



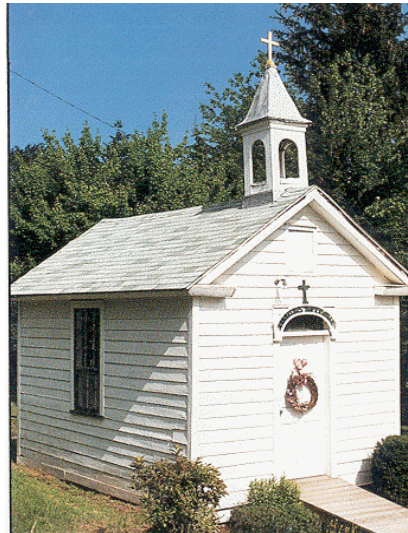
CITY OF SAINT MARYS

PENNSYLVANIA

BUDGET

2024

www.stmaryspa.gov



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Travis Skrzypek	Deputy Public Works Director
Carol S. Muhitch	Finance Director
Kerri Shaffer	Deputy Finance Director
Tina Gradizzi	Economic Development Director

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City of St. Marys, PA
Office of the Manager

October 20, 2023

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

Re: 2024 BUDGET MESSAGE

Dear Mayor and City Council Members:

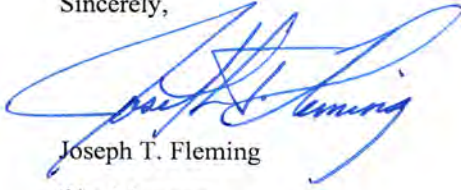
In accordance with the City of Saint Marys Home Rule Charter, Section 602, the following budget for the Fiscal Year 2024 is presented for adoption.

Budget workshops will be held November 6th, 8th, and on the 14th, if necessary, in the City Council Chamber. The dates of the public workshops will be published as required by law.

Every citizen and business continue to feel the hardships of rising costs. Despite the uncertainty of the economy, the City is seeing growth in our industrial and commercial sectors. I am pleased to submit for the third year in a row a balanced Proposed Annual Operating Budget with no increases in taxation onto the city taxpayer. I would like to publicly acknowledge my great respect and appreciation to the City of Saint Marys Department Heads and our Administrative Team here at City Hall as we navigated through this complex budget process. I personally would like to recognize the hard work and dedication of our Finance Director Carol Muhitch as she will be retiring from her position in May 2024 and Fiscal Year 2024 will be her last budget cycle for the City. Director Muhitch and her team work extremely hard to maintain our high credit rating, to ensure that our expenditures stay within budget, and to ensure that the integrity of the handling of our finances is kept to the highest of standards. As we look towards Fiscal Year 2024, we will continue to enhance our community parks with upgrades to our playground areas and completion of our other projects such as Washington St./Erie Ave. Sewer Replacement Project, obtaining funding for an amphitheater, and the completion of the Benzinger Park Pedestrian Pathway. Also, most of all, this budget emphasizes our workforce to continue our efforts for excellence in customer service. In the end, the recommendations contained herein are those of the City Manager. I appreciate the opportunity and am proud to serve City Council and the citizens of the City of Saint Marys. I look forward to working with the City Council to review these recommendations and adopt the budget for Fiscal Year 2024.

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.

Sincerely,



Joseph T. Fleming

City Manager

2024 BUDGET MESSAGE

BUDGET CHANGES - MEETING - NOVEMBER 6TH

During the November 6th budget meeting, City Council voted to increase the real estate tax millage in the 2024 budget for the Fire Protection Fund (.7 mill increase) and the Ambulance Fund (.3 mill increase).

Total increase of 1 mill

		To the right shows the impact to the St. Marys resident on the real estate tax increase.
INCREASE IN REAL ESTATE TAX MILLAGE:		
TOTAL REAL ESTATE TAX MILLAGE	19.5362	
INCREASE: FIRE PROTECTION FUND	0.7000	
AMBULANCE FUND	0.3000	
TOTAL REAL ESTATE TAXES MILLAGE AFTER INCREASES	20.5362	
REAL ESTATE TAX INCREASE - IN DOLLARS		
INCREASE: FIRE PROTECTION FUND	\$148,787	
AMBULANCE FUND	\$63,766	
	<u>\$212,553</u>	
Increase is shown as a 95% collection rate		

PROPERTY ASSESSED VALUE	1. MILL INCREASE
\$10,000	\$10
\$15,000	\$15
\$20,000	\$20
\$25,000	\$25
\$30,000	\$30
\$35,000	\$35
\$40,000	\$40
\$45,000	\$45
\$50,000	\$50
\$55,000	\$55
\$60,000	\$60
\$65,000	\$65
\$70,000	\$70
\$75,000	\$75
\$80,000	\$80
\$85,000	\$85
\$90,000	\$90
\$95,000	\$95
\$100,000	\$100

FIRE PROTECTION FUND - REAL ESTATE TAX REVENUE - 1.4 MILLS INCREASED TO 2.1 MILLS

2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 458,889	Fire Protection	\$ 158,457
Interest Earnings	3,000	Building Maintenance	55,490
Contributions & Donations	-	Capital Expenditures	247,942
Sale of Capital Assets	-	Debt Service	-
Total Proposed Revenue	<u>\$ 461,889</u>	Total Proposed Expenditures	<u>\$ 461,889</u>

AMBULANCE FUND - REAL ESTATE TAX REVENUE - 0.1 MILLS INCREASED TO 0.4 MILLS

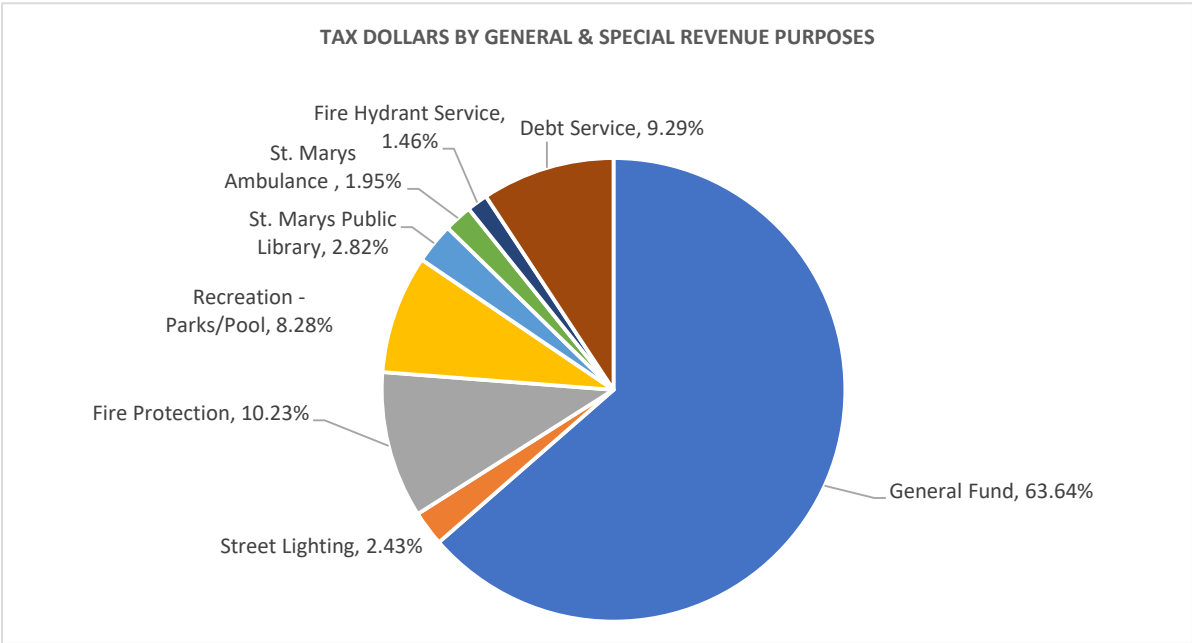
2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 85,916	Contributions/Subsidies	\$ 85,906
Interest Earnings	15	Refunds	25
Total Proposed Revenue	<u>\$ 85,931</u>	Total Proposed Expenditures	<u>\$ 85,931</u>

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 2024 is estimated at \$223,739,430. The City's real estate millage rate for 2024 is 20.5362 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 \$223,739. Total estimated real estate taxes for the City of St. Marys would be \$4,594,758. We estimate a 95% collection rate, so for 2024 we should collect \$4,365,019 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 \$513.41 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 \$2,773,427 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 \$405,550. This will be used to pay for outstanding loans that the City has acquired.

The *Fire Protection Fund* will receive 2.1 mills or \$446,360 in real estate tax revenue and will be used for fire protection.

The *Recreation Fund* receives 1.7 mills or \$361,339. This will be used for creation, operation, and maintenance of parks and programs.

The *Street Lighting Tax Fund* receives .5 mills or \$106,276 which pays for the operating, maintaining and erecting street lights in the City.

The *Library Fund* receives .58 mills or \$123,280 and this goes directly to the St. Marys Public Library.

The St. Marys Ambulance Association receives from the *Ambulance Fund* .40 mills or \$85,021.

And the *Fire Hydrant Fund* receives in tax dollars \$63,766 or .30 mills and this is used to pay for fire hydrant cost.

2024 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	\$ 2,773,427	\$ 1,591,592		\$ 4,365,019	
Real Estate - Delinquent	116,776	58,065		174,841	
Per Capita Tax	40,000			40,000	
Real Estate Transfer	150,000			150,000	
Earned Income Tax	3,150,000			3,150,000	
Local Service Tax	325,000			325,000	
Total Taxes	<u>\$ 6,555,203</u>	<u>\$ 1,649,657</u>	<u>\$ -</u>	<u>\$ 8,204,860</u>	<u>\$ -</u>
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 823,390	\$ 81,108	\$ 2,278,000	\$ 3,182,498	
Charges for Services	303,855	109,500		413,355	\$ 4,211,318
Licenses, Permits, & Fees	16,150			16,150	
Fines, Forfeits & Penalties	73,500			73,500	
Investments & Rentals	145,960	24,790	115,000	285,750	30,000
Sanitation Services	231,679			231,679	
Miscellaneous Revenue	16,500	22,000		38,500	4,000
Total Non-Tax Revenue	<u>\$ 1,611,034</u>	<u>\$ 237,398</u>	<u>\$ 2,393,000</u>	<u>\$ 4,241,432</u>	<u>\$ 4,245,318</u>
<u>Other Financing Sources:</u>					
Contributions & Donations		\$ -		\$ -	
Proceeds of Fixed Asset Sales	-	-		-	
Interfund Operating Transfers	\$ 555,361	239,307	\$ 1,473,890	2,268,558	
Assignments - HS Mitigation Funds	\$ 50,000			50,000	
Assignments - OPEB	75,000			75,000	
Assignments - Pension Liability	10,516			10,516	
Total Other Financing Sources	<u>\$ 690,877</u>	<u>\$ 239,307</u>	<u>\$ 1,473,890</u>	<u>\$ 2,404,074</u>	<u>\$ -</u>
Total Revenue	\$ 8,857,114	\$ 2,126,362	\$ 3,866,890	\$ 14,850,366	\$ 4,245,318
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,711,907		\$ 249,000	\$ 1,960,907	
Public Safety	2,609,747	\$ 368,251	593,622	3,571,620	
Highway, Roads, & Streets	2,535,377	115,501	2,513,500	5,164,378	
Sanitation	354,399			354,399	\$ 2,296,784
Parking	114,183			114,183	
Comm. & Economic Develop	194,978		2,125,878	2,320,856	
Culture & Recreation	21,000	654,541	-	675,541	
Miscellaneous	78,565	2,141		80,706	
Total Operating Expenditures	<u>\$ 7,620,156</u>	<u>\$ 1,140,434</u>	<u>\$ 5,482,000</u>	<u>\$ 14,242,590</u>	<u>\$ 2,296,784</u>
Transfers to Authorities & Comm	64,761			64,761	
Interfund Operating Transfers	218,307			218,307	
Capital Improvements - SRBSS	535,500			535,500	
Debt Service		634,307		634,307	-
Capital Improvements - Transfer	418,390	337,942		756,332	1,948,534
Total Expenditures	\$ 8,857,114	\$ 2,112,683	\$ 5,482,000	\$ 16,451,797	\$ 4,245,318
Surplus (Deficit)	<u>\$ (0)</u>	<u>\$ 13,679</u>	<u>\$ (1,615,110)</u>	<u>\$ (1,601,431)</u>	<u>\$ (0)</u>

2024 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 2024. 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 2024 budget we will focus on capital improvements and the long term investments in the City's infrastructure. The capital budgets total \$5,482,000. The plan is to invest in streets and bridges \$1.5M; Public Safety \$593,622; improvements to City hall of \$249,000 and in Public Works an amount of \$1,013,500. We have \$2,125,878 of Federal funding in the CDBG funds. In 2022, Council raised earned income tax by .3% and real estate taxes by .5 mills in the general fund creating funding for capital improvements for 2022 and years to come. The additional revenue also balanced the general fund budget for 2023. The increase in tax revenue will allow the City to secure funding for capital projects such as equipment, road improvements and major building improvements. This enabled the general fund to have a balanced budget for this year with no tax increase and with the ability to invest in the city's assets.

In 2022, 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. With this increase the City has the funds for capital improvements of \$5,494,000 for this year without any additional rate increases.

What are our concerns:

Inflation - For 2022 the average inflation rate was 8%. For January of this year inflation started out at 6.4%; dropped to 3% by June, but has increased to 3.7% as of the end of August. Ideally inflation needs to get to the 2% range. The Federal Prime rate is at 8.5% which will cause difficulty for businesses to borrow funds. Will there be issues in getting the supplies and vehicles needed.

The City has a balanced budget for 2024, but some of the organizations that do receive real estate taxes are facing financial issues that causes them to look for additional funding. The City will have request from the St. Marys Ambulance Association and the Crystal Fire Department looking for additional real estate tax funding. If granted, this would increase the amount that the residents of St. Marys would pay in real estate taxes.

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 \$50,000 of the reserve for increase in health care 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 2024 is estimated at \$500,000 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.

The general fund budget shows an additional \$43,745 transferred to the capital reserve fund compared to last years transfer.

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.

2024 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 any activity that is not restricted by tax millage or grant funding or is funded solely by user fees.

Revenue

For 2024 the City has a balanced budget of revenue and expenditures totaling \$8,857,114. This is an increase of \$386,262 from last year.

The increase in revenue includes tax revenue of \$228,963; Intergovernmental revenue of \$68,708; charges for services of \$15,129; investment income of \$35,660 and assignments of \$75,000.

Within the assignments the City is utilizing \$50,000 of the Mitigation funds from MBS - our health insurance agent - which have accumulated over the years.

Revenue increased 4.56% for 2024.

The majority of the revenue collected in the general fund or any of the governmental funds is tax revenue. Tax revenue makes up 74% of all revenue collected. Tax revenue is estimated at \$6,555,203 for 2024.

Real estate and per capita tax makes up 45% of the tax revenue. The City generally collects between \$2.8M and \$2.9M annually in real estate tax revenue. This revenue is based on taxable assessed value of property in St. Marys. The assessed value increased approximately \$1.8M.

Earned income tax makes up 48% of the tax revenue budgeted for 2024. Earned income is budgeted at \$3.15M, an increase of \$175,790 from last year.

The earned income tax rate was increased in 2022 to 1.5%. The remaining 7% of tax revenue is made up of the local service tax and the realty transfer tax.

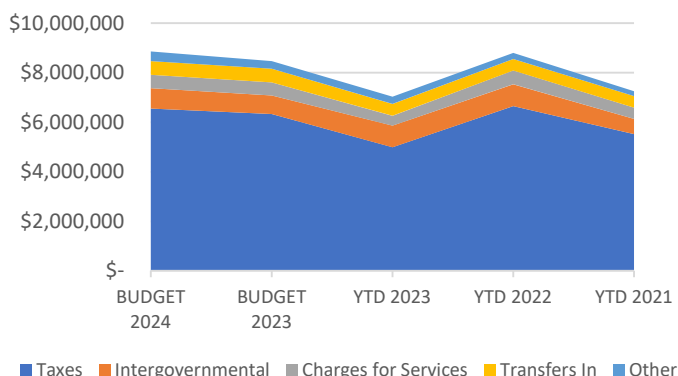
In 2022 the City collected an unusual amount of realty transfer tax of \$343,088. The city receives 1/2 percent of the sales price of the property sold in St. Marys. Usually the revenue received is from \$150,00 to \$200,000 yearly

Also for 2022, the earned income collections were \$900,000 more than 2021. This reflects in the rate increase for EIT from .7% to 1%.

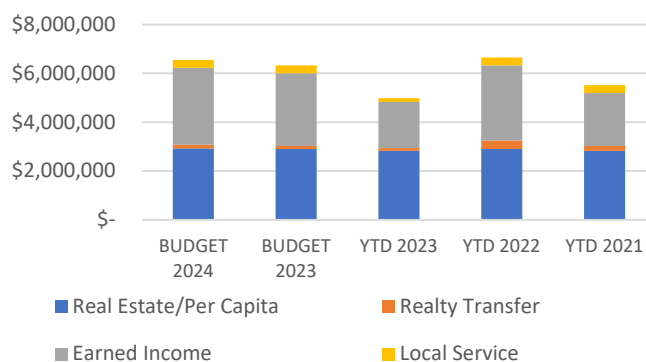
Earned income tax is based on the economy. The revenue is dependent on the residents income.

Real estate tax is based on the assessed value of the residents property and that value stays constant.

General Fund - Total Revenue



TAX REVENUE



The year to date figures for 2023 are to the end of September for both charts shown.

2024 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

General Fund

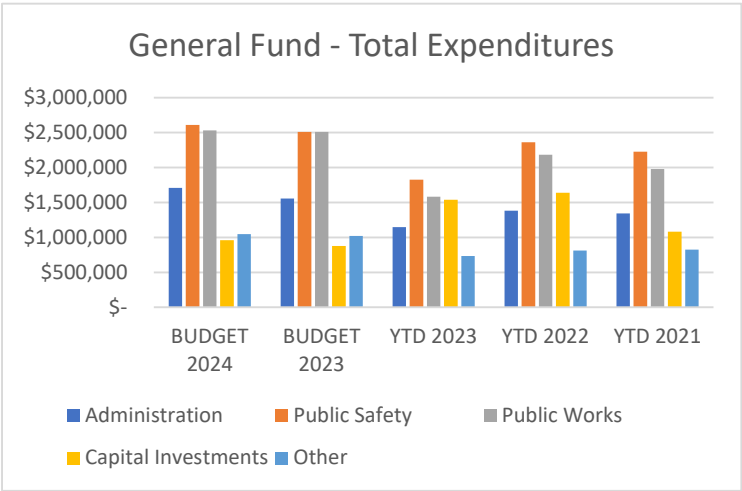
The General Fund is the operating fund for the City, which pays for cost related to administration, public safety, public works and any activity that is not restricted by tax millage or grant funding or is funded solely by user fees.

Expenditures

For 2024 the City has a balanced budget of revenue and expenditures totaling \$8,857,114. This is an increase of \$386,262 from last year. This is a 4.56% increase. The chart to the right shows the total expenditures budgeted for 2024 and 2023 with the actual expenditures for 2022 and 2021. Also shown is the expenditures to the end of September of 2023.

Public Safety's budget is at \$2.6M while the Public Work's budget is a little more than \$2.5M for 2024. They are the biggest departments in the general fund.

General Administration is budgeted at \$1.7M. For Capital Investments the transfer for 2024 is budgeted at \$953,890. This is an increase of \$77,245 from last year. In 2023, 2022 and 2021 the transfer includes the unrestricted fund balance transfer. The capital investments include the amount allocated to streets, roads, bridges and storm sewers.



The year to date figures for 2023 are to the end of September.

Administration or General Government expenditures increased 10% or \$156,868 for 2024. Major Increases include the Finance department - \$70,000 employee replacement; Contract negotiations - \$10,000; OPEB cost of an increase of \$25,000 and the wage and benefit increases. Health insurance increased 4% for 2024 with Highmark.

Public Safety, which includes the Police Department; Code Enforcement; Planning & Zoning, EMA office and the building cost at 319 Erie Avenue, expenditures increased 4% or \$100,000. The Police Department increased 5.6% or \$116,380; Code Enforcement had a decrease in cost of \$21,953 or 10.4% with Planning & Zoning increasing 3.6% or \$4,695. Increases in wages and benefits are also included.

Public Works, which includes administration, winter maintenance, traffic signals & signs, storm sewers, machinery maintenance and street, road, and bridge minor repairs and building maintenance cost, expenditures increased a netted amount of \$26,379 or 1%. Administration cost increased 4.6% or \$62,163; winter maintenance of \$14,116 or 5.3%; Machinery repairs of \$5,000 or 5.3% and the minor streets & bridges account decreased \$58,000 or 12.2% - this in the Jackson Road project that was completed in 2023.

The Other expenditures include: Parking Facilities; Community & Economic Development; Transfers to Authorities & Commissions; Debt service; Utility billing with administration; Solid Waste, Health & Sanitation; and Miscellaneous expenses. Total increase from last year is \$24,370 or 2.4%.

2024 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

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 \$5,431,907 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 2022, the City is able to invest \$500,000 from URFB and \$418,390 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.

CASH FLOW CAPITAL RESERVE FUND					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Cash on hand 1/1	\$ 1,600,000	\$ 889,390	\$ 905,890	\$ 765,390	\$ 695,390
General Fund - URFB	500,000	450,000	400,000	350,000	300,000
General Fund - EIT .14%	418,390	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	152,122	-	-		
Interest Earnings	55,000	55,000	55,000	55,000	55,000
Total Cash	2,745,512	2,764,390	1,730,890	1,515,390	1,395,390
Capital Cost:	(1,856,122)	(1,858,500)	(965,500)	(820,000)	(921,000)
Cash on hand 12/31	\$ 889,390	\$ 905,890	\$ 765,390	\$ 695,390	\$ 474,390

Listed in the chart shows the amount of funding that was invested in the City's infrastructure by departments.

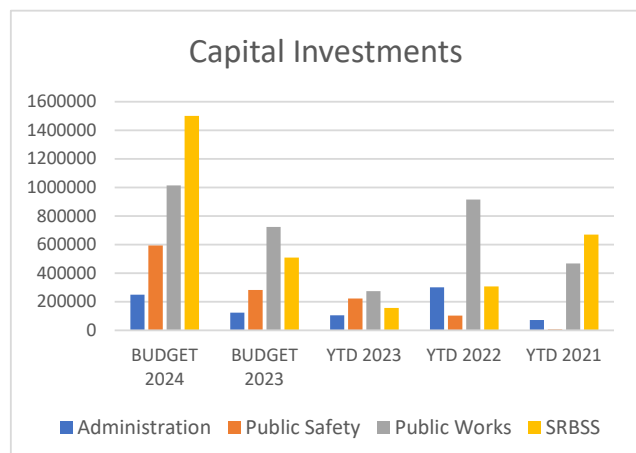
Administration cost consist of improvements to City Hall and grounds and equipment replacements.

Public Safety is the Police Department vehicles and equipment replacement.

Public Works consist of road upgrades before resurfacing, berm work, equipment and truck replacements.

The Street, Road, Bridges and Storm Sewers have their own capital account, but is listed in the chart showing the investments in our streets, roads and bridges.

For 2024, the City has budgeted to replace the North Michael Street Bridge at a cost of \$1.1M and Phase 1 of the Ash Street project of \$400,000



2024 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 \$500,000 for year 2024 and \$450,000 for 2025.

I have URFB transfers from 2026 at \$400,000 and dropping \$50,000 each year. This funding will be dependent on the Earned Income tax received.

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 2024 for the General fund is \$1,856,122

° General Government - \$249,000 - yearly budget for land improvements of \$15,000; Building Improvements of \$15,000 and Computer equipment of \$19,000. Also budget is the cost of an upgrade to the HVAC - handlers on the 2nd & 3rd floors of City Hall. This Project is estimated at \$200,000.

° Public Safety - \$593,622. Replacement of police vehicles C-4 and C-6 at \$144,000. Verkada Surveillance cameras - downtown area at \$43,770; In-car mobile video recorders (6 units) & body worn camera system (16 units) at \$108,352. This will be funded through grant revenue. Soft body armor (16 units) at \$25,000; replacement of the K-9 officer including training of handler at \$15,000; cameras on-site (6) at \$17,000. The construction of a garage to house the vehicles at 319 Erie Avenue of \$240,500 - this is the 1st of a 3 year budget to complete the project in 2026.

° Public Works - Mill & fill repairs on roads at \$330,000; Berm Replacements \$112,000; Screen & Crush Millings \$15,000; Vehicle Replacements of \$420,000 for a utility truck and a sweeper. Equipment of \$111,500 consist of 3 radios for the new equipment at \$3,500; snow plow at \$7,500; Drop spreader - chipper - 3 chip boxes used for tar & chipping at \$33,000 and a vibratory roller attachment for berm work at \$67,500. For street garage repairs; Hot water tank at \$10,000 and to rhino lining of floor in the shop area of \$15,000.

Total capital cost for public works is \$1,013,500.

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 \$115,751 and pays for lighting on the streets, lots and the parking garage. The Library fund has a budget of \$128,496 and the Ambulance fund's budget is \$22,165. Tax dollars received in these two funds are distributed to the St. Marys Public Library and the St. Marys Ambulance Association.

The Fire Protection Fund has a budget of \$313,102 and pays for equipment, firehouse maintenance, and cost of fire protection.

The Recreation Fund budget is set at \$595,161 and is managed by the Recreation Board and covers cost of the City's parks and pool.

The Fire Hydrant fund budget of \$68,748 pays for the cost of the fire hydrants located in town and the Debt Fund's budget of \$650,933 covers the cost of the principal and interest payments on the bond issue and the 2 PIB loans.

For 2024 the Shade Tree funds budget is set at \$21,000. This is an increase from last year of \$5,000. The funding covers the cost of tree removal, trimming, pruning, city projects and children education.

Request:

Shade Tree Fund: Funding of additional \$5,000 (Kaulmont Park)

The Ambulance Association and the Crystal Fire Department is looking for additional funding for 2024.

Listed to the right is a chart showing if the tax millage was increased, what impact there would be on the resident's tax bill.

PROPERTY ASSESSED VALUE	INCREASE IN MILLS						
	0.4	0.5	1	1.5	2	2.5	3
\$10,000	\$4	\$5	\$10	\$15	\$20	\$25	\$30
\$15,000	\$6	\$8	\$15	\$23	\$30	\$38	\$45
\$20,000	\$8	\$10	\$20	\$30	\$40	\$50	\$60
\$25,000	\$10	\$13	\$25	\$38	\$50	\$63	\$75
\$30,000	\$12	\$15	\$30	\$45	\$60	\$75	\$90
\$35,000	\$14	\$18	\$35	\$53	\$70	\$88	\$105
\$40,000	\$16	\$20	\$40	\$60	\$80	\$100	\$120
\$45,000	\$18	\$23	\$45	\$68	\$90	\$113	\$135
\$50,000	\$20	\$25	\$50	\$75	\$100	\$125	\$150
\$55,000	\$22	\$28	\$55	\$83	\$110	\$138	\$165
\$60,000	\$24	\$30	\$60	\$90	\$120	\$150	\$180
\$65,000	\$26	\$33	\$65	\$98	\$130	\$163	\$195
\$70,000	\$28	\$35	\$70	\$105	\$140	\$175	\$210
\$75,000	\$30	\$38	\$75	\$113	\$150	\$188	\$225
\$80,000	\$32	\$40	\$80	\$120	\$160	\$200	\$240
\$85,000	\$34	\$43	\$85	\$128	\$170	\$213	\$255
\$90,000	\$36	\$45	\$90	\$135	\$180	\$225	\$270
\$95,000	\$38	\$48	\$95	\$143	\$190	\$238	\$285
\$100,000	\$40	\$50	\$100	\$150	\$200	\$250	\$300

2024 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 \$4,245,318 and total proposed expenditures are \$4,245,318 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 are invoiced compared to billing on meter usage as before. Estimated base rate fees are \$2,457,000 with 4,500 customers and revenue on consumption is estimated at \$218,715.

The rate for non-residents changed for both base rate and consumption fees. The base rate is charged by meter size ranging from \$50.50 for a 5/8" meter to \$500 for a 4" meter per month. The consumption fee was set at \$6.80 with no credits for usage. Estimated base rate fee revenue is set at \$377,724 with 472 customers and the consumption revenue is set at \$1,092,379 with an estimated consumption usage of water of 160,644 thousand gallons.

This will generate \$4,145,818 in sewer fees for 2024.

Expenditures

Total expenditures for the Sewage Treatment Fund budget is \$4,245,318. This is an increase from last year of \$12,774. Increases of \$176,914 are for the sewage treatment plant. Sewer line cost increased \$10,296 or 3.3%; administrative cost increased \$5,884 or 2.5%. The Pennvest loan was paid off in 2023 decreasing the debt's budget for 2024 of \$301,375 compared to last year.

The transfer to the capital funds - Sewer Line Replacement, I & I, and the Sewer fund increased \$121,055. A total of \$1,948,534 will be transferred to the capital funds for capital projects. On page 80 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 5 to 7 years.

Total capital cost for this year total \$5,494,000. The Erie Avenue/Washington Street sewer line replacement of \$2.7M will be completed in 2024. Also scheduled for the sewage plant is improvements to infrastructure of \$1.5M; Improvements of \$165,000 and Equipment cost of \$454,000. There will be \$200,000 earmarked for I & I improvements; \$350,000 for a CIPP Project and CCTV inspections of \$125,000.

The Pennvest loan that the Municipal Authority had was paid off in 2023. At this time the Municipal Authority is debt free.

Budget Increases and decreases:

Sewage Plant - Increases of \$176,914 or 11.4%

Wages & benefits increased \$23,264 or 4%; increase in software maintenance of \$9,000; increases in chemicals of \$5,000; increases in NPDES permits of \$143,000; increase of sludge disposal of \$10,000 and increases in Lab supplies of \$16,000; and decreases in electric cost of \$26,000.

Sewer Lines - Increase of \$10,296 or 3.3%

Wages & benefits increase of \$4,791 or 4.65%; and insurance cost of \$505 and vehicle maintenance repairs of \$5,000.

Administrative cost - increase of \$5,884 or 2%; Increases in adjustments to sewer bills of \$7,500 and decrease in admin cost of \$1,616.

Transfer to Capital Funds - increase of \$121,055.

Debt Service - decrease of \$301,375.

2024 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.

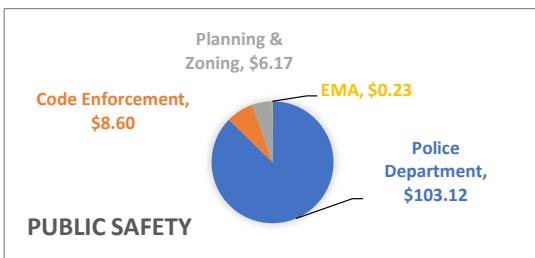
A property with an assessed value of 25,000 will pay in City taxes \$488.41 yearly. $25,000 / 1000 \times 19.5362 = \488.41

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

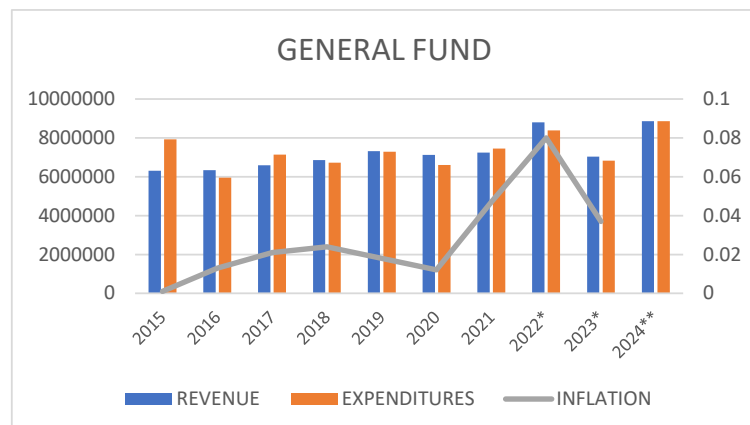
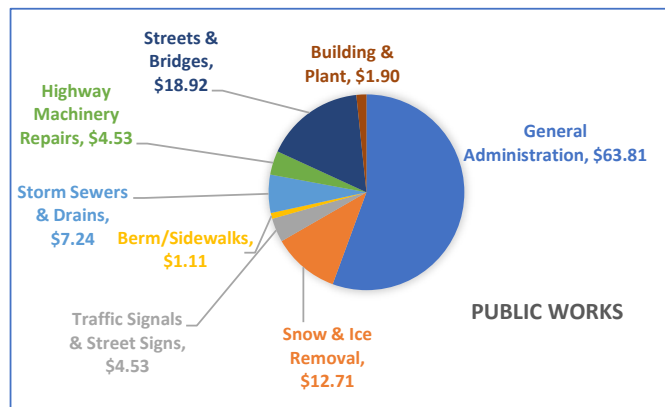
** Budget Information

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	\$77.47
Public Safety	118.11
Public Works	114.74
	<u>\$310.32</u>

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



BUDGET INFORMATION

Real Estate Taxes

- **For the 2024 budget there will be no real estate tax increases for the general fund. We do have request for additional tax revenue from other organizations.**
- Total Real Estate tax millage is 19.5362 mills. The General fund receives 13.0482. A taxable mill is worth \$223,739. Total estimated real estate tax revenue for 2024 is \$4,371,018.
The City budgets to collect 95% of the real estate tax revenue amounting to \$4,152,466.
- Taxable assessed value of property in the City is estimated at \$223,739,430. This is an increase from last year of \$1,793,905. This is an increase of \$35,046 in current real estate taxes. .81%
- 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 \$1,790 in real estate taxes.

Of this amount \$469 goes to the City; \$387 goes to Elk County and \$934 goes to the St. Marys School District.

- **Earned Income Tax**

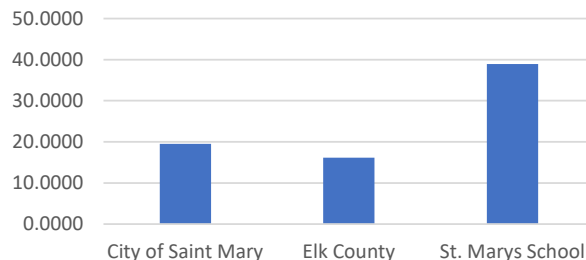
Rate for St. Marys is 1.5%
1% goes to St. Marys City
.5% goes to the St. Marys Area School District
Estimated revenue generated from EIT is \$3.15M

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

SCHEDULE FOR ADOPTION OF THE CITY'S 2024 BUDGET

Budget presented to Council	10/31/2023
Budget meetings:	6:00 to 8:00 PM
	11/6/2023
	6:00 to 8:00 PM
	11/8/2023
(Tentative)	6:00 to 8:00 PM
	11/14/2023
Adopt Preliminary Budget	11/20/2023
Publish Budget Resolution & Tax Ordinance	11/24/2023
Advertise Budget - display 10 days	11/24/2023
Budget Open for Public Inspection	11/27/2023
Hold Public Hearing	12/18/2023
Adopt Final Budget	12/18/2023
Adopt Budget Resolution & Tax Ordinance	12/18/2023
Advertise Adopted Budget - display 10 days	12/21/2023
Publish Millage Tax Ordinance	11/24/2023
Publish Budget Resolution	11/24/2023

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	<u>38.9080</u>	<u>\$934</u>
Totals	74.5942	\$1,790

Above Information is based on 2023 tax data from the County and a property assessed value of \$24,000

Total Budgets

Governmental Funds total budget is	16.2M
General Fund	8.86M
Special Revenue Funds	1.9M
Capital Projects Funds	5.48M
Enterprise Funds total budget is	\$4.25M

BUDGET INFORMATION

General Fund:

- Proposed Revenue - \$8,857,114
- Proposed Expenditures - \$8,857,114
- This leaves a balanced budget

Capital Transfers

- * The budget for 2024 shows a capital transfer from the general fund to the capital fund of \$418,390. Also an estimated \$500,000 of the unrestricted fund balance from 2023
- 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 an amount of \$418,390. This is \$41,745 more than last year's transfer.
- 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 4.56% or \$386,262**
Major increases:
Real Estate Taxes - all - \$23,173
Real Estate Transfer Tax - \$25,000
Earned income Tax - \$175,790
Intergovernmental - \$68,708
Investment Income - \$35,660
Assignments - HS Mitigation/ OPEB - \$75,000

Major decreases:
Assignments - Pension Liability - \$37,051
- Total increase in expenditures is \$386,262 or 4.56%**
Major Increases:
General Government - \$156,868
Public Safety - \$101,399
Public Works - \$26,379
Transfers to Capital Funds - \$77,245
- The City received \$1.26M in ARPA funds during the years 2021 and 2022. All funds have been allocated to capital projects. There is \$760,000 to be spent

Capital Funds:

- Total projects scheduled for this budget year is \$5,482,000. Of this \$2,125,878 is funded through the CDBG program; There are \$400,000 scheduled for the streets, and \$1,100,000 for bridges in the capital funds for 2024. The balance of \$1,856,122 is projects proposed in the Capital Reserve Fund for capital projects for 2024.
General Government \$249,000
Public Safety \$593,622
Public Works \$1,013,500
- Estimated cash available in the Capital Reserve Fund as of the end of 2023 is \$1.6M. With the increase in the EIT tax and the unrestricted fund balance transfers, capital cost will be covered through 2028 carrying a balance of \$474,390 into 2029.
- \$500,00 from the unrestricted fund balance from the General Fund as of the end of 2023 will be transferred into the Capital Reserve Fund in 2024.
- CDBG Funds - Capital cost of \$1,137,500 is for senior housing.
- Sewage Treatment Plant & Sewer Lines**
Proposed Revenue - \$4,245,318
Proposed Expenditures - \$4,245,318
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 \$12,774 or .3%**
Major increases:
Charges for Services - Increase in consumption from estimated to actual for 2023 of \$5,274
Interest income - \$7,500
- Total increases in expenditures is .3% or \$12,774**
Major increases:
Transfer to Capital Funds - \$121,055
Sewer Line cost - \$10,296
Sewage Plant - \$176,914 - NPDES Permit increase of \$143,000
Administrative Cost - \$5,884
Major decreases:
Debt - \$301,375

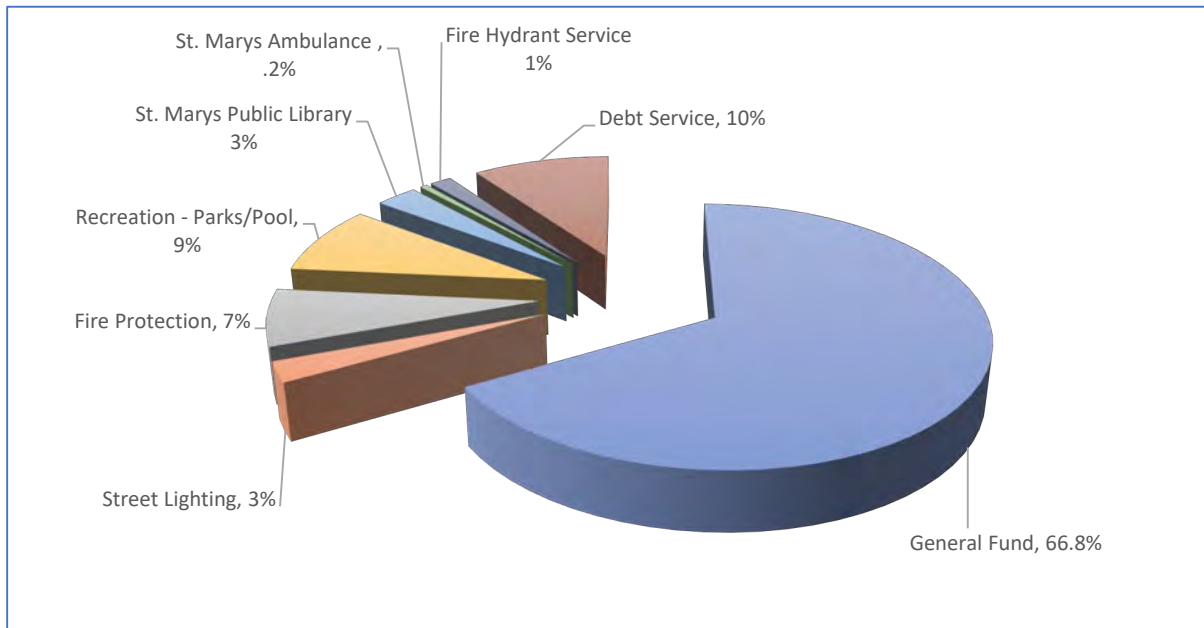
Where does the money come from?

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 2024 is estimated at \$223,739,430. The City's real estate millage rate for 2024 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 \$223,739. Total estimated real estate taxes for the City of St. Marys would be \$4,371,018. We estimate a 95% collection rate, so for 2024 we should collect \$4,152,466 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 \$2,773,427. 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 \$405,550. This will be used to pay for outstanding loans that the City has acquired.

The *Fire Protection Fund* will receive 1.4 mills or \$297,573 in real estate tax revenue and will be used for fire protection.

The *Recreation Fund* receives 1.7 mills or \$361,339. This will be used for creation, operation, and maintenance of parks and programs.

The *Street Lighting Tax Fund* receives .5 mills or \$106,276 which pays for the operating, maintaining and erecting street lights in the City.

The *Library Fund* receives .58 mills or \$123,280 and this goes directly to the St. Marys Public Library.

The St. Marys Ambulance Association receives from the *Ambulance Fund* .10 mills or \$21,255.

And the *Fire Hydrant Fund* receives in tax dollars \$63,766 or .30 mills and this is used to pay for fire hydrant cost.

2024 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	\$ 2,773,427	\$ 1,379,039		\$ 4,152,466	
Real Estate - Delinquent	116,776	58,065		174,841	
Per Capita Tax	40,000			40,000	
Real Estate Transfer	150,000			150,000	
Earned Income Tax	3,150,000			3,150,000	
Local Service Tax	325,000			325,000	
Total Taxes	<u>\$ 6,555,203</u>	<u>\$ 1,437,104</u>	<u>\$ -</u>	<u>\$ 7,992,307</u>	<u>\$ -</u>
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 823,390	\$ 81,108	\$ 2,278,000	\$ 3,182,498	
Charges for Services	303,855	109,500		413,355	\$ 4,211,318
Licenses, Permits, & Fees	16,150			16,150	
Fines, Forfeits & Penalties	73,500			73,500	
Investments & Rentals	145,960	24,790	115,000	285,750	30,000
Sanitation Services	231,679			231,679	
Miscellaneous Revenue	16,500	22,000		38,500	4,000
Total Non-Tax Revenue	<u>\$ 1,611,034</u>	<u>\$ 237,398</u>	<u>\$ 2,393,000</u>	<u>\$ 4,241,432</u>	<u>\$ 4,245,318</u>
<u>Other Financing Sources:</u>					
Contributions & Donations		\$ -		\$ -	
Proceeds of Fixed Asset Sales	-	-		-	
Interfund Operating Transfers	\$ 555,361	239,307	\$ 1,473,890	2,268,558	
Assignments - HS Mitigation Funds	\$ 50,000			50,000	
Assignments - OPEB	75,000			75,000	
Assignments - Pension Liability	10,516			10,516	
Total Other Financing Sources	<u>\$ 690,877</u>	<u>\$ 239,307</u>	<u>\$ 1,473,890</u>	<u>\$ 2,404,074</u>	<u>\$ -</u>
Total Revenue	\$ 8,857,114	\$ 1,913,809	\$ 3,866,890	\$ 14,637,813	\$ 4,245,318
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,711,907		\$ 249,000	\$ 1,960,907	
Public Safety	2,609,747	\$ 304,485	593,622	3,507,854	
Highway, Roads, & Streets	2,535,377	115,501	2,513,500	5,164,378	
Sanitation	354,399			354,399	\$ 2,296,784
Parking	114,183			114,183	
Comm. & Economic Develop	194,978		2,125,878	2,320,856	
Culture & Recreation	21,000	654,541	-	675,541	
Miscellaneous	78,565	2,141		80,706	
Total Operating Expenditures	<u>\$ 7,620,156</u>	<u>\$ 1,076,668</u>	<u>\$ 5,482,000</u>	<u>\$ 14,178,824</u>	<u>\$ 2,296,784</u>
Transfers to Authorities & Comm	64,761			64,761	
Interfund Operating Transfers	218,307			218,307	
Capital Improvements - SRBSS	535,500			535,500	
Debt Service		634,307		634,307	-
Capital Improvements - Transfer	418,390	189,155		607,545	1,948,534
Total Expenditures	\$ 8,857,114	\$ 1,900,130	\$ 5,482,000	\$ 16,239,244	\$ 4,245,318
Surplus (Deficit)	<u>\$ (0)</u>	<u>\$ 13,679</u>	<u>\$ (1,615,110)</u>	<u>\$ (1,601,431)</u>	<u>\$ (0)</u>

General Fund - Budget Summary

Revenue

Taxes	\$ 6,555,203
Intergovernmental	823,390
Charges for Services	303,855
Licenses, Permits, & Fees	16,150
Fines, Forfeits & Penalties	73,500
Investments & Rentals	145,960
Sanitation Services	231,679
Miscellaneous Revenue	16,500
Transfers- Operating	555,361
Assignments	135,516
Total Proposed Revenue	\$ 8,857,114

Expenditures:

General Government	\$ 1,711,907
Public Safety	2,609,747
Highway, Roads, & Streets	2,535,377
Sanitation	354,399
Parking	114,183
Community & Economic Dev.	194,978
Recreation - Shade Tree Comm.	21,000
Miscellaneous	78,565
Transfers Auth. & Comm.	64,761
Debt Service	218,307
Transfer - SRBSS	535,500
Transfer - Capital Projects	418,390
Total Proposed Expenditures	\$ 8,857,114

Surplus / (Deficit)	\$ (0)
	\$ (6,278)

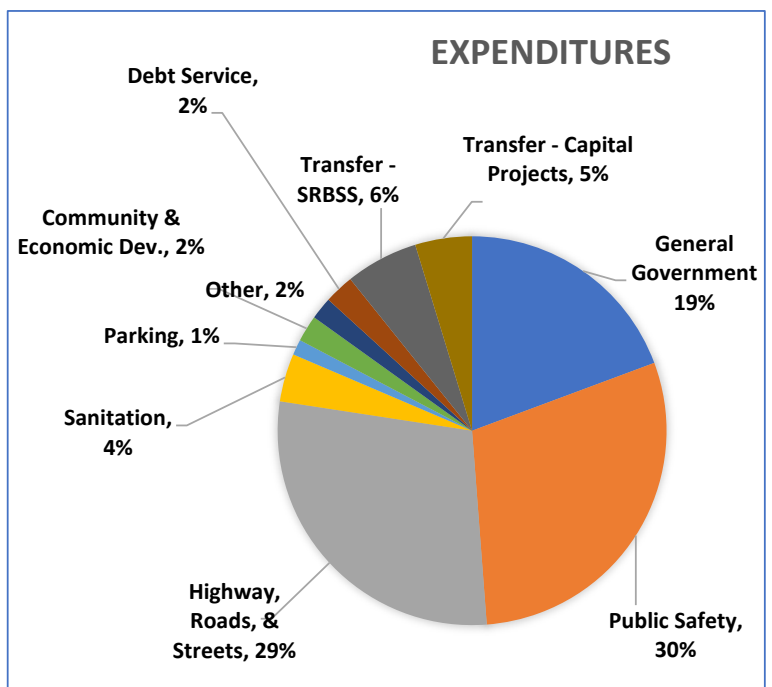
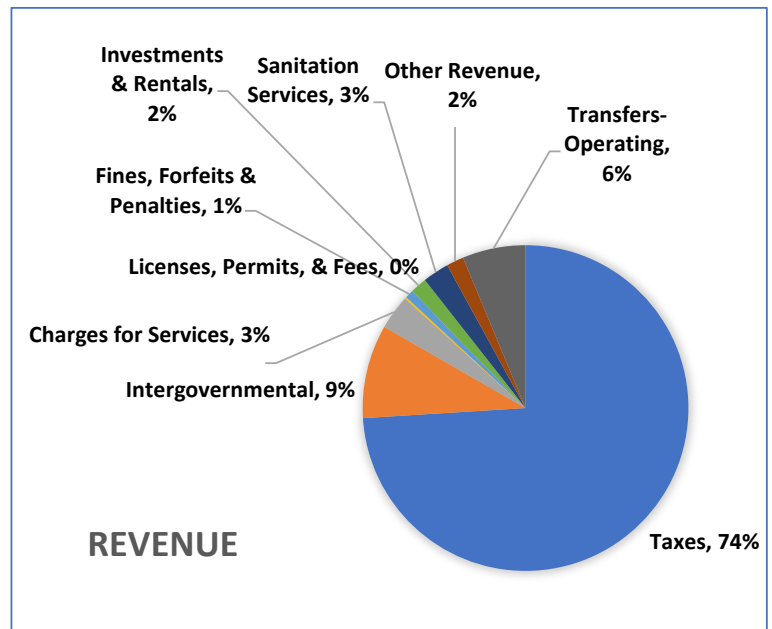
CAPITAL IMPROVEMENT PLAN

The Earned Income Tax is the revenue source for the Capital Improvement Plan. This plan is administered through the Capital Reserve Fund. When the earned income tax was increased in 2022 a portion of the increase was dedicated to capital projects. The breakdown is as follows:

Earned Income Revenue		\$3,150,000
General Fund	69%	\$2,173,500
CRF - SRBSS	17%	\$535,500
CRF - Capital projects	14%	\$441,000

For 2023 the transfer is: 418,390

OPERATING BUDGET



Every year a portion of the unrestricted fund balance is transferred to the capital reserve fund for capital projects. For the 2023 transfer it is estimated to be at \$500,000.

General Fund

2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	
Revenues:					
<u>Taxes:</u>					
Real Estate - Current	\$ 2,638,046	\$ 2,748,702	\$ 2,751,190	\$ 2,773,427	0.81%
Real Estate - Delinquent	152,667	114,593	115,840	116,776	0.81%
Per Capita Tax	40,055	39,703	40,000	40,000	0.00%
Real Estate Transfer	193,065	343,088	125,000	150,000	20.00%
Earned Income Tax	2,173,381	3,077,836	2,974,210	3,150,000	5.91%
Local Service Tax	316,640	325,171	320,000	325,000	1.56%
Total Taxes	\$ 5,513,854	\$ 6,649,093	\$ 6,326,240	\$ 6,555,203	3.62%
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 623,222	\$ 1,274,732	\$ 754,682	\$ 823,390	9.10%
Charges for Services	255,015	377,479	288,726	303,855	5.24%
Licenses, Permits, & Fees	19,325	16,402	16,350	16,150	-1.22%
Fines, Forfeits & Penalties	57,236	60,436	65,500	73,500	12.21%
Investments & Rentals	72,304	135,798	110,300	145,960	32.33%
Sanitation Services	197,924	185,135	233,295	231,679	-0.69%
Miscellaneous Revenue	38,631	29,701	24,500	16,500	-32.65%
Total Non-Tax Revenue	1,263,657	2,079,683	1,493,353	1,611,034	7.88%
<u>Other Financing Sources:</u>					
Proceeds of Fixed Asset Sales	\$ 6,000	\$ -	\$ -	\$ -	
Interfund Operating Transfers	465,913	460,646	553,692	555,361	0.30%
Assignments - HS Mitigation Funds	-	-	-	50,000	0.00%
Assignments - OPEB	-	-	50,000	75,000	50.00%
Assignments - Pension Liability	-	-	47,567	10,516	-77.89%
Total Other Financing Sources	471,913	460,646	651,259	690,877	6.08%
Total Revenue	\$ 7,249,424	\$ 9,189,422	\$ 8,470,852	\$ 8,857,114	4.56%
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,343,810	\$ 1,383,827	\$ 1,555,039	\$ 1,711,907	10.09%
Public Safety	2,226,757	2,362,073	2,508,348	2,609,747	4.04%
Highway, Roads, & Streets	1,977,599	2,183,351	2,508,998	2,535,377	1.05%
Sanitation	308,566	293,971	350,802	354,399	1.03%
Parking	91,573	84,967	112,347	114,183	1.63%
Comm. & Economic Develop	47,130	62,076	180,605	194,978	7.96%
Recreation - Shade Tree	9,000	16,000	16,000	21,000	31.25%
Miscellaneous	84,981	75,463	79,000	78,565	-0.55%
Total Operating Expenditures	6,089,416	6,461,728	7,311,139	7,620,156	4.23%
Transfers to Authorities & Comm	66,018	62,010	64,761	64,761	0.00%
ARPA Expenditures	-	395,978	-	-	
Debt Service	218,307	218,352	218,307	218,307	0.00%
Capital Improvements - RSBSS	510,299	487,166	500,000	535,500	7.10%
Capital Improvements - Transfer	572,179	1,151,196	376,645	418,390	11.08%
Total Expenditures	7,456,219	8,776,430	8,470,852	8,857,114	4.56%
Surplus (Deficit)	\$ (206,795)	\$ 412,992	\$ -	\$ (0)	

General Fund

2024 Budget Comparison - Dollar & Percentage

	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
<u>Taxes:</u>					
Real Estate - Current	\$ 2,751,190	\$ 2,714,061	\$ 2,773,427	\$ 22,237	0.81%
Real Estate - Delinquent	115,840	79,855	116,776	936	0.81%
Per Capita Tax	40,000	35,827	40,000	-	0.00%
Real Estate Transfer	125,000	104,737	150,000	25,000	20.00%
Earned Income Tax	2,974,210	1,894,913	3,150,000	175,790	5.91%
Local Service Tax	320,000	155,636	325,000	5,000	1.56%
Total Taxes	\$ 6,326,240	\$ 4,985,029	\$ 6,555,203	\$ 228,963	3.62%
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 754,682	\$ 978,079	\$ 823,390	\$ 68,708	9.10%
Charges for Services	288,726	242,909	303,855	15,129	5.24%
Licenses, Permits, & Fees	16,350	8,160	16,150	(200)	-1.22%
Fines, Forfeits & Penalties	65,500	44,107	73,500	8,000	12.21%
Investments & Rentals	110,300	213,285	145,960	35,660	32.33%
Sanitation Services	233,295	159,227	231,679	(1,616)	-0.69%
Miscellaneous Revenue	24,500	24,283	16,500	(8,000)	-32.65%
Total Non-Tax Revenue	\$ 1,493,353	\$ 1,670,050	\$ 1,611,034	\$ 117,681	7.88%
<u>Other Financing Sources:</u>					
Proceeds of Fixed Asset Sales	\$ -	\$ -	\$ -	\$ -	
Interfund Operating Transfers	553,692	477,288	555,361	1,669	0.30%
Assignments - HS Mitigation Funds	-	-	50,000	50,000	0.00%
Assignments - OPEB	50,000	-	75,000	25,000	50.00%
Assignments - Pension Liability	47,567	-	10,516	(37,051)	-77.89%
Total Other Financing Sources	\$ 651,259	\$ 477,288	\$ 690,877	\$ 39,618	6.08%
Total Revenue	\$ 8,470,852	\$ 7,132,367	\$ 8,857,114	\$ 386,262	4.56%
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,555,039	\$ 1,148,355	\$ 1,711,907	\$ 156,868	10.09%
Public Safety	2,508,348	1,825,604	2,609,747	101,399	4.04%
Highway, Roads, & Streets	2,508,998	1,581,202	2,535,377	26,379	1.05%
Sanitation	350,802	245,272	354,399	3,597	1.03%
Parking	112,347	72,952	114,183	1,836	1.63%
Comm. & Economic Develop	180,605	54,824	194,978	14,373	7.96%
Recreation - Shade Tree	16,000	16,000	21,000	5,000	31.25%
Miscellaneous	79,000	74,792	78,565	(435)	-0.55%
Total Operating Expenditures	\$ 7,311,139	\$ 5,019,001	\$ 7,620,156	\$ 309,017	4.23%
Transfers to Authorities & Comm	64,761	49,961	64,761	-	0.00%
ARPA Expenditures	-	104,014	-	-	0.00%
Debt Service	218,307	218,307	218,307	0	0.00%
Capital Improvements - RSBSS	500,000	433,285	535,500	35,500	7.10%
Capital Improvements - Transfer	376,645	1,106,823	418,390	41,745	0.00%
Total Expenditures	\$ 8,470,852	\$ 6,931,391	\$ 8,857,114	\$ 386,262	4.56%
Surplus (Deficit)	\$ -	\$ 200,976	\$ (0)	\$ (0)	

General Fund

REVENUE

Listed below is a summary of each Non-taxable Revenue

INTERGOVERNMENTAL:	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Drug Task Force Program	\$ 57,138	\$ 74,963	\$ 40,000	\$ 50,000	25.0%
Buckle Up / Aggressive Driving Grants	\$ 6,462	3,466	10,000	10,000	0.0%
RECYCLING - ACT 101	17,520	22,603	7,500	7,500	0.0%
Public Utility Commission	6,638	6,584	6,584	6,694	1.7% *
PUC - Drilling Fees ACT 13	128,747	227,108	227,000	290,000	27.8% *
Beverage License	1,200	6,250	6,250	6,250	0.0% *
Pension Aid - ACT 205	292,634	300,547	297,833	352,866	18.5% *
Fireman's Relief Fund - ACT 205	59,332	71,454	71,500	71,065	-0.6% *
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	6,000	6,000	7,000	16.7% *
Elk County - ACT 13	2,500	-	-	-	0.0%
ECCD - Jackson Road Project	21,093	119,687	60,000	-	-100.0%
Local Grants	609	18,077	-	-	0.0%
Pass Through Grants	-	-	-	-	0.0%
ARPA Funding	-	395,978	-	-	
Totals	\$ 623,222	\$ 1,274,732	\$ 754,682	\$ 823,390	9.1%

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

CHARGES FOR SERVICES:

Administration:	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Miscellaneous -	\$ -	\$ 2	\$ -	\$ -	
Tax Office Services - Elk County	39,187	41,613	49,308	50,501	2.4%
Tax Office Services - SMASD	39,187	41,613	49,308	50,501	2.4%
In House Services	12,354	12,868	13,110	13,503	3.0%
Totals	\$ 90,728	\$ 96,096	\$ 111,726	\$ 114,505	2.5%

Public Safety:

Zoning & Subdivision	\$ 9,460	\$ 12,540	\$ 15,000	\$ 15,000	0.0%
Police Services - Schools	488	1,337	500	500	0.0%
Accident Reports	2,145	2,231	2,000	2,000	0.0%
Building Permits	39,432	150,127	50,000	50,000	0.0%
Sewage Permit Fees	7,115	4,205	6,000	6,000	0.0%
Occupancy/Use Permits	-	100	500	100	-80.0%
LIVESCAN Fees	13,781	19,618	13,000	20,000	53.8%
Totals	\$ 72,421	\$ 190,158	\$ 87,000	\$ 93,600	7.6%

Parking Facilities:

Parking Meters - Streets	\$ 32,930	\$ 31,267	\$ 33,000	\$ 33,000	0.0%
Parking Meters - Lots	32,019	29,320	30,000	31,000	3.3%
Parking Meters - Parking Garage	334	468	500	750	50.0%
Parking Permits	25,808	29,220	25,500	30,000	17.6%
Totals	\$ 91,091	\$ 90,275	\$ 89,000	\$ 94,750	6.5%

Downtown Event Park

DOWNTOWN PARK FEES	\$ 775	\$ 950	\$ 1,000	\$ 1,000	0.0%
	\$ 775	\$ 950	\$ 1,000	\$ 1,000	0.0%

TOTAL CHARGES FOR SERVICES	\$ 255,015	\$ 377,479	\$ 288,726	\$ 303,855	
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General Fund

REVENUE

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

LICENSES, PERMITS, & FEES	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Junkyard Permits	\$ -	\$ 50	\$ 50	\$ 50	0.0%
Amusement Devices	-	-	-	-	
Cable TV Franchise	15,868	15,084	15,000	14,000	-6.7%
Miscellaneous Permits	3,407	1,178	1,200	2,000	66.7%
Storm Water Management	50	90	-	-	
Street Encroachments	-	-	100	100	0.0%
Totals	\$ 19,325	\$ 16,402	\$ 16,350	\$ 16,150	-1.2%

FINES, FORFEITS, & PENALTIES	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Vehicle Fines	\$ 16,773	\$ 23,217	\$ 25,000	\$ 25,000	0.0%
Ordinance/Statutes	17,120	15,129	15,000	20,000	33.3%
Probation Fines	5,871	5,920	10,000	10,000	0.0%
Miscellaneous Fines	125	200	500	500	
Parking Tickets	17,347	15,970	15,000	18,000	20.0%
Totals	\$ 57,236	\$ 60,436	\$ 65,500	\$ 73,500	12.2%

INVESTMENTS & RENTALS	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Earning and Investments	\$ 3,645	\$ 66,551	\$ 40,000	\$ 75,000	87.5%
Interest - Road Assessments	213	-	213	-	-100.0%
Rent - Sewer Office	11,322	11,888	12,487	13,111	5.0%
Rent - Farmers National Bank	49,296	49,296	49,296	49,296	0.0%
Rent - Tax Office	7,828	8,063	8,304	8,553	3.0%
Totals	\$ 72,304	\$ 135,798	\$ 110,300	\$ 145,960	

MISCELLANEOUS REVENUE	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
DARE - Donations	\$ 1,300	\$ -	\$ 4,000	\$ -	-100.0%
Miscellaneous	2,932	1,720	2,500	1,500	-40.0%
Donations - Other	-	8,275	-	-	
Donations - Police	2,858	-	-	-	
Pass Through Grants	19,000	-	-	-	
Refunds PY Expenditures	12,541	19,706	18,000	15,000	-16.7%
Totals	\$ 38,631	\$ 29,701	\$ 24,500	\$ 16,500	-32.7%

INTERFUND OPERATING TRANSFERS	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Transfer From Liquid Fuels Tax Fund	\$ 465,913	\$ 460,646	\$ 463,692	\$ 465,361	0.4%
Transfer From CDBG Fund	-	-	90,000	90,000	0.0%
Totals	\$ 465,913	\$ 460,646	\$ 553,692	\$ 555,361	0.3%

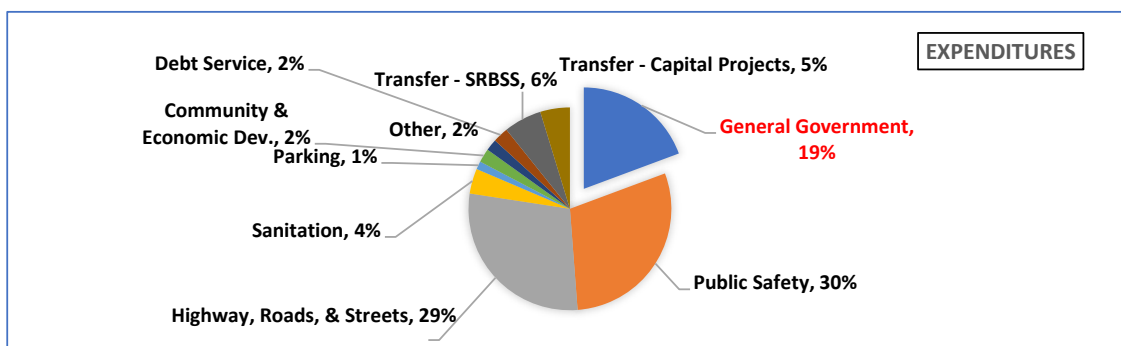
General Fund

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; Personnel Administration, and Building Cost at City Hall.

Expenditures by Program:	2023	2023	Proposed	Delta	
	Budget	YTD	2024 Budget	Dollar	%
Mayor - Council	\$ 43,003	\$ 30,521	\$ 43,471	\$ 468	1.1%
Manager	190,727	138,517	197,208	6,481	3.4%
Financial Administration	261,157	178,377	332,024	70,867	27.1%
Tax Collection	230,474	159,754	236,553	6,079	2.6%
Law/Solicitor	29,000	21,870	39,000	10,000	34.5%
Personal Administration	495,400	413,257	538,382	42,982	8.7%
Other General Administration	100,469	69,719	104,918	4,449	4.4%
IT Services	23,251	12,154	24,219	968	4.2%
Engineering Services	33,121	23,067	36,806	3,685	11.1%
Downtown Event Park	25,612	21,634	28,626	3,014	11.8%
Government Buildings - ADMIN	122,825	79,485	130,700	7,875	6.4%
Totals	\$ 1,555,039	\$ 1,148,355	\$ 1,711,907	\$ 156,868	10.1%

Expenditures by Program:	2021	2022	2023	Proposed
	Actual	Actual	Budget	2024 Budget
Mayor - Council	\$ 35,716	\$ 38,783	\$ 43,003	\$ 43,471
Manager	151,092	184,103	190,727	197,208
Financial Administration/HR	231,905	263,705	261,157	332,024
Tax Collection	182,619	212,101	230,474	236,553
Law/Solicitor	33,712	29,758	29,000	39,000
Personal Administration	441,006	392,844	495,400	538,382
Other General Administration	79,217	97,605	100,469	104,918
IT Services	20,202	11,960	23,251	24,219
Engineering Services	28,131	30,820	33,121	36,806
Downtown Event Park	18,394	23,114	25,612	28,626
Government Buildings - ADMIN	121,816	99,034	122,825	130,700
Totals	\$ 1,343,810	\$ 1,383,827	\$ 1,555,039	\$ 1,711,907
	10.8%	3.0%	12.4%	10.1%



General Fund

General Administration

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

Mayor - Council

	2021	2022	2023	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2024	%
				Budget	
Wages	\$ 19,050	\$ 21,600	\$ 21,600	\$ 22,500	4.2%
Benefits & Employer Taxes	1,457	1,653	1,653	1,721	4.1%
Program Supplies	103	67	500	500	0.0%
Insurance - Errors & Omissions	11,622	11,730	13,000	12,500	-3.8%
Dues, Subscriptions, Memberships	3,484	3,406	4,250	4,250	0.0%
Conferences, Seminars, Travel	-	327	2,000	2,000	0.0%
Totals	\$ 35,716	\$ 38,783	\$ 43,003	\$ 43,471	1.1%

Manager

	2021	2022	2023	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2024	%
				Budget	
Wages	\$ 96,340	\$ 113,397	\$ 117,271	\$ 122,752	4.7%
Benefits & Employer Taxes	46,788	52,731	55,731	57,780	3.7%
Program Supplies	884	1,994	2,000	2,000	0.0%
Professional Services *	1,894	10,642	9,225	7,175	-22.2% *
Dues, Subscriptions, Memberships	2,870	1,693	2,500	2,500	0.0%
Conferences, Seminars, Travel	2,316	3,646	4,000	5,000	25.0%
Totals	\$ 151,092	\$ 184,103	\$ 190,727	\$ 197,208	3.4%

* Professional Services

Bonds: \$2,175

Tyler Software: \$5,000

Financial Administration

	2021	2022	2023	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2024	%
				Budget	
Wages	\$ 124,555	\$ 127,168	\$ 131,542	\$ 169,266	28.7% **
Benefits & Employer Taxes	41,039	37,232	35,165	55,100	56.7% **
Program Supplies	2,008	1,645	2,500	3,500	40.0%
Professional Services	60,262	96,041	87,450	94,658	8.2% ***
Dues, Subscriptions, Memberships	1,133	1,234	2,000	2,000	0.0%
Conferences, Seminars, Travel	345	385	2,500	7,500	200.0%
Totals	\$ 229,342	\$ 263,705	\$ 261,157	\$ 332,024	27.1%

*** - Bond \$750

*** - Keystone Payroll \$21,150

*** Audit \$36,750

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

*** - Software support \$34,008

** Replacement Finance Director at 12 months - Retiring Finance Director at 5 months

General Fund

General Administration

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

Tax Collection

	2021	2022	2023	Proposed 2024	
Expenditures by Object:	Actual	Actual	Budget	Budget	%
Wages	\$ 65,909	\$ 76,593	\$ 83,030	\$ 84,951	2.3%
Benefits & Employer Taxes	28,972	30,439	32,155	32,481	1.0%
Commission - LST	4,750	4,878	4,800	4,800	0.0%
Program Supplies	4,373	3,662	8,800	9,300	5.7%
Professional Services	29,932	30,590	31,635	32,218	1.8%
Rent	7,828	8,063	8,304	8,553	3.0%
Conferences, Seminars, Travel	-	80	1,000	1,000	0.0%
Earned Income Tax Collection Fees	40,855	57,796	60,750	63,250	4.1%
Totals *	\$ 182,619	\$ 212,101	\$ 230,474	\$ 236,553	2.6%

* This budget is shared with the St. Marys School District and Elk County. **Total City's cost is \$135,551** - this includes the commission for EIT Collections of 1.85%

Cost related to only City expenditures are: Tax Billing - \$17,000; LST Commission - \$4,800; ECTC - \$750 EIT- \$62,500 (1.85%)

Law/Solicitor

	2021	2022	2023	Proposed 2024	
Expenditures by Object:	Actual	Actual	Budget	Budget	%
Solicitor	\$ 16,524	\$ 16,560	\$ 19,000	\$ 19,000	0.0%
Professional Services	17,188	13,198	10,000	20,000	100.0%
Totals	\$ 33,712	\$ 29,758	\$ 29,000	\$ 39,000	34.5%

Other Administration

	2021	2022	2023	Proposed 2024	
Expenditures by Object:	Actual	Actual	Budget	Budget	%
Wages	\$ 33,401	\$ 36,422	\$ 33,621	\$ 30,059	-10.6%
Benefits & Employer Taxes	5,865	1,645	3,098	7,360	137.6%
Office Supplies	9,390	10,808	10,000	11,000	10.0%
Postage	7,058	9,097	9,000	9,000	0.0%
Advertising & Printing	9,034	5,931	7,500	7,500	0.0%
Rental/Agreements	805	3,084	2,500	2,500	0.0%
Fees - Bank charges & other charges	119	1,805	500	750	50.0%
Minor Office Equipment	1,097	1,656	4,000	4,000	0.0%
Communication Expenses	7,500	18,000	18,000	18,000	0.0%
Codification of Ordinances & Res.	2,185	3,609	5,000	5,000	0.0%
Dues, Subscriptions, Memberships	-	257	500	500	0.0%
Bond Coverage	-	146	250	250	0.0%
Vehicle Expenses	2,763	5,145	6,500	9,000	38.5%
Totals	\$ 79,217	\$ 97,605	\$ 100,469	\$ 104,918	4.4%

General Fund

General Administration

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

Personnel Administration

	2021	2022	2023	Proposed 2024	
Expenditures by Object:	Actual	Actual	Budget	Budget	%
OPEB- Health Insurance*	\$ 6,715	\$ 5,310	\$ 15,000	\$ 10,000	-33.3%
OPEB - Compensated Absences	27,921	2,130	35,000	65,000	85.7%
Pension Cost	318,100	301,984	345,400	363,382	5.2%
Workers Compensation	88,270	83,420	100,000	100,000	0.0%
Totals	\$ 441,006	\$ 392,844	\$ 495,400	\$ 538,382	8.7%

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

IT SERVICES

	2021	2022	2023	Proposed 2024	
Expenditures by Object:	Actual	Actual	Budget	Budget	%
Wages	\$ 6,403	\$ 7,008	\$ 7,210	\$ 7,628	5.8%
Benefits & Employer Taxes	1,362	1,948	1,541	1,591	3.3%
Program Supplies	-	-	500	500	0.0%
Web Page Expenses	2,297	430	3,500	3,500	0.0%
IT - Networking Services	10,140	2,574	7,500	7,500	0.0%
Dues, Subscriptions, Memberships	-	-	1,500	1,000	0.0%
Conferences, Seminars, Travel	-	-	500	1,000	0.0%
Training	-	-	1,000	1,500	0.0%
Totals	\$ 20,202	\$ 11,960	\$ 23,251	\$ 24,219	4.2%

ENGINEERING SERVICES

	2021	2022	2023	Proposed 2024	
Expenditures by Object:	Actual	Actual	Budget	Budget	%
Wages	\$ 20,184	\$ 20,517	\$ 21,108	\$ 22,330	5.8%
Benefits & Employer Taxes	7,947	10,303	8,513	8,976	5.4%
Program Supplies	-	-	500	2,500	0.0%
Conferences, Seminars, Travel	-	-	500	500	0.0%
Dues, Subscriptions, Memberships	-	-	500	500	0.0%
Training	-	-	2,000	2,000	0.0%
Totals	\$ 28,131	\$ 30,820	\$ 33,121	\$ 36,806	11.1%

DOWNTOWN EVENT PARK

	2021	2022	2023	Proposed 2024	
Expenditures by Object:	Actual	Actual	Budget	Budget	%
Wages	\$ 14,233	\$ 15,066	\$ 15,500	\$ 16,398	5.8%
Benefits & Employer Taxes	4,161	4,130	4,112	4,229	2.8%
Program Supplies	-	-	500	1,000	0.0%
Professional Services	-	772	1,500	2,000	0.0%
Repairs & Maintenance Services	-	3,146	4,000	5,000	0.0%
Totals	\$ 18,394	\$ 23,114	\$ 25,612	\$ 28,626	11.8%

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

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Expenditures by Object:					
Program Supplies - Maintenance	\$ 2,887	\$ 1,533	\$ 4,000	\$ 4,000	0.0%
Prof. Services - Janitorial	14,525	15,765	15,000	20,000	33.3%
Insurance - Building	19,651	20,945	21,525	24,000	11.5%
Industrial Appraisal	2,025	-	2,100	2,500	19.0%
Maintenance - Building	40,787	21,546	30,000	30,000	0.0%
Maintenance - Grounds	9,517	4,676	10,000	10,000	0.0%
Minor Equipment - Buildings	707	1,036	3,000	3,000	0.0%
Minor Equipment - Grounds	436	1,290	1,000	1,000	0.0%
Utilities	31,281	32,243	36,200	36,200	0.0%
Totals	\$ 121,816	\$ 99,034	\$ 122,825	\$ 130,700	6.4%

PUBLIC SAFETY

319 Erie Avenue - Police Station

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Expenditures by Object:					
Wages -Janitorial	\$ 23,546	\$ 24,843	\$ 25,759	\$ 26,472	2.8%
Benefits & Employer Taxes	1,901	2,001	2,071	2,135	3.1%
Insurance	1,720	1,808	1,900	2,200	15.8%
Program Supplies - Maintenance	658	1,387	1,000	1,500	50.0%
Professional Services - Maint	20,390	25,010	20,000	20,000	0.0%
Utilities	21,023	19,639	28,500	28,700	0.7%
Totals	\$ 69,238	\$ 74,688	\$ 79,230	\$ 81,007	2.2%

PUBLIC WORKS

1015 Graphite Road - Public Works Building

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Expenditures by Object:					
Insurance	\$ 3,042	\$ 3,197	\$ 3,400	\$ 3,400	0.0%
Program Supplies - Maintenance	232	2,334	2,500	2,500	0.0%
Professional Services - Maint	9,811	10,230	10,000	10,000	0.0%
PA One Calls	2,956	2,982	3,000	3,000	0.0%
Utilities	17,670	20,483	23,050	23,150	0.4%
Totals	\$ 33,711	\$ 39,226	\$ 41,950	\$ 42,050	0.2%

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	\$	22,500	
Manager		64,881	70%
Public Works Director		22,330	25%
IT Director		7,628	10%
Administrative - Manager		56,671	
Receptionist		20,059	50%
Summer Staff		10,000	
Overtime		1,200	
Finance Director		107,907	2 employees
Deputy Finance Director		61,359	
Tax Collector		47,178	
Administrative - Tax		37,773	
Parks & Rec Manager		16,398	29%
Custodian - Police		26,472	
		<u>502,356</u>	

Employee Benefits

Employer Fica & Medicare	\$	38,415
Employer Unemp Comp		1,027
Health Insurance		111,485
Employer H.S.A. Contr.		16,234
Life & Short Term Liab.		2,140
Vision		724
Uniforms		1,290
Workers Comp - tax office		40
Total Benefits	\$	<u>171,355</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	1,000	750
Garbage	\$ 1,500	700	1,400
Telephone	\$ 10,000	18,000	5,000
	\$ 36,200	\$ 28,700	\$ 23,150

General Fund

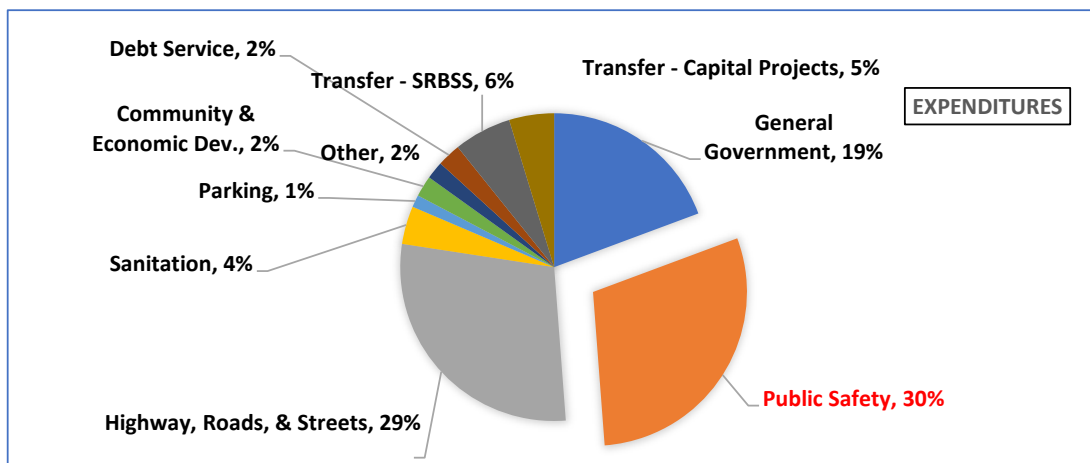
Public Safety

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

For 2024, Public Safety shows an increase of 4% from the 2023 budget.

Expenditures by Department:	2023	2023	Proposed	Delta	
	Budget	YTD	2024	Dollar	%
			Budget		
Police Department	\$ 2,081,123	\$ 1,509,708	\$ 2,197,503	\$ 116,380	5.6%
Code Enforcement	211,948	159,983	189,995	(21,953)	-10.4%
Planning & Zoning	131,547	95,207	136,242	4,695	3.6%
Emergency Management	4,500	-	5,000	500	11.1%
Buildings & Plant	79,230	60,706	81,007	1,777	2.2%
Totals	\$ 2,508,348	\$ 1,825,604	\$ 2,609,747	\$ 101,399	4.0%

Expenditures by Department:	2021	2022	2023	Proposed
	Actual	Actual	Budget	2024
				Budget
Police Department	\$ 1,862,296	\$ 1,962,709	\$ 2,081,123	\$ 2,197,503
Code Enforcement	182,767	201,131	211,948	189,995
Planning & Zoning	109,980	123,415	131,547	136,242
Emergency Management	2,476	130	4,500	5,000
Buildings & Plant	69,238	74,688	79,230	81,007
Totals	\$ 2,226,757	\$ 2,362,073	\$ 2,508,348	\$ 2,609,747



General Fund

Police Department - Operating Budget

The Police department consist of a police chief, 4 sergeants and 10 police officers and one part-time officer.

Civilian employees consist of 1.5 administrative assistants, 1 animal enforcement officer and a crossing guard and 1 custodian.

For 2024, the police department shows an increase of 5.6% from the 2023 budget.

Expenditures by Department:	2023	2023	Proposed	Delta	
	Budget	YTD	2024	Dollar	%
			Budget		
Police Department	\$ 2,081,123	\$ 1,509,708	\$ 2,197,503	\$ 116,380	5.6%

Expenditures by Department:	2021	2022	2023	Proposed		
	Actual	Actual	Budget	2024		
				Budget		
Police Department	\$ 1,862,296	\$ 1,962,709	\$ 2,081,123	\$ 2,197,503		
	0.58%	5.4%	6.0%	5.6%		

Expenditures by Object:	2021	2022	2023	Proposed		
	Actual	Actual	Budget	2024	Delta	%
				Budget		
Wages	\$ 1,316,138	\$ 1,326,280	\$ 1,395,399	\$ 1,464,359	\$ 68,960	4.9%
Benefits & Employer Taxes	366,066	419,605	436,774	474,944	38,170	8.7%
Program Supplies	40,532	54,922	69,000	72,250	3,250	4.7%
Professional Services	78,998	84,085	97,950	102,950	5,000	5.1%
Training & Education	19,821	21,840	37,000	38,000	1,000	2.7%
Fuel/Vehicle Maint. & Repairs	40,741	55,977	45,000	45,000	-	0.0%
Totals	\$ 1,862,296	\$ 1,962,709	\$ 2,081,123	\$ 2,197,503	\$ 116,380	5.6%

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.

	2021	2022	2023	Proposed
	Actual	Actual	Budget	2024
				Budget
Police Department	\$ 1,862,296	\$ 1,962,709	\$ 2,081,123	\$ 2,197,503
Charges for Services	(56,178)	(67,452)	(65,500)	(77,500)
Grants & Contributions	(70,867)	(95,006)	(54,000)	(60,000)
Tax Revenue used to fund project costs	1,735,251	1,800,251	1,961,623	2,060,003

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

	2021	2022	2023	Proposed
	Actual	Actual	Budget	2024
				Budget
Operating Cost	\$ 1,862,296	\$ 1,962,709	\$ 2,081,123	\$ 2,197,503
Capital Cost	\$ 7,007	\$ 102,463	\$ 283,475	\$ 593,622
Total Cost	\$ 1,869,303	\$ 2,065,172	\$ 2,364,598	\$ 2,791,125

General Fund

Police Department - Operating Budget

POLICE DEPARTMENT

			Program Supplies	
Wages			Total Budget	\$ 72,250
Regular Wages:			Budget consist of :	
Chief	1	\$ 94,891	Canine Unit Fees	1,000
Sergeants	4	317,767	Office Supplies	7,750
Police Officers	10	765,712	Photo & Minor Equipment	1,000
Other Wages:			Clothing & Uniforms	12,500
Officer in Charge		1,350	Program Supplies	11,000
Shift Differential		26,880	Firearms & Equipment	20,000
Longevity Pay		40,317	Radio Equipment/Maint.	1,000
Educational Allowance		9,000	Dues, Memberships, Fees	5,000
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	\$ 102,950
Court & DJ Hearings		12,000	Budget consist of :	
Other		30,000	Animal Control Services	10,200
Outside Services		60,000 *	Uniform Cleaning	5,250
D.A.R.E		5,000	Professional Serv. (Contracted)	31,500
Civilian Wages:			Travel	500
Administrative Assistants	1.5	72,642	Insurance	33,000
Crossing Guard	1	3,800	Central Processing - LiveScan	15,000
			DUI Lab Fees	7,500
Total Wages		<u>\$ 1,464,359</u>	Training & Education	
Employee Benefits			Total Budget	\$ 38,000
Employer Fica & Medicare		\$ 26,593	Budget consist of :	
Employer Unemp Comp		2,032	Training	24,000
Health Insurance		379,546	Post-Secondary Educ. Reimb.	10,000
Employer H.S.A. Contr.		45,000	Crime Prevention	1,000
Life & Short Term Liab.		4,714	D.A.R.E. Training	3,000
Dental		16,096	Fuel/Vehicle Maintenance & Repairs	
Vision		963	Total Budget	\$ 45,000
Total Benefits		<u>\$ 474,944</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, and the Central Processing is reimbursed by fees imposed by the court on defendants.

General Fund

Code Enforcement - Operating Budget

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

For 2024, the code enforcement department shows a decrease of 10.4 percent from the 2023 budget.

Expenditures by Department:	2023	2023	Proposed	Delta	
	Budget	YTD	2024 Budget	Dollar	%
Code Enforcement	\$ 211,948	\$ 159,983	\$ 189,995	\$ (21,953)	-10.4%

Expenditures by Department:	2021	2022	2023	Proposed	
	Actual	Actual	Budget	2024 Budget	
Code Enforcement	\$ 182,767 1.3%	\$ 201,131 10.0%	\$ 211,948 5.4%	\$ 189,995 -10.4%	

Expenditures by Object:	2021	2022	2023	Proposed	
	Actual	Actual	Budget	2024 Budget	%
Wages	\$ 108,580	\$ 110,687	\$ 123,280	\$ 130,334	5.7%
Benefits & Employer Taxes	59,206	56,867	64,618	38,561	-40.3%
Program Supplies	2,258	10,015	4,000	4,000	0.0%
Professional Services	1,267	15,452	11,550	8,600	-25.5%
Training & Education	8,237	2,542	4,000	4,000	0.0%
Fuel/Vehicle Maint. & Repairs	3,219	5,568	4,500	4,500	0.0%
Totals	\$ 182,767	\$ 201,131	\$ 211,948	\$ 189,995	-10.4%

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.

	2021	2022	2023	Proposed
	Actual	Actual	Budget	2024 Budget
Code Enforcement	\$ 182,767	\$ 201,131	\$ 211,948	\$ 189,995
Charges for Services	(39,432)	(150,127)	(50,000)	(50,000)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	143,335	51,004	161,948	139,995

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

	2021	2022	2023	Proposed
	Actual	Actual	Budget	2024 Budget
Operating Cost	\$ 182,767	\$ 201,131	\$ 211,948	\$ 189,995
Capital Cost	\$ -	\$ -	\$ -	\$ -
Total Cost	\$ 182,767	\$ 201,131	\$ 211,948	\$ 189,995

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 2024, the planning & zoning department shows an increase of 3.6% from the 2023 budget.

Expenditures by Department:	2023	2023	Proposed	Delta	
	Budget	YTD	2024	Dollar	%
			Budget		
Planning & Zoning	\$ 131,547	\$ 95,207	\$ 136,242	\$ 4,695	3.6%

Expenditures by Department:	2021	2022	2023	Proposed	
	Actual	Actual	Budget	2024	
				Budget	
Planning & Zoning	\$ 109,980	\$ 123,415	\$ 131,547	\$ 136,242	
	-0.2%	12.2%	6.6%	3.6%	

Expenditures by Object:	2021	2022	2023	Proposed	
	Actual	Actual	Budget	2024	%
				Budget	
Wages	\$ 66,893	\$ 71,597	\$ 77,840	\$ 81,922	5.2%
Benefits & Employer Taxes	30,967	38,292	35,957	36,570	1.7%
Program Supplies	680	489	2,000	2,000	0.0%
Professional Services	11,071	12,912	14,500	14,500	0.0%
Training & Education	369	125	1,250	1,250	0.0%
Fuel/Vehicle Maint. & Repairs	-	-	-	-	
Totals	\$ 109,980	\$ 123,415	\$ 131,547	\$ 136,242	3.6%

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.

	2021	2022	2023	Proposed
	Actual	Actual	Budget	2024
				Budget
Planning & Zoning	\$ 109,980	\$ 123,415	\$ 131,547	\$ 136,242
Charges for Services	(9,460)	(12,540)	(15,000)	(15,000)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	\$ 100,520	\$ 110,875	\$ 116,547	\$ 121,242

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

	2021	2022	2023	Proposed
	Actual	Actual	Budget	2024
				Budget
Operating Cost	\$ 109,980	\$ 123,415	\$ 131,547	\$ 136,242
Capital Cost	-	-	-	-
Total Cost	\$ 109,980	\$ 123,415	\$ 131,547	\$ 136,242

General Fund

Code Enforcement - Planning & Zoning - Operating Budget

CODE ENFORCEMENT

Listed below is the breakdown of wages for 2024:

Wages

Regular Wages:

Code Official - Inspector	\$ 66,649
Code Official - Building	62,185
Total Full Time Wages	<u>128,834</u>

Overtime Wages:

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

Total Wages 130,334

Employee Benefits

Employer Fica & Medicare	\$ 9,971
Employer Unemp Comp	220
Health Insurance	23,885
Employer H.S.A. Contr.	3,000
Life & Short Term Liab.	732
Vision	153
Uniforms	600
Total Benefits	<u>\$ 38,561</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	\$ 8,600
Budget consist of :	
Building Permit Inspection Fee	2,500
Prof. Services - Grass Cutting	500
Prof. Serv- Software Maint	5,600

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 2024:

Wages

Regular Wages:

City Manager	20% \$ 18,537
Code Official - Zoning	62,185
Total Full Time Wages	<u>80,722</u>

Overtime Wages:

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

Total Wages 81,922

Employee Benefits

Employer Fica & Medicare	6,267
Employer Unemp Comp	132
Health Insurance	25,589
Employer H.S.A. Contr.	3,600
Life & Short Term Liab.	439
Vision	183
Uniforms	360
Total Benefits	<u>\$ 36,570</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:	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta	
				Dollar	%
EMA	\$ 4,500	\$ -	\$ 5,000	\$ 500	11.1%
Expenditures by Department:	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	
EMA	\$ 2,476	\$ 130	\$ 4,500	\$ 5,000	
Expenditures by Object:	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Program Supplies	2,476	130	3,500	4,000	14.3%
Training & Education	-	-	1,000	1,000	0.0%
Capital Purchases	-	-	-	-	
Totals	\$ 2,476	\$ 130	\$ 4,500	\$ 5,000	11.1%

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.

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget
Emergency Management	\$ 2,476	\$ 130	\$ 4,500	\$ 5,000
Charges for Services				
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	2,476	130	4,500	5,000

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

Operating & Capital Expenditures

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget
Operating Cost	\$ 2,476	\$ 130	\$ 4,500	\$ 5,000
Capital Cost	\$ -	\$ -	\$ -	\$ -
Total Cost	\$ 2,476	\$ 130	\$ 4,500	\$ 5,000

General Fund

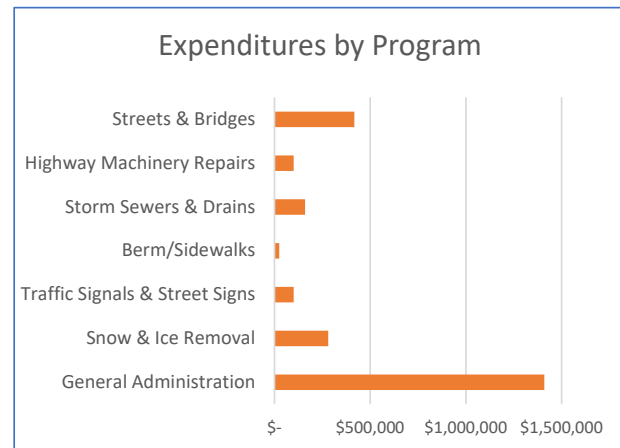
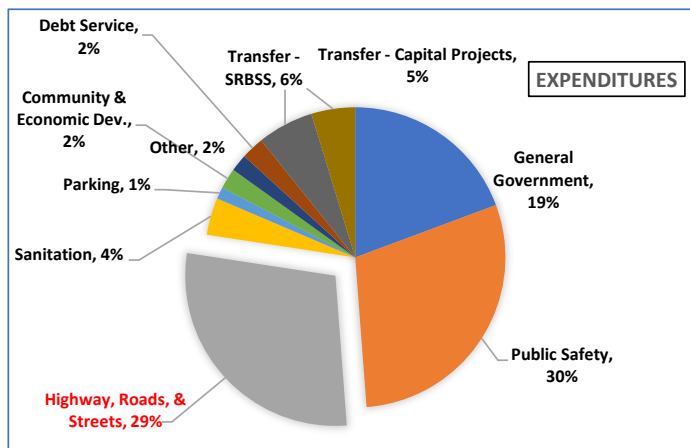
Public Works - Highway, Roads & Streets

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

For 2024, the public works department shows an increase of 1% from the 2023 budget.

Expenditures by Program:	2023	2023	Proposed	Delta	
	Budget	YTD	2024	Dollar	%
Expenditures by Program:					
General Administration	\$ 1,347,788	\$ 988,665	\$ 1,409,951	\$ 62,163	4.6%
Snow & Ice Removal	266,760	89,287	280,876	14,116	5.3%
Traffic Signals & Street Signs	100,000	60,753	100,000	-	0.0%
Berm/Sidewalks	21,500	19,230	24,500	3,000	14.0%
Storm Sewers & Drains	160,000	76,043	160,000	-	0.0%
Highway Machinery Repairs	95,000	58,944	100,000	5,000	5.3%
Streets & Bridges	476,000	267,627	418,000	(58,000)	-12.2%
Building & Plant	41,950	20,653	42,050	100	0.2%
Totals	\$ 2,508,998	\$ 1,581,202	\$ 2,535,377	\$ 26,379	1.1%

Expenditures by Program:	2021	2022	2023	Proposed
	Actual	Actual	Budget	2024
Expenditures by Program:				
General Administration	\$ 1,030,096	\$ 1,205,675	\$ 1,347,788	\$ 1,409,951
Snow & Ice Removal	231,466	183,425	266,760	280,876
Traffic Signals & Street Signs	93,512	77,315	100,000	100,000
Berm/Sidewalks	-	25,697	21,500	24,500
Storm Sewers & Drains	131,932	135,356	160,000	160,000
Highway Machinery Repairs	95,551	92,825	95,000	100,000
Streets & Bridges	361,331	423,832	476,000	418,000
Building & Plant	33,711	39,226	41,950	42,050
Totals	\$ 1,977,599	\$ 2,183,351	\$ 2,508,998	\$ 2,535,377
	-0.5%	10.4%	14.9%	1.1%



General Fund

Public Works - Highway, Roads & Streets

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

General Administration:

	2021	2022	2023	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2024	%
				Budget	
Wages	\$ 663,345	\$ 766,522	\$ 861,440	\$ 916,543	6.4%
Benefits & Employer Taxes	239,992	268,678	300,728	305,598	1.6%
Program Supplies	50,850	54,973	65,870	66,309	0.7%
Professional Services	35,910	41,646	52,250	54,000	3.3%
Training & Education	450	1,208	2,500	2,500	0.0%
Fuel for Vehicles	39,549	72,648	65,000	65,000	0.0%
Totals	\$ 1,030,096	\$ 1,205,675	\$ 1,347,788	\$ 1,409,951	4.6%

Snow & Ice Removal:

	2021	2022	2023	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2024	%
				Budget	
Overtime	\$ 16,662	\$ 22,969	\$ 35,000	\$ 35,000	0.0%
Program Supplies	214,804	160,456	231,760	245,876	6.1%
Totals	\$ 231,466	\$ 183,425	\$ 266,760	\$ 280,876	5.3%

1B anti-skid - 4,000 tons @ \$29.69 - \$118,760

Salt - 1,350 Tons @ \$94.16 - \$127,116

Traffic Signals & Street Signs:

	2021	2022	2023	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2024	%
				Budget	
Program Supplies	\$ 33,814	\$ 9,681	\$ 25,000	\$ 25,000	0.0%
Traffic Signals - Electric Cost	8,154	9,316	10,000	10,000	0.0%
Professional Services - Maintenance	2,286	8,613	15,000	15,000	0.0%
Professional Services - Line Painting	49,258	49,705	50,000	50,000	0.0%
Totals	\$ 93,512	\$ 77,315	\$ 100,000	\$ 100,000	0.0%

Berm & Sidewalks:

	2021	2022	2023	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2024	%
				Budget	
Program Supplies - Berms	\$ -	\$ 25,697	\$ 20,000	\$ 23,000	15.0%
Professional Services - Sidewalks	-	-	-	-	0.0%
Equipment Rental - Berms	-	-	1,500	1,500	0.0%
Totals	\$ -	\$ 25,697	\$ 21,500	\$ 24,500	14.0%

Storm Sewers & Drains:

	2021	2022	2023	Proposed	
Expenditures by Object:	Actual	Actual	Budget	2024	%
				Budget	
Program Supplies	\$ 30,501	\$ 60,737	\$ 95,000	\$ 95,000	0.0%
Professional Services	101,431	74,619	65,000	65,000	0.0%
Totals	\$ 131,932	\$ 135,356	\$ 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:

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Expenditures by Object:					
Program Supplies - Vehicle Parts	\$ 46,922	\$ 53,467	\$ 45,000	\$ 50,000	11.1%
Professional Services - Maintenance	48,629	39,358	50,000	50,000	0.0%
Totals	\$ 95,551	\$ 92,825	\$ 95,000	\$ 100,000	5.3%

Streets and Bridges:

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Expenditures by Object:					
Overtime	\$ 2,023	\$ 3,309	\$ 6,000	\$ 6,000	0.0%
Program Supplies	333,315	298,204	356,000	356,000	0.0%
Special Projects	2,500	832	50,000	50,000	0.0%
Bridge Inspections	2,400	1,800	4,000	6,000	50.0%
Jackson Rd Project - ECCD grant	21,093	119,687	60,000	-	-100.0% *
Totals	\$ 361,331	\$ 423,832	\$ 476,000	\$ 418,000	-12.2%

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.

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget
Public Works	\$ 1,977,599	\$ 2,183,351	\$ 2,508,998	\$ 2,535,377
Intergovernmental Revenues *	(383,353)	(475,447)	(478,385)	(544,054)
Grants & Contributions	(21,093)	(119,687)	(60,000)	-
Tax Revenue used to fund project costs	\$ 1,573,153	\$ 1,588,217	\$ 1,970,613	\$ 1,991,323

* - 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

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget
Operating Cost	\$ 1,977,599	\$ 2,183,351	\$ 2,508,998	\$ 2,535,377
Capital Cost	1,835,444	1,221,101	1,233,200	2,513,500
Total Cost	\$ 3,813,043	\$ 3,404,452	\$ 3,742,198	\$ 5,048,877

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 2024:

Wages

Regular Wages:		
Directors	\$ 85,960	*
Superintendents	145,413	
Street Crew	620,059	***
Administrative	35,111	**
Total Full Time	<u>\$ 886,543</u>	

Seasonal Wages	<u>\$ 30,000</u>
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Total Regular Wages	\$ 916,543
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Overtime Wages:	
Snow Removal	\$ 35,000
Streets & Roads	<u>6,000</u>
Total Overtime	41,000

Total Wages	<u><u>\$ 957,543</u></u>
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Employee Benefits

Employer Fica & Medicare	\$ 73,252
Employer Unemp Comp	2,041
Health Insurance	196,500
Employer H.S.A. Contr.	29,010
Life & Short Term Liab.	3,775
Vision	1,020

Total Benefits	<u><u>\$ 305,598</u></u>
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General Administration

Program Supplies

Total Budget	\$ 66,309
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Budget consist of :

Uniforms	12,809
Program Supplies	28,000
Minor Equipment	18,500
Radio Equipment/Maint.	3,000
Christmas Lights	4,000

Professional Services

Total Budget	\$ 54,000
--------------	-----------

Budget consist of :

Insurance	38,500
Equipment Rental	15,500

Training & Education

Total Budget	\$ 2,500
--------------	----------

Budget consist of :

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

Total Budget	\$ 65,000
--------------	-----------

Budget consist of :

Fuel for Vehicles	65,000
-------------------	--------

* 45% of total wages For Public Works Director

and 60% of total wages for Deputy PW Director

** 70% of total wages for Administrative Assistant

***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.

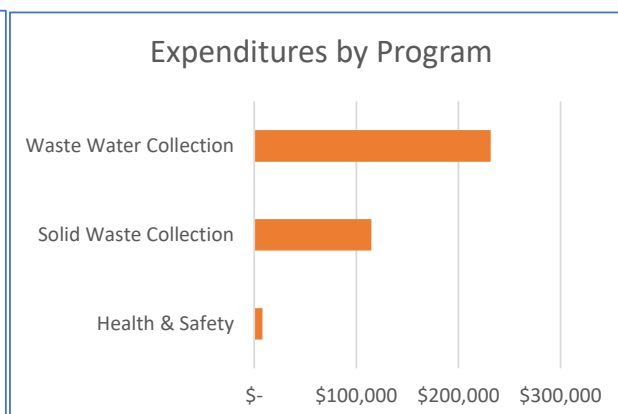
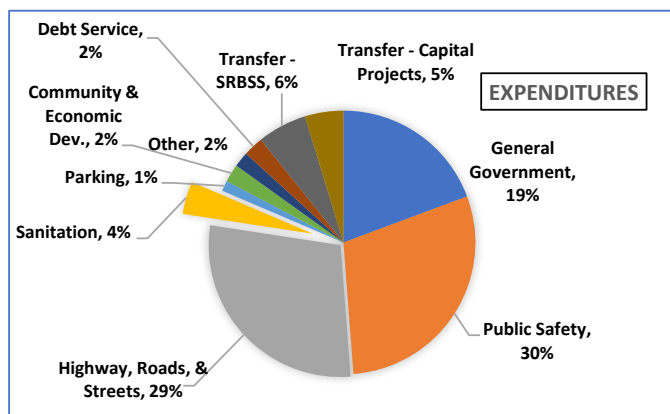
Expenditures by Program:	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta	
				Dollar	%
Health & Safety	\$ 8,000	\$ 7,650	\$ 8,000	\$ -	0.0%
Solid Waste Collection	109,507	81,226	114,720	5,213	4.8%
Waste Water Collection	233,295	156,396	231,679	(1,616)	-0.7%
Totals	\$ 350,802	\$ 245,272	\$ 354,399	\$ 3,597	1.0%

Expenditures by Program:	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget
Health & Safety	\$ 8,440	\$ 4,215	\$ 8,000	\$ 8,000
Solid Waste Collection	102,202	104,338	109,507	114,720
Waste Water Collection	197,924	185,418	233,295	231,679
Totals	\$ 308,566 4.7%	\$ 293,971 -4.7%	\$ 350,802 19.3%	\$ 354,399 1.0%

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

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

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget
Sanitation	\$ 308,566	\$ 293,971	\$ 350,802	\$ 354,399
Charges for Services	(205,039)	(189,340)	(239,295)	(237,679)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	\$ 103,527	\$ 104,631	\$ 111,507	\$ 116,720



General Fund

Sanitation

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

Health & Safety

Expenditures by Object:	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Professional Services	\$ 8,440	\$ 4,215	\$ 8,000	\$ 8,000	0.0%
Conferences & Seminars	-	-	-	-	
Totals	\$ 8,440	\$ 4,215	\$ 8,000	\$ 8,000	0.0%

Solid Waste Collection

Expenditures by Object:	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Program Supplies	\$ 820	\$ -	\$ 1,000	\$ 1,000	0.0%
Recyclables - Pick Up	62,520	62,430	62,520	62,520	0.0%
Compost Site *	32,862	35,294	37,987	39,200	3.2%
Clean-Up Day	6,000	6,614	8,000	12,000	50.0%
Totals	\$ 102,202	\$ 104,338	\$ 109,507	\$ 114,720	4.8%

*3.7% cost of living Increase

Waste Water Collection

Expenditures by Object:	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Wages	\$ 117,384	\$ 113,323	\$ 138,649	\$ 144,834	4.5%
Benefits & Employer Taxes	24,826	25,074	28,509	34,084	19.6%
Program Supplies	28,842	6,850	33,500	19,500	-41.8% **
Professional Services	15,550	28,283	20,150	20,150	0.0% *
Rent	11,322	11,888	12,487	13,111	5.0%
Totals	\$ 197,924	\$ 185,418	\$ 233,295	\$ 231,679	-0.7%

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

Bond - \$250

** decrease in postage - quarterly billing

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 2024:

Wages	
Regular Wages:	
Manager	\$ 9,269
Directors	49,679
Administrative	85,886
Total Wages	<u>\$ 144,834</u>

Employee Benefits	
Employer Fica & Medicare	\$ 11,080
Employer Unemp Comp	275
Health Insurance	18,530
Employer H.S.A. Contr.	2,770
Life & Short Term Liab.	821
Vision	127
Uniforms	480
Total Benefits	<u>\$ 34,084</u>

Program Supplies	
Total Budget	\$ 19,500
Budget consist of :	
Program Supplies	6,000
Postage	10,000
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	\$ 13,111
Budget consist of :	
Rent	13,111

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	2023	2023	Proposed	Delta	
	Budget	YTD	2024 Budget	Dollar	%
Revenue	\$ 104,000	\$ 84,836	\$ 112,750	8,750	8.4%
Expenditures*	112,347	72,952	114,183	1,836	1.6%
Increase (decrease) in fund balance	\$ (8,347)	\$ 11,884	\$ (1,433)	\$ 6,914	

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

Parking Facilities	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget
Revenue	\$ 108,438	\$ 106,245	\$ 104,000	\$ 112,750
Expenditures	91,573	84,967	112,347	114,183
Increase (decrease) in fund balance	\$ 16,865	\$ 21,278	\$ (8,347)	\$ (1,433)

Revenues by Object:	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Fines - Parking Tickets	17,347	15,970	15,000	18,000	20.0%
Parking Meters - Streets	32,930	31,267	33,000	33,000	0.0%
Parking Meters - Lots	32,019	29,320	30,000	31,000	3.3%
Parking Meters - Garage	334	468	500	750	50.0%
Parking Permits	25,808	29,220	25,500	30,000	17.6%
Totals	\$ 108,438	\$ 106,245	\$ 104,000	\$ 112,750	8.4%

Expenditures by Object:	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%	
Wages	\$ 17,114	\$ 16,764	\$ 30,394	\$ 32,060	5.5%	
Benefits & Employer Taxes	1,409	1,383	2,753	2,923	6.2%	
Program Supplies	6,544	4,894	10,000	10,000	0.0%	*
Professional Services	9,734	9,916	11,000	11,000	0.0%	**
Utilities	1,785	2,168	2,600	2,600	0.0%	
Insurance	4,987	5,244	5,600	5,600	0.0%	
Repair & Maintenance - Garage	30,000	24,598	30,000	30,000	0.0%	
Debt Service	20,000	20,000	20,000	20,000	0.0%	
Totals	\$ 91,573	\$ 84,967	\$ 112,347	\$ 114,183	1.6%	

* 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 2024:

Wages

Regular Wages:

Enforcement Officer	\$ 22,060
Technician	10,000
Total Wages	<u>\$ 32,060</u>

Employee Benefits

Employer Fica & Medicare	\$ 2,453
Employer Unemp Comp	220
Health Insurance	-
Employer H.S.A. Contr.	-
Life & Short Term Liab.	-
Vision	-
Workers Compensation	-
Uniforms	250
Total Benefits	<u>\$ 2,923</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:	2023	2023	Proposed	Delta	
	Budget	YTD	2024 Budget	Dollar	%
Community & Economic Dev.	\$ 180,605	\$ 54,824	\$ 194,978	\$ 14,373	8.0%
Totals	\$ 180,605	\$ 54,824	\$ 194,978	\$ 14,373	8.0%

Expenditures by Program:	2021	2022	2023	Proposed	
	Actual	Actual	Budget	2024 Budget	
Community & Economic Dev.	\$ 47,130	\$ 62,076	\$ 180,605	\$ 194,978	
Totals	\$ 47,130	\$ 62,076	\$ 180,605	\$ 194,978	
	13.7%	31.7%	190.9%	8.0%	

Expenditures by Object:	2021	2022	2023	Proposed	%
	Actual	Actual	Budget	2024 Budget	
Wages	\$ 39,256	\$ 46,698	\$ 116,307	\$ 123,045	5.8% *
Benefits & Employer Taxes	7,403	9,616	42,298	49,933	18.1%
Program Supplies	29	3,550	10,000	10,000	0.0%
Professional Services	-	-	3,000	3,000	0.0%
Dues, Memberships, Subscriptions	160	1,253	2,000	2,000	0.0%
Conferences, Seminars, Travel	282	959	7,000	7,000	0.0%
Totals	\$ 47,130	\$ 62,076	\$ 180,605	\$ 194,978	8.0%

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.

	2021	2022	2023	Proposed
	Actual	Actual	Budget	2024 Budget
Community & Economic Dev.	\$ 98,273	\$ 142,410	\$ 180,605	\$ 194,978
Charges for Services				
Grants & Contributions	(51,143)	(80,334)	(90,000)	(90,000)
Tax Revenue used to fund project costs	\$ 47,130	\$ 62,076	\$ 90,605	\$ 104,978

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 2024:

Wages

Regular Wages:	
Director	\$ 66,688
Deputy Director	46,548
Staff	9,809
Overtime	-
Total Wages	<u>\$ 123,045</u>

Employee Benefits

Employer Fica & Medicare	\$ 9,413
Employer Unemp Comp	239
Health Insurance	34,183
Employer H.S.A. Contr.	4,760
Life & Short Term Liab.	795
Vision	243
Workers Compensation	-
Uniforms	300
Total Benefits	<u>\$ 49,933</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:

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Expenditures by Object:					
Recreation - Shade Tree Fund	\$ 9,000	\$ 16,000	\$ 16,000	\$ 21,000	31.3%
Debt Service - Debt Fund	218,307	218,352	218,307	218,307	0.0%
Capital Improvements - Capital Fund	572,179	1,151,196	376,645	418,390	11.1%
Capital Improvements -RSBSS	510,299	487,166	500,000	535,500	7.1%
Totals	\$ 1,309,785	\$ 1,872,714	\$ 1,110,952	\$ 1,193,197	7.4%

Miscellaneous

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Expenditures by Object:					
Judgements & Damages	\$ -	\$ -	\$ 1,500	\$ 1,500	0.0%
Fire Relief Association - Act 205	59,332	71,454	71,500	71,065	-0.6%
Pass Through Grants	21,500	-	-	-	0.0%
Program Supplies	2,456	1,443	1,500	1,500	0.0%
Professional Services	1,386	2,566	3,000	3,000	0.0%
Refunds/Other	307	-	1,500	1,500	0.0%
Totals	\$ 84,981	\$ 75,463	\$ 79,000	\$ 78,565	-0.6%

Community Transfers

	2021 Actual	2022 Actual	2023 Budget	Proposed 2024 Budget	%
Expenditures by Object:					
Airport Authority*	\$ 40,973	\$ 36,966	\$ 36,700	\$ 36,700	0.0% *
Airport Authority - Loans**	10,284	10,283	10,800	10,800	0.0% **
Council on the Arts	1,961	1,961	1,961	1,961	0.0%
Other Donations - Memorial Parade	300	300	300	300	0.0%
EDC	5,000	5,000	5,000	5,000	0.0%
Elk County Humane Society	7,500	7,500	10,000	10,000	0.0%
ARPA Funding	-	-	-	-	
Totals	\$ 66,018	\$ 62,010	\$ 64,761	\$ 64,761	0.0%

* \$7,500 of this is for Audits - paid directly from the City to the Auditor. Airport Authority receives \$29,200

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

2024 Budget - Special Revenue Funds

	Street Lighting Tax Fund	Fire Protection Fund	Recreation Fund	Library Fund	Ambulance Fund	Fire Hydrant Fund	Debt Fund	Shade Tree Fund	Totals
Revenues:									
<u>Taxes:</u>									
Real Estate - Current	\$ 106,276	\$ 297,573	\$ 361,339	\$ 123,280	\$ 21,255	\$ 63,766	\$ 405,550	\$ -	\$ 1,379,039
Real Estate - Delinquent	4,475	12,529	15,214	5,191	895	2,685	17,076	-	\$ 58,065
Total Taxes	<u>\$ 110,751</u>	<u>\$ 310,102</u>	<u>\$ 376,553</u>	<u>\$ 128,471</u>	<u>\$ 22,150</u>	<u>\$ 66,451</u>	<u>\$ 422,626</u>	<u>\$ -</u>	<u>\$ 1,437,104</u>
<u>Non-Tax Revenues:</u>									
Intergovernmental			\$ 81,108					-	\$ 81,108
Charges for Services			109,500					-	\$ 109,500
Investments & Rentals	5,000	3,000	6,000	25	\$ 15	750	10,000	-	\$ 24,790
Miscellaneous Revenue			22,000					-	\$ 22,000
Total Non-Tax Revenue	<u>\$ 5,000</u>	<u>\$ 3,000</u>	<u>\$ 218,608</u>	<u>\$ 25</u>	<u>\$ 15</u>	<u>\$ 750</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 237,398</u>
<u>Other Financing Sources:</u>									
Proceeds of Fixed Asset Sales		-							-
Contributions & Donations		-						-	-
Interfund Operating Transfers							218,307	21,000	239,307
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 218,307</u>	<u>\$ 21,000</u>	<u>239,307</u>
Total Revenue	\$ 115,751	\$ 313,102	\$ 595,161	\$ 128,496	\$ 22,165	\$ 67,201	\$ 650,933	\$ 21,000	\$ 1,913,809
Expenditures:									
<u>Operating Expenditures</u>									
Public Safety		213,697			22,140	68,648			304,485
Highway, Roads, & Streets	115,501								115,501
Culture & Recreation			505,161	128,380				21,000	654,541
Miscellaneous	250	250	-	116	25	100	1,400	-	2,141
Total Operating Expenditures	<u>\$ 115,751</u>	<u>\$ 213,947</u>	<u>\$ 505,161</u>	<u>\$ 128,496</u>	<u>\$ 22,165</u>	<u>\$ 68,748</u>	<u>\$ 1,400</u>	<u>\$ 21,000</u>	<u>\$ 1,076,668</u>
Debt Service							634,307	-	634,307
Capital Improvements - Transfer		\$ 99,155	90,000						189,155
Total Expenditures	\$ 115,751	\$ 313,102	\$ 595,161	\$ 128,496	\$ 22,165	\$ 68,748	\$ 635,707	\$ 21,000	\$ 1,900,130
Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,547)</u>	<u>\$ 15,226</u>	<u>\$ -</u>	<u>\$ 13,679</u>

Street Lighting Tax Fund

Millage Rate: .5 mills
223,739,430

2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 110,751	Utilities - Street Lighting	\$ 115,751
Interest Earnings	5,000	Unappropriated Funds	-
Other Revenue	-		
Total Proposed Revenue	\$ 115,751	Total Proposed Expenditures	\$ 115,751

2024 Budget Comparison - Increases

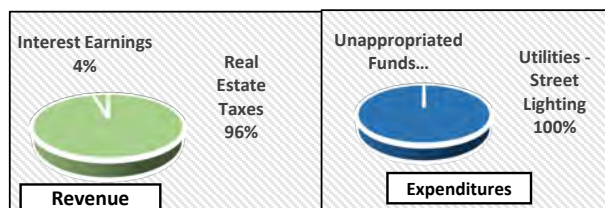
	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 105,424	\$ 104,001	\$ 106,276	\$ 852	0.81%
Delinquent	4,439	3,122	4,475	36	0.81%
Earnings & Investments	1,000	6,724	5,000	4,000	400.00%
Other Revenue	-	22	-		
Total Revenue	\$ 110,863	\$ 113,869	\$ 115,751	\$ 4,888	4.41%
Expenditures:					
Supplies	\$ 3,500	\$ 1,970	\$ 3,500	\$ -	0.00%
Utilities	100,000	61,269	100,000	-	0.00%
Equipment	3,000	-	12,001	9,001	
Refunds/Other	250	6	250	-	
Total Expenditures	\$ 106,750	\$ 63,245	\$ 115,751	\$ 9,001	8.43%
Surplus (Deficit)	\$ 4,113	\$ 50,624	\$ -	\$ (4,113)	-100.00%

2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 105,116	\$ 105,332	\$ 104,001	\$ 106,276
Delinquent	6,127	4,570	3,122	4,475
Earnings & Investments	251	2,711	6,724	5,000
Other Revenue	24	-	22	-
Total Revenue	\$ 111,518	\$ 112,613	\$ 113,869	\$ 115,751
Expenditures:				
Supplies	\$ 10,241	\$ 4,190	\$ 1,970	\$ 3,500
Utilities	97,138	87,171	61,269	100,000
Equipment	7,652	-	-	12,001
Refunds/Others	12	-	6	250
Total Expenditures	\$ 115,043	\$ 91,361	\$ 63,245	\$ 115,751
Surplus (Deficit)	\$ (3,525)	\$ 21,252	\$ 50,624	\$ -

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

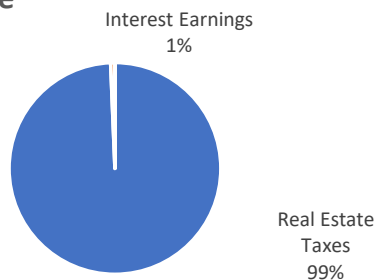
Millage Rate: 2.1 mills
223,739,430

2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 458,889	Fire Protection	\$ 158,457
Interest Earnings	3,000	Building Maintenance	\$ 55,490
Contributions & Donations	-	Capital Expenditures	\$ 247,942
Sale of Capital Assets	-	Debt Service	-
Total Proposed Revenue	<u>\$ 461,889</u>	Total Proposed Expenditures	<u>\$ 461,889</u>

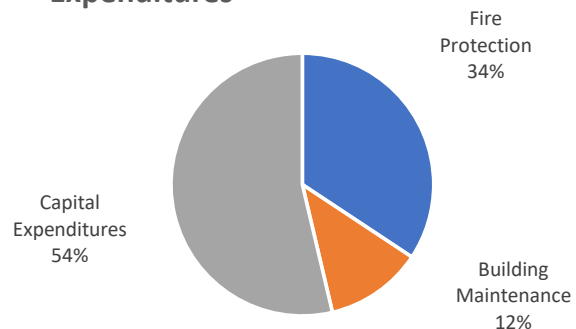
Totals for Fund	2023	2023	Proposed	Delta	
	Budget	YTD	2024 Budget	Dollar	%
Revenue	\$ 368,117	\$ 303,382	\$ 461,889	\$ 93,772	25.5%
Expenditures	\$ 368,117	\$ 122,089	\$ 461,889	\$ 93,772	25.5%
Surplus (Deficit)	<u>-</u>	<u>181,293</u>	<u>-</u>	<u>-</u>	

Totals for Fund	2021	2022	2023	Proposed
	Actual	Actual	YTD	2024 Budget
Revenue	\$ 318,963	\$ 846,997	\$ 303,382	\$ 461,889
Expenditures	173,353	987,927	122,089	461,889
Surplus (Deficit)	<u>\$ 145,610</u>	<u>\$ (140,930)</u>	<u>\$ 181,293</u>	<u>\$ -</u>

Revenue



Expenditures



Fire Protection Fund

2024 Budget Comparison - Increases

	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 295,188	\$ 291,203	\$ 446,360	\$ 151,172	51.21%
Delinquent	12,429	8,742	12,529	100	0.80%
Earnings & Investments	500	3,376	3,000	2,500	500.00%
Contributions & Donations	60,000	61	-	(60,000)	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Other	-	-	-	-	0.00%
Total Revenue	\$ 368,117	\$ 303,382	\$ 461,889	\$ 93,772	25.47%
Expenditures:					
Fire Protection	\$ 55,140	\$ 19,617	\$ 55,140	\$ -	0.00%
Building Maintenance	39,422	17,203	39,490	68	0.17%
Insurance	48,150	35,728	50,000	1,850	3.84%
Utilities	16,000	12,847	16,000	-	0.00%
Vehicle Repairs & Maintenance	50,000	20,079	53,067	3,067	6.13%
Refunds/Other	250	15	250	-	-
Debt Services	-	-	-	-	-
Capital Improvements - Transfer	159,155	16,600	247,942	88,787	55.79%
Total Expenditures	\$ 368,117	\$ 122,089	\$ 461,889	\$ 93,772	25.47%
Surplus (Deficit)	\$ -	\$ 181,293	\$ -	\$ -	

2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget	
Revenues:					
Real Estate Taxes:					
Current	\$ 294,325	\$ 294,931	\$ 291,203	\$ 446,360	
Delinquent	17,020	12,785	8,742	12,529	
Earnings & Investments	439	1,203	3,376	3,000	
Contributions & Donations	-	528,078	61	-	
Sale of Capital Assets	-	10,000	-	-	
Other	7,179	-	-	-	
Total Revenue	\$ 318,963	\$ 846,997	\$ 303,382	\$ 461,889	
Expenditures:					
Fire Protection	\$ 47,624	\$ 54,202	\$ 19,617	\$ 55,140	
Building Maintenance	26,895	33,405	17,203	39,490	
Insurance	37,353	41,350	35,728	50,000	
Utilities	12,884	15,187	12,847	16,000	
Vehicle Repairs & Maintenance	36,200	42,687	20,079	53,067	
Refunds/Other	34	-	15	250	
Debt Services	12,363	-	-	-	
Capital Improvements - Transfer	-	141,035	16,600	247,942	
Capital Improvements	-	660,061	-	-	
Total Expenditures	\$ 173,353	\$ 987,927	\$ 122,089	\$ 461,889	
Surplus (Deficit)	\$ 145,610	\$ (140,930)	\$ 181,293	\$ -	

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	\$	39,490

Budget consist of :

Janitorial Services	7,070	
Firehouse Maint. & Repairs	32,420	

	Insurance	
Total Budget	\$	50,000

Budget consist of :

Property/Auto/Liab. Insurance	20,000	
Worker's Compensation	30,000	

	Utilities	
Total Budget	\$	16,000

Budget consist of :

Firehouse Electric	10,000	
Firehouse Gas	6,000	

	Fuel/Vehicle Maintenance & Repairs	
Total Budget	\$	53,067

Budget consist of :

Care of Fire Dept. Vehicles	53,067	
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	Debt	
Total Budget	\$	-

Budget consist of :

Transfer to Debt Fund	-	
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	Capital Improvements - Transfers	
Total Budget	\$	247,942

Budget consist of:

Future Capital Purchases	247,942	
Truck Replacement	-	
Roof Replacement	0	

	Other	
Total Budget	\$	250

Budget consist of:

Refunds of Prior Year Revenue	250	
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Fire Protection Fund

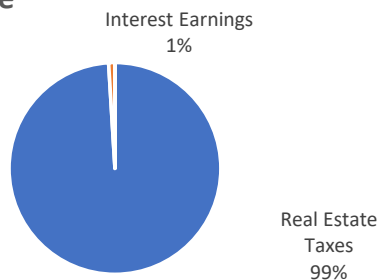
Millage Rate: 1.4 mills
223,739,430

2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 310,102	Fire Protection	\$ 158,457
Interest Earnings	3,000	Building Maintenance	\$ 55,490
Contributions & Donations	-	Capital Expenditures	\$ 99,155
Sale of Capital Assets	-	Debt Service	-
Total Proposed Revenue	<u>\$ 313,102</u>	Total Proposed Expenditures	<u>\$ 313,102</u>

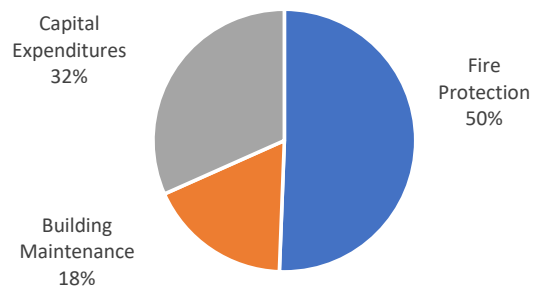
Totals for Fund	2023	2023	Proposed	Delta	
	Budget	YTD	2024 Budget	Dollar	%
Revenue	\$ 368,117	\$ 303,382	\$ 313,102	\$ (55,015)	-14.9%
Expenditures	\$ 368,117	\$ 122,089	\$ 313,102	\$ (55,015)	-14.9%
Surplus (Deficit)	<u>-</u>	<u>181,293</u>	<u>-</u>	<u>-</u>	

Totals for Fund	2021	2022	2023	Proposed
	Actual	Actual	YTD	2024 Budget
Revenue	\$ 318,963	\$ 846,997	\$ 303,382	\$ 313,102
Expenditures	173,353	987,927	122,089	313,102
Surplus (Deficit)	<u>\$ 145,610</u>	<u>\$ (140,930)</u>	<u>\$ 181,293</u>	<u>\$ -</u>

Revenue



Expenditures



Fire Protection Fund

2024 Budget Comparison - Increases

	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 295,188	\$ 291,203	\$ 297,573	\$ 2,385	0.81%
Delinquent	12,429	8,742	12,529	100	0.80%
Earnings & Investments	500	3,376	3,000	2,500	500.00%
Contributions & Donations	60,000	61	-	(60,000)	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Other	-	-	-	-	0.00%
Total Revenue	\$ 368,117	\$ 303,382	\$ 313,102	\$ (55,015)	-14.94%
Expenditures:					
Fire Protection	\$ 55,140	\$ 19,617	\$ 55,140	\$ -	0.00%
Building Maintenance	39,422	17,203	39,490	68	0.17%
Insurance	48,150	35,728	50,000	1,850	3.84%
Utilities	16,000	12,847	16,000	-	0.00%
Vehicle Repairs & Maintenance	50,000	20,079	53,067	3,067	6.13%
Refunds/Other	250	15	250	-	-
Debt Services	-	-	-	-	-
Capital Improvements - Transfer	159,155	16,600	99,155	(60,000)	-37.70%
Total Expenditures	\$ 368,117	\$ 122,089	\$ 313,102	\$ (55,015)	-14.94%
Surplus (Deficit)	\$ -	\$ 181,293	\$ -	\$ -	

2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget	
Revenues:					
Real Estate Taxes:					
Current	\$ 294,325	\$ 294,931	\$ 291,203	\$ 297,573	
Delinquent	17,020	12,785	8,742	12,529	
Earnings & Investments	439	1,203	3,376	3,000	
Contributions & Donations	-	528,078	61	-	
Sale of Capital Assets	-	10,000	-	-	
Other	7,179	-	-	-	
Total Revenue	\$ 318,963	\$ 846,997	\$ 303,382	\$ 313,102	
Expenditures:					
Fire Protection	\$ 47,624	\$ 54,202	\$ 19,617	\$ 55,140	
Building Maintenance	26,895	33,405	17,203	39,490	
Insurance	37,353	41,350	35,728	50,000	
Utilities	12,884	15,187	12,847	16,000	
Vehicle Repairs & Maintenance	36,200	42,687	20,079	53,067	
Refunds/Other	34	-	15	250	
Debt Services	12,363	-	-	-	
Capital Improvements - Transfer	-	141,035	16,600	99,155	
Capital Improvements	-	660,061	-	-	
Total Expenditures	\$ 173,353	\$ 987,927	\$ 122,089	\$ 313,102	
Surplus (Deficit)	\$ 145,610	\$ (140,930)	\$ 181,293	\$ -	

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	\$	39,490

Budget consist of :

Janitorial Services	7,070	
Firehouse Maint. & Repairs	32,420	

	Insurance	
Total Budget	\$	50,000

Budget consist of :

Property/Auto/Liab. Insurance	20,000	
Worker's Compensation	30,000	

	Utilities	
Total Budget	\$	16,000

Budget consist of :

Firehouse Electric	10,000	
Firehouse Gas	6,000	

	Fuel/Vehicle Maintenance & Repairs	
Total Budget	\$	53,067

Budget consist of :

Care of Fire Dept. Vehicles	53,067	
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	Debt	
Total Budget	\$	-

Budget consist of :

Transfer to Debt Fund	-	
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	Capital Improvements - Transfers	
Total Budget	\$	99,155

Budget consist of:

Future Capital Purchases	99,155	
Truck Replacement	-	
Roof Replacement	0	

	Other	
Total Budget	\$	250

Budget consist of:

Refunds of Prior Year Revenue	250	
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Recreation Fund Operating Budget

Millage Rate: 1.7 mills

Assessed Value: \$223,739,430

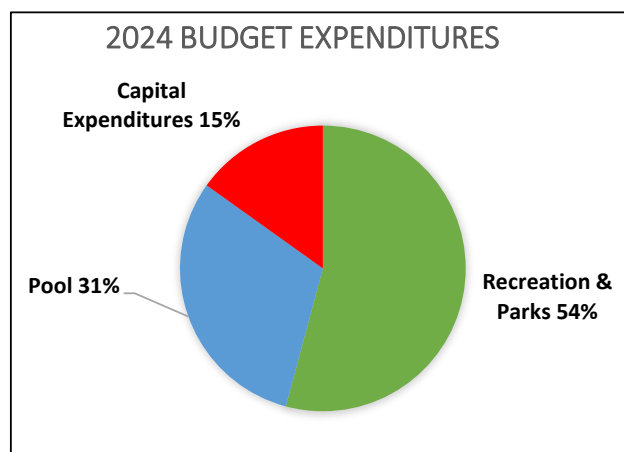
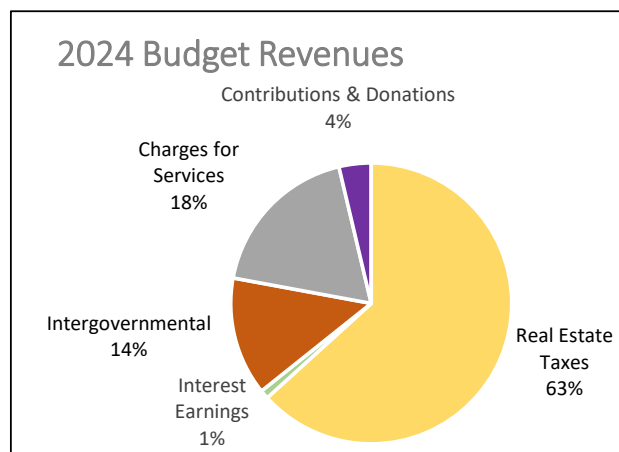
2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 376,553	Recreation & Parks	\$ 322,420
Interest Earnings	6,000	Pool	182,741
Intergovernmental	81,108	Other Expenses	-
Charges for Services	109,500	Capital Expenditures	90,000
Contributions & Donations	22,000	Unappropriated Funds	0
Miscellaneous	-		
Total Proposed Revenue	<u>\$ 595,161</u>	Total Proposed Expenditures	<u>\$ 595,161</u>

Totals for Fund	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta	
				Dollar	%
Revenue	\$ 569,798	\$ 583,186	\$ 595,161	\$ 25,363	4.5%
Expenditures	569,798	482,869	595,161	25,363	4.5%
Surplus (Deficit)	<u>\$ -</u>	<u>\$ 100,317</u>	<u>\$ 0</u>	<u>\$ 0</u>	

Totals for Fund	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Revenue	\$ 448,398	\$ 633,232	\$ 583,186	\$ 595,161
Expenditures	393,096	492,646	482,869	595,161
Surplus (Deficit)	<u>\$ 55,302</u>	<u>\$ 140,586</u>	<u>\$ 100,317</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.



Recreation Fund

2024 Budget Comparison - Increases

	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 358,442	\$ 353,620	\$ 361,339	\$ 2,897	0.8%
Delinquent	15,092	8,990	15,214	122	0.8%
Earnings & Investments/Rentals	1,000	6,603	6,000	5,000	500.0%
Intergovernmental	93,764	45,182	81,108	(12,656)	-13.5%
Charges for Services	90,000	130,224	109,500	19,500	21.7%
Contributions & Donations	10,000	36,274	22,000	12,000	
Miscellaneous	1,500	2,293	-	(1,500)	-100.0%
Total Revenue	\$ 569,798	\$ 583,186	\$ 595,161	\$ 25,363	4.5%
Expenditures:					
Recreation & Park	\$ 307,249	\$ 260,498	\$ 322,420	\$ 15,171	4.9%
Pool	182,549	142,353	182,741	192	0.1%
Transfers - to Capital Projects	80,000	80,000	90,000	10,000	
Miscellaneous	-	18	-	-	
Total Expenditures	\$ 569,798	\$ 482,869	\$ 595,161	\$ 25,363	4.5%
Surplus (Deficit)	\$ -	\$ 100,317	\$ 0	\$ 0	

2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 252,280	\$ 358,047	\$ 353,620	\$ 361,339
Delinquent	14,556	10,955	8,990	15,214
Earnings & Investments/Rentals	294	1,923	6,603	6,000
Intergovernmental	87,794	91,091	45,182	81,108
Charges for Services	75,226	107,266	130,224	109,500
Contributions & Donations	16,612	62,472	36,274	22,000
Miscellaneous	1,636	1,478	2,293	-
Total Revenue	\$ 448,398	\$ 633,232	\$ 583,186	\$ 595,161
Expenditures:				
Recreation & Park	\$ 228,074	\$ 300,511	260,498	\$ 322,420
Pool	137,539	129,079	142,353	182,741
Capital Projects	27,453	63,056	80,000	90,000
Miscellaneous	30	-	18	-
Total Expenditures	\$ 393,096	\$ 492,646	\$ 482,869	\$ 595,161
Surplus (Deficit)	\$ 55,302	\$ 140,586	\$ 100,317	\$ 0

Recreation Fund

PARKS & RECREATION

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

Revenue: PARKS & RECREATION

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget	%
Intergovernmental:					
Co of PA - OVR Program	\$ 560	\$ 7,882	\$ -	\$ -	
Stackpole Hall/PHEAA Grants	52,534	49,659	39,129	67,608	72.8%
Local Grants	9,000	7,250	6,053	5,000	0.0%
State Grants	22,200	17,800	-	-	0.0%
Totals	\$ 84,294	\$ 82,591	\$ 45,182	\$ 72,608	60.7%
Charges for Services:					
Park Fees	\$ 5,510	\$ 25,526	\$ 40,002	\$ 30,000	75.0%
Concessions	144	-	5,002	5,000	
Rent of Buildings	292	145	263	-	0.0%
Totals	\$ 5,946	\$ 25,671	\$ 45,267	\$ 35,000	-22.7%
Other Revenue:					
Donations - Contributions	\$ 16,612	\$ 22,905	\$ 246	\$ -	0.0%
Sponsorships	-	39,567	36,028	22,000	
	\$ 16,612	\$ 62,472	\$ 36,274	\$ 22,000	0.0%
TOTAL REVENUE	\$ 106,852	\$ 170,734	\$ 126,723	\$ 129,608	2.28%

Expenditures: PARKS & RECREATION

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget	%
Expenditures by Object:					
Wages	\$ 122,783	\$ 138,281	\$ 126,130	\$ 176,125	39.6%
Benefits & Employer Taxes	22,434	23,052	21,178	27,274	28.8%
Administrative Cost	6,652	10,470	4,166	15,750	278.1%
Program Cost	21,314	63,586	52,959	32,771	-38.1%
Non Program Cost	54,891	65,122	48,180	60,500	25.6%
Small Capital Projects	9,040	-	7,885	10,000	0.0%
Miscellaneous	30	-	-	-	0.0%
Totals	\$ 237,144	\$ 300,511	\$ 260,498	\$ 322,420	23.8%
Tax Revenue used to fund project costs	\$ 130,292	\$ 129,777	\$ 133,775	\$ 192,812	44.1%

Recreation Fund

POOL

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

Revenue: POOL

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget	%
Intergovernmental:					
United Way	\$ 3,500	\$ 8,500	\$ -	\$ 8,500	0.0%
Totals	<u>\$ 3,500</u>	<u>\$ 8,500</u>	<u>\$ -</u>	<u>\$ 8,500</u>	0.0%
Charges for Services:					
Membership	\$ 23,236	\$ 28,770	\$ 31,850	\$ 27,500	-13.7%
Admissions	15,500	17,500	16,393	15,000	-8.5%
Concessions	19,074	21,930	25,524	20,000	-21.6%
Instructions	11,470	13,395	11,190	12,000	7.2%
Totals	<u>\$ 69,280</u>	<u>\$ 81,595</u>	<u>\$ 84,957</u>	<u>\$ 74,500</u>	-12.3%
Other Revenue:					
Donations - Contributions	\$ -	\$ -	\$ -	\$ -	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
TOTAL REVENUE	\$ 72,780	\$ 90,095	\$ 84,957	\$ 83,000	

Expenditures: POOL

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget	%
Expenditures by Object:					
Wages	\$ 75,219	\$ 70,200	\$ 74,620	\$ 99,352	33.1%
Benefits & Employer Taxes	8,983	8,648	9,977	12,656	26.9%
Administrative Cost	6,447	5,163	3,129	5,750	83.8%
Program Cost	14,235	12,185	18,220	15,000	-17.7%
Non Program Cost	34,249	32,883	26,657	39,983	50.0%
Small Capital Projects	-	-	9,750	10,000	
Totals	<u>\$ 139,133</u>	<u>\$ 129,079</u>	<u>\$ 142,353</u>	<u>\$ 182,741</u>	28.4%
 Tax Revenue used to fund project costs	 <u>\$ 66,353</u>	 <u>\$ 38,984</u>	 <u>\$ 57,396</u>	 <u>\$ 99,741</u>	 73.8%

Recreation Fund

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

PARKS & RECREATION

Wages	
Director	\$ 30,456
Program Coordinators	18,675
PHEAA/Stackpole Hall Wages	52,080
Non-PHEAA/Stackpole Hall	51,840
Concession - Benzinger Park	5,250
Program Wages - Winter	5,760
Maintenance Wages	12,064
Total Wages	<u>\$ 176,125</u>

Employee Benefits	
Medical/Life/Short T Disability	\$ 5,189
Employer Fica & Medicare	13,430
Employer Unemp Comp	1,661
Workers Compensation	6,994
Total Benefits	<u>\$ 27,274</u>

Supplies - Office	
Total Budget	\$ 1,750
Budget consist of:	
Office Supplies - Director	1,750
Minor Office Equipment	-

Conferences, Seminars, Training	
Total Budget	\$ 7,000
Budget consist of:	
Conferences, Seminars, Training	7,000

Dues & Subscriptions	
Total Budget	\$ 7,000
Budget consist of:	
Dues & Subscriptions	7,000

Supplies - Program	
Total Budget	\$ 30,521
Budget consist of:	
Concession Supplies	5,000
Credit Card Fees	-
Program Supplies	25,521

Services - Program	
Total Budget	\$ 2,250
Budget consist of:	
Professional Services	2,250

Supplies- Repairs & Maintenance	
Total Budget	\$ 6,500
Budget consist of:	
Repair & Maintenance Supplies	6,500

Services - Repairs & Maintenance	
Total Budget	\$ 33,000
Budget consist of:	
Repair & Maintenance Services	33,000
Playland	-

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

Utilities	
Total Budget	\$ 17,200
Budget consist of:	
Telephone	-
Electric	7,500
Gas	5,000
Garbage	4,000
Water	700

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

Capital Projects	
Total Budget	\$ 60,000
Budget consist of:	
Capital - Parks	35,000
Capital Parking Lots	15,000
Small Capital Projects	10,000

Recreation Fund

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

POOL

Wages	
Aquatic Supervisor	\$ 16,950
Life Guards	62,352
Concession Workers	14,400
Maintenance Wages	5,650
Total Wages	<u>\$ 99,352</u>

Employee Benefits	
Employer Fica & Medicare	\$ 7,600
Employer Unemp Comp	1,093
Workers Compensation	3,963
Total Benefits	<u>\$ 12,656</u>

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

Conferences, Seminars, Training	
Total Budget	\$ 5,000
Budget consist of:	
Certification / In Service Fees	5,000

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

Supplies - Program	
Total Budget	\$ 15,000
Budget consist of:	
Concession Supplies	13,000
Program Supplies	2,000
Credit Card fees	-

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	\$ 50,000
Budget consist of:	
Capital - Pool	40,000
Small capital projects	10,000

Recreation Fund
Capital Budget - Major Projects
PLGIT ACCOUNTS

	<u>2024 Projects</u>	<u>2025 Projects</u>	<u>2026 Projects</u>	<u>2027 Projects</u>	<u>2028 Projects</u>
Equipment:					
Diamond St. Pk Equip. Replacement	40,000				
Memorial Park Playland Project	380,000				
Benzinger Pk Equip. Replacement		35,000			30,000
Kaulmont Pk Equip. Replacement		25,000			
Luhr Park Equip. Replacement			30,000		
Memorial Pool/Splash Pad Project				240,000	133,000
Total Equipment Projects	<u>420,000</u>	<u>60,000</u>	<u>30,000</u>	<u>240,000</u>	<u>163,000</u>
Land & Land Improvements:					
Diamond St. Park	5,000				
Memorial Park Playland Project	20,000				
Memorial Park Tennis Courts		30,000			
Benzinger Pk Parking lots/Courts			25,000		25,000
Memorial Pk. Parking Lots					40,000
Luhr Park - Courts				25,000	
Kaulmont Park Parking Lots			20,000		
Total Land Improvement Projects	<u>25,000</u>	<u>30,000</u>	<u>45,000</u>	<u>25,000</u>	<u>65,000</u>
Buildings & Building Improvements:					
Benzinger Park Building					10,000
Kaulmont Park Building		15,000			
Luhr Park Building			10,000		
Memorial Park - Upper Building				10,000	
Total Building Improvements	<u>-</u>	<u>15,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Capital Projects	<u>445,000</u>	<u>105,000</u>	<u>85,000</u>	<u>275,000</u>	<u>238,000</u>

Capital Funds - All

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Beginning Balance 1/1	\$ 426,393	\$ 356,168	\$ 346,168	\$ 356,668	\$ 183,968
Interest Earned	9,775	15,000	15,500	22,300	15,650
Transfer from Operating Fund	90,000	80,000	80,000	80,000	80,000
Grants & Contributions	275,000	-	-	-	-
Capital Projects	<u>(445,000)</u>	<u>(105,000)</u>	<u>(85,000)</u>	<u>(275,000)</u>	<u>(238,000)</u>
Ending Balance as of 12/31	<u>\$ 356,168</u>	<u>\$ 346,168</u>	<u>\$ 356,668</u>	<u>\$ 183,968</u>	<u>\$ 41,618</u>

Library Fund

Millage Rate: .58 mills
Assessed Value: \$223,739,430

2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 128,471	Contributions/Subsidies	\$ 128,380
Interest Earnings	25	Refunds	116
Other Revenue	-		
Total Proposed Revenue	\$ 128,496	Total Proposed Expenditures	\$ 128,496

2024 Budget Comparison - Increases

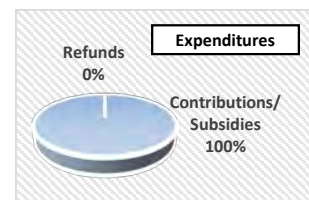
	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 122,292	\$ 120,641	\$ 123,280	\$ 988	0.81%
Delinquent	5,149	3,622	5,191	42	0.82%
Earnings & Investments	25	17	25	-	0.00%
Other Revenue	-	25	-	-	0.00%
Total Revenue	\$ 127,466	\$ 124,305	\$ 128,496	\$ 1,030	0.81%
Expenditures:					
Contributions	\$ 127,350	\$ 127,000	\$ 128,380	\$ 1,030	0.81%
Refunds	116	6	116	-	0.00%
Total Expenditures	\$ 127,466	\$ 127,006	\$ 128,496	\$ 1,030	0.81%
Surplus (Deficit)	\$ -	\$ (2,701)	\$ -	\$ -	

2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 121,935	\$ 122,185	\$ 120,641	\$ 123,280
Delinquent	7,056	5,297	3,622	5,191
Earnings & Investments	18	28	17	25
Other Revenue	28	-	25	-
Total Revenue	\$ 129,037	\$ 127,510	\$ 124,305	\$ 128,496
Expenditures:				
Contributions	\$ 132,500	\$ 125,000	\$ 127,000	\$ 128,380
Refunds	14	-	6	116
Total Expenditures	\$ 132,514	\$ 125,000	\$ 127,006	\$ 128,496
Surplus (Deficit)	\$ (3,477)	\$ 2,510	\$ (2,701)	\$ -

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: .4 mills
Assessed Value: \$223,739,430

2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 85,916	Contributions/Subsidies	\$ 85,906
Interest Earnings	15	Refunds	25
Other Revenue			
Total Proposed Revenue	\$ 85,931	Total Proposed Expenditures	\$ 85,931

2024 Budget Comparison - Increases

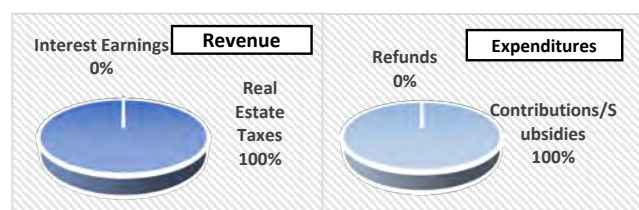
	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 21,085	\$ 20,800	\$ 85,021	\$ 63,936	303.23%
Delinquent	888	625	895	7	0.79%
Earnings & Investments	15	2	15	-	0.00%
Other Revenue	-	4	-	-	0.00%
Total Revenue	\$ 21,988	\$ 21,431	\$ 85,931	\$ 63,943	290.81%
Expenditures:					
Contributions	\$ 21,963	\$ 21,700	\$ 85,906	\$ 63,943	291.14%
Refunds	25	1	25	-	0.00%
Total Expenditures	\$ 21,988	\$ 21,701	\$ 85,931	\$ 63,943	290.81%
Surplus (Deficit)	\$ -	\$ (270)	\$ -	\$ -	

2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 21,023	\$ 21,067	\$ 20,800	\$ 85,021
Delinquent	1,217	913	625	895
Earnings & Investments	8	3	2	15
Other Revenue	5	-	4	-
Total Revenue	\$ 22,253	\$ 21,983	\$ 21,431	\$ 85,931
Expenditures:				
Contributions	\$ 26,251	\$ 22,330	\$ 21,700	\$ 85,906
Refunds	2	-	1	25
Total Expenditures	\$ 26,253	\$ 22,330	\$ 21,701	\$ 85,931
Surplus (Deficit)	\$ (4,000)	\$ (347)	\$ (270)	\$ -

The Ambulance Fund receives one tenth of a mill or 1.9% 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.



Ambulance Fund

Millage Rate: .1 mills
Assessed Value: \$223,739,430

2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 22,150	Contributions/Subsidies	\$ 22,140
Interest Earnings	15	Refunds	25
Other Revenue			
Total Proposed Revenue	<u>\$ 22,165</u>	Total Proposed Expenditures	<u>\$ 22,165</u>

2024 Budget Comparison - Increases

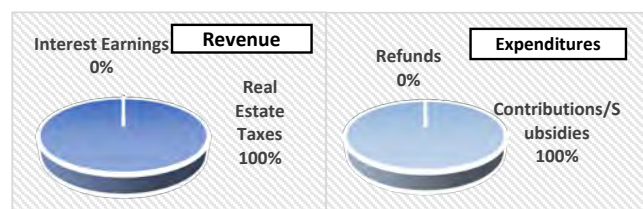
	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 21,085	\$ 20,800	\$ 21,255	\$ 170	0.81%
Delinquent	888	625	895	7	0.79%
Earnings & Investments	15	2	15	-	0.00%
Other Revenue	-	4	-	-	0.00%
Total Revenue	\$ 21,988	\$ 21,431	\$ 22,165	\$ 177	0.80%
Expenditures:					
Contributions	\$ 21,963	\$ 21,700	\$ 22,140	\$ 177	0.81%
Refunds	25	1	25	-	0.00%
Total Expenditures	\$ 21,988	\$ 21,701	\$ 22,165	\$ 177	0.80%
Surplus (Deficit)	<u>\$ -</u>	<u>\$ (270)</u>	<u>\$ -</u>	<u>\$ -</u>	

2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 21,023	\$ 21,067	\$ 20,800	\$ 21,255
Delinquent	1,217	913	625	895
Earnings & Investments	8	3	2	15
Other Revenue	5	-	4	-
Total Revenue	\$ 22,253	\$ 21,983	\$ 21,431	\$ 22,165
Expenditures:				
Contributions	\$ 26,251	\$ 22,330	\$ 21,700	\$ 22,140
Refunds	2	-	1	25
Total Expenditures	\$ 26,253	\$ 22,330	\$ 21,701	\$ 22,165
Surplus (Deficit)	<u>\$ (4,000)</u>	<u>\$ (347)</u>	<u>\$ (270)</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: \$223,739,430

2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 66,451	Hydrant Service	\$ 68,648
Interest Earnings	750	Refunds	100
Fund Balance	1,547		
Other Revenue			
Total Proposed Revenue	\$ 68,748	Total Proposed Expenditures	\$ 68,748

2024 Budget Comparison - Increases

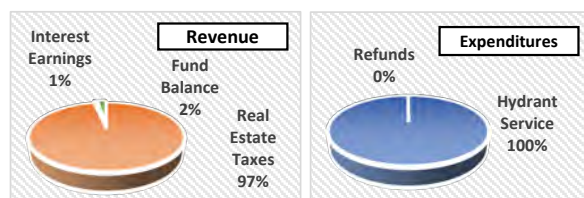
	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 63,254	\$ 62,401	\$ 63,766	\$ 512	0.81%
Delinquent	2,663	1,873	2,685	22	0.83%
Earnings & Investments	50	896	750	700	1400.00%
Other Revenue	-	13	-	-	0.00%
Total Revenue	\$ 65,967	\$ 65,183	\$ 67,201	\$ 1,234	1.87%
Expenditures:					
Contributions	\$ 68,040	\$ 50,726	\$ 68,648	\$ 608	0.89%
Refunds	100	39	100	-	
Total Expenditures	\$ 68,140	\$ 50,765	\$ 68,748	\$ 608	0.89%
Surplus (Deficit)	\$ (2,173)	\$ 14,418	\$ (1,547)	\$ 626	-28.81%

2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 63,070	\$ 63,200	\$ 62,401	\$ 63,766
Delinquent	3,649	2,740	1,873	2,685
Earnings & Investments	37	371	896	750
Other Revenue	14	-	13	-
Total Revenue	\$ 66,770	\$ 66,311	\$ 65,183	\$ 67,201
Expenditures:				
Contributions	\$ 67,331	\$ 67,483	\$ 50,726	\$ 68,648
Refunds	7	-	39	100
Total Expenditures	\$ 67,338	\$ 67,483	\$ 50,765	\$ 68,748
Surplus (Deficit)	\$ (568)	\$ (1,172)	\$ 14,418	\$ (1,547)

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 334 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 339 hydrants is \$68,648



Debt Fund

Millage Rate: 1.908 mills
Assessed Value: \$223,739,430

2024 Revenue		2024 Expenditures	
Real Estate Taxes	\$ 422,626	Debt Principal	\$ 518,197
Interest Earnings	10,000	Debt Interest	116,110
Interfund Operating Transfers	218,307	Miscellaneous Expenditures	1,400
Fund Balance	-	Unappropriated Funds	15,226
Total Proposed Revenue	<u>\$ 650,933</u>	Total Proposed Expenditures	<u>\$ 650,933</u>

The debt fund budget shows the payments that need to be made in 2024 for the short-term and long-term loans and bond issue. The total outstanding principal for governmental funds as of December 31, 2023 is \$4,494,834

Required Debt Payments: In 2024, principal payments of \$518,197 and interest payments of \$116,110 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	\$ 203,197	\$ 15,110	\$ 218,307
Debt Fund	315,000	101,000	416,000
Total Debt Service	<u>\$ 518,197</u>	<u>\$ 116,110</u>	<u>\$ 634,307</u>

COST BY LOAN

Details of the Issues:

Issue	Purpose	Principal	Interest	Total
2016	PIB Loan - Street Improvements	105,691	3,463	109,154
2020	PIB Loan - Street Improvements	97,506	11,647	109,153
2021	2021 bond issue	315,000	101,000	416,000
		<u>\$ 518,197</u>	<u>\$ 116,110</u>	<u>634,307</u>

OUTSTANDING BALANCE AS OF 12 31 2024

Details of the Issues:

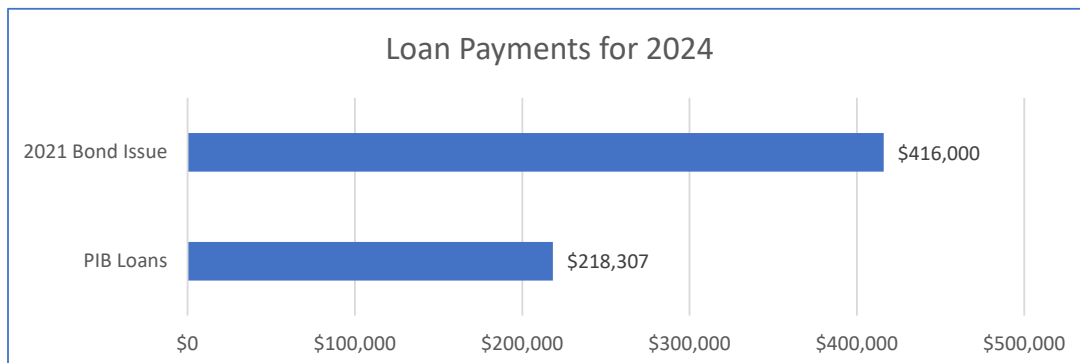
Issue	Purpose	Original Principal	Outstanding Principal	Interest Rate	Year of Maturity
2016	PIB Loan - Street Improvements	1,000,000	107,408	1.625%	2025
2020	PIB Loan - Street Improvements	1,000,000	619,229	1.625%	2030
2021	2021 bond issue	4,150,000	3,250,000	2% - 5%	2033
		<u>\$ 6,150,000</u>	<u>\$ 3,976,637</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 in the debt fund.

Debt Fund

2024 Budget Comparison - Increases

	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 402,298	\$ 396,869	\$ 405,550	\$ 3,252	0.81%
Delinquent	16,939	11,915	17,076	137	0.81%
Earnings & Investments	3,000	19,539	10,000	7,000	233.33%
Transfers:					
General Fund	218,307	218,307	218,307	-	0.00%
Fire Protection	-	-	-	-	0.00%
Long Term Debt Proceeds	-	-	-	-	
Miscellaneous Revenue	-	83	-	-	
Total Revenue	\$ 640,544	\$ 646,713	\$ 650,933	\$ 10,389	1.62%
Expenditures:					
Debt Principal	\$ 499,948	\$ 199,948	\$ 518,197	\$ 18,249	3.65%
Debt Interest	134,359	76,359	116,110	(18,249)	-13.58%
Fiscal Agent Fees	800	-	800	-	0.00%
Refunds	600	20	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	\$ 635,707	\$ 276,327	\$ 635,707	\$ -	0.00%
Surplus (Deficit)	<u>\$ 4,837</u>	<u>\$ 370,386</u>	- <u>\$ 15,226</u>	<u>\$ 10,389</u>	214.78%

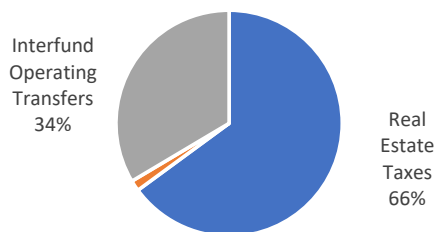


Debt Fund

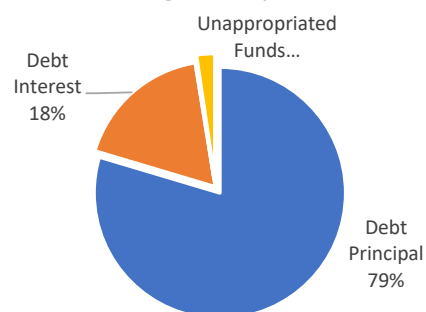
2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 401,125	\$ 401,950	\$ 396,869	\$ 405,550
Delinquent	23,213	17,424	11,915	17,076
Earnings & Investments	557	6,822	19,539	10,000
Transfers:				
General Fund	218,307	218,352	218,307	218,307
Fire Protection	12,363	-	-	-
Long Term Debt Proceeds	4,484,562	-	-	-
Miscellaneous Revenue	90	-	83	-
Total Revenue	\$ 5,140,217	\$ 644,548	\$ 646,713	\$ 650,933
Expenditures:				
Debt Principal	\$ 365,835	\$ 481,751	\$ 199,948	\$ 518,197
Debt Interest	111,255	151,852	76,359	116,110
Fiscal Agent Fees	-	700	-	800
Refunds	47	-	20	600
Uncollectable Receivables	-	-	-	-
Transfers:				
Airport Indust Park Fund	659,719	-	-	-
Capital Reserve Fund	125,000	-	-	-
Bond Issue	3,809,313	-	-	-
Total Expenditures	\$ 5,071,169	\$ 634,303	\$ 276,327	\$ 635,707
Surplus (Deficit)	\$ 69,048	\$ 10,245	\$ 370,386	\$ 15,226

2024 Budget - Revenue



2024 Budget - Expenditures



Shade Tree Fund

NO TAX REVENUE

Special Revenue Fund

2024 Revenue		2024 Expenditures			
Interest Earnings	-	Program Cost	21,000		
Transfer from General Fund	21,000	Grant Programs			
Other Revenue	-	Memorial Trees			
Total Proposed Revenue	<u>\$ 21,000</u>	Total Proposed Expenditures	<u>\$ 21,000</u>		
2024 Budget Comparison - Increases					
	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta Dollar	%
Revenues:					
Earnings & Investments	-	9	-	-	0.00%
Intergovernmental Funds	-	-	-	-	0.00%
Transfer from General Fund	16,000	16,000	21,000	5,000	0.00%
Donations	-	1,364	-	-	0.00%
Other Revenue	-	178	-	-	0.00%
Total Revenue	<u>\$ 16,000</u>	<u>\$ 17,551</u>	<u>\$ 21,000</u>	<u>\$ 5,000</u>	0.00%
Expenditures:					
4th Grade Arbor Day Project	1,000	\$ 1,095	\$ 1,000	-	0.00%
Tree Identification Project	500	-	500	-	0.00%
Memorial Trees	-	1,488	-	-	0.00%
City Property - Park Projects	4,000	4,555	9,000	5,000	0.00%
Prune-Trim-Existing Trees	6,000	-	6,000	-	0.00%
Plant Trees - St. Marys Streets	2,000	-	2,000	-	0.00%
Emergency Tree Removal	2,500	1,350	2,500	-	0.00%
Program Supplies	-	25	-	-	0.00%
Professional Services	-	2,403	-	-	0.00%
Stackpole Hall Found. Project	-	-	-	-	0.00%
Total Expenditures	<u>\$ 16,000</u>	<u>\$ 10,916</u>	<u>\$ 21,000</u>	<u>\$ 5,000</u>	0.00%
Surplus (Deficit)	<u>\$ -</u>	<u>\$ 6,635</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%

2024 Budget Comparison - Previous Years

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Revenues:				
Earnings & Investments	\$ 14	\$ 19	\$ 9	\$ -
Intergovernmental Funds	6,750	-	-	-
Transfer from General Fund	9,000	16,000	16,000	21,000
Donations	2,189	1,985	1,364	-
Other Revenue	-	2,400	178	-
Total Revenue	<u>\$ 17,953</u>	<u>\$ 20,404</u>	<u>\$ 17,551</u>	<u>\$ 21,000</u>
Expenditures:				
4th Grade Arbor Day Project	234	736	1,095	1,000
Tree Identification Project	-	300	-	500
Memorial Trees	1,733	178	1,488	-
City Property - Park Projects	172	600	4,555	9,000
Prune-Trim-Existing Trees	1,570	1,660	-	6,000
Plant Trees - St. Marys Streets	-	-	-	2,000
Emergency Tree Removal	15,050	2,400	1,350	2,500
Program Supplies	1,035	1,175	25	-
Professional Services	1,718	2,313	2,403	-
Stackpole Hall Found. Project	-	4,400	-	-
Total Expenditures	<u>\$ 21,512</u>	<u>\$ 13,762</u>	<u>\$ 10,916</u>	<u>\$ 21,000</u>
Surplus (Deficit)	<u>\$ (3,559)</u>	<u>\$ 6,642</u>	<u>\$ 6,635</u>	<u>\$ -</u>

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:

	2023	2023	Proposed	Delta	
	Budget	YTD	2024	Dollar	%
Capital Funds:			Budget		
Capital Reserve Fund	\$ 1,261,697	\$ 472,402	\$ 1,145,512	\$ (116,185)	-9.2%
CRF - Streets, Roads, Storm Sewers	282,500	262,886	297,750	15,250	5.4%
CRF - Bridges	285,000	262,885	297,750	12,750	4.5%
CDBG Fund	810,767	157,617	2,125,878	1,315,111	162.2%
Totals	\$ 2,639,964	\$ 1,155,790	\$ 3,866,890	\$ 1,226,926	46.5%

Expenditures:

	2023	2023	Proposed	Delta	
	Budget	YTD	2024	Dollar	%
Capital Funds:			Budget		
Capital Reserve Fund	\$ 1,129,675	\$ 543,226	\$ 1,856,122	\$ 726,447	64.3%
CRF - Streets, Roads, Storm Sewers	400,000	157,128	400,000	-	0.0%
CRF - Bridges	110,000	-	1,100,000	990,000	0.0%
CDBG Fund	810,767	154,845	2,125,878	1,315,111	162.2%
Totals	\$ 2,450,442	\$ 855,199	\$ 5,482,000	\$ 3,031,558	123.7%

Surplus / (Deficit)

	2023	2023	Proposed	Delta	
	Budget	YTD	2024	Dollar	%
Capital Funds:			Budget		
Capital Reserve Fund	\$ 132,022	\$ (70,824)	\$ (710,610)	\$ (842,632)	-638.3%
CRF - Streets, Roads, Storm Sewers	\$ (117,500)	\$ 105,758	\$ (102,250)	15,250	-13.0%
CRF - Bridges	175,000	262,885	(802,250)	(977,250)	-558.4%
CDBG Fund	-	2,772	-	-	0.0%
Totals	\$ 189,522	\$ 300,591	\$ (1,615,110)	\$ (1,804,632)	-952.2%

	2021	2022	2023	Proposed
	Actual	Actual	YTD	2024
Capital Funds:				Budget
Capital Reserve Fund	\$ 1,246,259	\$ 1,318,892	\$ 543,226	\$ 1,856,122
CRF - Streets, Roads, Storm Sewers	-	306,559	157,128	400,000
CRF - Bridges	669,312	-	-	1,100,000
CDBG Fund	451,946	131,258	154,845	2,125,878
Totals	\$ 2,367,517	\$ 1,756,709	\$ 855,199	\$ 5,482,000

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	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta	
				Dollar	%
Earnings & Investments	\$ 10,000	\$ 43,529	\$ 55,000	\$ 45,000	450.0%
Intergovernmental	105,052	18,067	152,122	47,070	44.8%
Interfund Transfers - General Fund	1,126,645	356,823	918,390	(208,255)	-18.5%
Interfund Transfers - Parking Fund	20,000	20,000	20,000	-	0.0%
Debt Proceeds	-	-	-	-	
Miscellaneous/Other	-	33,983	-	-	
Totals	\$ 1,261,697	\$ 472,402	\$ 1,145,512	\$ (116,185)	-9.2%

Expenditures:

Capital Funds	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta	
				Dollar	%
General Government	\$ 123,000	86,864	\$ 249,000	\$ 126,000	102.4%
Public Safety - Police	283,475	162,487	593,622	310,147	109.4%
Public Safety - Code Enforcement	-	-	-	-	
Public Works	723,200	274,651	1,013,500	290,300	40.1%
Recreation	-	-	-	-	
Economic Development	-	19,224	-	-	
Totals	\$ 1,129,675	\$ 543,226	\$ 1,856,122	\$ 726,447	64.3%

Surplus / (Deficit)	132,022	(70,824)	(710,610)	(842,632)
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Capital Funds:	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
General Government	\$ 21,110	\$ 249,911	\$ 86,864	\$ 249,000
Public Safety - Police	7,007	102,463	162,487	593,622
Public Safety - Code Enforcement	-	-	-	-
Public Works	1,166,132	914,542	274,651	1,013,500
Recreation	52,010	-	-	-
Economic Development	-	51,976	19,224	-
Totals	\$ 1,246,259	\$ 1,318,892	\$ 543,226	\$ 1,856,122

CAPITAL FUNDS

CAPITAL RESERVE FUND

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

GENERAL GOVERNMENT:

1	Computer Equipment	19,000	Yearly Budget
2	Improvements - City Hall	15,000	Yearly Budget
3	Land & Land Improvements	15,000	Yearly Budget - City Hall, Diamond
4	HVAC upgrade	200,000	Handlers - 2nd & 3rd Floor
	Total General Government	<u>\$ 249,000</u>	

PUBLIC SAFETY:

POLICE DEPARTMENT

5	Police Vehicles	144,000	Replacement of C-4 and C-6
6	Cameras	43,770	Verkada Surveillance cameras - downtown area
7	In-Car mobile video Recorders & Body Worn Camera System	108,352	6 - units* 16 - units*
8	Garage	240,500	319 Erie Avenue - year 1 of 3 Total cost estimated at \$721,500
9	Soft Body Armor	25,000	16 - units
10	K-9 officer	15,000	Includes training of handler
11	Cameras - on site	17,000	replace 6 existing police station video surveillance cameras and DVR system
	TOTAL PUBLIC SAFETY	<u>\$ 593,622</u>	

CODE ENFORCEMENT:

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

PUBLIC WORKS:

12	Infrastructure - Streets & Roads	330,000	Mill & Fill repairs to roads
13	Berm Replacements	112,000	Yearly Project
14	Screen and Crush Millings	15,000	Yearly Project
15	Replace small Truck	70,000	Utility Truck - replace truck #13
16	Sweeper	350,000	
17	Radios - 3 new	3,500	
18	Snow Plow	7,500	
19	Hot Water Tank	10,000	Shop - Graphite Road
20	Drop Spreader - Chipper	33,000	3 Chip Boxes - used for Tar & Chipping
21	Rhino Lining of floor	15,000	Shop Area
22	Vibratory Roller Attachment	67,500	Berm work
	Total Public Works	<u>1,013,500</u>	

Total Capital Projects for 2023

\$ 1,856,122

Revenue Funding:

Cameras	43,770
In-Car mobile video Recorders & Body Worn Camera System	108,352

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

	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028
General Government					
Land & Improvements	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Building & Improvements	215,000	15,000	15,000	15,000	15,000
Equipment & Vehicles	19,000	8,000	8,000	8,000	8,000
Totals	<u>\$ 249,000</u>	<u>\$ 38,000</u>	<u>\$ 38,000</u>	<u>\$ 38,000</u>	<u>\$ 38,000</u>
Public Safety - Police					
Land & Improvements	-	-	-	-	-
Building & Improvements	240,500	240,500	240,500	-	-
Equipment & Vehicles	\$ 353,122	-	30,000	\$ 85,000	\$ 180,000
Totals	<u>\$ 593,622</u>	<u>\$ 240,500</u>	<u>\$ 270,500</u>	<u>\$ 85,000</u>	<u>\$ 180,000</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	\$ 457,000	\$ 1,463,000	\$ 469,000	\$ 475,000	\$ 481,000
Building & Improvements	25,000	-	-	-	-
Equipment & Vehicles	531,500	117,000	188,000	222,000	222,000
Totals	<u>\$ 1,013,500</u>	<u>\$ 1,580,000</u>	<u>\$ 657,000</u>	<u>\$ 697,000</u>	<u>\$ 703,000</u>
Total Capital Cost:	\$ 1,856,122	\$ 1,858,500	\$ 965,500	\$ 820,000	\$ 921,000

CASH FLOW**CAPITAL RESERVE FUND**

	2024	2025	2026	2027	2028
Cash on hand 1/1	\$ 1,600,000	\$ 889,390	\$ 905,890	\$ 765,390	\$ 695,390
General Fund - URFB	500,000	450,000	400,000	350,000	300,000
General Fund - EIT .15%	418,390	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	152,122	-	-	-	-
Interest Earnings	55,000	55,000	55,000	55,000	55,000
Total Cash	2,745,512	2,764,390	1,730,890	1,515,390	1,395,390
Capital Cost:	(1,856,122)	(1,858,500)	(965,500)	(820,000)	(921,000)
Cash on hand 12/31	\$ 889,390	\$ 905,890	\$ 765,390	\$ 695,390	\$ 474,390

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	2023	2023	Proposed	Delta	
	Budget	YTD	2024 Budget	Dollar	%
Earnings & Investments	\$ 7,500	\$ 26,157	\$ 30,000	\$ 22,500	300.0%
Interfund Transfers - General Fund	275,000	236,729	267,750	(7,250)	-2.6%
Totals	\$ 282,500	\$ 262,886	\$ 297,750	\$ 15,250	5.4%

Expenditures:

Capital Funds	2023	2023	Proposed	Delta	
	Budget	YTD	2024 Budget	Dollar	%
Public Works	400,000	157,728	400,000	-	0.0%
Totals	\$ 400,000	\$ 157,128	\$ 400,000	\$ -	0.0%

Surplus / (Deficit)	(117,500)	105,758	(102,250)	15,250
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Capital Funds:	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Public Works	-	306,559	157,128	400,000
Totals	\$ -	\$ 306,559	\$ 157,128	\$ 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	Ash Street	400,000	Phase 1 of 3
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	2025
Ash Street	600,000	2026 & 2027
Eberl Street (Mill and Pave only)	165,000	2027
Erie Avenue	1,120,000	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	400,000	
Upper Charles Street	600,000	
Pave section of Rosely Road	<u>600,000</u>	
The reserve includes storm sewers	6,210,000	

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

Total Capital Projects for 2024	<u>\$ 400,000</u>
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CAPITAL FUNDS
CAPITAL RESERVE FUND
STREETS - ROADS
10 Year Plan

	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	BUDGET YEAR 2033
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										
Upper Charles Street										
Wilson Road										
Madison Street										
Diamond Street										
Totals	<u>\$ 400,000</u>	<u>\$ 1,000,000</u>	<u>\$ 300,000</u>	<u>\$ 465,000</u>	<u>\$ -</u>	<u>\$ 1,120,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CASH FLOW

STREETS, ROADS, STORM SEWERS - RESERVED

	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	BUDGET YEAR 2033
Cash on hand 1/1	\$ 447,583	\$ 345,333	\$ (349,667)	\$ (344,667)	\$ (499,667)	\$ (189,667)	\$ (999,667)	\$ (679,667)	\$ (359,667)	\$ (29,667)
Capital - EIT - transfer	267,750	275,000	275,000	280,000	280,000	280,000	290,000	290,000	300,000	300,000
Interest	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000 #	30,000	30,000
Projects	\$ (400,000)	\$ (1,000,000)	\$ (300,000)	\$ (465,000)	\$ -	\$ (1,120,000)	\$ -	\$ -	\$ -	\$ -
Cash on hand 12/31	<u>\$ 345,333</u>	<u>\$ (349,667)</u>	<u>\$ (344,667)</u>	<u>\$ (499,667)</u>	<u>\$ (189,667)</u>	<u>\$ (999,667)</u>	<u>\$ (679,667)</u>	<u>\$ (359,667)</u>	<u>\$ (29,667)</u>	<u>\$ 300,333</u>

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Balance as of 9/30/2023</u>
EIT Revenue	\$ 235,936	\$ 247,533	\$ 253,947	\$ 234,782	\$ 236,729	\$ 1,208,927
Interest	2,008	869	103	4,713	26,157	33,850
Charles Street	(295,900)					(295,900)
McGill Street		(35,607)				(35,607)
Depot Street				(306,559)	(4,250)	(310,809)
John Street					(152,878)	(152,878)
Balance	<u>\$ (57,956)</u>	<u>\$ 212,795</u>	<u>\$ 254,050</u>	<u>\$ (67,064)</u>	<u>\$ 105,758</u>	<u>\$ 447,583</u>

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	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta	
				Dollar	%
Earnings & Investments	\$ 10,000	\$ 26,156	\$ 30,000	\$ 20,000	200.0%
Interfund Transfers - General Fund	275,000	236,729	267,750	(7,250)	-2.6%
Totals	\$ 285,000	\$ 262,885	\$ 297,750	\$ 12,750	4.5%

Expenditures:

Capital Funds	2023 Budget	2023 YTD	Proposed 2024 Budget	Delta	
				Dollar	%
Public Works	110,000	-	1,100,000	990,000	0.0%
Totals	\$ 110,000	\$ -	\$ 1,100,000	\$ 990,000	0.0%

Surplus / (Deficit)	175,000	262,885	(802,250)	(977,250)
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Capital Funds:	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Public Works	669,312	-	-	1,100,000
Totals	\$ 669,312	\$ -	\$ -	\$ 1,100,000

CAPITAL FUNDS

CAPITAL RESERVE FUND

BRIDGES

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

PUBLIC WORKS:

1	N. Michael St. Bridge near Oilwell St.	100,000
2	N. Michael St. Bridge near Oilwell St.	1,000,000
3		
4		
5		
6		
7		
8		
9		
10		
	Total Public Works	<u>1,100,000</u>

Reserve funding for following bridges	<u>Cost</u>	<u>Year</u>
Eberl Street Bridge	170,000	2025 - Engineering
Eberl Street Bridge	800,000	2027 - Construction
W. Mill Street Bridge	170,000	2027 - Design
W. Mill Street Bridge	600,000	2028 - Construction
Stackpole Street Bridge	170,000	2029 - Design
Stackpole Street Bridge	800,000	2030 - Construction
Vine Rd. Bridge		
Curry Ave. Bridge		
	4,910,000	

Total Capital Projects for 2024	<u>\$ 1,100,000</u>
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CAPITAL FUNDS

CAPITAL RESERVE FUND

BRIDGES

10 Year Plan

	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	BUDGET YEAR 2033
Public Works										
N. Michael St. Bridge - Design	100,000									
N. Michael St. Bridge - Construction	1,000,000									
Eberl St. Bridge- Engineering		170,000								
Eberl St. Bridge- Construction				800,000						
W. Mill St. Bridge - Design				170,000						
W. Mill St. Bridge - Construction					600,000					
Stackpole St. Bridge - Design						170,000				
Stackpole St. Bridge - Construction							800,000			
Vine Rd. Bridge										
Curry Ave. Bridge										
Totals	<u>\$ 1,100,000</u>	<u>\$ 170,000</u>	<u>\$ -</u>	<u>\$ 970,000</u>	<u>\$ 600,000</u>	<u>\$ 170,000</u>	<u>\$ 800,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CASH FLOW

BRIDGES

	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	BUDGET YEAR 2033
Cash on hand 1/1	\$ 1,091,388	\$ 289,138	\$ 424,138	\$ 729,138	\$ 69,138	\$ (220,862)	\$ (80,862)	\$ (560,862)	\$ (240,862)	\$ 89,138
Capital - EIT - transfer	267,750	275,000	275,000	280,000	280,000	280,000	290,000	290,000	300,000	300,000
Interest	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Projects	<u>\$ (1,100,000)</u>	<u>\$ (170,000)</u>	<u>\$ -</u>	<u>\$ (970,000)</u>	<u>\$ (600,000)</u>	<u>\$ (170,000)</u>	<u>\$ (800,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash on hand 12/31	\$ 289,138	\$ 424,138	\$ 729,138	\$ 69,138	\$ (220,862)	\$ (80,862)	\$ (560,862)	\$ (240,862)	\$ 89,138	\$ 419,138

	2019	2020	2021	2022	2023	Balance as of 9/30/2023
EIT Revenue	\$ 235,936	\$ 247,533	\$ 253,947	\$ 234,782	\$ 236,729	\$ 1,208,927
Interest	2,008	869	103	4,712	26,156	33,848
PennDot Reimbursement				605,547		605,547
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>\$ 845,041</u>	<u>\$ 262,885</u>	<u>\$ 1,091,388</u>

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	Sidewalk Program	\$ 133,222
	Total 2019 CDBG Funding	<u>\$ 133,222</u>

2020 CDBG FUNDING

5	Boys & Girls Club	182,333
	Total 2020 CDBG funding	<u>\$ 182,333</u>

2021 CDBG FUNDING

6	Administration Cost	\$ 25,000
7	Boys & Girls Club Project	270,615
	Total 2021 CDBG funding	<u>\$ 295,615</u>

2022 CDBG FUNDING

8	Administration Cost	\$ 56,629
9	Spot & Blight	15,540
10	Boys & Girls Club Project	187,539
	Total 2022 CDBG funding	<u>\$ 259,708</u>

2023 CDBG FUNDING

8	Spot/Blight	\$ 50,000
	Total 2022 CDBG funding	<u>\$ 50,000</u>

2020 HOMES GRANT

11	Administration Cost	\$ 67,500
12	Senior Housing Rehabilitation	183,500
	Senior Housing New Construction	954,000
	Total 2022 CDBG funding	<u>\$ 1,205,000</u>

Total Capital Projects listed for 2024

\$ 2,125,878

Sewage Treatment Fund

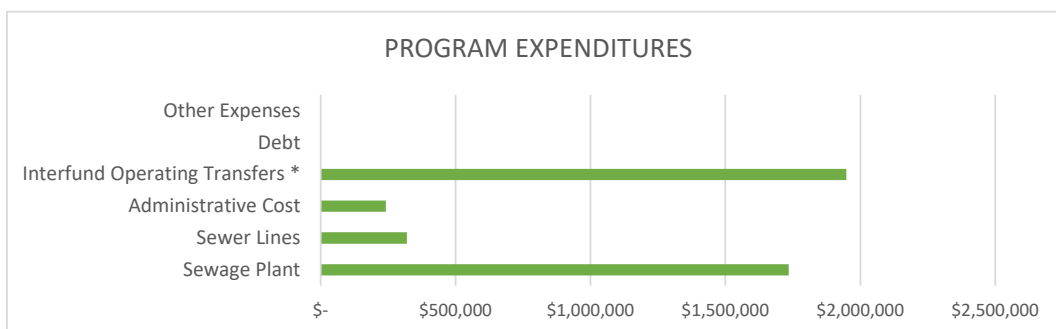
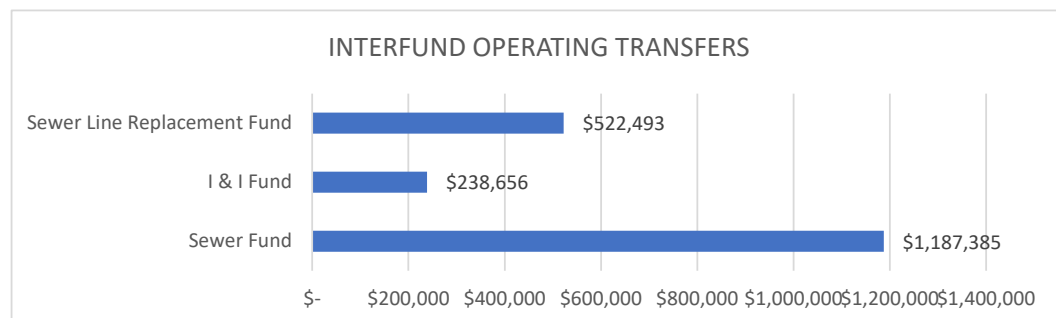
Cost to manage and operate the Sewage Treatment Plant is paid through the Sewage Treatment Fund. This fund is an operating fund. For capital cost for the Sewage Treatment Plant, the cost is paid through the Sewer Fund and capital cost to upgrade and to maintain the sewer lines is paid through the I &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

Revenue:	2023	2023	Proposed	Delta	
	Budget	YTD	2024 Budget	Dollar	%
Charges for Services	4,206,044	\$2,979,937	\$4,211,318	\$ 5,274	0.1%
Investments & Rentals	22,500	37,096	30,000	7,500	33.3%
Other Revenue	4,000	558	4,000	-	0.0%
Totals	\$ 4,232,544	\$ 3,017,591	\$ 4,245,318	\$ 12,774	0.3%

Expenditures:	2023	2023	Proposed	Delta	
	Budget	YTD	2024 Budget	Dollar	%
Sewage Plant	\$ 1,557,537	\$ 986,706	\$ 1,734,451	\$ 176,914	11.4%
Sewer Lines	308,858	168,666	319,154	10,296	3.3%
Administrative Cost	235,795	170,785	241,679	5,884	2.5%
Interfund Operating Transfers *	1,827,479	1,669,303	1,948,534	121,055	6.6%
Debt	301,375	246,561	-	(301,375)	-100.0%
Other Expenses	1,500	-	1,500	-	0.0%
Totals	\$ 4,232,544	\$ 3,242,021	\$4,245,318	\$ 12,774	0.3%

Surplus/Deficit	\$ 0	\$ (224,430)	\$ (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	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Sewer Charges - Base Rate	\$ 2,460,302	\$ 2,358,973	\$ 1,587,811	\$ 2,357,412
Sewer Charges - Consumption	599,931	1,326,013	1,017,945	1,311,094
Sewer Charges - I & I	237,440	238,864	160,384	238,656
Sewer Charges - Line Replacement	237,440	238,864	160,384	238,656
Late Fees Assessed	24,022	23,419	18,395	25,000
Industrial Permits/Surcharges	3,525	6,245	6,803	6,500
Discharge Permits	27,043	27,720	21,690	27,000
Administrative Fines	1,000	25,400	2,525	1,000
Certificate Of Compliance Fees	6,806	5,655	4,000	6,000
Totals	\$3,597,509	\$4,251,153	\$2,979,937	\$4,211,318

Other Revenue

Earnings & Investments	\$ 1,131	\$ 12,061	\$ 37,096	\$ 30,000
Miscellaneous	1,114	25,784	248	500
Refunds of PY Revenue	3,033	3,339	310	3,500
Totals	\$ 5,278	\$ 41,184	\$ 37,654	\$ 34,000

TOTAL REVENUE	\$ 3,602,787	\$ 4,292,337	\$ 3,017,591	\$ 4,245,318
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UTILITY BILLING CUSTOMERS - WITH SEWER RATES & CONSUMPTION

Base Rate:	Meter Size	Customer Base	Quarterly Charge	Total Revenue
Residential Customers:	N/A	4500	\$136.50	\$2,457,000
Industry & Other	5/8"	294	\$151.50	\$178,164
	3/4"	62	\$165.00	\$40,920
	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
		4972		\$2,834,724

Consumption Rate:	by TG Consumption	Quarterly Charge	Total Revenue
Residential Customers:	34,000	\$6.80	\$231,200
Mixed Use Customers:	(1,836)	\$6.80	(\$12,485)
Industry & Other	160,644	\$6.80	\$1,092,379
	192,808		\$1,311,094

Total Sewer Charges	\$4,145,818
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Sewage Treatment Fund

EXPENDITURES

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

Sewage Plant

	2021	2022	2023	Proposed
Expenditures by Object:	Actual	Actual	YTD	2024 Budget
Wages	\$ 365,122	\$ 366,031	\$ 273,102	\$ 407,747
Benefits & Employer Taxes	174,375	166,984	147,326	191,604
Program Supplies - Administrative	13,765	16,548	14,991	31,250
Professional Services - Administrative	31,647	25,354	22,249	35,850
Training & Education	6,016	1,624	1,548	7,500
Program Supplies - Maintenance	114,496	142,065	81,201	185,500
Professional Services - Maintenance	151,129	201,455	226,085	565,000
Buildings & Plant	5,689	7,991	9,817	17,000
Utilities	267,774	268,938	197,144	279,000
Vehicle Expenses	9,347	10,368	13,243	14,000
Totals	\$ 1,139,360	\$ 1,207,358	\$ 986,706	\$ 1,734,451

Sewer Lines

	2021	2022	2023	Proposed
Expenditures by Object:	Actual	Actual	YTD	2024 Budget
Wages	\$ 61,056	\$ 63,241	\$ 47,573	\$ 76,987
Benefits & Employer Taxes	28,655	24,840	20,586	30,892
Program Supplies - Administrative	-	383	3,717	2,650
Professional Services - Administrative	9,500	9,350	8,260	10,575
Training & Education	105	-	170	1,000
Program Supplies - Maintenance	46,589	32,342	32,011	60,000
Professional Services - Maintenance	96,335	70,633	42,670	110,000
Utilities	3,845	3,805	2,705	3,900
Vehicle Expenses	6,712	4,287	10,974	23,150
Totals	\$ 252,797	\$ 208,881	\$ 168,666	\$ 319,154

Administrative Cost

	2021	2022	2023	Proposed
Expenditures by Object:	Actual	Actual	YTD	2024 Budget
Utility Billing - Admin Cost	\$ 197,924	\$ 185,135	\$ 159,227	\$ 231,679
Exonerations & Adjustments - Billing	7,117	21,162	11,558	10,000
Totals	\$ 205,041	\$ 206,297	\$ 170,785	\$ 241,679

Sewage Treatment Fund

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

Interfund Operating Transfers

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Expenditures by Object:				
Sewer Fund	\$ 335,759	\$ 658,710	\$ 853,559	\$ 1,187,385
I & I Fund	237,440	238,864	299,832	238,656
Sewer Line Replacement Fund	837,440	689,246	515,912	522,493
Totals	\$ 1,410,639	\$ 1,586,820	\$ 1,669,303	\$ 1,948,534

Debt

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Expenditures by Object:				
2015 Bond Issue	\$ -	\$ -	\$ -	\$ -
2002 Pennvest	328,749	328,749	246,561	-
Totals	\$ 328,749	\$ 328,749	\$ 246,561	\$ -

Other Expenses

	2021 Actual	2022 Actual	2023 YTD	Proposed 2024 Budget
Expenditures by Object:				
Refunds/Adjust Uncoll Rec.	\$ 2,670	\$ 1,419	\$ -	\$ 1,500
Judgements & Damages	-	-	-	-
Totals	\$ 2,670	\$ 1,419	\$ -	\$ 1,500

TOTAL EXPENDITURES

\$3,339,256	\$3,539,524	\$3,242,021	\$4,245,318
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Sewage Treatment Fund

Sewage Treatment Plant - Operating

Wages

Chief Operator	\$ 74,247
Assistant Chief Operator	71,123
Pretreatment Coordinator	61,426
Certified Operators	176,191
Non-Certified Operators	-
Total FT Wages	<u>\$ 382,987</u>
Overtime Wages	14,760
Seasonal	10,000
Total Wages	<u><u>\$ 407,747</u></u>

Employee Benefits

Compensated Absences	\$ 1,500
Employer Fica & Medicare	31,193
Employer Unemp Comp	770
Health Insurance	118,453
Employer H.S.A. Contr.	15,700
Life & Short Term Liab.	1,577
Vision	446
Uniforms	5,816
Workers Compensation	16,150
Total Benefits	<u><u>\$ 191,604</u></u>

Program Supplies - Administrative

Total Budget	\$ 31,250
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Budget consist of :

Office Supplies/Software Maint	22,000
Postage & Shipping	750
Safety Equipment	2,500
Other Expenses	3,000
Minor Equipment	3,000

Professional Services - Administrative

Total Budget	\$ 35,850
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Budget consist of :

Engineering	7,500
Commercial/Auto Insurance	28,350

Training

Total Budget	\$ 7,500
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Budget consist of :

Training	7,500
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Program Supplies - Maintenance

Total Budget	\$ 185,500
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Budget consist of :

Supplies - Replacement Parts	90,000
Laboratory Supplies	48,000
Chemicals	42,000
Cleaning Supplies	2,500
Pretreatment Equipment	2,000
Pretreatment - Misc	1,000

Professional Services - Maintenance

Total Budget	\$ 565,000
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Budget consist of :

Repairs to Machinery	125,000
Disposal Fees - Sludge	110,000
Analyze Sludge	7,000
Sampling Analyses	20,000
NPDES Permit Expenses	303,000

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	\$ 279,000
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Budget consist of :

Telephone	5,500
Electric	250,000
Gas	20,000
Garbage	2,300
Water	1,200

Sewage Treatment Fund

Sewer Lines - Operating

Wages

Operators - Level 2	\$ 67,987	*
Overtime	4,000	
Seasonal	5,000	
Total Wages	<u>\$ 76,987</u>	

* 60% of Wage

Employee Benefits

Employer Fica & Medicare	\$ 5,889
Employer Unemp Comp	187
Health Insurance	17,768
Employer H.S.A. Contr.	2,520
Life & Short Term Liab.	215
Vision	65
Uniforms	1,198
Workers Compensation	3,050
Total Benefits	<u>\$ 30,892</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	\$ 10,575
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Budget consist of :

Commercial/Auto Insurance	10,575
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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	\$ 23,150
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Budget consist of :

Fuel for Vehicles	10,000
Vehicle Maintenance	13,150

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			\$ 2,700,000	2,700,000.00
CIPP Project			350,000	350,000.00
CCTV Inspection			125,000	125,000.00
Bridge Replacement- Engineer & Permit	\$ 200,000			200,000.00
Bridge Replacement- Construction	\$ 1,300,000			1,300,000.00
Totals	<u>\$ 1,500,000</u>	<u>\$ 200,000</u>	<u>\$ 3,175,000</u>	<u>\$ 4,875,000</u>
Land & Land Improvements				
Septage Receiving Area Spill Containment	10,000			10,000
Concrete - Plant	10,000			10,000
Modifications at pump stations for portable pump	\$ 35,000			35,000
Totals	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,000</u>
Building & Building Improvements				
Portable Waters System Backflow Preventor	10,000			10,000
Boiler Manifolds / Operations and Headworks building	70,000			70,000
Add Mezzanine in garage - storage of parts	\$30,000			30,000
Totals	<u>\$ 110,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,000</u>
Vehicles				
NONE				
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Equipment				
Sludge thickener Drive Unit	\$ 125,000			\$ 125,000
Overhaul Pumps (raw sewage & trickling filter)	40,000			40,000
Replacement parts - UV System (bulbs)	42,000			42,000
Laboratory Equipment	15,000			15,000
Renovate Final Clarifiers Clari-Vac Unit	180,000			180,000
Portable Flow Meters	12,000			12,000
Control Panel for the Waste & return Flow System	40,000			40,000
				-
				-
				-
				-
	<u>\$ 454,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 454,000</u>
Total Capital Projects	<u>\$ 2,119,000</u>	<u>\$ 200,000</u>	<u>\$ 3,175,000</u>	<u>\$ 5,494,000</u>

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

	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028
Cash on Hand 1/1	\$ 380,000	\$ 421,156	\$ 462,312	\$ 503,468	\$ 544,624
Revenue:					
Transfer From STP Fund	238,656	238,656	238,656	238,656	238,656
Interest Earnings	2,500	2,500	2,500	2,500	2,500
Total	<u>\$ 241,156</u>	<u>\$ 241,156</u>	<u>\$ 241,156</u>	<u>\$ 241,156</u>	<u>\$ 241,156</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>\$ 421,156</u>	<u>\$ 462,312</u>	<u>\$ 503,468</u>	<u>\$ 544,624</u>	<u>\$ 585,780</u>

SEWAGE TREATMENT FUND

CAPITAL FUNDS

SEWER FUNDS

8 Year Plan

	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031
Sewage Treatment Plant:								
Replace Plastic Media In trickling filter tanks		450,000	450,000					
Bridge - Engineering, Permitting,	200,000							
Bridge - Construction	1,300,000							
Septage receiving Area spill Containment	10,000							
Site Modifications - for portable pump	35,000							
Concrete - Plant	10,000	250,000	305,000	40,000	100,000			
Portable Waters System Backflow Preventor	10,000							
Boiler Manifolds / Operations and Headworks building	70,000							
Add Mezzanine in garage - storage of parts	30,000							
Sludge thickener Drive Unit	125,000							
Overhaul Pumps (raw sewage & trickling filter)	40,000							
Replacement parts - UV System (bulbs)	42,000							
Laboratory Equipment	15,000	15,000			15,000		15,000	
Office Equipment		20,000					20,000	
Renovate Final Clarifiers Clari-Vac Unit	180,000							
Portable Flow Meters	12,000	12,000						
Control Panel for the Waste & return Flow System	40,000							
Install Level Sensors Aerobic Digesters			20,000					
Engineer/Replace Anaerobic Digester Lid		150,000	500,000	500,000	500,000	500,000	500,000	500,000
Lift Station - Control Panels - State street			35,000					
Repair Concrete - Effluent Water Tank		100,000						
Vactor Truck		300,000	300,000					
Infrastructure								
Land & Land Improvements		205,000			100,000	100,000		
Building & Build Improv.		-			100,000	100,000		
Vehicles					135,000			200,000
Equipment		20,000	200,000	200,000	500,000	620,000	\$ 250,000	250,000
	<u>\$ 2,119,000</u>	<u>\$ 1,522,000</u>	<u>\$ 1,810,000</u>	<u>\$ 740,000</u>	<u>\$ 1,450,000</u>	<u>\$ 1,320,000</u>	<u>\$ 785,000</u>	<u>\$ 950,000</u>

CASH FLOW

SEWAGE TREATMENT PLANT

	BUDGET YEAR 2024	BUDGET YEAR 2025	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031
Cash on hand 1/1	\$ 1,500,000	\$ 574,460	\$ 241,420	\$ (375,120)	\$ 78,340	\$ (178,200)	\$ (304,740)	\$ 99,220
Transfer From STP Fund	1,187,385	1,187,385	1,187,385	1,187,385	1,187,385	1,187,385	1,187,385	1,187,385
Connection/Tapping Fees	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
Interest Earnings	5,000	500	5,000	5,000	5,000	5,000	500	5,000
Projects	<u>\$ (2,119,000)</u>	<u>\$ (1,522,000)</u>	<u>\$ (1,810,000)</u>	<u>\$ (740,000)</u>	<u>\$ (1,450,000)</u>	<u>\$ (1,320,000)</u>	<u>\$ (785,000)</u>	<u>\$ (950,000)</u>
Cash on hand 12/31	<u>\$ 574,460</u>	<u>\$ 241,420</u>	<u>\$ (375,120)</u>	<u>\$ 78,340</u>	<u>\$ (178,200)</u>	<u>\$ (304,740)</u>	<u>\$ 99,220</u>	<u>\$ 342,680</u>

SEWAGE TREATMENT FUND**CAPITAL FUNDS****SEWER LINE REPLACEMENT****10 Year Plan**

	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	BUDGET YEAR 2033
Sewer Line Replacements:										
Erie Ave. /Washington St.	2,700,000									
CIPP Project	350,000									
Maurus St. - CIPP				425,000						
N. Michael St. - CIPP										
Cardinal Rd Inter. - CIPP										
 CIPP PIPE REPLACEMENT				600,000	600,000	600,000	600,000	600,000	600,000	
 CCTV Inspection	125,000	125,000	125,000							
 Totals	<u>\$ 3,175,000</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>	<u>\$ -</u>

CASH FLOW**SEWER LINE REPLACEMENT**

	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	BUDGET YEAR 2033
Cash on hand 1/1	\$ 2,800,000	\$ 149,993	\$ 549,986	\$ 948,479	\$ 446,472	\$ 369,965	\$ 293,958	\$ 217,951	\$ 141,444	\$ 64,437
Transfer From STP Fund	522,493	522,493	522,493	522,493	522,493	522,493	522,493	522,493	522,493	522,493
Transfer from I & I Fund	-			-	-	-	-	-	-	-
Interest Earnings	2,500	2,500	1,000	500	1,000	1,500	1,500	1,000	500	500
Projects	<u>\$ (3,175,000)</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>	<u>\$ -</u>
Cash on hand 12/31	<u>\$ 149,993</u>	<u>\$ 549,986</u>	<u>\$ 948,479</u>	<u>\$ 446,472</u>	<u>\$ 369,965</u>	<u>\$ 293,958</u>	<u>\$ 217,951</u>	<u>\$ 141,444</u>	<u>\$ 64,437</u>	<u>\$ 587,430</u>

SEWAGE TREATMENT FUND

CAPITAL FUNDS

SEWAGE TREATMENT FUND

PROJECT	2024	2025	2026	2027	2028	2029	2030	2031
Replace Plastic Media In trickling filter tanks		450,000	450,000					
Bridge - Engineering, Permitting,	200,000							
Bridge - Construction	1,300,000							
Septage receiving Area spill Containment	10,000							
Site Modifications - for portable pump	35,000							
Concrete - Plant	10,000	250,000	305,000	40,000	100,000	100,000		
Portable Waters System Backflow Preventor	10,000							
Boiler Manifolds / Operations and Headworks building	70,000							
Add Mezzanine in garage - storage of parts	30,000							
Sludge thickener Drive Unit	125,000							
Overhaul Pumps (raw sewage & trickling filter)	40,000							
Replacement parts - UV System (bulbs)	42,000							
Laboratory Equipment	15,000	15,000			15,000		15,000	
Office Equipment		20,000					20,000	
Renovate Final Clarifiers Clari-Vac Unit	180,000							
Portable Flow Meters	12,000	12,000						
Control Panel for the Waste & return Flow System	40,000							
Install Level Sensors Aerobic Digesters			20,000					
Engineer/Replace Anaerobic Digester Lid								
Lift Station - Control Panels - State street			35,000					
Repair Concrete - Effluent Water Tank								
Upgrade Automatic Samplers		20,000						
Install Steps to SBR Tanks (North Side)		35,000						
Install steps to Operation Building Roof		35,000						
Replace steps to Anaerobic Digester roof tanks		35,000						
Resurface Blacktop at WWTP		100,000						
Replace Vactor Truck		300,000	300,000					
Engineer UV System					150,000			
Engineer Anaerobic Digester Lid Replacement		150,000						
Replace Anaerobic Digester Lid			500,000	500,000	500,000	500,000	500,000	500,000
Replace Aeration Tank Aerobic SBR blowers			200,000	200,000	200,000	200,000		
Upgrade Ultraviolet Light System						250,000	250,000	250,000
Replace Pretreatment Van					60,000			
Replace Skid Steer					75,000			
Replace Portable Automatic Samplers/flow meters						35,000		
Replace Refrigerated Automatic Samplers						35,000		
Replace Portable Pumps and Hoses					150,000			
Replace Tandem Truck								200,000
Repairs to Buildings					100,000	100,000		
Repairs to Equipment					100,000	100,000		
Replair Concrete (Effluent Water Tank)		100,000						
	2,119,000	1,522,000	1,810,000	740,000	1,450,000	1,320,000	785,000	950,000

INVESTMENTS - ALL FUNDS

AS OF SEPTEMBER 30,

	ACTUAL YEAR 2023	ACTUAL YEAR 2022	ACTUAL YEAR 2021	ACTUAL YEAR 2020	ACTUAL YEAR 2019	ACTUAL YEAR 2018
GOVERNMENTAL FUNDS:						
GENERAL FUND	4,483,919	5,009,857	4,163,281	3,804,646	3,591,661	3,992,435
SPECIAL REVENUE FUNDS						
STREET TAX LIGHTING	258,844	231,148	236,803	217,431	250,611	238,395
FIRE PROTECTION	391,362	259,678	778,446	629,542	494,758	369,110
RECREATION	639,565	431,712	277,341	215,646	167,789	229,240
LIBRARY	2,032	14,426	44	16,218	1,690	105
AMBULANCE	414	2,641	138	8,067	2,102	5,622
FIRE HYDRANT	27,590	27,660	28,517	28,885	47,302	32,031
DEBT	770,436	733,510	669,080	642,082	627,916	665,967
SHADE TREE FUND	19,175	13,398	2,106	15,212	13,284	11,864
LIQUID FUELS TAX	73,388	246,399	128,055	285,531	287,417	326,448
CAPITAL FUNDS						
CAPITAL RESERVE	2,172,649	1,186,237	1,447,978	1,841,803	1,723,069	2,335,279
CRF - AIRPORT ARC PROJECT	1,786	1,709	1,699	1,793	45,204	-
CRF- STREETS,ROADS,BRIDGES	1,528,377	747,239	273,587	509,020	350,230	-
2016 CAPITAL PROJECTS	-	-	-	-	122,232	1,358,659
CDBG FUNDS	5,961	334	325	2,841	923	11,401
AIRPORT INDUSTRIAL PARK	54,763	54,710	853	852	851	849
PARKING GARAGE	84,658	84,577	84,450	84,323	84,197	84,070
ENTERPRISE FUNDS						
SEWAGE TREATMENT	2,575,380	910,140	1,331,157	1,261,251	1,370,948	1,464,457
SEWER	401,515	616,638	314,096	72,533	161,506	127,297
I & I	243,868	690,820	646,261	525,956	377,564	455,035
SEWER LINE REPLACEMENT	2,691,809	1,861,819	598,806	366,880	146,688	-
FUDICIARY FUNDS						
FIRE LOSS ESCROW	1,048	25,476	7,682	4,780	972	950
POLICE PENSION	10,687,621	9,497,764	11,291,262	9,425,167	9,319,182	9,115,846
NON UNIFORM PENSION	5,691,661	5,000,655	5,847,519	4,968,402	4,905,364	4,829,779
PAYROLL FUND	1,708	1,611	1,860	133,609	1,723	2,389
	32,809,529	27,650,158	28,131,346	25,062,470	24,095,183	25,657,227