

BOROUGH OF NEW CUMBERLAND FINAL 2023 BUDGET

<u>GENERAL FUND REVENUE</u>	ACTUAL	ACTUAL	ACTUAL	2022 EST	2022	2023	
	2019	2020	2021	YEAR END	BUDGET	BUDGET	
301.100 Real Estate Tax -Current	1,965,121	1,982,932	1,956,850	1,960,000	2,032,000	2,043,301	Tax Increase to .004
301.110 Real Estate Pen/Int/Disc-Current	(32,450)	(33,817)	(31,900)	(32,000)	-0-	(32,000)	
301.200 Real Estate Tax - Prior Years	86,467	76,503	58,832	60,000	-0-	73,934	
301.210 Real Estate Pen/Int/Disc-Prior Years	9,260	1,505	688	750	-0-	1,500	
310.020 Per Capita Taxes-Prior Years	10	25	5	-0-	-0-	-0-	
310.021 Per Capita Pen/Int/Disc-Prior Years	1	-0-	-0-	-0-	-0-	-0-	
310.030 Real Estate Transfer Tax	166,609	169,692	157,273	172,000	172,753	164,525	
310.038 Earned Income Tax Prior Years	332,880	362,174	378,996	410,000	-0-	415,000	
310.049 Earned Income Tax Collection Fees	(17,197)	(19,048)	(13,888)	(17,000)	-0-	(18,000)	
310.059 Earned Income Tax Prior Years - Mailing Handling	-0-	-0-	-0-	-0-	-0-	-0-	
310.060 Earned Income Tax Administrative Refund	6,022	2,193	-0-	3,200	-0-	-0-	
310.070 Earned Income Tax	650,091	648,184	696,462	725,000	1,037,889	750,000	Prior Years Budgeted Above
320.010 Beverage License Fees	800	800	-0-	800	800	800	
320.020 Building & Zoning Permits	3,527	5,723	6,100	5,500	5,000	5,000	
320.030 Apartments Registration	-0-	-0-	10,275	20,000	7,500	20,000	
320.060 Street Cut Permits	1,940	1,655	4,400	2,750	3,000	3,000	
321.200 Building Code Compliance Fees	-0-	-0-	-0-	-0-	-0-	-0-	
321.080 Comcast /Verizon Franchise Fees	137,634	133,140	124,686	122,000	125,000	125,000	
330.010 Motor Vehicle Fines	22,488	18,497	18,615	16,000	20,000	19,000	
330.020 Borough Ordinance Fines	7,509	7,730	7,595	7,500	7,500	7,500	
340.010 Interest on Investments	10,977	2,194	181	200	3,600	2,500	
340.011 Interest on Earned Income Tax	510	-0-	-0-	200	-0-	-0-	

340.012 Interest on ARPA Funds	-0-	-0-	290	3,500	-0-	-0-	
340.020 Rental of Facilities	2,025	2,300	3,650	3,650	3,000	3,000	
340.030 Boat Launch Fees - Riverfront	-0-	-0-	18,374	-0-	-0-	-0-	
350.020 State & Federal Grants/Allocations	17,961	16,345	16,883	16,500	16,500	17,000	PennDOT Winter Maint.
350.040 Library Board Reimbursement	404,772	355,608	328,236	348,000	347,722	350,805	Borough 2023 Contribution \$90k
351.000 Federal Capital/Operating Grant	-0-	-0-	49,319	-0-	-0-	-0-	2021 CARES Act Funding
354.150 Recycling Grant	19,783	23,401	-0-	10,000	23,000	12,000	
355.010 PURTA	2,968	3,175	3,243	3,200	3,200	3,000	
355.050 General Municipal Pension Aid	141,502	147,715	143,918	140,000	140,000	145,000	
355.060 ARPA Grant	-0-	-0-	22,906	25,000	-0-	25,000	Remaining ARPA funds are applied to Cap. Imp.
355.070 Foreign Fire Tax - (Fireman's Relief)	39,277	39,436	35,085	44,000	35,000	39,000	
357.310 County Grant - Professional Services	-0-	-0-	-0-	-0-	-0-	7,500	Balance of zoning Ordinance funding
360.010 Refuse Collection Fees	553,473	564,616	604,389	610,000	617,771	1,113,000	
360.020 Zoning Hearing Board Fees	300	600	600	250	600	600	
360.030 Engineering Fees (Reimbursed)	-0-	-0-	1,151	250	500	750	
360.040 Curbing and Sidewalk Assessments	-0-	-0-	-0-	5,000	5,000	1,500	
360.050 Police and School Crossing Services	1,238	-0-	-0-	63,500	42,000	60,000	Reimb. From WSSD
360.080 Sewer Rental Fees	27,790	13,038	-0-	-0-	-0-	-0-	
360.081 Sewer Rental Transfer Fee	-0-	-0-	-0-	-0-	-0-	-0-	
360.090 Sewer Connection Fees	(154)	-0-	-0-	75	-0-	-0-	
370.040 Miscellaneous Receipts	5,767	2,289	6,899	11,300	1,500	5,000	
391.000 Proceeds from Sale of Assets	-0-	-0-	-0-	3,700	-0-	1,500	
392.000 Interfund Transfer From	-0-	-0-	-0-	-0-	-0-	-0-	
395.000 Refund Prior Years Expenditures	178,727	246,319	255,434	125,000	134,000	75,000	Health insurance rebates based on claims history
399.000 Cash Balance Forward	-0-	-0-	-0-	-0-	-0-	1,130,000	Projected GF cash balance at end of 2022
TOTAL REVENUE	\$4,747,628	\$4,774,922	\$4,865,549	\$4,869,825	\$4,784,835	6,570,715	

GENERAL FUND
EXPENDITURES

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	2022 EST YEAR END	2022 BUDGET	2023 BUDGET	
<u>ADMINISTRATION</u>							
400.010 Salaries of Council	\$ 6,250	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	6,400	
400.020 Salary of Mayor	1,200	1,200	1,200	1,200	1,200	1,200	
400.040 Salary of Treasurer/Dining Clerk	54,025	53,586	57,995	75,000	75,000	76,500	
400.060 Salary of Manager/Secretary	42,115	100,077	116,672	112,000	105,000	107,100	
400.070 Salary of Bookkeeper/Payroll Clerk	48,805	50,265	49,788	30,000	53,332	30,000	
400.080 Salary of Clerk-Typist	38,830	36,408	33,229	38,220	38,220	40,131	
400.090 Salary of Community & Economic Director	10,440	-0-	28,411	85,490	85,490	87,200	
400.100 Materials and Supplies	10,934	4,459	9,200	7,000	7,500	8,500	
400.200 Association Dues and General Expenses	10,888	22,426	15,584	22,000	31,685	25,000	
400.210 Advertising, Postage, Printing & Newsletter	14,223	13,165	11,568	15,000	20,000	17,500	
400.220 Manager Car	-0-	-0-	-0-	-0-	-0-	-0-	
400.240 Engineering Services	15,171	61,439	59,130	35,000	65,000	60,000	
400.250 Code Enforcement Services	-0-	32,575	54,755	55,000	56,000	61,200	Codes/Zoning Position
400.280 Auditing Services	17,180	12,775	12,550	15,250	20,000	17,500	
400.290 Legal Services	57,206	83,919	99,387	70,000	100,000	55,000	Move police legal fees to 410.290
400.291 Legal Fees - Collection Costs	13,279	(2,645)	(10,661)	-0-	10,000	2,500	
400.300 Communication Services	4,016	6,138	8,249	8,500	9,500	9,000	
400.310 Codification of Ordinances	-0-	-0-	-0-	-0-	-0-	2,500	
400.400 Equipment Maintenance & Repair	13,711	35,053	42,994	35,000	40,000	40,000	
401.030 Tax Collector's Commission	19,420	19,495	19,396	20,000	20,320	20,000	
401.100 Tax Materials, Supplies, Postage	1,095	1,011	1,177	1,500	1,500	1,500	
TOTAL ADMINISTRATION	\$ 378,789	\$ 537,746	\$ 617,023	\$ 632,560	\$ 746,147	668,731	

<u>BOROUGH BUILDINGS</u>	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	2022 EST YEAR END	2022 BUDGET	2023 BUDGET
402.050 Janitorial Service - Contract	\$ 6,315	\$ 6,783	\$ 5,601	\$ 6,500	\$ 8,000	7,500
402.100 Building Materials and Supplies	454	1,587	1,013	2,000	2,000	2,000
402.110 Fuel, Electric, Gas and Water	20,669	15,449	20,431	22,000	27,000	25,000
402.400 Maintenance and Repair	5,632	4,005	4,115	12,000	10,000	15,000
TOTAL BOROUGH BUILDINGS	\$33,070	\$27,824	\$31,160	\$42,500	\$47,000	49,500

<u>PROTECTION TO PERSONS & PROPERTIES (POLICE)</u>	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	2022 EST YEAR END	2022 BUDGET	2023 BUDGET	
410.010 Salary of Chief	\$ 106,295	\$ 109,389	\$ 112,843	\$ 155,000	\$ 112,843	118,485	
410.020 Wages of Corporal and Sergeant	207,111	192,495	227,945	238,000	238,531	248,072	
410.030 Wages of Patrolmen	596,826	582,298	494,271	550,000	638,174	575,000	Reduce by 1 position
410.040 Wages of Crossing Guards	51,916	11,835	48,270	110,000	124,579	120,000	
410.050 Wages of Special Police	827	-0-	466	500	1,000	1,030	
410.060 Salary of Administrative Assistant	39,335	40,515	41,832	46,350	46,350	47,741	
410.070 Wages of Community Service Officers	-0-	-0-	-0-	-0-	-0-	-0-	
410.100 Materials and Supplies	4,156	4,079	5,657	4,500	6,500	6,000	
410.120 Uniforms	9,168	9,778	4,963	5,000	15,000	12,500	
410.200 General Expenses	27,128	23,208	30,529	30,000	31,507	32,500	
410.290 Police Legal Fees	-0-	-0-	-0-	80,000	-0-	40,000	

410.300	Communications (Telephone Service)	7,565	7,976	8,162	8,250	8,964	9,000
410.310	Communications (Radio System)	1,221	352	125	750	1,500	1,500
410.460	Traffic Signal System	7,766	5,836	6,766	7,500	10,000	9,000
410.600	Minor Equipment Purchases	10,494	15,540	31,566	15,000	16,400	17,500
411.440	Vehicle Maintenance and Repair	4,614	4,337	9,600	8,000	10,000	7,500
411.510	Gas, Oil, and Vehicle Supplies	15,021	17,883	16,899	25,000	17,000	20,000
<u>TOTAL POLICE</u>		\$ 1,089,442	\$ 1,025,521	\$ 1,039,894	\$ 1,283,850	\$ 1,278,348	1,265,828

<u>PROTECTION TO PERSONS & PROPERTIES (FIRE)</u>		ACTUAL	ACTUAL	ACTUAL	2022 EST	2022	2023
		2019	2020	2021	YEAR END	BUDGET	BUDGET
413.010	Salary of Fire Chief	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000	\$ 2,250	2,000
413.020	Salaries of Deputy Chiefs	2,000	2,000	2,688	2,250	2,250	2,250
413.140	Fire Hydrant Rental	24,899	27,197	28,305	29,000	30,000	30,000
413.200	General Expenses	2,484	3,775	2,563	2,500	4,000	4,000
413.300	Communications (Radio & Alarms)	5,686	794	11,997	1,500	35,000	15,000
413.400	Maintenance & Repair - Firehouse	29,634	10,882	23,215	20,000	20,000	25,000
413.410	Fire Extinguisher (Maintenance/Refill)	1,698	447	450	1,000	1,500	1,000
413.600	Minor Equipment Purchases	11,181	20,696	8,614	10,000	15,000	15,000
	Additional EMT on Staff	-0-	-0-	-0-	-0-	-0-	10,000
414.400	Fire Vehicle Maintenance/Gas/Repairs	33,575	29,024	39,901	27,000	30,000	35,000
<u>TOTAL FIRE</u>		\$ 113,157	\$ 96,813	\$ 118,732	\$ 95,250	\$ 140,000	139,250

<u>PLANNING, BUILDING AND ZONING</u>		ACTUAL	ACTUAL	ACTUAL	2022 EST	2022	2023	
		2019	2020	2021	YEAR END	BUDGET	BUDGET	
416.000	Zoning Officer/Building Code Official	\$ 24,841	\$ 14,900	\$ 40,230	\$ 11,000	\$ 43,000	-0-	
416.100	Materials and Supplies	-0-	-0-	-0-	-0-	-0-	-0-	
416.200	General Expense/Advertisements	-0-	-0-	200	500	1,000	1,000	
416.290	Legal Services and Agreements	1,416	4,795	3,240	1,500	5,000	5,000	
416.400	Engineering Fees	15,115	12,955	3,537	1,500	10,000	5,000	
416.410	Building Code Compliance Fees	-0-	-0-	149	500	200	250	
416.900	Commission & Updating Ordinances	-0-	-0-	19,500	15,000	15,000	1,500	Balance of zoning ordinance consultant contract
<u>TOTAL PLANNING & ZONING</u>		\$ 41,372	\$ 32,649	\$ 66,856	\$ 30,000	\$ 74,200	12,750	

<u>OFFICE OF EMERGENCY MANAGEMENT</u>		ACTUAL	ACTUAL	ACTUAL	2022 EST	2022	2023	
		2019	2020	2021	YEAR END	BUDGET	BUDGET	
417.200	General Expense and Dues	-0-	-0-	-0-	50	150	150	
417.210	Materials, Supplies, and Printing	-0-	-0-	-0-	-0-	25	25	
417.400	Minor Equipment Maintenance/Repair	-0-	-0-	-0-	50	100	100	
417.600	Minor Equipment Purchases	-0-	-0-	-0-	-0-	25	25	
<u>TOTAL OFFICE OF EMERGENCY MGMT</u>		-0-	-0-	-0-	\$ 100	\$ 300	300	

421.000	<u>SEWAGE TREATMENT COSTS/EXPENSES</u>	-0-	-0-	-0-	-0-	-0-	-0-
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<u>REFUSE /RECYCLING</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>2022 EST</u>	<u>2022</u>	<u>2023</u>
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>YEAR END</u>	<u>BUDGET</u>	<u>BUDGET</u>
424.260	Refuse Collection and Recycling Contract	560,024	626,600	602,345	619,000	619,268	1,112,215
<u>TOTAL REFUSE COLLECTION</u>		\$ 560,024	\$ 626,600	\$ 602,345	\$ 619,000	\$ 619,268	1,112,215

<u>HIGHWAYS</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>2022 EST</u>	<u>2022</u>	<u>2023</u>	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>YEAR END</u>	<u>BUDGET</u>	<u>BUDGET</u>	
430.000	Wages of Full-time Employees	\$ 505,504	\$ 452,625	\$ 446,816	\$ 482,000	\$ 481,792	446,000	Reduce by 1 position
430.010	Overtime Wages	16,124	10,255	11,142	12,000	18,000	17,000	
430.230	Rental of Equipment	4,280	1,137	1,061	2,500	5,000	5,000	
430.400	Equipment & Vehicle Maintenance/Repairs	40,149	26,137	45,681	30,000	43,000	40,000	
430.510	Gas, Oil & Operating Expense	23,820	17,117	15,043	21,000	25,000	22,000	
430.600	Purchase of Minor Equipment & Tools	2,434	1,001	1,835	2,250	2,500	2,500	
432.000	Winter Maintenance - Snow Removal	-0-	11,316	28,896	22,000	25,000	32,000	Significant increase in salt price
433.000	Street Signs & Markings	3,609	2,376	1,739	2,250	4,000	4,000	
434.000	Street Lighting Costs	102,254	97,975	102,181	105,000	105,000	110,000	
436.400	Maintenance/Repair of Buildings and Facilities	5,102	5,589	4,412	5,000	6,500	6,500	

438.000	Maintenance/Repair of Streets/Alleys	16,546	6,820	6,178	5,000	20,000	20,000
438.040	Stormwater Drainage System Repairs	82,391	111,118	115,280	5,000	120,000	20,000
439.010	Construction/Rebuilding of Sidewalks/Curbs	12,163	1,042	-0-	5,000	20,000	10,000
446.010	ARPA Expenses	-0-	-0-	22,906	25,000	-0-	-0-
<u>TOTAL HIGHWAYS</u>		\$ 814,375	\$ 744,508	\$ 803,170	\$ 724,000	\$ 875,792	735,000

<u>LIBRARY</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>2022 EST</u>	<u>2022</u>	<u>2023</u>	
		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>YEAR END</u>	<u>BUDGET</u>	<u>BUDGET</u>	
	Expenses Summarized from Other Accounts				110,000	108,539	121,950	Includes health ins., retirement, SS/Medicare, Prop./Liab. Ins., etc.
440.010	Salaries of Full-Time Staff	-0-	-0-	-0-	149,000	149,584	138,087	
440.020	Wages of Part-Time Staff	-0-	-0-	-0-	125,000	132,099	136,722	
440.100	Materials & Supplies	-0-	-0-	-0-	-0-	-0-	-0-	
440.110	Utilities (Electric, Gas & Water)	-0-	-0-	-0-	19,000	18,000	19,000	
440.160	Building Supplies	-0-	-0-	-0-	-0-	-0-	-0-	
440.200	General Miscellaneous (Expenses)	-0-	-0-	-0-	-0-	-0-	-0-	
440.300	Communications (Telephone)	-0-	-0-	-0-	2,000	2,000	2,000	
440.400	Building & Grounds Maintenance	-0-	-0-	-0-	30,000	12,500	23,046	
440.600	Minor Equipment Service Agreements	-0-	-0-	-0-	-0-	-0-	-0-	
<u>GENERAL LIBRARY EXPENSES</u>		429,772	431,408	408,053	\$ 435,000	\$ 422,722	440,805	

<u>SENIOR CITIZEN CENTER</u>		ACTUAL	ACTUAL	ACTUAL	2022 EST	2022	2023	
		2019	2020	2021	YEAR END	BUDGET	BUDGET	
450.400	Senior Center Repairs/Maint.	-0-	-0-	-0-	-0-	-0-	4,000	
450.900	Grant to Senior Citizens Center	\$ 9,260	\$ 9,260	\$ 2,315	-0-	\$ 4,000	-0-	No annual contribution
<u>TOTAL SENIOR CITIZENS CENTER</u>		\$ 9,260	\$ 9,260	\$ 2,315	-0-	\$ 4,000	4,000	
<u>PARKS AND RECREATION</u>		ACTUAL	ACTUAL	ACTUAL	2022 EST	2022	2023	
		2019	2020	2021	YEAR END	BUDGET	BUDGET	
451.000	Wages of Summer Workers	\$ 3,807	\$ 6,588	\$ 7,270	-0-	\$ 10,000	7,500	
451.100	Materials & Supplies	1,820	3,808	3,094	5,500	7,200	6,500	
451.110	Utility Costs (Electric & Water)	7,044	8,523	5,691	6,500	10,000	9,000	
451.400	Maintenance & Repair	24,761	7,662	12,840	40,500	40,500	30,000	2022 Includes Riverside Park Elec. - 2023 Pavilion Roof
451.800	Construction or Extension of Facilities	-0-	560	1,263	1,500	2,000	2,500	
451.900	West Shore Recreation Commission	18,193	22,742	19,102	21,831	21,831	22,521	
451.910	Holiday Decorations/Town Band	1,714	901	859	1,500	1,600	1,500	
<u>TOTAL PARKS AND RECREATION</u>		\$ 57,338	\$ 50,783	\$ 50,118	\$ 77,331	\$ 93,131	79,521	

<u>EMPLOYEE PAYROLL TAXES & BENEFITS</u>		ACTUAL	ACTUAL	ACTUAL	2022 EST	2022	2023	
		2019	2020	2021	YEAR END	BUDGET	BUDGET	
470.000	Social Security Taxes & Medicare Ins.	\$ 77,184	\$ 81,096	\$ 83,399	\$ 87,569	\$ 104,765	82,000	Reduced by auditor at YE for Library
470.010	Nonuniformed Employee Pension Plan	57,713	60,662	55,051	58,000	64,449	77,698	Reduced by State Aid and Library
470.012	Pension Administrative Fees	-0-	-0-	-0-	-0-	-0-	-0-	
470.020	Employee Life & Disability Insurance	13,286	13,213	15,939	16,000	16,318	13,900	Reduced by auditor at YE for Library
470.030	Deferred Comp Plan	-0-	-0-	-0-	-0-	-0-	-0-	
470.040	Employee Health Insurance	607,669	571,316	627,434	615,000	597,125	541,000	Reduced by auditor at YE for Library
470.045	Health Insurance Buy-Out	-0-	-0-	-0-	-0-	-0-	22,000	
470.050	Police Pension Plan	141,502	199,929	196,964	111,000	110,667	129,088	
470.060	Transfer to Firemen's Relief Fund	39,227	39,436	35,085	42,000	31,000	39,000	
470.070	Unemployment Compensation	9,745	8,694	12,445	10,000	14,440	10,000	Reduced by auditor at YE for Library
<u>TOTAL EMP PAYROLL TAXES & BENEFITS</u>		\$ 946,327	\$ 974,344	\$ 1,026,317	\$ 939,569	\$ 938,764	914,686	

<u>INSURANCE</u>		ACTUAL	ACTUAL	ACTUAL	2022 EST	2022	2023	
		2019	2020	2021	YEAR END	BUDGET	BUDGET	
471.000	Property, Vehicle & Liability Insurance	\$ 103,606	\$ 99,078	\$ 91,207	\$ 115,500	\$ 114,486	53,000	Reduced \$22,000 for Library portion
471.010	Workers Compensation Insurance	58,816	88,492	62,249	73,000	73,008	60,850	
TOTAL INSURANCE		\$ 162,422	\$ 187,570	\$ 153,455	\$ 188,500	\$ 187,494	113,850	

INTERFUND TRANSFERS

492.000 Interfund Transfers	-0-	-0-	-0-	-0-	-0-	-0-
492.018 Transfer from GF to Capital Imp.	-0-	-0-	212,000	-0-	-0-	-0-
494.100 Unencumbered Reserve	-0-	-0-	-0-	-0-	-0-	1,034,279
	-	-	212,000	-	-	1,034,279

Estimated GF cash remaining at end of 2023

MISCELLANEOUS EXPENDITURES

-0-	-0-	-0-	-0-	50,000	-0-
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TOTAL EXPENDITURES

4,635,348	4,745,027	5,131,439	5,067,560	5,476,866	6,570,715
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TOTAL REVENUES

4,747,628	4,774,922	4,865,549	4,869,825	4,784,835	6,570,715
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REVENUES OVER/UNDER EXPENDITURES

\$112,279	\$29,895	(\$265,890)	(197,735)	(\$692,031)	(\$0)
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CAP. IMPROVEMENT FUND

REVENUES	ACTUAL	ACTUAL	ACTUAL	2022 EST	2022	2023	
	2019	2020	2021	YEAR END	BUDGET	BUDGET	
340.010 Interest Income	\$ 3,980	\$ 269	31	50	\$ 30	217,000	Interest on Capital Reserve Funds
351.010 ARPA Funds	-0-	-0-	-0-	-0-	-0-	700,000	Previously allocated to 3rd Ave stormwater project (\$350,000)
351.020 County Radio Grant	-0-	-0-	-0-	-0-	-0-	240,000	
351.030 CDBG Grant	-0-	-0-	-0-	130,000	-0-	100,000	
351.031 HATS Grant	-0-	-0-	-0-	-0-	-0-	513,000	
351.070 County ARPA Grant	-0-	-0-	-0-	-0-	-0-	350,000	
354.070 Fish and Boat Grant	-0-	-0-	-0-	47,000	-0-	-0-	
354.071 DCNR Grant	-0-	-0-	-0-	-0-	-0-	49,000	Park Plan Grant
354.090 CIDMP Grant	-0-	-0-	-0-	-0-	-0-	80,000	
357.010 Library Grant	-0-	113,092	92,898	-0-	-0-	-0-	
357.021 Per Capita	-0-	-0-	-0-	-0-	-0-	-0-	
370.050 Rental Income - Cell Tower	34,836	41,804	41,804	41,804	41,804	41,800	
391.010 Transfer from MM GF	-0-	-0-	212,000	-0-	-0-	-0-	
391.060 CD 6 Month	-0-	-0-	-0-	-0-	-0-	-0-	
391.070 CD 3 Month	-0-	-0-	-0-	-0-	-0-	-0-	
391.080 Transfer from PLIGIT	400,000	309,919	-0-	500,000	1,538,621	134,200	Transfer from capital reserve cash to fund capital projects
391.500 Revenue from Sale of Equipment	-0-	-0-	20,600	-0-	-0-	-0-	
392.020 Transfer from Cap Imp/PLIGIT	-0-	-0-	100,000	-0-	-0-	-0-	
399.000 Fund Balance	-0-	-0-	-0-	-0-	-0-	138,000	Projected cash balance at end of 2022
	438,816	465,084	467,332	718,854	1,580,455	2,563,000	

EXPENDITURES (Capital Improvement)	ACTUAL	ACTUAL	ACTUAL	2022 EST	2022	2023	
	2019	2020	2021	YEAR END	BUDGET	BUDGET	
400.200 Bank Service Fees	-0-	-0-	-0-	-0-	-0-	-0-	
406.000 Codification of Ordinances	-0-	3,589	3,589	6,281	10,767	-0-	
407.700 Internal Mod - Security Enhancement	-0-	-0-	-0-	-0-	-0-	-0-	
407.710 Video	-0-	8,192	-0-	-0-	-0-	-0-	
407.720 Lighting	-0-	-0-	7,524	-0-	15,000	-0-	
407.730 Flooring	-0-	-0-	-0-	-0-	-0-	-0-	
407.740 Phones	-0-	12,696	1,372	-0-	-0-	-0-	
407.750 Computers Web Boro/Police	-0-	14,456	1,488	3,000	10,000	-0-	
409.400 Council Chambers Renovations	-0-	6,000	2,892	-0-	-0-	5,000	Sound Panels
409.410 Misc. Interior Work	-0-	10,969	18,011	-0-	-0-	-0-	
409.600 Council Chambers sound System	-0-	-0-	-0-	-0-	-0-	-0-	
410.700 Police Vehicles	-0-	-0-	-0-	-0-	102,492	105,000	
413.000 Fire Dept Debt Reduction	-0-	25,000	25,000	25,000	25,000	-0-	
413.020 Fire Dept Paving	-0-	2,646	-0-	-0-	-0-	-0-	
413.030 Fire Dept Concrete Apron	-0-	-0-	76,459	4,543	-0-	-0-	
413.040 Fire Computer Hardware Software	-0-	-0-	-0-	13,778	15,000	-0-	
415.750 Radio Upgrade	-0-	-0-	-0-	-0-	-0-	396,000	Police, Fire and EMS Radios
430.710 Speed Display Signs	-0-	-0-	-0-	-0-	-0-	7,500	
430.720 Highway Garage Steel Doors	-0-	-0-	3,713	-0-	-0-	-0-	

430.730 Highway Garage Roof	-0-	-0-	7,984	-0-	-0-	-0-	
430.740 Riding Mower for Parks	26,098	-0-	-0-	30,000	-0-	-0-	
430.750 Highway Truck	-0-	-0-	83,782	-0-	63,774	57,000	
430.760 Highway Backhoe	-0-	-0-	133,820	-0-	-0-	-0-	
430.770 Fuel Master Upgrade	-0-	-0-	16,791	-0-	-0-	-0-	
431.300 Salt Shed	-0-	-0-	10,315	-0-	-0-	-0-	
432.000 Snow Removal/Road Salt	44,721	-0-	-0-	-0-	-0-	-0-	
435.610 CDBG ADA Ramps	-0-	-0-	-0-	147,000	-0-	125,000	CDBG ADA Ramps Project Includes MS4 Project
436.000 Stormwater	-0-	-0-	-0-	-0-	800,000	280,000	(\$240,000) and Brandt Ave Storm Pipe Engineering (40,000)
436.100 Allen St Stormwater Repairs	-0-	-0-	-0-	-0-	-0-	55,000	Allen St sink-hole/storm pipe repairs
436.720 3rd Ave Stormwater Project	-0-	-0-	-0-	-0-	-0-	350,000	ARPA Funded
436.730 3rd Ave - Grant Funded Improvements	-0-	-0-	-0-	-0-	-0-	350,000	3rd Ave County Grant Project
439.000 Street Imp. Project	183,763	171,932	49,125	-0-	-0-	513,000	HATS Funded Brandt Ave Project
439.100 Eng. Fees for Capital Projects	40,782	43,175	2,188	32,000	50,000	-0-	
439.200 HATS - ADA Ramp - Eng. Fees	-0-	-0-	-0-	47,000	66,000	55,000	Remaining HATS Match
454.310 Park Master Plan	-0-	-0-	-0-	-0-	-0-	98,000	Match DCNR Funds Secured
454.710 Boat Ramp-Park	-0-	-0-	18,309	126,295	81,283	-0-	
454.715 Park - Purchase of Land	-0-	-0-	-0-	-0-	-0-	-0-	
454.720 Park - Improvements other than Buildings	-0-	-0-	-0-	-0-	-0-	-0-	
454.730 Park - Building Improvements	-0-	-0-	-0-	-0-	-0-	-0-	
456.700 Keystone Grant Riemb	-0-	185,795	-0-	-0-	-0-	-0-	
456.710 Library Int/Ext Project	-0-	-0-	-0-	-0-	20,195	-0-	
456.720 Library - Improvements other than Buildings	-0-	-0-	-0-	-0-	235,000	-0-	

456.730	Library - Building Improvements	33,545	-0-	-0-	-0-	-0-	48,000	Stone Repointing and window replacements
456.740	Library - Machinery Improvements	-0-	-0-	-0-	13,000	-0-	57,000	Emergency Generator (\$17,000) and HVAC Improvements (\$40,000)
456.750	Library - Minor Machinery and Equipment	-0-	-0-	-0-	-0-	-0-	-0-	
458.730	WS SR Center	-0-	12,367	1,467	59,294	94,000	-0-	
463.310	Master Plan Implementation	-0-	-0-	-0-	-0-	-0-	26,500	Façade, Streetscape, other designated improvements
463.610	Facade Grant Funding	-0-	-0-	-0-	-0-	-0-	-0-	
465.000	Revit Downtown Master Plan Match	-0-	-0-	-0-	73,660	40,000	35,000	2022 Includes Riverside Park/3rd Ave Plan
494.100	Unencumbered Reserve	-0-	-0-	-0-	-0-	-0-	-0-	Estimated cash remaining at end of 2023
		<u>328,909</u>	<u>496,817</u>	<u>463,830</u>	<u>580,851</u>	<u>1,628,511</u>	<u>2,563,000</u>	
	Deficit/Surplus	109,907	(31,732)	3,503	138,003	(48,056)	-0-	

CAPITAL RESERVE FUND

	ACTUAL 2021	2022 EST YEAR END	2022 BUDGET	2023 BUDGET	
301.000 PLGIT Interest Income	-0-	-0-	-0-	-0-	
340.010 Interest Income	20,528	49,000	1,650	217,000	
340.020 CD Matured	-0-	-0-	-0-	-0-	
350.020 Interest Income on CD	-0-	-0-	1,396	-0-	
391.000 Transfer to Cash in Bank MM	-0-	-0-	-0-	-0-	
399.000 Cash Balance Forward	-0-	-0-	-0-	6,942,000	Projected cash balance at end of 2022
	<u>20,528</u>	<u>49,000</u>	<u>3,046</u>	<u>7,159,000</u>	
408.400 Engineering Expense	-0-	-0-	-0-	-0-	
454.400 Unallocated Expense	-0-	-0-	-0-	-0-	
492.000 Transfer to Capital Improvement	100,000	500,000	1,538,621	351,200	
494.100 Unencumbered Reserve	-0-	-0-	-0-	6,807,800	Estimated cash remaining at end of 2023
	<u>100,000</u>	<u>500,000</u>	<u>1,538,621</u>	<u>7,159,000</u>	
	(79,472)	(451,000)	(1,535,575)	-0-	

LIQUID FUELS

REVENUES	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	2022 EST YEAR END	2022 BUDGET	2023 BUDGET	
340.010 Interest Income	2,433.73	94.11	19.56	33.00	15.00	150.00	
350.020 State Allocation	228,604.55	222,492.56	206,564.11	208,982.77	203,457.00	205,000.00	
399.000 Fund Balance	-0-	-0-	-0-	-0-	-0-	176,500.00	Projected cash balance at end of 2022
	<u>231,038.28</u>	<u>222,586.67</u>	<u>206,583.67</u>	<u>209,015.77</u>	<u>203,472.00</u>	<u>381,650.00</u>	
EXPENDITURES							
400.200 Bank Service Fees	0.14	0.14	0.14	0.14	-0-	-0-	
439.000 Street Paving Project	333,471.09	229,639.54	-0-	238,866.63	405,000.00	250,000.00	Project to be determined
454.400 Unallocated Reserve	-0-	-0-	-0-	-0-	-0-	131,650.00	Estimated cash remaining at end of 2023
	<u>333,471.23</u>	<u>229,639.68</u>	<u>0.14</u>	<u>238,866.77</u>	<u>405,000.00</u>	<u>381,650.00</u>	
	(102,432.95)	(7,053.01)	206,583.53	(29,851.00)	(201,528.00)	-0-	