

BOROUGH OF MACUNGIE

2022

BUDGET

FINAL

Adopted

December 20, 2021

Council Meeting

**Borough of Macungie
2022 Budget
Final**

Table of Funds

General Fund-Revenue

General Fund-Expenditures

Sewer Fund Revenue

Sewer Fund Expenditures

Water Fund Revenue

Water Fund Expenditures

State Liquid Fuels Fund Revenue and Expenditures

General Fund Capital Account

Sewer Fund Capital Account

Water Fund Capital Account

General-Sewer-Water Fund Capital Account-Summary

General Fund Grants Capital Fund Revenue

General Fund Grants Capital Fund Expenditures

Water Fund Grants Capital Fund

**2022 Budget-Final
General Fund Revenues**

2022 General Fund Revenues

Balanced

\$

90,739

2022 Budget

Beginning Balance 2022

01.301.010	<u>Real Estate Taxes - Current Year</u> - (\$232,717,200 x .00425 mils x 96% collection rate) (1mill=\$232,717)	\$ <u>974,515.00</u>
01.301.020	<u>Real Estate Taxes - Prior Year</u> <p>The Borough real estate tax, issued April 1st of each year can be paid by May 31st at net, July 31st at gross and anytime after that until January 31st of the next year at penalty. After January 31st the tax collector turns all delinquent tax bills over to the County tax claim bureau. The money that the tax collector takes in January 1st and 31st is known as "prior year taxes". It is anticipated the borough will receive</p>	\$ <u>8,250.00</u>
01.301.030	<u>Real Estate Taxes - Delinquent</u> <p>Property owners who don't pay their real estate tax by January 31st will have their tax bill sent by the tax collector to the claim bureau. The property owner then has approximately 19 months (or until September of the following year), to pay their taxes plus penalty, or the tax claim bureau will have the sheriff's department conduct a sheriff sale. Monies received by the tax claim bureau are turned back to the Borough. This budget figure is</p>	\$ <u>20,000.00</u>
01.301.060	<u>Real Estate Taxes – Interim</u> <p>Any new construction, additions, etc. require a building permit, which the Borough sends to the Lehigh County Tax Assessment Office. Since the property taxes are sent out in April, those building permits issued after that date and before January 1st will be issued an interim tax bill for the year. This revenue item will be approximately</p>	\$ <u>1,000.00</u>
01.310.001	<u>Per Capita Taxes - Current</u> <p>A \$10 per capita tax is assessed to all Macungie residents over the age of 18. This year's revenue will be approximately</p>	\$ <u>18,470.00</u>
01.310.002	<u>Per Capita Taxes - Prior Years</u> <p>The money that the tax collector takes in between January 1st and 31st is known as "prior year taxes". It is anticipated the Borough will receive</p>	\$ <u>164.00</u>
01.310.003	<u>Per Capita Taxes - Delinquent</u>	\$ <u>6,334.00</u>

**2022 Budget-Final
General Fund Revenues**

\$ 90,739 **2022 Budget**

The delinquent per capita taxes are turned over to a tax collection agency. The Borough should received approximately

01.351.008 Grants \$ -

Grant funding has been moved to GF Grant Capital Account

1.351.040 21 ARPA Local Fiscal Recovery Fund \$ -

ARPA Grant Funding is in the GF Grant Capital Account

01.310.010 Real Estate Transfer Tax \$ 76,000.00

Any person purchasing property within the Borough of Macungie is subject to a 1% tax. The revenue generated by the Real Estate Transfer tax this year will be

01.310.020 Earned Income Tax \$ 446,775.00

The Earned Income Tax is collected from Borough residents who pay ½ of 1% of their wages. The revenue estimated will be

01.310.050 Local Services Tax \$ 30,000.00

In 2015 this tax was increased to \$52 from \$10 annually.

01.320.081 Miscellaneous Permits \$ 1,325.00

Revenue from yard sale, transient, retail, moving and fireworks permits be

01.321.080 Cable Television Franchise \$ 47,500.00

The franchise fee is based on 5% of the gross receipts of Service Electric Cable and RCN. Based on the continued decline in gross receipts revenues will be approximately

01.321.150 Residential Rental License Fees - At the \$30 license fee for 59 units remain to obtain licenses. The revenue will be \$ 1,200.00

01.331.011 Magistrate Fines \$ 5,000.00

Fines received from violations of Borough ordinances, statutes, vehicles code, etc. will be

01.331.012 Local Fines \$ 522.00

Revenues received from \$20 parking tickets will be

01.331.013 State Police Fines \$ 1,400.00

**2022 Budget-Final
General Fund Revenues**

\$ 90,739 **2022 Budget**

The state police fines are paid semi-annually to each Pennsylvania municipality resulting from state police arrests made throughout the Commonwealth. The ratio used by the state is based on the municipality's mileage and population. It is estimated the Borough will receive

01.331.014	<u>Lehigh County Fines</u>	\$ 3,059.00
	Revenues from court hearings will be	
01.341.000	<u>Interest Earnings</u>	\$ 3,086.00
	Estimated interest earned this year will be	
01.342.000	<u>Rents and Royalties</u>	\$ 25,000.00
	The Boy Scouts and Historical Society lease space at the Institute, in addition to the rental from meeting rooms and the auditorium and rent from 24 S. Church Street at \$450/month will be	
01.351.020	<u>Public Safety Grant</u>	\$ 2,290.00
	50% reimbursement for new vests for officers will be	
01.354.003	<u>Winter Maintenance</u>	\$ 1,267.00
	The Borough has an agreement with PennDOT to cinder and plow state streets within the Borough, except Main Street, for which the Borough is reimbursed	
01.354.010	<u>Macungie Institute Grants</u>	\$ 1,500.00
01.355.001	<u>Public Utility Commission (PUC) Realty Tax</u>	\$ 1,550.00
	Verizon is the only utility that owns property in the Borough and they have put their property on the tax rolls. No payment is anticipated in this line item.	
01.355.004	<u>Beverage Licenses</u>	\$ 1,000.00
	The Borough receives a \$200 license fee collected by the State for establishments within the Borough that dispense liquor. The revenue received will be	
01.355.005	<u>Pension Funding - State Aid</u>	\$ 70,000.00
	The Borough receives money from the state to defray the police and non-uniform pension plans. This year's estimated amount will be	
01.355.099	<u>Firemen's Relief</u>	\$ 15,600.00
	The Borough receives revenue from the state that goes directly to the Firemen's Relief Association. This amount is	
01.357.000	<u>Recycling Grants</u>	\$ 9,000.00
	The Recycling Performance Grant is estimated to be	
01.359.000	<u>Payment In Lieu of Taxes (PILOT)</u>	\$ 11,486.00

**2022 Budget-Final
General Fund Revenues**

\$ 90,739 **2022 Budget**

LCHA has a PILOT Agreement with the Borough for the Macungie Meadows and Locust Street properties.

01.361.032	<u>Reimbursable Engineering Costs</u>	\$ -
	Reimbursable expenses for engineering review and inspections are anticipated to be	
01.361.033	<u>Zoning and Subdivision/ Land Development Plan Fees</u>	\$ 5,000.00
	Application fees for The Zoning Hearing Board and Planning Commission are estimated to bring in	
01.361.034	<u>Zoning Permit Fees</u>	\$ 6,000.00
	The anticipated revenue for zoning permits will be	
01.361.035	<u>Legal Fee Reimbursement</u>	\$ 4,500.00
01.362.011	<u>Police Reports</u>	\$ 750.00
	Revenue collected for the sale of accident reports, copies, etc. is estimated at	
01.362.040	<u>Residential Rental Inspection Fees</u> - At the fee of \$60 per inspection per unit for 100 inspections the revenue will be	\$ 1,750.00
01.362.041	<u>Building Permits</u>	\$ 16,500.00
	The anticipated revenue for building permits will be	
01.362.042	<u>Electrical Permits</u>	\$ 2,444.00
	The anticipated revenue for electric permits will be	
01.362.043	<u>Plumbing Permits</u>	\$ 2,500.00
	These fees comprise residential and commercial fixture installations. It is estimated the Borough receive	
01.362.045	<u>Occupancy/Use Permits</u>	\$ 100.00
	The anticipated revenue for use/occupancy permits will be	
01.362.046	<u>HVAC Permits</u>	\$ 1,250.00
	The anticipated revenue for HVAC permits will be	
01.362.140	<u>Fingerprinting</u>	\$ 300.00
	The Borough charges a \$50 fee for fingerprinting non-residents.	
01.364.030	<u>Solid Waste</u>	\$ 249,000.00
	2021 refuse billing receipts will be	
01.365.000	<u>Health Insurance Co-Pay/Dividend</u>	\$ 74,000.00

**2022 Budget-Final
General Fund Revenues**

\$ 90,739 **2022 Budget**

Employees participating in the Borough's Health Plan pay a co-payment through a pre-taxed payroll deduction. In addition, the Borough's retirees pay their health insurance premium through the Borough.

01.365.050	<u>Sale of Maps and Publications</u>	\$ 50.00
	Revenue from the sale of copies for RTK requests, zoning maps, specifications and bids is estimated to be	
01.380.000	<u>Miscellaneous Revenue</u> — includes insurance check for building damage	\$ 2,000.00
01.381.001	<u>Yard Waste Fund Income</u>	
01.386.000	<u>Sale of Assets</u> - The sale of the large dump truck will bring in	\$ -
01.387.000	<u>Miscellaneous Contributions</u>	\$ 500.00
01.387.001	<u>Macungie Institute</u> Contributions and Donations	\$ 250.00
01.387.002	<u>Police Department</u> Contributions and Donations from Private Sources	\$ 250.00
01.387.003	<u>Flower Park</u> Contributions and Donations from Private Sources	\$ 50.00
01.389.001	<u>Farmer's Market</u> Vendor fees and sponsor donations	\$ -
01.389.002	<u>General Fund Other Income</u>	\$ -
01.392.001	<u>Transfer from General Fund Capital Account</u> - 1) Cotton Street Bridge (\$46,000); Actually contingency acct	\$ -
01.395.000	<u>Refunds of Prior Year Expenditures</u>	\$ -
01.393.012	<u>Proceeds-General Long Term Debt</u>	\$ -
	<u>Total</u>	<u>\$ 2,150,487.00</u>

**2022 Budget-Final
General Fund Expenditures**

2022 General Fund Expenditures

	\$	90,739	<u>2022 Budget</u>
	<u>400 Executive Government</u>		
01.400.110	<u>Council Compensation -</u>	\$	<u>7,200.00</u>
	Each Council member receives a salary of \$1,000, except the Council President who receives \$1,200. This salary is paid in one lump sum in December of each year.		
01.401.110	<u>Mayor -</u>	\$	<u>1,500.00</u>
	The Mayor receives a salary of \$1,500 annual which is paid out in December of each year.		
01.401.121	<u>Borough Manager's Salary -</u>	\$	<u>45,000.00</u>
	The Borough Manager's salary is split between the general (50%), water (25%) and sewer (25%) funds. The general fund portion is		
01.401.130	<u>Administrative Assistant's Salary -</u>	\$	<u>24,013.60</u>
	The Administrative Assistant's wages are split between the general (50%), water (25%) and sewer (25%) funds. The general fund portion is		
01.401.131	<u>Borough Clerk/Assistant Treasurer Salary -</u>	\$	<u>22,661.60</u>
	The Borough Clerk/Assistant Treasurer's salary is split between the general (50%), water (25%) and sewer (25%) funds. The general fund portion is		
	<u>402 Auditing Services</u>		
01.402.311	<u>Auditing -</u>	\$	<u>11,506.67</u>
	The annual audit, as performed by the firm of France, Anderson and Basile, is divided between the general fund and sewer fund. The general fund portion will be		
	<u>403 Tax Collection</u>		
01.403.110	<u>Tax Collector's Commission -</u>	\$	<u>4,288.00</u>
	The compensation of the tax collector for collection of the Borough Real Estate Taxes is \$4 per bill, based on 1063 bills.		
01.403.120	<u>Earned Income Tax Collection Fees</u>	\$	<u>5,593.00</u>
	The Borough's EIT is collected by H.A. Berkheimer. Their commission to provide this service is 1.3%, plus postage and is anticipated to be		
01.403.211	<u>Operating Expenses</u>	\$	<u>7,400.00</u>

**2022 Budget-Final
General Fund Expenditures**

\$ **90,739** 2022 Budget

includes \$0 for TCC costs in 2022 and fees for BCIU for RE tax collection services and H.A. Berkheimer for collection of the LST and Per Capita Tax.

01.403.311 **Auditing -** \$ 2,925.00

The audit expenses for the Real Estate Tax Collector's audit.

01.403.353 **Bonding -** \$ 132.00

The Real Estate Tax Collector's bond is

404 Legal Services

01.404.314 **Legal Services -** \$ 52,000.00

The Borough retains the firm of Grim, Biehn and Thatcher for representation at Borough Council meetings, legal opinions, court hearings, etc. The estimated cost will be

406 General Government Administration

01.406.153 **Long Term Disability Insurance -** \$ 577.80

The Borough provides long-term disability insurance to all full time employees. This premium is split between the general, water and sewer funds. The general fund portion of this premium will be

01.406.154 **Short Term Disability Insurance** \$ 688.74

The Borough provides short-term disability insurance to all full time employees. This premium is split between the general, water and sewer funds. The general fund portion of this premium will be

01.406.156 **Medical, Eye and Dental Benefits -** \$ 80,709.66

The Borough provides all full time employees with medical, eye and dental insurance. This line item also includes payment of the retirees benefits. The general fund portion will be

01.406.158 **Life Insurance & ADD** \$ 539.28

\$80,000 Policy on all full time employees

01.406.159 **Pension - Defined Contribution** \$ 3,800.00

The Borough's non-uniform pension plan requires the employees to contribute 3% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be

**2022 Budget-Final
General Fund Expenditures**

	\$	90,739	<u>2022 Budget</u>
01.406.160	<u>Pension - Defined Benefit</u>		\$ <u>9,791.50</u>
	The Borough's non-uniform pension plan requires the employees to contribute 5% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be		
01.406.161	<u>F.I.C.A. -</u>		\$ <u>23,178.34</u>
	Social Security taxes (.0765) for the general fund are		
01.406.162	<u>Unemployment Compensation-</u>		\$ <u>1,710.00</u>
	The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. The 2020 rate remains at .0285 with the base payroll remaining at \$10,000. This fee is estimated at		
01.406.181	<u>Wellness Incentive -</u>		\$ <u>300.00</u>
	Annually, the Borough pays each employee for unused sick days over the accumulated amount of 70 days. In addition, at the end of employment, the Borough will pay \$50 per day for his or her accumulated sick days per the Teamster's Collective Bargaining Agreement. This general fund portion is		
01.406.183	<u>Administrative Overtime</u>		\$ <u>-</u>
01.406.196	<u>Health Reimbursement Account (HRA) -</u>		\$ <u>875.00</u>
	The Borough reimburses employees participating in the Borough Health Insurance Plan for the 1st 50% of their deductible.		
01.406.198	<u>PCOR Fee</u>		\$ <u>10.00</u>
01.406.210	<u>Office Supplies -</u>		\$ <u>1,000.00</u>
	The expenses for supplies and other materials needed to run the Borough office and the Macungie Institute will be		
01.406.213	<u>Minor Office Equipment Purchases and IT -</u>		\$ <u>7,800.00</u>
	1/3 the cost to purchase new modems to improve firewall security		
01.406.249	<u>Petty Cash -</u>		\$ <u>50.00</u>
	For small unexpected purchases the cash on hand will be		
01.406.321	<u>Telephone -</u>		\$ <u>1,250.00</u>

**2022 Budget-Final
General Fund Expenditures**

\$ 90,739 2022 Budget

The telephone bills for Borough Hall and the garage are evenly split between the sewer, water and general funds. 100% of the phone bills for the Macungie Institute are included in this line item.

01.406.325	<u>Postage -</u>	\$ 2,449.00
	Postage for sending out utility bills, and day to day correspondence will be	
01.406.337	<u>Automobile Allowance -</u>	\$ 250.00
	The Borough reimburses employees and Council members per the IRS mileage rate for the use of their own vehicle for Borough business. This total will be approximately	
01.406.341	<u>Advertising -</u>	\$ 3,000.00
	To advertise ordinances, meetings, bids, etc. in the East Penn Press will cost	
01.406.342	<u>Printing-</u>	\$ 625.33
	The printing of letterhead, envelopes and various forms is estimated to be	
01.406.351	<u>Commercial Insurance Policy -</u>	\$ 5,993.97
	This policy includes general liability, property, automobile, inland marine, public officials, commercial crime and umbrella coverage. The expense is split between the general fund, police, sewer fund and water fund. The general fund portion is estimated at	

General Liability

Protects the Borough against claims and lawsuits for injuries sustained on the municipal premises and personal injuries (the nonphysical type such as libel and slander). Insurance pays when judgments are rendered against the municipality. Contractual liability coverage includes written contracts where the municipality is a party. The Borough's liability limit each occurrence is \$1,000,000. Our general aggregate limit (excluding products completed operations) is \$2,000,000. The Borough's products completed operations aggregate limit is \$2,000,000 and personal and advertising injury limit is \$1,000,000. Also included is fire damage liability with a limit of \$50,000.

Property

**2022 Budget-Final
General Fund Expenditures**

\$ **90,739** 2022 Budget

Provides protection on Borough buildings and contents on a blanket replacement cost basis in the amount of \$1,850,708 with a \$500 deductible and 90% coinsurance. The policy has an inflation guard of 4% for building and 4% for contents.

Commercial Crime Policy

Provides coverage for employee theft

Inland Marine

Inland Marine insurance is used to cover equipment or property, which is mobile but not covered under the auto insurance policy. Equipment covered includes items such as street sweepers, graders, portable welders, backhoes and portable radios. (Another name for this policy is contractor's equipment.) The equipment is covered on a specified amount basis with a \$1000 deductible.

Public Officials Liability Coverage

This insurance coverage applies to non-property or non-bodily type damage or injury. Claims brought under this coverage usually arise from decisions made by elected or appointed officials causing loss of revenue or some type of nonphysical injury to an individual or business. The Borough policy provides for \$1,000,000 coverage with a \$2,500 deductible.

Automobile

Provides liability insurance with a limit of \$1,000,000 for the Borough auto fleet. Provides first party benefits, uninsured and underinsured motorists coverage with a \$35,000 limit. Includes liability coverage for non-owned and hired vehicles. Also provides collision coverage and towing and labor coverage.

Umbrella

01.406.353 **Bonding -** \$ 210.00

Public official bonds are financial guarantees the official will faithfully perform the duties of office. The cost to bond the Borough Manager and Borough Clerk/Assistant/Treasurer is split between the general, water and sewer funds. The general fund portion is

01.406.354 **Workers Compensation Insurance -** \$ 5,315.16

The Borough is a member of Susquehanna Municipal Trust for Workers Comp Insurance

01.406.375 **Office Maintenance and Repair -** \$ 100.00

**2022 Budget-Final
General Fund Expenditures**

	\$	90,739	<u>2022 Budget</u>
	Repairs on machinery and equipment are estimated at		
01.406.420	<u>Dues and Subscriptions-</u>	\$	<u>479.95</u>
	Includes subscriptions to various governmental magazines and memberships and payments		
01.406.450	<u>Service Contracts -</u>	\$	<u>9,388.70</u>
	Maintenance contracts for various software programs, office equipment, Swiftreach 911, webhosting and payroll processing.		
01.406.460	<u>Seminars -</u>	\$	<u>1,100.00</u>
	For the various seminars and conferences held during the year which are attended by Council, Mayor and the staff, the amount is estimated at		
01.406.480	<u>Miscellaneous -</u>	\$	<u>1,500.00</u>
	MI programming and advertising (\$1500)		
01.406.401	<u>Yard Waste Passes</u>		
	<u>408 Engineering Services</u>		
01.408.313	<u>General Engineering Services -</u>	\$	<u>40,000.00</u>
	General Engineering services for the Borough will cost approximately		
01.408.317	<u>Reimbursable Engineering Services -</u>	\$	<u>-</u>
	Engineering services which are reimbursed to the Borough by developers for plan review, etc.		
01.408.319	<u>Reimbursable Engineering-Est @ Brookside</u>		
01.408.318	<u>Reimbursable BCO Fees -</u> BCO fees for inspections and permit review, including plans	\$	<u>-</u>
	<u>409 General Government Buildings</u>		
01.409.122	<u>Macungie Institute Facility Manager--</u>	\$	<u>21,538.40</u>
	The Facility Manager's wages are based on 24 hrs/wk		
01.409.229	<u>Hospitality -</u>	\$	<u>75.00</u>
	To purchase refreshments for various functions		
01.409.230	<u>Heating Expenses -</u>	\$	<u>6,600.00</u>
	With the conversion to gas heat at Borough Hall, the estimated cost to heat the MI and Borough Hall will be		
01.409.236	<u>Housekeeping Supplies -</u>	\$	<u>1,750.00</u>
	The cost for paper towels, toilet tissue, and the like will be		
01.409.260	<u>Minor Equipment Building</u>	\$	<u>100.00</u>
01.409.361	<u>Electricity -</u>	\$	<u>4,280.00</u>

**2022 Budget-Final
General Fund Expenditures**

\$ 90,739 2022 Budget

Electricity expenses for the Macungie Institute and 1/3 (general fund portion) of the electricity expenses for Borough Hall are estimated to be

01.409.373	<u>Building Maintenance and Repairs -</u>	\$ 19,679.32
	Routine building and grounds maintenance for the MI & Borough Hall, including deicer	
01.409.430	<u>Real Estate Tax</u>	\$ 1,200.00
	For property at 24 S. Church Street	
01.409.450	<u>Elevator Service Contract</u>	\$ 1,000.00
	The annual service contract will cost	
01.409.451	<u>Janitorial Services</u>	\$ 9,916.67
	The annual cost to clean Borough Hall and The Macungie Institute, including washing atrium windows will be	
01.409.480	<u>Miscellaneous</u>	\$ -
01.409.670	<u>Building Improvements</u>	\$ -
01.409.740	<u>Machinery & Equipment</u>	\$ -

410 Police Department

01.410.130	<u>Police Chief's Salary</u>	\$ -
	To hire a chief will cost	
01.410.131	<u>Sergeant's Salary -</u>	\$ 83,012.80
01.410.137	<u>Corporal's Salary -</u>	\$ 79,144.00
01.410.133	<u>Patrol Officer Wages -</u>	\$ 126,235.20
	2 full time patrol police officers	
01.410.135	<u>30 Hour Police Wages -</u>	\$ 40,318.72
	For 1 officer to work 32 hrs/wk	
01.410.136	<u>Part-time Police Wages -</u>	\$ 50,619.60
01.410.153	<u>Long Term Disability Insurance-</u>	\$ 1,043.16
	The Borough provides long-term disability insurance for full time & 30-hr officers.	
01.410.154	<u>Short Term Disability Insurance-</u>	\$ 1,296.60
	The Borough provides short-term disability insurance for full time & 30-hr officers.	
01.410.156	<u>Medical, Eye and Dental Benefits -</u>	\$ 86,826.48
	Medical, eye and dental benefits for the department will cost approximately	
01.410.158	<u>Life Insurance-</u>	\$ 963.00
	\$100,000. Policy for full time & 30-hr officers per the collective bargaining agreement.	
01.410.160	<u>Pension -</u>	\$ 76,392.00

**2022 Budget-Final
General Fund Expenditures**

\$ 90,739 2022 Budget

With the State Aid the Borough's minimum municipal obligation for the uniformed pension costs will be

01.410.161	<u>F.I.C.A -</u>	\$ 33,000.00
	Social Security taxes for the police department will be	
01.410.162	<u>Unemployment Compensation -</u>	\$ 2,565.00
01.410.181	<u>Wellness -</u>	\$ 420.00
01.410.182	<u>Longevity-</u>	\$ 8,116.01
	After an officer has completed their fifth year of service with the Borough, they shall on the next pay day after their anniversary date receive a percentage of base pay for each year of service with the Borough per the Collective Bargaining Agreement.	
01.410.183	<u>Overtime -</u>	\$ 32,500.00
	For holidays, court time, emergency call outs and extra shifts it will cost approximately	
01.410.184	<u>Shift Differential -</u>	\$ 4,800.00
	Each full-time officer, excluding the Chief, will receive a shift differential in the amount of \$1,200 paid in two equal installments of \$600 per Collective Bargaining Agreement.	
01.410.196	<u>Health Reimbursement Account -</u>	\$ 750.00
	The Borough reimburses employees participating in the Borough Health Insurance Plan for the 1st 50% of their deductible.	
01.410.198	<u>PCOR Fees -</u>	\$ 35.00
	The Borough is required to pay a Patient-Centered Outcome Resource Fee for the average number of covered lives for the plan year. Full payment is due annually by July 31st of the following year.	
01.410.210	<u>Office Supplies -</u>	\$ 500.00
	Stationery, computer accessories, video tapes, film, and other items necessary to run the office will cost approximately	
01.410.213	<u>Minor Equipment Purchases -</u>	\$ 1,000.00
01.410.230	<u>Heating Costs - Police Station -</u>	\$ 750.00
	The fuel costs for Borough Hall are split 2/3 general and 1/3 police. The police portion is	
01.410.231	<u>Vehicle Fuel -</u>	\$ 6,600.00
	Fuel for 4 Borough Police cars is estimated at	
01.410.236	<u>Police Housekeeping Supplies -</u>	\$ 750.00

**2022 Budget-Final
General Fund Expenditures**

\$ 90,739 2022 Budget

The cost for cleaning products, paper towels, toilet tissue will be

01.410.238 **Uniforms -** \$ 9,000.00

The cost includes \$1,000 allowance for full time officers and 30-hr officer, plus part time officers and purchases uniforms for the chief.

01.410.242 **Ammunition -** \$ 1,500.00

Each police officer must be certified annually. The cost for ammunition is

01.410.249 **Mayor's Discretionary Fund** \$ -

Former Mayor Cordner had waived receiving a salary so his wages could be used for Police Department projects. This line item includes the balance forward for the unspent funds

01.410.250 **Maintenance and Repairs Parts -** \$ 3,649.00

To purchase parts for the police car repairs will cost approximately

01.410.260 **Major Equipment -** \$ 3,000.00

to purchase a new virtual server for computer server will cost

01.410.321 **Telephone -** \$ 725.00

To pay telephone bills for the police department will cost approximately

01.410.325 **Postage -** \$ 395.08

The cost of postage for the day to day operation of the police department will be

01.410.337 **Police-Personal Car Usage -** \$ -

01.410.351 **Commercial Insurance -** \$ 6,743.22

Automobile and Police Professional Liability Insurance

01.410.354 **Workers Compensation Insurance** \$ 12,278.24

01.410.361 **Electricity - Police Station-** \$ 1,475.00

The police budget includes 1/3 of the electricity for Borough Hall. This will cost approximately

01.410.373 **Maintenance & Repairs Building** \$ 3,205.19

01.410.374 **Vehicle Maintenance -** \$ 2,280.00

Expenses incurred from an outside service center for maintenance and repairs to the police cars are estimated at

01.410.420 **Dues/Subscriptions -** \$ 472.00

Dues for subscriptions for various publications will cost

01.410.450 **Service Contracts** \$ 12,356.00

**2022 Budget-Final
General Fund Expenditures**

\$ 90,739 2022 Budget

For various office equipment, stop watches, computers,
copy machine etc. will cost

01.410.451 **Janitorial Services** \$ 1,983.33

The annual cost to outsource cleaning of the police
department and a portion of washing the atrium
windows is

01.410.460 **Seminars -** \$ 500.00

To send the officers to training courses will cost

01.410.461 **Civil Service Commission Expenses -** \$ 500.00

To advertise meeting and hiring notices, solicitor's fees
and pay for police testing, it is estimated to cost

01.410.480 **Miscellaneous Services-** \$ 1,025.00

The Borough budgets \$1,025 for the Humane Society
services

01.410.500 **Transfer to Post Retirement Medical Fund** \$ 25,000.00

01.492.010 **Transfer to General Fund Capital Account -**

\$15,000 toward purchase of a police car is included in
the transfers to GF Capital Acct line item.

\$ -

Capital Purchases

01.410.740 **Purchase Police Car** \$ -

01.410.742 **Capital Building Improvements -** \$ -

411 Fire Department

01.411.231 **Vehicle Fuel -** \$ 1,800.00

To operate the fire trucks and equipment, the fuel will
cost

01.411.354 **Worker's Compensation Insurance -** \$ 10,000.00

The Borough pays the workers compensation insurance
for the Fire Department. This will cost approximately

01.411.540 **Fire Department Allocation -** \$ 44,000.00

The Borough allocates funds to the Fire Department for
equipment costs and operation expenses.

01.411.541 **Fireman's Relief Fund -** \$ 17,500.00

The money received from the Fireman's Relief Fund is
turned directly over to the Fire Department's Fireman's
Relief Board. The total is anticipated to be

01.412.540 **Macungie Ambulance Corp-** \$ 1,500.00

The Borough's contribution to the Macungie
Ambulance Corp is

**2022 Budget-Final
General Fund Expenditures**

\$ 90,739 2022 Budget

414 Zoning

01.414.120 **Zoning/Code Enforcement Officer/Rental Inspector**

\$ 56,160.00

The wages for a part-time zoning/code enforcement office \$40/hr. working 24 hours/wk is

01.414.130 **Zoning Hearing Board Compensation**

\$ 150.00

The Board consists of three members each receiving a compensation of \$15 per appeal. The cost for this item will be approximately

01.414.310 **Professional Services -**

\$ 3,000.00

to codify the Borough ordinances

01.414.314 **Legal Services**

\$ 3,000.00

The Board is represented by Attorney John Ashcraft at each meeting, along with the stenographer services of Fran Gunkel. These costs will be approximately

415 Emergency Management

01.415.220 **Operating Supplies**

\$ 1,000.00

426 Leaf Collection

01.426.450 **Leaf Collection Service**

\$ 26,000.00

Leaf Collection 3 years - EMI

427 Solid Waste Collection

01.427.342 **Solid Waste Printing -**

\$ 200.00

The cost to print the refuse bills is estimated to be

01.427.450 **Solid Waste Contract -**

\$ 210,695.00

5th year of 5-yr contract. The cost for contracted services by WM (formerly Advanced Disposal) for once a week collection and to hold one electronic recycling and shredding event will be

430 Public Works

01.430.122 **Public Works Supervisor**

\$ 33,165.60

The salary for the Public Works Supervisor is split between the general (50%), water (25%) and sewer (25%) funds. The general fund portion is

01.430.140 **Public Works Wages**

\$ 74,817.60

01.430.141 **Seasonal Wages**

\$ 8,840.00

**2022 Budget-Final
General Fund Expenditures**

\$ 90,739 2022 Budget

The Borough hires (1) seasonal employee to work 40 hrs./week for approximately 17 weeks. The wages are estimated to be at up to 13/hr

01.430.142 **Part Time Wages** \$ 500.00

The expense to hire 1 part time employee to shovel snow in the winter

01.430.183 **Overtime Wages** \$ 3,000.00

The wages for the public works crew to work overtime for snow removal, paving, etc. are estimated at

01.401.485 **Payroll Expenses - Other**

01.430.220 **Operating Supplies** \$ 2,000.00

This category consists of a wide range of various supplies that are purchased, such as nuts and bolts, barricade and cones, gloves , steel and to purchase concrete barriers for storage area. The cost is estimated at

01.430.231 **Vehicle Fuel -** \$ 6,250.00

Fuel for trucks 1, 6, 7 and lawn equipment is estimated to be

01.430.238 **Uniforms -** \$ 1,581.72

The Borough provides uniforms and \$150 towards safety shoes for each employee.

01.430.250 **Vehicle Maintenance and Repair Parts -** \$ 8,914.00

To purchase parts for the maintenance and repair of trucks 1, 6, ½ of 7 and 1/3 of the backhoe and paver will cost approximately

01.430.260 **Small Tools and Minor Equipment -** \$ 825.00

to purchase and maintain small tools and minor equipment

01.430.316 **CDL Testing -** \$ 400.00

The Borough is mandated by Federal law to have all employees with a commercial driver's license randomly tested for drugs and alcohol.

01.430.374 **Maintenance and Repair Services -** \$ 3,893.00

Expenses incurred by an outside service center for maintenance and repairs on trucks 1, 6, ½ of 7 and 1/3 of the backhoe will cost approximately

01.430.384 **Equipment Rental -** \$ 5,000.00

Expenses incurred for equipment rental.

01.430.741 **Capital Purchase -** \$ -

01.430.740 **Machinery and Equipment -** \$ -

**2022 Budget-Final
General Fund Expenditures**

\$ 90,739 2022 Budget

To purchase a new riding mower \$6,000 was allocated in 2021 and \$ 3000 in 2022 to the Transfer to General Fund Capital Account-PW (01.492.013)

01.431.450	<u>Street Sweeping Services</u>	\$ 8,400.00
01.433.220	<u>Signs and Markings –</u> To purchase signs, barricades, cones, marking paints and replace worn trail markers will cost	\$ 3,000.00
01.433.450	<u>Crosswalk Painting –</u> The Borough contracts the services of a line painting company to paint the crosswalks on Main Street. In addition the Borough paints designated parking spaces on Main and Church Streets. This is estimated to cost	\$ 10,500.00
01.433.451	<u>Traffic Control -</u> To contract services for traffic control the GF portion will cost	\$ 6,000.00
01.434.361	<u>Holiday Lights</u> Electricity for the Christmas decorations will cost approximately	\$ 300.00
01.435.220	<u>Handicap Ramps and Sidewalk</u> To install the ADA ramps included in the CDBG Grant, plus the Borough's 10% match is	\$ -
01.436.246	<u>Storm Sewer Maintenance and Repairs</u>	\$ 3,000.00
01.436.310	<u>Stormwater PRP Plan</u> The PRP streambank restoration project along Mountain Creek along with preparing the MS4 Annual Report will cost....and has been move to GF Grant Capital Account	\$ -
01.438.245	<u>Street Patching Materials</u>	\$ 10,000.00
01.438.250	<u>Paving Shop Area</u> Suggested for MS4 project. \$46,000 over 3 years at \$15,500/yr	\$ -
01.439.601	<u>Street Resurfacing and Overlay</u> The following street work is scheduled for 2021: Parkside Drive, Cedar Street (Race to Parking Lot), Coach Street, Pine Street, Creek Street, Hillcrest Drive (Hill St. to 550' East around depressed area).	\$ 90,000.00
01.439.610	<u>Main Street Streetscape Grants</u> Phase 4 (\$450,000) Main Street enhancements	\$ -
01.439.611	<u>Main Street Streetscape Grant Phase 5</u>	\$ -
01.439.612	<u>Streetscape Phase 6 DCED</u>	\$ -
01.439.631	<u>Church Street Reconstruction Project</u>	\$ -

**2022 Budget-Final
General Fund Expenditures**

	\$	90,739	<u>2022 Budget</u>
01.439.645	<u>Cotton Street Bridge Repair Project</u>	\$	-
01.439.646	<u>Lumber Stret Decorative Street Lights</u>	\$	-
01.439.647	<u>Growing Greener Grant</u>	\$	-
01.439.648	<u>HVAC System</u>	\$	-
	<u>450 Culture and Recreation</u>		
01.451.001	<u>Farmer's Market</u>	\$	-
01.453.245	<u>Special Event Decorations -</u>	\$	2,000.00
01.454.250	<u>Parks - Maintenance -</u> Maintenance of the parks, bridges and walking trail, including purchasing flowers, mulch, weed control, fountain and train station maintenance, plants and maintenance for bumpouts will cost approximately	\$	19,750.00
01.454.361	<u>Flower Park - Electricity</u> Electric to run the fountain pumps and the lights will cost approximately	\$	500.00
01.455.000	<u>Shade Tree –</u> Annual Street treet maintenance	\$	500.00
01.456.000	<u>Library Contract -</u> The Borough's contribution to the Emmaus Public Library is	\$	20,416.00
01.457.540	<u>Halloween Parade -</u> The Borough's annual donation to the Lions Club for the Halloween Parade is	\$	-
01.457.550	<u>Community Action Committee LV</u> To donate to Homeless Services	\$	-
01.457.560	<u>Meals on Wheels</u> To Donate to Meals on Wheels	\$	-
01.457.570	<u>Flower Park</u> To contribute \$1500 to Flower Park	\$	1,500.00
01.463.530	<u>Downtown Revitalization Program</u> To contribute \$1500 to Macungie Holiday event	\$	1,500.00
01.471.100	<u>Capital Improvement Loan (principle & interest)</u> Interest is payable semi-annually every January 1st and July 1st beginning January 1, 2014 and principal payable every July 1st beginning July 1, 2014 in accordance with the debt service schedule. In 2024 the loan interest rate jumps from 2.75% to 6%. In 2023 or sooner this loan should be refinanced to avoid the 6% interest rate.	\$	-

**2022 Budget-Final
General Fund Expenditures**

	\$	90,739	<u>2022 Budget</u>
01.481.100	<u>General Obligation Note Series 2021, New Sewer Loan Fund of \$ 2.3 M plus Refunding of \$575,000 G.O. Note Series 2013.</u>	\$	68,425.00
	Interest is payable semi-annually every January 15th and July 15th beginning July 15, 2021 and principal payable every July 15th beginning July 15, 2021 in accordance with the debt service schedule. The General Fund portion is to payoff the \$ 575,000 refinancing G.O. Note Series 2013. See G.O. Note Series 2021 for details		
01.481.110	<u>General Obligation Note Series 2021, New Sewer Loan Fund of \$ 2.3 M plus Refunding of \$575,000 G.O. Note Series 2013-Interest</u>	\$	11,809.93
01.492.010	<u>Transfer to General Fund Capital Account-</u>	\$	-
	See individual summary transfers below: 01.492.012; 01.492.013; 01.492.014 or GF Capital Acct tab		
01.429.011	<u>Transfer to Contingency Fund -</u>	\$	-
	To build the contingency fund Borough Council is committed to a 10 year funding plan of in the amount of 20% of the expenditures less the carryover/10 yrs.		
01.492.012	<u>Transfer to General Fund Capital Account-MI</u>	\$	25,000.00
	To transfer for MI Heating/AC System.		
01.492.013	<u>Transfer to General Fund Capital Account-PW</u>	\$	56,179.25
	To transfer the Public Works vehicles, equipment, paving shop area and emergency.		
01.492.014	<u>Transfer to General Fund Capital Account-Police</u>	\$	20,000.00
	To transfer for the Police car.		
01.492.015	<u>Transfer to General Fund Grants Capital-PRP</u>	\$	-
	To transfer Stormwater PRP Plan to General Fund Grants Capital Account		
01.493.000	-	\$	-
	Total Expenditures	\$	<u>2,059,748.42</u>

**2022 Budget-Final
Sewer Fund Revenue**

2022 Sewer Fund Revenues

	\$	213,993	<u>2022 Budget</u>
	<u>Beginning Balance 2021</u>	\$	<u>175,000.00</u>
08.341.000	<u>Interest Income -</u>	\$	<u>450.00</u>
08.355.005	<u>Pension Funding – State Aid –</u> The Borough receives funding from the State to defray the non-uniform pension fund. The sewer fund portion of this funding is	\$	<u>3,787.50</u>
08.362.080	<u>Sewer Miscellaneous</u>	\$	<u>-</u>
08.364.009	<u>Debt Service Billing -</u> The sewer billing rate the debt service capital loan is \$258 annually billed at \$64.50/qtr.	\$	<u>445,062.00</u>
08.364.010	<u>Meter Rate Services to Customers–</u> Metered Base Rate/billing unit = \$28.33/qtr Metered Flow Rate = \$3.54/1,000 gals. Non-metered base rate - \$28.33/qtr. Non-metered flow rate = \$3.54/1,000 based on 200 gpd usage	\$	<u>456,957.00</u>
08.364.012	<u>Sewer Allocations -</u> The Borough charges \$2,478 per EDU to connect to the sewer system. These charges are deposited into the capital improvement account. It is anticipated this revenue will be	\$	<u>96,642.00</u>
08.365.000	<u>Health Insurance Co-Pay/Dividend–</u> Employees are required to contribute toward annual health insurance premium through a pre-taxed payroll deduction. Also, should the Borough's annual payments to Benecon exceed the expenditures, the Borough receives an annual dividend.	\$	<u>1,959.49</u>
08.392.001	<u>Capital Loan Funds</u>	\$	<u>-</u>
	<u>Totals Revenues:</u>	\$	<u>1,004,857.99</u>

**2022 Budget-Final
Sewer Fund Expenditures**

2022 Sewer Fund Expenditures

\$ 213,993

2022 Budget

<u>Carry over for 2022 1st Quarter</u>		<u>\$ 175,000.00</u>
08.429.121	<u>Borough Manager's Salary -</u> The Borough Manager's salary is split general (50%), water (25%) and sewer (25%). The sewer fund portion is	<u>\$ 22,500.00</u>
08.429.122	<u>Public Works Supervisor's Salary -</u> The salary for the Public Works Supervisor is split general (50%), sewer (25%) and water (25%) funds. The sewer portion is	<u>\$ 16,582.80</u>
08.429.130	<u>Administrative Assistant's Salary -</u> The Administrative Assistant's salary is split general (50%), water (25%) and sewer (25%) funds. The sewer fund portion is	<u>\$ 12,006.80</u>
08.429.131	<u>Borough Clerk/Assistant Treasurer's Salary -</u> The Borough Clerk/Assistant Treasurer's salary is split general (50%), water (25%) and sewer (25%) funds. The sewer fund portion is	<u>\$ 11,330.80</u>
08.429.140	<u>Wages -</u>	<u>\$ 23,836.80</u>
08.429.153	<u>Long Term Disability Insurance -</u> The Borough provides long-term disability insurance to all full time employees. This premium is split between the general, water and sewer funds. The sewer fund portion of this premium will be	<u>\$ 248.82</u>
08.429.154	<u>Short Term Disability Insurance -</u> The Borough provides short-term disability insurance to all full time employees. This premium is split between the general, water and sewer funds. The sewer fund portion of this premium will be	<u>\$ 291.57</u>
08.429.156	<u>Health Benefits -</u> The sewer fund portion is estimated to be	<u>\$ 31,189.80</u>

**2022 Budget-Final
Sewer Fund Expenditures**

2022 Sewer Fund Expenditures

\$ 213,993

		<u>2022 Budget</u>
08.429.158	<u>Life Insurance -</u> \$80,000. Life Insurance Policy to all full-time employees. The sewer fund portion is	<u>\$ 231.12</u>
01.406.159	<u>Pension - Defined Contribution</u> The Borough's non-uniform pension plan requires the employees to contribute 3% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be	<u>\$ 2,375.00</u>
01.406.160	<u>Pension - Defined Benefit</u> The Borough's non-uniform pension plan requires the employees to contribute 5% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be	<u>\$ 1,631.92</u>
08.429.161	<u>F.I.C.A. -</u> Social Security taxes for the sewer fund will be	<u>\$ 6,598.68</u>
08.429.162	<u>Unemployment Compensation-</u> The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. This fee is estimated at	<u>\$ 427.50</u>
08.429.181	<u>Wellness Incentive -</u> Annually, the Borough will pay the Teamster's employees \$15 (nonunion employees \$10) per day for any unused sick day that year over the accumulated amount of 70 days. In addition, upon retirement, after a minimum of 20 years of service, the Borough will pay \$50 per day for his/her accumulated sick days. This expense is split between w/s/g funds. The sewer fund portion is	<u>\$ -</u>
08.429.141	<u>Part-time Wages -</u>	<u>\$ -</u>
08.429.183	<u>Overtime Wages -</u>	<u>\$ -</u>

**2022 Budget-Final
Sewer Fund Expenditures**

2022 Sewer Fund Expenditures

\$ 213,993

2022 Budget

08.429.196	<u>Health Reimbursement Account -</u> The Borough reimburses the employee for the first 50% of the health insurance deductible.	\$ 375.00
08.429.197	<u>Transitional Reinsurance Fee -</u> The Department of Health and Human Services (HHS) has indicated that in 2014 and continuing through 2016, each employee group will be assessed a Transitional Reinsurance Fee. This fee was designed to be transferred to health insurance companies to offset their costs for enrolling all individuals no matter of their health condition. For 2016 the fee will be \$27 per covered life on the Borough's plan. The estimated transitional reinsurance fee due in 2017 is	\$ -
08.429.198	<u>PCOR Fee</u> The Borough is required to pay a Patient-Centered Outcome Resource Fee for the average number of covered lives for the plan year. This amount increased to a \$2 multiplier in 2013. Full payment is due annually by July 31st of the following year. This fee is split G/W/S.	\$ 4.00
08.429.210	<u>Office Supplies -</u> Paper, envelopes, pens, staples, paper clips, etc. are estimated to cost	\$ 500.00
08.429.213	<u>Small Items of Equipment</u> - The sewer portion of a new computer for the Borough Manager and Borough Clerk is	\$ 1,000.00
08.429.220	<u>Operating Supplies -</u>	\$ 500.00
08.429.230	<u>Heating Expense - Shop</u> The cost to heat the garage is split between the water (50%) and sewer (50%) funds. The sewer fund portion is estimated to be	\$ 1,500.00
08.429.231	<u>Vehicle Fuel -</u>	\$ 3,300.00

**2022 Budget-Final
Sewer Fund Expenditures**

2022 Sewer Fund Expenditures

\$ 213,993

2022 Budget

To purchase fuel for trucks 3, 5 and 1/3 of the backhoe will cost

08.429.236	<u>Housekeeping Supplies -</u> Toilet paper, paper towels, cleaning supplies, light bulbs, etc. are estimated to cost	\$ 500.00
08.429.238	<u>Uniforms -</u> The Borough provides uniforms and \$150 towards safety shoes for each employee.	\$ 545.47
08.429.245	<u>Street Patching Material -</u>	\$ -
08.429.249	<u>Petty Cash -</u>	\$ -
08.429.250	<u>Maintenance/Repairs Parts -</u> To purchase parts for maintenance and repairs of the Borough vehicles and equipment is estimated to cost	\$ 6,494.00
08.429.260	<u>Small Tools and Minor Equipment -</u> The purchase and maintenance on small tools and equipment	\$ 900.00
08.429.311	<u>Auditing -</u> The sewer fund portion of the audit will be	\$ 5,753.33
08.429.313	<u>Engineering Expenses-</u> Engineering services are provided by Barry Isett & Associates. The sewer fund engineering costs are estimated at	\$ 2,500.00
08.429.314	<u>Legal Expenses-</u> The sewer fund legal costs are estimated to be	\$ 2,000.00
08.429.321	<u>Telephone -</u> 1/3 of the telephone bills for Borough Hall and the Borough garage is taken from the sewer fund. This expense is estimated to be	\$ 555.00
08.429.325	<u>Postage -</u> The cost of mailing the sewer bills should be	\$ 1,049.08

**2022 Budget-Final
Sewer Fund Expenditures**

2022 Sewer Fund Expenditures

\$ 213,993

		<u>2022 Budget</u>
08.429.341	<u>Advertising</u> The cost to advertise for bids is estimated to be	\$ 200.00
08.429.342	<u>Printing -</u> The cost for printing will be	\$ 585.33
08.429.351	<u>Commercial Insurance Policy-</u> This policy includes property, general liability, automobile, inland marine and public officials' liability coverage. This expense is split between the general, police, water and sewer funds. The sewer fund portion is	\$ 4,281.41
08.429.353	<u>Bonding -</u> The bonding charges for the Borough Manager and Assistant Treasurer are split between general, water and sewer funds. The sewer fund portion is	\$ 325.00
08.429.354	<u>Workers Compensation -</u> The sewer fund pays a portion of the total premium on this insurance, which compensates the Borough employees for occupational injuries and diseases as outlined in the workers compensation act. The estimated cost will be	\$ 2,657.58
08.429.361	<u>Electricity -</u> Electric for Borough Hall is split 1/3 police, 1/3 general and 1/3 sewer. The sewer fund portion is	\$ 1,605.00
08.429.364	<u>Transmission & Treatment -</u> The Borough pays Lehigh County Authority for transmitting wastewater through their lines to the Allentown plant for treatment.	\$ 214,437.00
08.429.373	<u>Garage Maintenance -</u>	\$ 5,555.00
08.429.374	<u>Maintenance and Repair Services -</u> To have the Borough vehicles (trucks 3, 5, and 1/3 backhoe) and machinery repaired by an outside garage may cost	\$ 2,398.00

**2022 Budget-Final
Sewer Fund Expenditures**

2022 Sewer Fund Expenditures

\$ 213,993

2022 Budget

08.429.384	<u>Machinery/Equipment Rental-</u> Should the Borough need to rent equipment or machinery to perform specialized maintenance or repairs or to substitute for broken down equipment, the amount budgeted is	\$ 500.00
08.429.420	<u>Dues/Subscriptions -</u>	\$ -
08.429.450	<u>Service Contracts -</u> Contracts for computers, copier, public notification system and benefits programs will cost approximately	\$ 5,496.14
08.429.451	<u>Traffic Control</u> - To contract traffic control services, the sewer portion will be	\$ 3,500.00
08.429.460	<u>Seminars/Training -</u> To pay for the staff to attend seminars and required training programs, it will cost approximately	\$ 250.00
08.429.480	<u>Miscellaneous Expenses -</u>	\$ -
08.429.720	<u>Inflow and Infiltration -</u>	\$ 20,000.00
08.430.740	<u>Machinery and Equipment</u> - the sewer portion of the a Ferris mower will cost \$ 3000.00 and is allocated under Transfer to Sewer Capital Fund (08.492.008)	\$ -

Capital Expenditures:

08.430.750	<u>Capital Improvement Project Expense</u> For continue upgrades to sewer system - CIPPL Lining and manhole rehabilitation are completed. Lateral Cleanout Installation and Lateral Lining still remain. See Sewer Fund Capital Account for details.	
08.481.100	<u>General Obligation Note Series 2021, New Sewer Loan Fund of \$ 2.3 M plus Refunding of \$575,000 G.O. Note Series 2013.</u>	\$ 288,575.00

2022 Budget-Final
Sewer Fund Expenditures

2022 Sewer Fund Expenditures

\$ 213,993

2022 Budget

Interest is payable semi-annually every January 15th and July 15th beginning July 15, 2021 and principal payable every July 15th beginning July 15, 2021 in accordance with the debt service schedule. The General Fund portion is to payoff the \$ 575,000 refinancing G.O. Note Series 2013. See G.O. Note Series 2021 for details

08.481.110	<u>General Obligation Note Series 2021, New Sewer Loan Fund of \$ 2.3 M plus Refunding of \$575,000 G.O. Note Series 2013-Interest</u>	\$ 49,807.08
08.492.008	<u>Transfer to Sewer Capital Fund –</u>	\$ 33,964.96
	<u>Totals</u>	\$ 790,864.99

2022 Budget-Final
Water Fund Revenues

2022 Water Fund Revenues

64,349

2022 Budget

	<u>Beginning Balance</u>	\$ 790,000.00
06.341.000	<u>Water Fund Interest -</u> It is anticipated the water fund will earn	\$ 3,300.00
06.351.008	<u>Grants -</u> The Authority received a \$155,340 grant from the PA Small Water and Sewer Grant Program to to upgrade the water connection on S. Church Street, plus the grant reimbursement for Well #2 generator (\$95,000)	\$ -
06.355.000	<u>Pension Funding - State Aid -</u> The Borough receives funding from the State to defray the non-uniform pension fund. The water fund portion of this funding is	\$ 7,062.50
06.365.000	<u>Health Insurance Co-Pay/Dividend-</u> Employees pay 8.5% of their annual health insurance premium through a pre-taxed payroll deduction	\$ 3,111.89
06.378.010	<u>Metered Water Sales -</u> Rates: \$148.28 fixed annual; flow rate: \$4.25/1000 gals.	\$ 538,600.00
06.378.040	<u>Hydrant Charges -</u> In the first half of each year the Borough bills Allen Organ Company a \$120 fee for each hydrant (2) on their property and a \$120 fee for the fire protection sprinkler system and \$.25/fixture/year for the 176 sprinkler fixtures. This figure does not change and brings in \$404 annually. In the second half of each year the Borough bills the East Penn School District a \$120 fee for each hydrant (7) on school property on Buckeye Road. In addition there is a hydrant rental charge for the strip mall to clean the sewer line.	\$ 1,350.00
06.378.090	<u>Water Meter Sales -</u> Income from the purchase of korner horns at	\$ 5,050.00
06.378.091	<u>Miscellaneous Services</u>	\$ -
06.380.004	<u>Water Connection Fee -</u> This item includes the water connection fee charge of \$1,562.00 to individuals when they connect to the Borough's water system.	\$ 60,918.00
6.391.010	<u>Sale of Fixed Assets</u>	\$ -
06.392.006	<u>Transfer from Bond Redemption -</u>	\$ -
06.392.000	<u>Proceeds from Long Term Debt</u>	\$ -
	<u>Total Revenues</u>	\$ 619,392.39
	<u>Total Revenues Plus Carryover</u>	\$ 1,409,392.39

**2022 Budget-Final
Water Fund
Expenditures**

2022 Water Fund Expenditures

	64,349	<u>2022 Budget</u>
Carryover		\$ 790,000.00
06.448.121 <u>Borough Manager's Salary -</u>		\$ 22,500.00
The Borough Manager's salary is split between the general (50%), water (25%) and sewer (25%) funds. The water fund portion is		
06.448.122 <u>Public Works Supervisor's Salary -</u>		\$ 16,582.80
The salary for the Public Works Supervisor is split between the general (50%), water (25%) and sewer (25%) funds.		
06.448.130 <u>Administrative Assistant's Salary-</u>		\$ 12,006.80
The Administrative Assistant's salary is split between the general (50%), water (25%) and sewer (25%) funds.		
06.448.131 <u>Borough Clerk/Assistant Treasurer Salary -</u>		\$ 11,330.80
The Borough Clerk/Assistant Treasurer's salary is split between the general (50%), water (25%) and sewer (25%) funds.		
06.448.140 <u>Water Operator's Wages -</u>		\$ 61,755.20
The Borough employs one full time water operator. The yearly wages will be		
06.448.141 <u>Part-time Wages -</u>		\$ -
06.448.153 <u>Long Term Disability Insurance -</u>		\$ 361.62
The Borough provides long-term disability insurance to all full time public works employees. This premium is split between the general, water and sewer funds. The water fund portion of this premium		
...		
06.448.154 <u>Short Term Disability Insurance -</u>		\$ 440.73
The Borough provides short-term disability insurance to all full time public works employees. This premium is split between the general, water and sewer funds. The water fund portion of this premium will be		

**2022 Budget-Final
Water Fund
Expenditures**

64,349 2022 Budget

06.448.156	<u>Health Benefits -</u> The Borough provides full time employees with medical/prescription, eye and dental coverage	\$ <u>44,747.46</u>
06.448.158	<u>Life Insurance -</u> \$80,000. Life Insurance Policy to all full-time employees. The water fund portion is	\$ <u>308.16</u>
01.406.159	<u>Pension - Defined Contribution</u> The Borough's non-uniform pension plan requires the employees to contribute 3% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be	\$ <u>1,425.00</u>
01.406.160	<u>Pension - Defined Benefit</u> The Borough's non-uniform pension plan requires the employees to contribute 5% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be	\$ <u>8,159.58</u>
06.448.161	<u>F.I.C.A. -</u> Social Security taxes for the water fund will be	\$ <u>9,859.75</u>
06.448.162	<u>Unemployment Compensation -</u> The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. This fee is estimated at	\$ <u>570.00</u>
06.448.181	<u>Wellness Incentive -</u>	\$ <u>210.00</u>
06.448.183	<u>Overtime -</u>	\$ <u>4,500.00</u>

**2022 Budget-Final
Water Fund
Expenditures**

64,349 2022 Budget

This line item includes overtime for the administrative staff, the “on-call” staff member who performs the daily water system inspection and logs the daily operating parameters as required by the Delaware River Basin Commission, and the call out wages when the crew is needed to repair a water leak or any type of unscheduled work on the water system.

06.429.196	<u>Health Reimbursement Account -</u>	\$ 500.00
	The Borough reimburses the employee for the first 50% of the health insurance deductible.	
06.448.198	<u>PCOR Fee</u>	\$ -
	This fee ended in 2019.	
06.448.210	<u>Office Supplies -</u>	\$ 550.00
	Paper, envelopes, staples, tape, paper clips, etc. are estimated to cost	
06.448.213	<u>Small Items of Office Equipment</u> — The water portion of a new computer for the Borough Manager and Borough Clerk	\$ 779.00
06.448.221	<u>Purification -</u>	\$ 3,175.00
	The water department uses 6-100 lbs. chlorine cylinder per year in the treatment of the drinking water. The cost will be estimated at	
06.448.230	<u>Heating Costs-Shop</u>	\$ 2,000.00
	The cost to heat the garage is split between the water (50%) and sewer (50%) funds. The water fund portion is estimated to be	
06.448.231	<u>Vehicle Fuel -</u>	\$ 2,500.00
	This line item includes all the fuel for truck 2 (utility truck), 4 and ½ of truck 7 and 1/3 of the fuel for the backhoe.	
06.448.236	<u>Housekeeping Supplies -</u>	\$ 500.00
	To purchase light bulbs, toilet paper, cleaning supplies, etc. will cost	

**2022 Budget-Final
Water Fund
Expenditures**

64,349 2022 Budget

06.448.238	<u>Uniforms</u> - The Borough provides uniforms and safety shoes for each employee. For 1 employee and \$150 toward the Public Works Supervisor, the cost will be	\$ <u>914.65</u>
06.448.239	<u>Pump Maintenance</u> -	\$ <u>3,920.00</u>
06.448.249	<u>Hydrant/Distribution Supplies</u> -	\$ <u>24,220.00</u>
06.448.250	<u>Maintenance and Repairs Parts</u> -	\$ <u>5,300.00</u>
06.448.260	<u>Small Tools and Minor Equipment</u> -	\$ <u>900.00</u>
06.448.311	<u>Auditing</u> - The annual audit will cost approximately	\$ <u>5,625.00</u>
06.448.313	<u>Engineering Expenses</u> -	\$ <u>2,500.00</u>
06.448.314	<u>Legal Expenses</u> - The Authority's legal services are estimated to cost	\$ <u>800.00</u>
06.448.316	<u>Water Testing</u> - The instruments and chemicals for in-house water analysis as well as outside lab services to meet testing requirements established by the EPA and DEP will cost approximately	\$ <u>6,675.00</u>
06.448.321	<u>Telephone</u> - The telephone costs, including lines for the water tank monitoring system will be	\$ <u>2,300.00</u>
06.448.325	<u>Postage</u> - The cost of mailing the water bills is estimated at	\$ <u>1,049.08</u>
06.448.329	<u>Pagers</u> - The Borough allows for immediate communication during the day and for emergency call out during non-work hours.	\$ <u>700.00</u>
06.448.341	<u>Advertising</u> -	\$ <u>200.00</u>

**2022 Budget-Final
Water Fund
Expenditures**

64,349 2022 Budget

The cost to advertise the authority meetings and water notices is approximately

06.448.342 Printing - \$ 585.33

Printing costs are estimated at

06.448.351 Commercial Insurance Policy - \$ 7,373.00

This policy includes property, general liability, automobile, inland marine, crime, umbrella and public officials' liability coverage. This expense is split between the general, water and sewer funds. The water fund portion is estimated at

06.448.353 Bonding - \$ 325.00

The expense to bond the Borough Manager and Assistant Treasurer is split between general, water and sewer funds. The water fund portion is

06.448.354 Workers Compensation - \$ 2,657.58

The water fund pays a portion of the total premium on this insurance, which compensates the Borough employees for occupational injuries and diseases as outlined in the worker's compensation act. The estimated cost is

06.448.361 Electricity - \$ 20,000.00

The electric to run the wells and for the Borough garage will cost

06.448.373 Maintenance and Repair Buildings- \$ 6,801.00

06.448.374 Repairs and Maintenance Services - \$ 2,778.00

Out-sourced repairs and maintenance for trucks 2, 4, ½ of 7 and 1/3 of the backhoe are estimated to be

06.448.375 General Maintenance & Street Repairs - \$ 5,000.00

To restore the street and/or sidewalk after water leaks is estimated to cost

06.448.377 Water Meters/Certification - \$ 2,000.00

06.448.384 Machinery/Equipment Rentals - \$ 1,000.00

**2022 Budget-Final
Water Fund
Expenditures**

64,349 2022 Budget

06.448.420	<u>Subscriptions and Dues -</u> various memberships and annual fees it will cost	\$ 5,152.00
06.448.450	<u>Service Contracts -</u> Computer, water billing system, internet, copier, Swift 911 public notification and benefits contracts will cost approximately	\$ 7,020.16
06.448.451	<u>Traffic Control</u> - To contract for traffic control services, the water fund portion will be	\$ 2,000.00
06.448.460	<u>Seminars/Training -</u> For the Water Operator and staff to attend seminars and required training, it will cost approximately	\$ 1,500.00
06.448.480	<u>Miscellaneous Expenses -</u>	\$ 992.00
06.448.610	<u>Major Equipment Purchase</u> - see Water Fund Capital Account & 06.448.741	\$ -
06.448.699	<u>Update Water Map</u>	\$ -
06.448.700	<u>HVAC System for Well #2 Pump House</u>	\$ -
06.448.701	<u>S. Church Street Service Line Replacements</u>	\$ -
06.448.705	<u>Well #1 Pump System</u>	\$ -
06.448.709	<u>Poplar St/Mt. Creek Water Main</u>	\$ -
06.448.717	<u>Water Valve Repair @ Walnut St & Mt Creek</u>	\$ -
06.448.721	<u>Purchase Radio Read Meters</u> - to purchase meters for Stone Hill Meadows Land Development	\$ -
06.448.740	<u>Well #2 Generator</u> - the Borough received a \$95,000 grant to purchase and install a generator at well #2. Matching funds for the grant will be the controller rehab work at Hillcrest Tank	\$ -
06.448.741	<u>Transfer to Water Capital</u>	\$ 138,393.82
06.448.744	<u>Old Reservoir - Tree Removal</u>	\$ 15,000.00
06.474.000	<u>G. E. Capital Loan (Capmark) -</u>	\$ -

**2022 Budget-Final
Water Fund
Expenditures**

64,349 2022 Budget

The loan was issued in 1985 for the original loan amount of \$500,000, with installment payments of \$14,760 due semi-annually through year 2023. The interest rate is 5% for the life of the loan.

06.474.001	Capital Loan Payment	<u>\$ 66,500.00</u>
06.474.003	Capital Loan Interest Payment	<u>\$ 10,099.54</u>
	Total Expenditures:	<u>\$ 555,043.06</u>

**2022 Budget-Final
State Liquid Fuels Fund**

2022 STATE LIQUID FUELS REVENUES

\$110,683

2022 Budget

	<u>Beginning Cash Balance</u>	\$ 84,314.85
35.341.000	<u>Interest -</u>	\$ 80.00
35.355.000	<u>Liquid Fuels Entitlement -</u> The Borough receives an amount from the Commonwealth of Pennsylvania based on the amount of road mileage (6.890) and population (2010 census 3074) for the Borough. In 2021 it is estimated we will be received	\$ 74,968.00
35.355.003	<u>State Road Turnback Payments -</u> The annual maintenance payment for turnback roads is \$4,000 per mile. Church and Lehigh Streets = 0.832 miles	\$ 3,320.00
	<u>Totals</u>	\$ 78,368.00
	Total Revenues Plus Carryover	<u>\$ 162,682.85</u>

2022 STATE LIQUID FUELS EXPENDITURES

35.430.270	<u>Skid Steer - capital expenditure</u>	\$ -
35.432.220	<u>Winter Maintenance -</u> deicing materials are estimated at	\$ 6,500.00
35.433.361	<u>Traffic Light -</u> The maintenance contract for 3 traffic lights is \$850/yr. plus any unplanned repairs are estimated at	\$ 5,500.00
35.434.361	<u>Street Lights -</u> Electric to operate the traffic and street lights will cost	\$ 40,000.00
	<u>Totals</u>	\$ 52,000.00
	Total Revenues Plus Carryover Minus Expenses	\$ 110,682.85

**2022 Budget-Final
General Fund Capital Account**

	GF Capital Account	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Total in Capital Account</u>	<u>Estimated Cost</u>	<u>Total Amount Set Aside Annually</u>	<u>Number of Years Till Anticipated Replacement</u>
GF CAPITAL REVENUE									
	<u>Beginning Cash Balance</u>	\$ 168,983.76	\$ 223,906.72	\$ 286,869.76	\$ 388,099.01				
	<u>Interest</u>	\$ 255.96	\$ 463.04	\$ 50.00	\$ 50.00				
01.492.010	<u>Transfers from General Fund</u>	\$ 88,000.00	\$ 62,500.00	\$ 101,179.25	\$ -				
Macungie Institute:	<u>MI Heating/AC System</u>	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00		\$75,000.00	\$ 81,500.00	\$ 25,000.00	
Borough Hall:	<u>A/C System</u>	\$ 12,500.00	\$ -			\$12,500.00	\$ 25,000.00		
Parks:	<u>Brookfield Park Upgrades</u>	\$ 14,000.00	\$ -			\$14,000.00			
Bridge:	<u>Hickory Street Bridge</u>		\$ -				\$350,000.00		
PW Vehicles:	<u>2006 F-250 Pickup/Plow Truck #1</u>			\$ 10,000.00		\$10,000.00	\$ 45,000.00	\$ 10,000.00	5
	<u>2003 F-550 Mini-Dump Truck #3</u>	\$ 11,500.00	\$ 11,500.00	\$ 16,666.67		\$39,666.67	\$100,000.00	\$ 50,000.00	2
	<u>2017 F-350 Pickup/Plow Truck #4</u>			\$ 3,571.43		\$ 3,571.43	\$ 45,000.00	\$ 3,571.43	14
	<u>2020 International Dump Truck #7</u>			\$ 2,500.00		\$ 2,500.00	\$102,000.00	\$ 7,500.00	20
PW Equipment:	<u>Zero Turn Lawn Mower</u>		\$ 6,000.00	\$ 3,000.00		\$ 9,000.00	\$ 15,000.00	\$ 15,000.00	1
	<u>1988 Dynapac Roller</u>			\$ 1,190.48		\$ 1,190.48	\$ 25,000.00	\$ 3,571.43	7
	<u>2018 CAT F2IT Backhoe</u>			\$ 1,666.67		\$ 1,666.67	\$100,000.00	\$ 5,000.00	20
	<u>2021 CAT 262D3 Skid Steer</u>			\$ 750.00		\$ 750.00	\$ 45,000.00	\$ 2,250.00	20
PW Garage	<u>Suggested for MS4 project-paving shop area</u>	\$ -		\$ 15,500.00		\$15,500.00	\$ 46,000.00	\$ 15,500.00	3
Emergency:				\$ 1,334.00		\$ 1,334.00	\$ 12,000.00	\$ 4,000.00	3
Police:	<u>Police Car</u>	\$ 15,000.00	\$ 15,000.00	\$ 20,000.00		\$50,000.00	\$ 46,000.00	\$ 15,000.00	3
	<u>Police Dept A/C Unit</u>	\$ 10,000.00	\$ 5,000.00			\$15,000.00	\$ 15,000.00		
	<u>Police Renovations</u>					\$71,696.86			
	<u>Total Transfers + Interest</u>	\$ 88,255.96	\$ 62,963.04	\$ 101,229.25	\$ 50.00				
	<u>Total Transfer + Interest + Balance Carryover</u>	\$ 257,239.72	\$ 286,869.76	\$ 388,099.01	\$ 388,149.01				
	<u>Committed</u>								
	<u>Uncommitted</u>								
GF CAPITAL FUND EXPENDITURES						General Fund 2022 Planned Expenditures			
Macungie Institute:	<u>MI Heating/AC System</u>								
Borough Hall:	<u>A/C System</u>								
Parks:	<u>Brookfield Park Upgrades</u>								
Bridge:	<u>Hickory Street Bridge</u>								
PW Vehicles:	<u>2006 F-250 Pickup/Plow Truck #1</u>								
	<u>2003 F-550 Mini-Dump Truck #3</u>								
	<u>2017 F-350 Pickup/Plow Truck #4</u>								
	<u>2020 International Dump Truck #7</u>	\$ (33,333.00)							
PW Equipment:	<u>Zero Turn Lawn Mower</u>					\$15,000.00			
	<u>1988 Dynapac Roller</u>								
	<u>2018 CAT F2IT Backhoe</u>								
	<u>2021 CAT 262D3 Skid Steer</u>								
Emergency:									
Police:	<u>Police Car</u>					\$46,000.00			
	<u>Police Dept AC Unit</u>								
	<u>Total Expenditures</u>	\$ (33,333.00)	\$ -	\$ -	\$ -	\$61,000.00			
	<u>Carryover</u>	\$ 223,906.72	\$ 286,869.76	\$ 388,099.01	\$ 388,149.01				

2022 Budget-Final
Sewer Fund Capital Account

	Sewer Capital Account	2020 Budget	2021 Budget	2022 Budget	2023 Budget	Total in Capital Account	Estimated Cost	Total Amount Set Aside Annually	Number of Years Till Anticipated Replacement
SEWER CAPITAL REVENUE									
	Beginning Cash Balance	\$ 472,139.09	\$ 473,514.66	\$ 2,933,619.18	\$ 2,967,634.14				
	Interest	\$ 1,375.57	\$ 989.32	\$ 50.00	\$ 50.00				
	Sewer Allocations	\$ -	\$ 22,302.00						
08.392.001	Capital Loan Funds		\$ 2,479,250.00			\$ 2,479,250.00	\$ 1,905,100.00		
08.492.008	Transfer to Sewer Capital Fund	\$ -	\$ 50,000.00	\$ 33,964.96	\$ -				
PW Vehicles:	2003 F-550 Mini-Dump Truck #3			\$ 16,666.67		\$ 16,666.67	\$ 100,000.00	\$ 50,000.00	2
	2008 F-350 Pickup/Plow Truck #5			\$ 6,857.14		\$ 6,857.14	\$ 45,000.00	\$ 6,857.14	7
	2020 International Dump Truck #7			\$ 2,500.00		\$ 2,500.00	\$ 102,000.00	\$ 7,500.00	20
PW Equipment:	Zero Turn Lawn Mower			\$ 3,000.00		\$ 3,000.00	\$ 15,000.00	\$ 15,000.00	1
	1988 Dynapac Roller			\$ 1,190.48		\$ 1,190.48	\$ 25,000.00	\$ 3,571.43	7
	2018 CAT F2IT Backhoe			\$ 1,666.67		\$ 1,666.67	\$ 100,000.00	\$ 5,000.00	20
	2021 CAT 262D3 Skid Steer			\$ 750.00		\$ 750.00	\$ 45,000.00	\$ 2,250.00	20
Emergency:				\$ 1,334.00		\$ 1,334.00	\$ 12,000.00	\$ 4,000.00	3
Project:	Capital Fund Projects		\$ 50,000.00	\$ -		\$ 50,000.00			
	Total Transfers + Interest	\$ 1,375.57	\$ 2,552,541.32	\$ 34,014.96	\$ 50.00				
	Total Transfer + Interest + Balance Carryover	\$ 473,514.66	\$ 3,026,055.98	\$ 2,967,634.14	\$ 2,967,684.14				
SEWER FUND CAPITAL EXPENDITURES						Sewer Fund 2022 Planned Purchases			
08.430.750	Capital Improvement Project Expense		\$ (92,436.80)			\$ 1,850,200.00			
PW Vehicles:	2003 F-550 Mini-Dump Truck #3								
	2008 F-350 Pickup/Plow Truck #5								
	2020 International Dump Truck #7								
PW Equipment:	Zero Turn Lawn Mower					\$ 3,000.00			
	1988 Dynapac Roller								
	2018 CAT F2IT Backhoe								
	2021 CAT 262D3 Skid Steer								
Emergency:									
Project:	Capital Fund Projects								
	Total Expenditures	\$ -	\$ (92,436.80)	\$ -	\$ -				
	Carryover	\$ 473,514.66	\$ 2,933,619.18	\$ 2,967,634.14	\$ 2,967,684.14				

**2022 Budget-Final
Water Fund Capital Account (BRI)**

	WATER FUND CAPITAL BUDGET	2020 Budget	2021 Budget	2022 Budget	2023 Budget		Total in Capital Account	Estimated Cost	Total Amount Set Aside Annually	Number of Years Till Anticipated Replacement
WATER CAPITAL REVENUE (BRI)										
	<u>Beginning Cash Balance</u>	\$ 372,190.61	\$ 448,654.73	\$ 524,964.31	\$ 663,408.13					
	<u>Interest</u>	\$ 1,464.12	\$ 1,309.58	\$ 50.00	\$ 50.00					
06.448.741	<u>Transfer to Water Capital Fund</u>	\$ 75,000.00	\$ 75,000.00	\$ 138,393.82	\$ -					
PW Vehicles:	<u>1999 F-350 Water Utility Truck #2</u>			\$ 60,000.00			\$ 60,000.00	\$ 70,000.00	\$75,000.00	1
	<u>2003 F-550 Mini-Dump Truck #3</u>			\$ 16,666.67			\$ 16,666.67	\$100,000.00	\$50,000.00	2
	<u>2020 International Dump Truck #7</u>			\$ 2,500.00			\$ 2,500.00	\$102,000.00	\$ 7,500.00	20
PW Equipment:	<u>Zero Turn Lawn Mower</u>			\$ 3,000.00			\$ 3,000.00	\$ 15,000.00	\$15,000.00	1
	<u>1988 Dynapac Roller</u>			\$ 1,190.48			\$ 1,190.48	\$ 25,000.00	\$ 3,571.43	7
	<u>2018 CAT F2IT Backhoe</u>			\$ 1,666.67			\$ 1,666.67	\$100,000.00	\$ 5,000.00	20
	<u>2021 CAT 262D3 Skid Steer</u>			\$ 750.00			\$ 750.00	\$ 45,000.00	\$ 2,250.00	20
Emergency:				\$ 1,334.00			\$ 1,334.00	\$ 12,000.00	\$ 4,000.00	3
Project:	<u>Capital Fund Projects</u>	\$ 75,000.00	\$ 75,000.00				\$350,000.00			
Water:	<u>Leak Correlator</u>			\$ 26,120.00			\$ 26,120.00			
	<u>Badger Meter Reader Software</u>			\$ 25,166.00			\$ 25,166.00			
	<u>Total Transfers + Interest</u>	\$ 76,464.12	\$ 76,309.58	\$ 138,443.82	\$ 50.00					
	<u>Total Transfer + Interest + Balance Carryover</u>	\$ 448,654.73	\$ 524,964.31	\$ 663,408.13	\$ 663,458.13					
WATER FUND CAPITAL EXPENDITURES							Water Fund 2022 Planned Purchases			
PW Vehicles:	<u>1999 F-350 Water Utility Truck #2</u>						\$ 75,000.00			
	<u>2003 F-550 Mini-Dump Truck #3</u>									
	<u>2020 International Dump Truck #7</u>									
PW Equipment:	<u>Zero Turn Lawn Mower</u>						\$ 3,000.00			
	<u>1988 Dynapac Roller</u>									
	<u>2018 CAT F2IT Backhoe</u>									
	<u>2021 CAT 262D3 Skid Steer</u>									
Emergency:										
Project:	<u>Capital Fund Projects</u>									
Water:	<u>Leak Correlator</u>						\$ 26,120.00			
	<u>Badger Meter Reader Software</u>						\$ 25,166.00			
	<u>Total Expenditures</u>	\$ -	\$ -	\$ -	\$ -		\$129,286.00			
	<u>Carryover</u>	\$ 448,654.73	\$ 524,964.31	\$ 663,408.13	\$ 663,458.13					

2022 Budget-Final
Total Funds in All Capital Accounts Set Aside

General -Sewer -Water Capital Account Summary	General	Sewer	Water	Total Set Aside G-W-S	2022 Budgeted Transfers	Estimated Cost	2022 Budgeted Expenditures including 2022 Budgeted Transfers	2022 Actual Balance	Alternate Funding
MI Heating/AC System	\$ 75,000.00			\$ 75,000.00	\$ 25,000.00	\$ 81,500.00	\$ (150,000.00)	\$ (75,000.00)	\$ -
Borough Hall A/C System	\$ 12,500.00			\$ 12,500.00		\$ 25,000.00		\$ 12,500.00	
Brookfield Park Upgrades	\$ 14,000.00			\$ 14,000.00		\$ -		\$ 14,000.00	
Paving Shop Area	\$ 15,500.00			\$ 15,500.00	\$ 15,500.00	\$ 46,000.00		\$ 15,500.00	
2006 F-250 Pickup/Plow Truck #1	\$ 10,000.00			\$ 10,000.00	\$ 10,000.00	\$ 50,000.00		\$ 10,000.00	
1999 F-350 Water Utility Truck #2			\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 75,000.00	\$ (60,000.00)	\$ -	
2003 F-550 Mini-Dump Truck #3	\$ 39,666.67	\$ 16,666.67	\$ 16,666.67	\$ 73,000.01	\$ 50,000.01	\$ 100,000.00		\$ 73,000.01	
2017 F-350 Pickup/Plow Truck #4	\$ 3,571.43			\$ 3,571.43	\$ 3,571.43	\$ 50,000.00		\$ 3,571.43	
2008 F-350 Pickup/Plow Truck #5		\$ 6,857.14		\$ 6,857.14	\$ 6,857.14	\$ 48,000.00		\$ 6,857.14	
2020 International Dump Truck #7	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 7,500.00	\$ 7,500.00	\$ 150,000.00		\$ 7,500.00	
Zero Turn Lawn Mower	\$ 9,000.00	\$ 3,000.00	\$ 3,000.00	\$ 15,000.00	\$ 9,000.00	\$ 15,000.00	\$ (15,000.00)	\$ -	
1988 Dynapac Roller	\$ 1,190.48	\$ 1,190.48	\$ 1,190.48	\$ 3,571.44	\$ 3,571.44	\$ 25,000.00		\$ 3,571.44	
2018 CAT F2IT Backhoe	\$ 1,666.67	\$ 1,666.67	\$ 1,666.67	\$ 5,000.01	\$ 5,000.01	\$ 100,000.00		\$ 5,000.01	
2021 CAT 262D3 Skid Steer	\$ 750.00	\$ 750.00	\$ 750.00	\$ 2,250.00	\$ 2,250.00	\$ 45,000.00		\$ 2,250.00	
Emergency	\$ 1,334.00	\$ 1,334.00	\$ 1,334.00	\$ 4,002.00	\$ 4,002.00	\$ 12,000.00		\$ 4,002.00	
Police Car	\$ 50,000.00			\$ 50,000.00	\$ 20,000.00	\$ 46,000.00	\$ (45,000.00)	\$ 5,000.00	
Police Dept A/C Unit	\$ 15,000.00			\$ 15,000.00	\$ -	\$ 17,000.00		\$ 15,000.00	
Capital Fund Projects - Sewer		\$ 50,000.00		\$ 50,000.00	\$ -			\$ 50,000.00	
Capital Fund Projects - Water			\$ 350,000.00	\$ 350,000.00	\$ -			\$ 350,000.00	
Leak Correlator			\$ 26,120.00	\$ 26,120.00	\$ 26,120.00	\$ 26,120.00	\$ (26,120.00)	\$ -	
Badger Meter Reader Software			\$ 25,166.00	\$ 25,166.00	\$ 25,166.00	\$ 25,166.00	\$ (25,166.00)	\$ -	
Net Cash Balance	\$ 251,679.25	\$ 83,964.96	\$ 488,393.82	\$ 772,752.03	\$ 273,538.03		\$ (321,286.00)	\$ 502,752.03	

2022 Budget-Final
General Fund
Grants Capital Fund

<u>GRANT PROJECTS</u>		<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Total in Capital Account</u>	<u>Grant Received</u>	<u>Total Funding (Capital + Grant)</u>
<u>GF CAPITAL REVENUE</u>								
<u>Beginning Cash Balance</u>		\$ -	\$ -	\$ -	\$ -			
	<u>Interest</u>	\$ -	\$ -	\$ -	\$ -			
01.492.010	<u>Transfers from General Fund</u>	\$ 25,000.00	\$ 288,750.00	\$ 25,000.00	\$ -			
01.439.648	<u>MI Heating/AC System</u>	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00		\$ 75,000.00	\$ 84,632.00	\$ 159,632.00
01.439.647	<u>Growing Greener Grant (Stormwater PRP)</u>		\$ 195,000.00	\$ -		\$ 195,000.00	\$ -	\$ 195,000.00
01.439.610	<u>Main Street Streetscape Grants Phase 4</u>		\$ -	\$ -		\$ -	\$ 450,000.00	\$ 450,000.00
01.439.611	<u>Main Street Streetscape Grant Phase 5</u>		\$ 42,750.00	\$ -		\$ 42,750.00	\$ 435,298.00	\$ 478,048.00
01.439.612	<u>Streetscape Phase 6 DCED</u>			\$ -		\$ -	\$ 250,000.00	\$ 250,000.00
01.439.645	<u>Cotton Street Bridge Repair Project</u>		\$ 26,000.00	\$ -		\$ 26,000.00	\$ -	\$ 26,000.00
01.439.646	<u>Lumber Street Decorative Street Lights</u>			\$ -		\$ -	\$ 42,317.00	\$ 42,317.00
	<u>Hickory Street Bridge Replacement Grant</u>					\$ -	\$ -	\$ -
	<u>S. Church-Hickory Bridge-Alt Bike Grant</u>					\$ -	\$ -	\$ -
01.436.310	<u>Stormwater PRP Plan</u>		\$ -			\$ -		\$ -
<u>Totals Revenues Transferred</u>		\$ 25,000.00	\$ 288,750.00	\$ 25,000.00	\$ -	\$ 338,750.00	\$ 1,262,247.00	\$ 1,600,997.00

2022 Budget-Final
General Fund
Grants Capital Fund

GRANT PROJECTS		BY BUDGET YEAR					GRANT PROJECTS	SUMMARY		
GF GRANTS CAPITAL FUND EXPENDITURES		2020 Budget	2021 Budget	2022 Budget	2023 Budget	Total Spent	GF GRANTS CAPITAL FUND EXPENDITURES	Total Spent	Total Funding Capital + Grant	Net
	<u>MI Heating/AC System</u>		\$ -			\$ -	MI Heating/AC System	\$ -	\$ 159,632.00	\$ 159,632.00
01.439.647	<u>Growing Greener Grant (Stormwater PRP)</u>		\$ (16,225.00)			\$ (16,225.00)	Growing Greener Grant (Stormwater PRP)	\$ (16,225.00)	\$ 195,000.00	\$ 178,775.00
01.439.610	<u>Main Street Streetscape Grants Phase 4</u>		\$ (327,015.45)			\$ (327,015.45)	Main Street Streetscape Grants Phase 4	\$ (327,015.45)	\$ 450,000.00	\$ 122,984.55
01.439.611	<u>Main Street Streetscape Grant Phase 5</u>		\$ (12,000.00)			\$ (12,000.00)	Main Street Streetscape Grant Phase 5	\$ (12,000.00)	\$ 478,048.00	\$ 466,048.00
01.439.612	<u>Streetscape Phase 6 DCED</u>		\$ (100.00)			\$ (100.00)	Streetscape Phase 6 DCED	\$ (100.00)	\$ 250,000.00	\$ 249,900.00
01.439.645	<u>Cotton Street Bridge Repair Project</u>		\$ (28,460.45)			\$ (28,460.45)	Cotton Street Bridge Repair Project	\$ (28,460.45)	\$ 26,000.00	\$ (2,460.45)
01.439.646	<u>Lumber Street Decorative Street Lights</u>		\$ (34,518.12)			\$ (34,518.12)	Lumber Street Decorative Street Lights	\$ (34,518.12)	\$ 42,317.00	\$ 7,798.88
	<u>Hickory Street Bridge Replacement Grant</u>					\$ -	Hickory Street Bridge Replacement Grant	\$ -	\$ -	\$ -
	<u>S. Church-Hickory Bridge-Alt Bike Grant</u>					\$ -	S. Church-Hickory Bridge-Alt Bike Grant	\$ -	\$ -	\$ -
01.492.015	<u>Stormwater PRP Plan</u>		\$ (13,725.00)			\$ (13,725.00)	Stormwater PRP Plan	\$ (13,725.00)	\$ -	\$ (13,725.00)
Total Expenditures		\$ -	\$ (432,044.02)	\$ -	\$ -	\$ (432,044.02)		\$ (432,044.02)	\$ 1,600,997.00	\$ 1,168,952.98

**2022 Budget-Final
Water Fund Grant Capital Fund**

<u>WATER FUND GRANT PROJECTS</u>		<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Total in Capital Account</u>
<u>WATER FUND GRANT CAPITAL REVENUE (BRI)</u>						
06.448.741	<u>Transfer to Water Capital Fund</u>	\$ -	\$ 16,310.00		\$ -	\$ -
	<u>Small water and Sewer grant-S. Church Street valves</u>					\$ -
	<u>Totals Revenues Transferred</u>	\$ -	\$ 16,310.00	\$ -	\$ -	
<u>WATER FUND CAPITAL EXPENDITURES</u>						
	<u>Small water and Sewer grant-S. Church Street valves</u>		\$ 16,310.00			
	<u>Total Expenditures</u>	\$ -	\$ 16,310.00	\$ -	\$ -	
	<u>Revenue less Expenditures</u>		\$ -			

