022
Capital Cost:	(1,129,675)	(1,039,000)	(1,943,000)	(695,000)	(773,000)
Cash on hand 12/31	\$ 1,132,022	\$ 823,022	\$ 560,022	\$ 520,022	\$ 352,022

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	2022	2022	Proposed	Delta	
	Budget	YTD	2023 Budget	Dollar	%
Earnings & Investments	\$ 250	\$ 1,984	\$ 7,500	\$ 7,250	2900.0%
Interfund Transfers - General Fund	250,000	175,460	275,000	25,000	10.0%
Totals	\$ 250,250	\$ 177,444	\$ 282,500	\$ 32,250	12.9%

Expenditures:

Capital Funds	2022	2022	Proposed	Delta	
	Budget	YTD	2023 Budget	Dollar	%
Public Works	700,000	46,960	400,000	(300,000)	-42.9%
Totals	\$ 700,000	\$ 46,960	\$ 400,000	\$ (300,000)	-42.9%

Surplus / (Deficit)	(449,750)	130,484	(117,500)	332,250
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Capital Funds:	2020 Actual	2021 Actual	2022 YTD	Proposed 2023 Budget
Public Works	35,607	-	46,960	400,000
Totals	\$ 35,607	\$ -	\$ 46,960	\$ 400,000

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	John Street	400,000	reconstruction
2			
3			
4			
5			
6			
7			
8			
9			
10			
	Total Public Works	<u>400,000</u>	

Reserve funding for following streets	Cost	Year
Market Street	1,000,000	2024
Ash Street	1,000,000	2025 through 2027 three phases
Eberl Street (Mill and Pave only)	165,000	2027
Erie Avenue	1,200,000	2029
* 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	
Center Street - Between Church St and Lewis St	<u>400,000</u>	
The reserve includes storm sewers	5,490,000	

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

Total Capital Projects for 2023 \$ 400,000

CAPITAL FUNDS
CAPITAL RESERVE FUND
STREETS - ROADS
10 Year Plan

	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										
Market Street		1,000,000								
Ash Street			400,000	300,000	300,000					
Eberl Street					165,000					
Erie Avenue							1,120,000			
John Street	400,000									
Upper Charles Street										
Wilson Road										
Madison Street										
Diamond Street										
Totals	<u>\$ 400,000</u>	<u>\$ 1,000,000</u>	<u>\$ 400,000</u>	<u>\$ 300,000</u>	<u>\$ 465,000</u>	<u>\$ -</u>	<u>\$ 1,120,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CASH FLOW

STREETS, ROADS, STORM SEWERS - RESERVED

	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	\$ 365,817	\$ 248,317	\$ (469,183)	\$ (591,683)	\$ (615,683)	\$ (799,683)	\$ (518,683)	\$ (1,356,183)	\$ (1,064,683)	\$ (773,183)
Capital - EIT - transfer	275,000	275,000	275,000	275,000	280,000	280,000	280,000	290,000	290,000	300,000
Interest	7,500	7,500	2,500	1,000	1,000	1,000	2,500	1,500	1,500	1,500
Projects	\$ (400,000)	\$ (1,000,000)	\$ (400,000)	\$ (300,000)	\$ (465,000)	\$ -	\$ (1,120,000)	\$ -	\$ -	\$ -
Cash on hand 12/31	<u>\$ 248,317</u>	<u>\$ (469,183)</u>	<u>\$ (591,683)</u>	<u>\$ (615,683)</u>	<u>\$ (799,683)</u>	<u>\$ (518,683)</u>	<u>\$ (1,356,183)</u>	<u>\$ (1,064,683)</u>	<u>\$ (773,183)</u>	<u>\$ (471,683)</u>

	2019	2020	2021	2022	Balance as of 10/11/22
EIT Revenue	\$ 235,936	\$ 247,533	\$ 253,947	\$ 175,460	\$ 912,876
Interest	2,008	869	103	1,984	4,964
Charles Street	(295,900)				(295,900)
McGill Street		(35,607)			(35,607)
Depot Street				(46,960)	(46,960)
Balance	<u>\$ (57,956)</u>	<u>\$ 212,795</u>	<u>\$ 254,050</u>	<u>\$ 130,484</u>	<u>\$ 539,373</u>

Estimated EIT collections for Oct, Nov, 2022
Estimated remaining cost - Depot Street Project

\$ 100,000
(\$273,556)

\$ 639,373
\$ 365,817

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	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta	
				Dollar	%
Earnings & Investments	\$ 250	\$ 1,984	\$ 10,000	\$ 9,750	3900.0%
Interfund Transfers - General Fund	250,000	175,460	275,000	25,000	10.0%
Totals	\$ 250,250	\$ 177,444	\$ 285,000	\$ 34,750	13.9%

Expenditures:

Capital Funds	2022 Budget	2022 YTD	Proposed 2023 Budget	Delta	
				Dollar	%
Public Works	-	-	110,000	110,000	0.0%
Totals	\$ -	\$ -	\$ 110,000	\$ 110,000	0.0%

Surplus / (Deficit)	250,250	177,444	175,000	(75,250)
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Capital Funds:	2020 Actual	2021 Actual	2022 YTD	Proposed 2023 Budget
Public Works	85,483	669,312	-	110,000
Totals	\$ 85,483	\$ 669,312	\$ -	\$ 110,000

CAPITAL FUNDS

CAPITAL RESERVE FUND

BRIDGES

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

PUBLIC WORKS:

1	Eberl Street Bridge	110,000	Engineering
2			
3			
4			
5			
6			
7			
8			
9			
10			
	Total Public Works	<u>110,000</u>	

Reserve funding for following bridges	<u>Cost</u>	<u>Year</u>
Eberl Street Bridge	800,000	2024 - Construction
N. Michael St. Bridge near Oilwell St.	110,000	2025 - Engineering
N. Michael St. Bridge near Oilwell St.	900,000	2027 - Construction
Mill Street Bridge	600,000	
Stackpole Street Bridge	800,000	
Vine Rd. Bridge		
Curry Ave. Bridge		
	3,210,000	

Total Capital Projects for 2023	<u>\$ 110,000</u>
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CAPITAL FUNDS
CAPITAL RESERVE FUND
BRIDGES
10 Year Plan

	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										
Eberl Street Bridge	110,000	800,000								
N. Michael St. Bridge			110,000		900,000					
W. Mill St. Bridge										
Stackpole St. Bridge										
Vine Rd. Bridge										
Curry Ave. Bridge										
Totals	<u>\$ 110,000</u>	<u>\$ 800,000</u>	<u>\$ 110,000</u>	<u>\$ -</u>	<u>\$ 900,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CASH FLOW

	BRIDGES									
	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	\$ 866,453	\$ 1,041,453	\$ 526,453	\$ 701,453	\$ 986,453	\$ 376,453	\$ 666,453	\$ 956,453	\$ 1,256,453	\$ 1,556,453
Capital - EIT - transfer	275,000	275,000	275,000	275,000	280,000	280,000	280,000	290,000	290,000	300,000
Interest	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Projects	\$ (110,000)	\$ (800,000)	\$ (110,000)	\$ -	\$ (900,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Cash on hand 12/31	\$ 1,041,453	\$ 526,453	\$ 701,453	\$ 986,453	\$ 376,453	\$ 666,453	\$ 956,453	\$ 1,256,453	\$ 1,556,453	\$ 1,866,453

	2019	2020	2021	2022	Balance as of 10/12/22
EIT Revenue	\$ 235,936	\$ 247,533	\$ 253,947	\$ 175,460	\$ 912,876
Interest	2,008	869	103	1,984	4,964
Sara Road Bridge Project	(2,139)	(85,483)	(669,312)		(756,934)
Balance	<u>\$ 235,805</u>	<u>\$ 162,919</u>	<u>\$ (415,262)</u>	<u>\$ 177,444</u>	<u>\$ 160,906</u>
Estimated EIT collections for Oct, Nov 2022				\$ 100,000	
Reimbursement from PenDot for Sara Rd Bridge Project				\$ 605,547	\$ 866,453

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	27,366
2	Housing Rehabilitation	90,546
3	Sewer Lateral Program	43,076
	Total 2019 CDBG funding	<u>\$ 160,988</u>

2020 CDBG FUNDING

4	Administration Cost	\$ 55,465
5	Historical Society	142,280
6	Benzinger Benches	6,500
7	Commercial Rehabilitation	42,625
8	Sidewalk Replacement	47,003
	Total 2020 CDBG funding	<u>\$ 293,873</u>

2020 CV CDBG FUNDING

9	CV Utility Asst Program	\$ 21,042
10	Guardian Angel Center	4,849
	Total 2020 CV CDBG funding	<u>\$ 25,891</u>

2021 CDBG FUNDING

11	Administration Cost	\$ 59,400
12	Boys & Girls Club Project	270,615
	Total 2021 CDBG funding	<u>\$ 330,015</u>

Total Capital Projects listed for 2023	<u><u>\$ 810,767</u></u>
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Sewage Treatment Fund

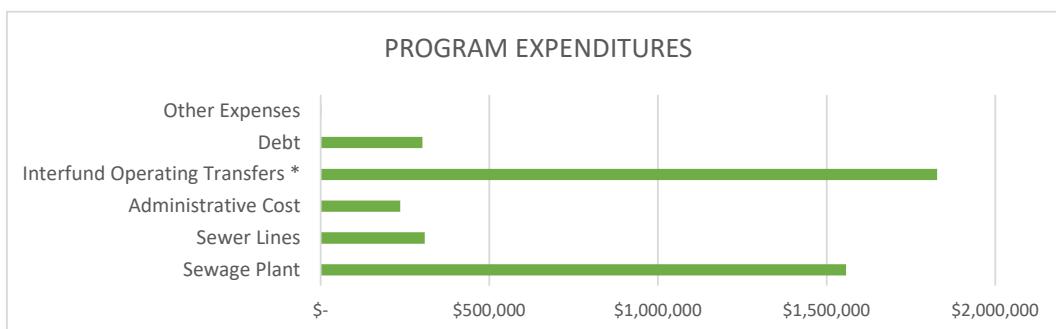
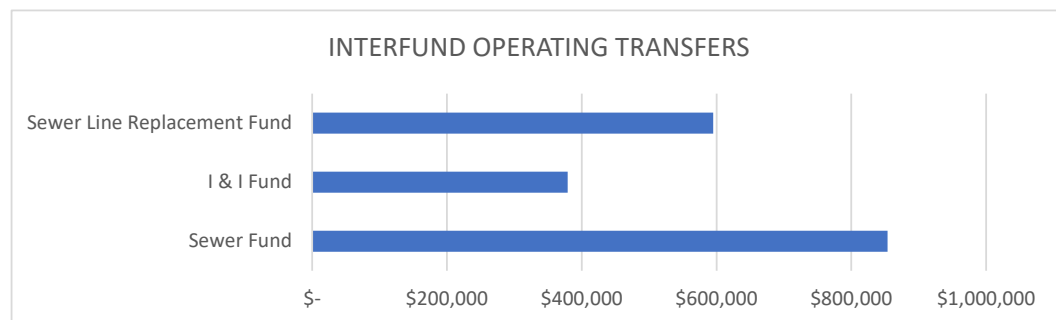
Cost to manage and operate the Sewage Treatment Plant is paid through the Sewage Treatment Fund. This fund is an operating fund. For capital cost for the Sewage Treatment Plant, the cost is paid through the Sewer Fund and capital cost to upgrade and to maintain the sewer lines is paid through the I &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

Revenue:	2022	2022	Proposed	Delta	
	Budget	YTD	2023 Budget	Dollar	%
Charges for Services	\$4,021,662	\$ 3,014,913	\$4,206,044	\$ 184,382	4.6%
Investments & Rentals	1,500	7,485	22,500	21,000	1400.0%
Other Revenue	3,500	28,390	4,000	500	14.3%
Totals	\$ 4,026,662	\$ 3,050,788	\$ 4,232,544	\$ 205,882	5.1%

Expenditures:	2022	2022	Proposed	Delta	
	Budget	YTD	2023 Budget	Dollar	%
Sewage Plant	\$ 1,623,337	\$ 979,538	\$1,557,537	\$ (65,800)	-4.1%
Sewer Lines	280,694	172,783	308,858	28,164	10.0%
Administrative Cost	204,346	160,127	235,795	31,449	15.4%
Interfund Operating Transfers *	1,588,036	1,276,318	1,827,479	239,443	15.1%
Debt	328,749	273,957	301,375	(27,374)	-8.3%
Other Expenses	1,500	-	1,500	-	0.0%
Totals	\$ 4,026,662	\$ 2,862,723	\$4,232,544	\$ 205,882	5.1%

Surplus/Deficit	\$ (0)	\$ 188,065	\$ 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	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Sewer Charges - Base Rate	\$ 1,086,508	\$ 2,460,302	\$ 2,399,988	\$ 2,361,186	-1.6%
Sewer Charges - Consumption	1,339,213	599,931	1,083,430	1,311,278	21.0%
Sewer Charges - I & I	219,820	237,440	239,472	239,040	-0.2%
Sewer Charges - Line Replacement	219,820	237,440	239,472	239,040	-0.2%
Late Fees Assessed	18,814	24,022	23,000	18,000	-21.7%
Industrial Permits/Surcharges	22,769	3,525	5,000	6,000	20.0%
Discharge Permits	27,510	27,043	23,800	24,000	0.8%
Administrative Fines	-	1,000	1,000	1,000	0.0%
Certificate Of Compliance Fees	5,620	6,806	6,500	6,500	0.0%
Totals	\$2,940,074	\$3,597,509	\$4,021,662	\$4,206,044	4.6%

Other Revenue

Earnings & Investments	\$ 4,609	\$ 1,131	\$ 1,500	\$ 22,500	1400.0%
Miscellaneous	4,929	1,114	500	500	0.0%
Refunds of PY Revenue	3,319	3,033	3,000	3,500	16.7%
Totals	\$ 12,857	\$ 5,278	\$ 5,000	\$ 26,500	430.0%
TOTAL REVENUE	\$ 2,952,931	\$ 3,602,787	\$ 4,026,662	\$ 4,232,544	5.1%

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

Base Rate:	Meter Size	Customer Base	Quarterly Charge	Total Revenue
Residential Customers:	N/A	4506	\$136.50	\$2,460,276
Industry & Other	5/8"	295	\$151.50	\$178,770
	3/4"	63	\$165.00	\$41,580
	1"	32	\$180.00	\$23,040
	1 1/2"	39	\$225.00	\$35,100
	2"	29	\$375.00	\$43,500
	3"	13	\$750.00	\$39,000
	4"	3	\$1,500.00	\$18,000
		4980		\$2,839,266

Consumption Rate:	by TG Consumption	Quarterly Charge	Total Revenue
Residential Customers:	35,249	\$6.80	\$239,693
Mixed Use Customers:	(1,836)	\$6.80	(\$12,485)
Industry & Other	159,422	\$6.80	\$1,084,070
	192,835		\$1,311,278

Total Sewer Charges	\$4,150,544
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Sewage Treatment Fund

EXPENDITURES

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

Sewage Plant

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Wages	\$ 352,726	\$ 365,122	\$ 382,483	\$ 393,361	2.8%
Benefits & Employer Taxes	169,224	174,375	180,154	182,726	1.4%
Program Supplies - Administrative	12,297	13,765	21,250	22,250	4.7%
Professional Services - Administrative	26,942	31,647	30,500	34,500	13.1% **
Training & Education	1,557	6,016	7,500	7,500	0.0%
Program Supplies - Maintenance	122,606	114,496	145,750	164,500	12.9% *
Professional Services - Maintenance	135,872	151,129	524,600	416,700	-20.6%
Buildings & Plant	4,439	5,689	15,000	17,000	13.3%
Utilities	275,006	267,774	306,100	305,000	-0.4%
Vehicle Expenses	8,454	9,347	10,000	14,000	40.0% ***
Totals	\$ 1,109,123	\$ 1,139,360	\$ 1,623,337	\$ 1,557,537	-4.1%

* Increase cost in chemicals - \$16,000 - Laboratory supplies - \$2,750

** Increase cost in engineering - \$2,500 - Insurance - \$1,500

*** Increase in cost of fuel and vehicle expenses - \$4,000

Sewer Lines

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Wages	\$ 58,896	\$ 61,056	\$ 71,143	\$ 73,497	3.3%
Benefits & Employer Taxes	31,987	28,655	28,781	29,591	2.8%
Program Supplies - Administrative	168	-	2,650	2,650	0.0%
Professional Services - Administrative	6,260	9,500	10,070	10,070	0.0%
Training & Education	-	105	1,000	1,000	0.0%
Program Supplies - Maintenance	67,694	46,589	60,000	60,000	0.0%
Professional Services - Maintenance	49,375	96,335	95,000	110,000	15.8% *
Utilities	2,917	3,845	3,900	3,900	0.0%
Vehicle Expenses	7,905	6,712	8,150	18,150	122.7% **
Totals	\$ 225,202	\$ 252,797	\$ 280,694	\$ 308,858	10.0%

* Manhole and sewer line repairs

** Maintenance on Vector Truck and other vehicles

Administrative Cost

	2020	2021	2022	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2023	%
				Budget	
Utility Billing - Admin Cost	\$ 200,186	\$ 197,924	\$ 202,846	\$ 233,295	15.0% **
Municipal Authority - Admin	20,000	-	-	-	0.0%
Exonerations & Adjustments - Billing	12,912	7,117	1,500	2,500	66.7% *
Totals	\$ 233,098	\$ 205,041	\$ 204,346	\$ 235,795	15.4%

* Exonerations from water leaks

** Wages - Administrative Asst. 50% Billing Collections

Sewage Treatment Fund

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

Interfund Operating Transfers

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Sewer Fund	\$ 440,902	\$ 335,759	\$ 658,710	\$ 853,559	29.6%
I & I Fund	229,820	237,440	239,472	378,920	58.2%
Sewer Line Replacement Fund	219,820	837,440	689,854	595,000	-13.7%
Totals	\$ 890,542	\$ 1,410,639	\$ 1,588,036	\$ 1,827,479	15.1%

Debt

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
2015 Bond Issue	\$ 461,283	\$ -	\$ -	\$ -	
2002 Pennvest	328,749	328,749	328,749	301,375	-8.3%
Totals	\$ 790,032	\$ 328,749	\$ 328,749	\$ 301,375	-8.3%

Remaining Debt

	Year 2023
2015 Bond Issue	\$ -
2002 Pennvest	301,375
Totals	\$ 301,375

Other Expenses

	2020 Actual	2021 Actual	2022 Budget	Proposed 2023 Budget	%
Expenditures by Object:					
Refunds/Adjust Uncoll Rec.	\$ (75)	\$ 2,670	\$ 1,500	\$ 1,500	0.0%
Judgements & Damages	-	-	-	-	0.0%
Totals	\$ (75)	\$ 2,670	\$ 1,500	\$ 1,500	0.0%

TOTAL EXPENDITURES

\$3,247,922	\$3,339,256	\$4,026,662	\$4,232,544	5.1%
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Sewage Treatment Fund

Sewage Treatment Plant - Operating

Wages

Chief Operator	\$ 70,182
Assistant Chief Operator	67,229
Pretreatment Coordinator	59,776
Certified Operators	171,414
Non-Certified Operators	-
Total FT Wages	<u>\$ 368,601</u>
Overtime Wages	14,760
Seasonal	10,000
Total Wages	<u><u>\$ 393,361</u></u>

Employee Benefits

Compensated Absences	\$ 1,500
Employer Fica & Medicare	30,092
Employer Unemp Comp	700
Health Insurance	113,897
Employer H.S.A. Contr.	12,950
Life & Short Term Liab.	1,634
Vision	446
Uniforms	5,816
Workers Compensation	15,691
Total Benefits	<u><u>\$ 182,726</u></u>

Program Supplies - Administrative

Total Budget	\$ 22,250
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Budget consist of :

Office Supplies	13,000
Postage & Shipping	750
Safety Equipment	2,500
Other Expenses	3,000
Minor Equipment	3,000

Professional Services - Administrative

Total Budget	\$ 34,500
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Budget consist of :

Engineering	7,500
Commercial/Auto Insurance	27,000

Training

Total Budget	\$ 7,500
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Budget consist of :

Training	7,500
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Program Supplies - Maintenance

Total Budget	\$ 164,500
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Budget consist of :

Supplies - Replacement Parts	90,000
Laboratory Supplies	32,000
Chemicals	37,000
Cleaning Supplies	2,500
Pretreatment Equipment	2,000
Pretreatment - Misc	1,000

Professional Services - Maintenance

Total Budget	\$ 416,700
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Budget consist of :

Repairs to Machinery	125,000
Disposal Fees - Sludge	100,000
Analyze Sludge	7,700
Sampling Analyses	24,000
NPDES Permit Expenses	160,000

Buildings & Plant

Total Budget	\$ 17,000
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Budget consist of :

Maintenance of Grounds	14,500
Maintenance of Buildings	2,500

Fuel/Vehicle Maintenance & Repairs

Total Budget	\$ 14,000
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Budget consist of :

Fuel for Vehicles	4,000
Vehicle Expense	10,000

Utilities

Total Budget	\$ 305,000
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Budget consist of :

Telephone	5,500
Electric	276,000
Gas	20,000
Garbage	2,300
Water	1,200

Sewage Treatment Fund

Sewer Lines - Operating

Wages

Operators - Level 2	\$ 64,497	*
Overtime	4,000	
Seasonal	5,000	
Total Wages	<u>\$ 73,497</u>	

* 60% of Wage

Employee Benefits

Employer Fica & Medicare	\$ 5,623
Employer Unemp Comp	170
Health Insurance	17,319
Employer H.S.A. Contr.	2,070
Life & Short Term Liab.	215
Vision	65
Uniforms	1,198
Workers Compensation	2,932
Total Benefits	<u>\$ 29,591</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	\$ 110,000
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Budget consist of :

Maintenance & Repairs	90,000
Repairs To Equipment	5,000
Maintenance - Pump Stations	15,000

Fuel/Vehicle Maintenance & Repairs

Total Budget	\$ 18,150
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Budget consist of :

Fuel for Vehicles	10,000
Vehicle Maintenance	8,150

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		\$ 200,000
Erie Avenue/Washington St. Sewer Project			\$ 2,500,000	2,500,000
Washington St. - CIPP			350,000	350,000
CCTV Inspection			125,000	125,000
Totals	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 2,975,000</u>	<u>\$ 3,175,000</u>
Land & Land Improvements				
Engineering & Permitting - Bridge	\$ 125,000			\$ 125,000
Septage receiving Area Spill Containment	20,000			20,000
Concrete - Plant	20,000			20,000
Modifications at pump station for portable pump	\$ 25,000			25,000
Totals	<u>\$ 190,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,000</u>
Building & Building Improvements				
NONE				-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Vehicles				
NONE				
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Equipment				
Repair Concrete Effluent Water Tank	\$ 100,000			\$ 100,000
Replace Sludge Thickener Drive Unit	125,000			125,000
Overhaul Pumps (raw sewage/trickling filter)	40,000			40,000
Effluent Water Pumps	40,000			40,000
Continuous pH Monitors	50,000			50,000
Laboratory Equipment	10,000			10,000
Office Equipment	2,000			2,000
Equipment - Liquid Polymer Unit Feed	30,000			30,000
Replace Air Lift Grit Chambers	128,000			128,000
35 hp Pump (spare)	60,000			60,000
Mowing Tractor	10,000			10,000
Portable Pump for Pump Station	50,000			50,000
	<u>\$ 645,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 645,000</u>
Total Capital Projects	<u>\$ 835,000</u>	<u>\$ 200,000</u>	<u>\$ 2,975,000</u>	<u>\$ 4,010,000</u>

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

	BUDGET YEAR 2023	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027
Cash on Hand 1/1	\$ 85,000	\$ 266,420	\$ 307,960	\$ 349,500	\$ 391,040
Revenue:					
Transfer From STP Fund	378,920	239,040	239,040	239,040	239,040
Interest Earnings	2,500	2,500	2,500	2,500	2,500
Total	<u>\$ 381,420</u>	<u>\$ 241,540</u>	<u>\$ 241,540</u>	<u>\$ 241,540</u>	<u>\$ 241,540</u>
Expenditures:					
Infrastructure	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Equipment					
Transfer to SLR Fund	-				
Total Capital Projects	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>
Cash on Hand 12/31	<u>\$ 266,420</u>	<u>\$ 307,960</u>	<u>\$ 349,500</u>	<u>\$ 391,040</u>	<u>\$ 432,580</u>

SEWAGE TREATMENT FUND

CAPITAL FUNDS

SEWER FUNDS

10 Year Plan

	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
Sewage Treatment Plant:										
Replace Plastic Media In trickling filter tanks		450,000	450,000							
Bridge - Engineering, Permitting, Replacement	125,000	250,000	250,000	250,000	250,000					
Repair Concrete- Effluent Water tank	100,000									
Sludge Thickener Drive Unit	125,000									
Septage receiving Area spill Containment	20,000									
Concrete - Plant	20,000									
Continuous pH Monitors	50,000									
Laboratory Equipment	10,000									
Office Equipment	2,000									
Equipment - Liquid Polymer Unit Feed	30,000									
Overhaul pumps(raw sewage/trickling filter)	40,000									
Effluent Water Pumps	40,000									
Replace Air Lift Grit Chambers	128,000									
35 hp Pump (spare)	60,000									
Mowing Tractor	10,000									
Portable pump - pump station	50,000									
Site Modifications - for portable pump	25,000									
Infrastructure										
Land & Land Improvements		250,000	305,000	40,000		100,000	100,000			
Building & Build Improv.			150,000	535,000		100,000	100,000			
Vehicles			300,000	300,000		135,000			200,000	
Equipment		205,000	67,000	260,000	700,000	1,120,000	1,120,000	\$ 785,000	750,000	
	<u>\$ 835,000</u>	<u>\$ 1,155,000</u>	<u>\$ 1,522,000</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>	<u>\$ -</u>

CASH FLOW

SEWAGE TREATMENT PLANT

	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 2031
Cash on hand 1/1	\$ 515,000	\$ 539,634	\$ 245,709	\$ (202,716)	\$ (509,641)	\$ (281,566)	\$ (558,491)	\$ (700,416)	\$ (511,841)	\$ (483,766)
Transfer From STP Fund	853,559	855,000	1,072,000	1,072,000	1,172,000	1,172,000	1,172,000	972,000	972,000	972,000
Connection/Tapping Fees	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
Interest Earnings	5,000	5,000	500	5,000	5,000	5,000	5,000	500	5,000	5,000
Projects	<u>\$ (835,000)</u>	<u>\$ (1,155,000)</u>	<u>\$ (1,522,000)</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>	<u>\$ -</u>
Cash on hand 12/31	<u>\$ 539,634</u>	<u>\$ 245,709</u>	<u>\$ (202,716)</u>	<u>\$ (509,641)</u>	<u>\$ (281,566)</u>	<u>\$ (558,491)</u>	<u>\$ (700,416)</u>	<u>\$ (511,841)</u>	<u>\$ (483,766)</u>	<u>\$ 494,309</u>

SEWAGE TREATMENT FUND

CAPITAL FUNDS

SEWER LINE REPLACEMENT

10 Year Plan

	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>\$ 2,975,000</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 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	\$ 2,650,000	\$ 285,000	\$ 718,193	\$ 997,810	\$ 1,275,927	\$ 553,544	\$ 256,661	\$ 60,161	\$ 63,661	\$ 66,661
Transfer From STP Fund	595,000	680,693	402,117	402,117	302,117	302,117	402,000	602,000	602,000	602,000
Transfer from I & I Fund		-			-	-	-	-	-	-
Interest Earnings	15,000	2,500	2,500	1,000	500	1,000	1,500	1,500	1,000	500
Projects	<u>\$ (2,975,000)</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>\$ 285,000</u>	<u>\$ 718,193</u>	<u>\$ 997,810</u>	<u>\$ 1,275,927</u>	<u>\$ 553,544</u>	<u>\$ 256,661</u>	<u>\$ 60,161</u>	<u>\$ 63,661</u>	<u>\$ 66,661</u>	<u>\$ 69,161</u>

SEWAGE TREATMENT FUND

CAPITAL FUNDS
SEWAGE TREATMENT PLANT

Project	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
1. Continuous pH Monitors	\$50,000									
2. Replace Laboratory Equipment	\$10,000	\$15,000	\$15,000			\$20,000		\$20,000		
3. Replace Office Equipment	\$2,000	\$10,000	\$20,000					\$15,000		
4. Replace Plastic Media in Trickling Filter Tanks (1 tank Per Year)		\$450,000	\$450,000							
5. Liquid Polymer Feed Unit	\$30,000									
6. Septage receiving Area spill Containment	\$20,000									
7 Replace Raw Sewage Pump Control Panels										
8. Replace Control Panels at State Street Lift Station				\$35,000						
9. Install Level Sensors-Aerobic Digesters				\$20,000						
10. Repair Concrete-Effluent Water Tank	\$100,000									
11. Replace Sludge Thickener Drive Unit	\$125,000									
12. Renovate Final Clarifiers Clari-vac Unit, Effluent Troughs, Program)		\$180,000								
13. Repair Concrete WWTP	\$20,000	\$100,000	\$100,000							
14. Repair Concrete Decking (near Sludge Thickener)		\$150,000								
15. Install Dissolved Oxygen Sensors on Aeration Tanks				\$20,000						
16. Install Dissolved Oxygen Sensors on Aerobic Digesters				\$20,000						
17. Repair Retaining Wall at North End of WWTP				\$40,000						
18. Replace Portable Flow Meters			\$12,000							
19. Upgrade Automatic Samplers			\$20,000							
20. Install Steps to SBR Tanks (North Side)			\$35,000							
21. Install Steps to Operation Building Roof			\$35,000							
22. Replace Steps to Anaerobic Digester Roof, Tanks			\$35,000							
23. Resurface Blacktop at WWTP			\$100,000							
24. Replace Vactor Truck			\$300,000	\$300,000						
25. Engineering UV System						\$150,000				
26. Engineering and Permitting for Bridge	\$125,000									
27. Replace Bridge to WWTP		\$250,000	\$250,000	\$250,000	\$250,000					
28. Engineering for Anaerobic Digester Lid Replacement			\$150,000							
29. Replace Anaerobic Digester Lids				\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
30. Replace Aeration Tank, Aerobic, SBR Blowers, Install VFD				\$200,000	\$200,000	\$200,000	\$200,000			
31. Upgrade Ultraviolet Light System							\$250,000	\$250,000	\$250,000	
32. Replace Pretreatment Van						\$60,000				
33. Replace Skid Steer						\$75,000				
34. Replace Portable Automatic Samplers and Portable Flow Meters							\$35,000			
35. Replace Refrigerated Automatic Samplers							\$35,000			
36. Replace Portable Pumps and Hoses						\$150,000				
37. Replace Tandem Dump Truck									\$200,000	
38. Repairs to Concrete						\$100,000	\$100,000			
39. Repairs to Buildings						\$100,000	\$100,000			
40. Repairs to Equipment						\$100,000	\$100,000			
41. Replace Air Lift Grit Chambers	\$128,000									
42. 35 hp Pump (spare)	\$60,000									
43. Mowing Tractor	\$10,000									
44. Overhaul pumps(raw sewage/trickling filter)	\$40,000									
45. Effluent Water Pumps	\$40,000									
46. Portable Pump - Pump Station	\$50,000									
47. Site Modifications - Portable Pump	\$25,000									
Total	\$835,000	\$1,155,000	\$1,522,000	\$1,385,000	\$950,000	\$1,455,000	\$1,320,000	\$785,000	\$950,000	\$0

INVESTMENTS - ALL FUNDS

AS OF SEPTEMBER 30,

	ACTUAL YEAR 2022	ACTUAL YEAR 2021	ACTUAL YEAR 2020	ACTUAL YEAR 2019	ACTUAL YEAR 2018
GOVERNMENTAL FUNDS:					
GENERAL FUND	5,009,857	4,163,281	3,804,646	3,591,661	3,992,435
SPECIAL REVENUE FUNDS					
STREET TAX LIGHTING	231,148	236,803	217,431	250,611	238,395
FIRE PROTECTION	259,678	778,446	629,542	494,758	369,110
RECREATION	431,712	277,341	215,646	167,789	229,240
LIBRARY	14,426	44	16,218	1,690	105
AMBULANCE	2,641	138	8,067	2,102	5,622
FIRE HYDRANT	27,660	28,517	28,885	47,302	32,031
DEBT	733,510	669,080	642,082	627,916	665,967
SHADE TREE FUND	13,398	2,106	15,212	13,284	11,864
LIQUID FUELS TAX	246,399	128,055	285,531	287,417	326,448
CAPITAL FUNDS					
CAPITAL RESERVE	1,186,237	1,447,978	1,841,803	1,723,069	2,335,279
CRF - AIRPORT ARC PROJECT	1,709	1,699	1,793	45,204	-
CRF- STREETS,ROADS,BRIDGES	747,239	273,587	509,020	350,230	-
2016 CAPITAL PROJECTS	-	-	-	122,232	1,358,659
CDBG FUNDS	334	325	2,841	923	11,401
AIRPORT INDUSTRIAL PARK	54,710	853	852	851	849
PARKING GARAGE	84,577	84,450	84,323	84,197	84,070
ENTERPRISE FUNDS					
SEWAGE TREATMENT	910,140	1,331,157	1,261,251	1,370,948	1,464,457
SEWER	616,638	314,096	72,533	161,506	127,297
I & I	690,820	646,261	525,956	377,564	455,035
SEWER LINE REPLACEMENT	1,861,819	598,806	366,880	146,688	-
FUDICIARY FUNDS					
FIRE LOSS ESCROW	25,476	7,682	4,780	972	950
POLICE PENSION	9,497,764	11,291,262	9,425,167	9,319,182	9,115,846
NON UNIFORM PENSION	5,000,655	5,847,519	4,968,402	4,905,364	4,829,779
PAYROLL FUND	1,611	1,860	133,609	1,723	2,389
	27,650,158	28,131,346	25,062,470	24,095,183	25,657,227