

BOROUGH OF MACUNGIE

2024
BUDGET
FINAL

Adopted by Council
November 20, 2023

Borough of Macungie
2024 Budget
Final

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**2024 Budget
General Fund Revenues**

	<u>2024 General Fund Revenues</u>	
	\$ (52,274)	<u>2024 Budget</u>
01.301.010	<u>Real Estate Taxes - Current Year</u> - (\$237,548,100 x .00425 mills x 98% collection rate) (1mill=\$237,548) plus estimates	\$ 1,010,808
01.301.020	<u>Real Estate Taxes - Prior Year</u>	\$ 9,000
	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	
01.301.030	<u>Real Estate Taxes - Delinquent</u>	\$ 15,000
	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	
01.301.060	<u>Real Estate Taxes - Interim</u>	\$ 1,000
	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	
01.310.001	<u>Per Capita Taxes - Current</u>	\$ 18,470
	A \$10 per capita tax is assessed to all Macungie residents over the age of 18. This year's revenue will be approximately	
01.310.002	<u>Per Capita Taxes - Prior Years</u>	\$ 164
	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	

**2024 Budget
General Fund Revenues**

	<u>2024 General Fund Revenues</u>	
	\$ (52,274)	<u>2024 Budget</u>
01.310.003	<u>Per Capita Taxes - Delinquent</u>	\$ 6,795
	The delinquent per capita taxes are turned over to a tax collection agency. The Borough should received approximately	
01.351.008	<u>Grants</u>	
	Grant funding has been moved to GF Grant Capital Account	
1.351.040	<u>21 ARPA Local Fiscal Recovery Fund</u>	
	ARPA Grant Funding is in the GF Grant Capital Account	
01.310.010	<u>Real Estate Transfer Tax</u>	\$ 126,000
	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	<u>Earned Income Tax</u>	\$ 448,275
	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	<u>Local Services Tax</u>	\$ 30,000
	In 2015 this tax was increased to \$52 from \$10 annually.	
01.320.081	<u>Miscellaneous Permits</u>	\$ 750
	Revenue from yard sale, transient, retail, moving and fireworks permits be	
01.321.080	<u>Cable Television Franchise</u>	\$ 40,000
	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	<u>Residential Rental License Fees</u> - At the \$30 license fee for 59 units remain to obtain licenses. The revenue will be	\$ 300
01.331.011	<u>Magistrate Fines</u>	\$ 1,000
	Fines received from violations of Borough ordinances, statutes, vehicles code, etc. will be	
01.331.012	<u>Local Fines</u>	\$ 500
	Revenues received from \$20 parking tickets will be	

**2024 Budget
General Fund Revenues**

	<u>2024 General Fund Revenues</u>	
	\$ (52,274)	<u>2024 Budget</u>
01.331.013	<u>State Police Fines</u>	\$ 500
	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>	\$ 1,750
	Revenues from court hearings will be	
01.341.000	<u>Interest Earnings</u>	\$ 129,093
	Estimated interest earned this year will be	
01.342.000	<u>Rents and Royalties</u>	\$ 25,000
	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 will be	
01.351.020	<u>Public Safety Grant</u>	\$ -
	50% reimbursement for new vests for officers will be	
01.354.003	<u>Winter Maintenance</u>	\$ 1,267
	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>	\$ -
01.355.001	<u>Public Utility Commission (PUC) Realty Tax</u>	\$ 1,100
	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>	\$ 75,107
	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>	\$ 19,750

**2024 Budget
General Fund Revenues**

	<u>2024 General Fund Revenues</u>	
	\$ (52,274)	<u>2024 Budget</u>
	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>	\$ 8,000
	The Recycling Performance Grant is estimated to be	
01.359.000	<u>Payment In Lieu of Taxes (PILOT)</u>	\$ 8,000
	LCHA has a PILOT Agreement with the Borough for the Macungie Meadows, Locust, and Cedar Street properties.	
01.361.032	<u>Reimbursable Engineering Costs</u>	
	Reimbursable expenses for engineering review and inspections are anticipated to be	
01.361.065	<u>Eng. Costs Reim-Est @ Brookside</u>	
01.361.033	<u>Zoning and Subdivision/ Land Development Plan Fees</u>	\$ 3,000
	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
	The anticipated revenue for zoning permits will be	
01.361.035	<u>Legal Fee Reimbursement</u>	\$ 4,500
01.362.011	<u>Police Reports</u>	\$ 750
	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 \$70 per inspection per unit the revenue will be	\$ 1,250
01.362.041	<u>Building Permits</u>	\$ 16,500
	The anticipated revenue for building permits will be	
01.362.042	<u>Electrical Permits</u>	\$ 2,500
	The anticipated revenue for electric permits will be	
01.362.043	<u>Plumbing Permits</u>	\$ 2,500
	These fees comprise residential and commercial fixture installations. It is estimated the Borough receive	
01.362.045	<u>Occupancy/Use Permits</u>	\$ 200
	The anticipated revenue for use/occupancy permits will be	

**2024 Budget
General Fund Revenues**

	<u>2024 General Fund Revenues</u>	
	\$ (52,274)	<u>2024 Budget</u>
01.362.046	<u>HVAC Permits</u>	\$ 1,250
	The anticipated revenue for HVAC permits will be	
01.362.140	<u>Fingerprinting</u>	\$ 200
	The Borough charges a \$50 fee for fingerprinting non-residents.	
01.364.030	<u>Solid Waste</u>	\$ 672,192
	2023 refuse billing receipts will be	
01.365.000	<u>Health Insurance Co-Pay/Dividend</u>	\$ 32,129
	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
	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	\$ 1,000
01.381.001	<u>Yard Waste Fund Income</u>	\$ 1,250
	<u>Total Revenue</u>	\$ 2,723,900
	<u>Pass Through Revenue</u>	
01.361.032	<u>Reimbursable Engineering Costs</u>	
01.361.065	<u>Eng. Costs Reim-Est @ Brookside</u>	
01.355.099	<u>Firemen's Relief</u>	\$ 19,750
01.364.030	<u>Solid Waste</u>	\$ 564,758
	<u>Revenue 2023/2024 Pass thru plus trash</u>	\$ 584,508
	<u>Net Revenue 2023/2024 less pass thru and trash</u>	\$ 2,139,392

2024 Budget
General Fund Expenditures

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
	<u>400 Executive Government</u>	
01.400.110	<u>Council Compensation -</u>	\$ 7,200
	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>	\$ 1,500
	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>	\$ 44,419
	The Borough Manager's salary is split equally between the general , water and sewer funds. The general fund portion is	
01.401.130	<u>Administrative Assistant's Salary -</u>	\$ 15,713
	The Administrative Assistant's wages are split equally between the general , water and sewer funds funds. The general fund portion is	
01.401.131	<u>Borough Clerk/Assistant Treasurer Salary -</u>	\$ 15,391
	The Borough Clerk/Assistant Treasurer's wages are split equally between the general , water and sewer funds funds. The general fund portion is	
01.401.13X	<u>Assistant to Manager -</u>	\$ 15,713
	The Assistant to Manager's wages are split equally between the general , water and sewer funds funds. The general fund portion is	
	<u>402 Auditing Services</u>	
01.402.311	<u>Auditing -</u>	\$ 10,293
	The annual audit, as performed by the firm of Cambell, Rappold & Yurasits , 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>	\$ 4,288
	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>	\$ 5,873

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</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>	\$ 7,400
	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	<u>Auditing -</u>	\$ 3,165
	The audit expenses for the Real Estate Tax Collector's audit.	
01.403.353	<u>Bonding -</u>	\$ 160
	The Real Estate Tax Collector's bond is	
	<u>404 Legal Services</u>	
01.404.314	<u>Legal Services -</u>	\$ 40,000
	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	
	<u>406 General Government Administration</u>	
01.406.153	<u>Long Term Disability Insurance -</u>	\$ 600
	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	<u>Short Term Disability Insurance</u>	\$ 700
	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	<u>Medical, Eye and Dental Benefits -</u>	\$ 82,540
	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 excluding police will be	
01.406.158	<u>Life Insurance & ADD</u>	\$ 550

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
	\$80,000 Policy on all full time employees	
01.406.159	<u>Pension - Defined Contribution</u>	\$ 1,250
	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	
01.406.160	<u>Pension - Defined Benefit</u>	\$ 12,068
	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>	\$ 24,053
	Social Security taxes (.0765) for the general fund are	
01.406.162	<u>Unemployment Compensation-</u>	\$ 1,700
	The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. The 2024 rate remains at .0285 with the base payroll remaining at \$10,000. This fee is estimated at	
01.406.181	<u>Wellness Incentive -</u>	\$ 300
	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>	\$ -
01.406.196	<u>Health Reimbursement Account (HRA) -</u>	\$ 1,250
	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>	\$ 10
01.406.210	<u>Office Supplies -</u>	\$ 1,750

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</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>	\$ 4,417
	1/3 the cost to purchase IT services, upgrades, virus protection	
01.406.249	<u>Petty Cash -</u>	\$ 50
	For small unexpected purchases the cash on hand will be	
01.406.321	<u>Telephone -</u>	\$ 1,500
	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>	\$ 2,500
	Postage for sending out utility bills, and day to day correspondence will be	
01.406.337	<u>Automobile Allowance -</u>	\$ 250
	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>	\$ 4,000
	To advertise ordinances, meetings, bids, etc. in the East Penn Press will cost	
01.406.342	<u>Printing-</u>	\$ 625
	The printing of letterhead, envelopes and various forms is estimated to be	
01.406.351	<u>Commercial Insurance Policy -</u>	\$ 6,656
	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	
	<u>General Liability</u>	

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
	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.	
	<u>Property</u>	
	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.	
	<u>Commercial Crime Policy</u>	
	Provides coverage for employee theft	
	<u>Inland Marine</u>	
	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.	
	<u>Public Officials Liability Coverage</u>	
	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.	
	<u>Automobile</u>	

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
	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.	
	<u>Umbrella</u>	
01.406.353	<u>Bonding -</u>	\$ 800
	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	<u>Workers Compensation Insurance -</u>	\$ 4,448
	The Borough is a member of Susquehanna Municipal Trust for Workers Comp Insurance	
01.406.375	<u>Office Maintenance and Repair -</u>	\$ 750
	Repairs on machinery and equipment are estimated at	
01.406.420	<u>Dues and Subscriptions-</u>	\$ 1,500
	Includes subscriptions to various governmental magazines and memberships and payments	
01.406.450	<u>Service Contracts -</u>	\$ 22,958
	DPW maintenance contracts BH, MI and for various administrative software programs, office equipment, Swiftreach 911, webhosting and payroll processing.	
01.406.460	<u>Seminars -</u>	\$ 1,000
	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>	\$ 1,500
	Includes MI programming and Borough advertising (\$1500)	
01.406.401	<u>Yard Waste Passes</u>	\$ 1,000
	<u>408 Engineering Services</u>	
01.408.313	<u>General Engineering Services -</u>	\$ 40,000
	General Engineering services for the Borough will cost approximately	
01.408.317	<u>Reimbursable Engineering Services -</u>	\$ -

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</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>409 General Government Buildings</u>	
01.409.122	<u>Macungie Institute Facility Manager--</u>	\$ 23,087
	The Facility Manager's wages are based on 24 hrs/wk	
01.409.229	<u>Hospitality -</u>	\$ 500
	To purchase refreshments for various functions	
01.409.230	<u>Heating Expenses -</u>	\$ 7,750
	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>	\$ 2,000
	The cost for paper towels, toilet tissue, and the like for Borough Hall and MI will be	
01.409.260	<u>Minor Equipment Building</u>	\$ 100
01.409.361	<u>Electricity -</u>	\$ 4,280
	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>	\$ 14,445
	Routine building and grounds maintenance for the MI & Borough Hall, including deicer	
01.409.430	<u>Real Estate Tax</u>	\$ 1,250
	For property at 24 S. Church Street	
01.409.450	<u>Elevator Service Contract</u>	\$ 1,075
	The annual service contract will cost	
01.409.451	<u>Janitorial Services</u>	\$ 10,159
	The annual cost to clean Borough Hall and The Macungie Institute	
01.409.480	<u>Miscellaneous FRS Bookkeeping</u>	\$ 20,000
01.409.670	<u>Building Improvements</u>	\$ -
01.409.740	<u>Machinery & Equipment</u>	\$ -
	<u>410 Police Department</u>	
01.410.130	<u>Police Chief's Salary</u>	\$ -

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
	To hire a chief will cost	
01.410.131	<u>Sergeant's Salary -</u>	\$ 88,317
01.410.137	<u>Corporal's Salary -</u>	\$ 84,406
01.410.133	<u>Patrol Officer Wages -</u>	\$ 250,827
	4 full time patrol police officers	
01.410.135	<u>30 Hour Police Wages -</u>	\$ 42,998
	For 1 officer to work 36 hrs/wk	
01.410.136	<u>Part-time Police Wages -</u>	\$ 25,000
01.410.153	<u>Long Term Disability Insurance-</u>	\$ 1,250
	The Borough provides long-term disability insurance for full time & 30-hr officers.	
01.410.154	<u>Short Term Disability Insurance-</u>	\$ 1,434
	The Borough provides short-term disability insurance for full time & 30-hr officers.	
01.410.156	<u>Medical, Eye and Dental Benefits -</u>	\$ 155,166
	Medical, eye and dental benefits for the department will cost approximately	
01.410.158	<u>Life Insurance-</u>	\$ 1,170
	\$100,000. Policy for full time & 30-hr officers per the collective bargaining agreement.	
01.410.160	<u>Pension -</u>	\$ 138,194
	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>	\$ 41,064
	Social Security taxes for the police department will be	
01.410.162	<u>Unemployment Compensation -</u>	\$ 3,135
01.410.181	<u>Wellness -</u>	\$ 420
01.410.182	<u>Longevity-</u>	\$ 6,971
	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>	\$ 25,000
	For holidays, court time, emergency call outs and extra shifts it will cost approximately	
01.410.184	<u>Shift Differential -</u>	\$ 6,000

2024 Budget
General Fund Expenditures

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
	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
	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
	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>	\$ 600
	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
01.410.230	<u>Heating Costs - Police Station -</u>	\$ 1,100
	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>	\$ 10,931
	Fuel for Borough Police cars is estimated at	
01.410.236	<u>Police Housekeeping Supplies -</u>	\$ 750
	The cost for cleaning products, paper towels, toilet tissue will be	
01.410.238	<u>Uniforms -</u>	\$ 7,000
	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	<u>Ammunition -</u>	\$ 2,000
	Each police officer must be certified annually. The cost for ammunition is	
01.410.249	<u>Mayor's Discretionary Fund</u>	\$ -
	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	<u>Maintenance and Repairs Parts -</u>	\$ 3,785

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	2024 Budget
	To purchase parts for the police car repairs will cost approximately	
01.410.260	<u>Major Equipment -</u>	\$ 3,000
	to purchase a new virtual server for computer server will cost	
01.410.321	<u>Telephone -</u>	\$ 1,920
	To pay telephone bills for the police department will cost approximately	
01.410.325	<u>Postage -</u>	\$ 600
	The cost of postage for the day to day operation of the police department will be	
01.410.337	<u>Police-Personal Car Usage --</u>	
01.410.351	<u>Commercial Insurance -</u>	\$ 7,488
	Automobile and Police Professional Liability Insurance	
01.410.354	<u>Workers Compensation Insurance Police</u>	\$ 17,090
01.410.361	<u>Electricity - Police Station-</u>	\$ 1,500
	The police budget includes 1/3 of the electricity for Borough Hall. This will cost approximately	
01.410.373	<u>Maintenance & Repairs Building Police</u>	\$ 1,475
01.410.374	<u>Vehicle Maintenance -</u>	\$ 2,520
	Expenses incurred from an outside service center for maintenance and repairs to the police cars are estimated at	
01.410.420	<u>Dues/Subscriptions -</u>	\$ 400
	Dues for subscriptions for various publications will cost	
01.410.450	<u>Service Contracts</u>	\$ 14,131
	For various office equipment, stop watches, computers, copy machine etc. will cost	
01.410.451	<u>Janitorial Services</u>	\$ 3,386
	The annual cost to outsource cleaning of the police department and a portion of washing the atrium windows is	
01.410.460	<u>Seminars -</u>	\$ 500
	To send the officers to training courses will cost	
01.410.461	<u>Civil Service Commission Expenses -</u>	\$ 900
	To advertise meeting and hiring notices, solicitor's fees and pay for police testing, it is estimated to cost	
01.410.480	<u>Miscellaneous Services-</u>	\$ 1,025

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
	The Borough budgets \$1,025 for the Humane Society services	
01.410.500	<u>Transfer to Post Retirement Medical Fund</u>	\$ 25,000
01.492.010	<u>Transfer to General Fund Capital Account -</u> \$15,000 toward purchase of a police car is included in the transfers to GF Capital Acct line item.	\$ -
	<u>Capital Purchases</u>	
01.410.740	<u>Purchase Police Car</u>	\$ -
01.410.742	<u>Capital Building Improvements -</u>	\$ -
	<u>411 Fire Department</u>	
01.411.231	<u>Vehicle Fuel -</u>	\$ -
	To operate the fire trucks and equipment, the fuel will cost	
01.411.354	<u>Worker's Compensation Insurance -</u>	\$ 11,000
	The Borough pays the workers compensation insurance for the Fire Department. This will cost approximately	
01.411.540	<u>Fire Department Allocation -</u>	\$ 90,000
	The Borough allocates funds to the Fire Department for equipment costs and operation expenses.	
01.411.541	<u>Fireman's Relief Fund -</u>	\$ 19,750
	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	<u>Macungie Ambulance Corp-</u>	\$ 1,600
	The Borough's contribution to the Macungie Ambulance Corp is	
	<u>414 Zoning</u>	
01.414.120	<u>Zoning/Code Enforcement Officer/Rental Inspector</u>	\$ 59,003
	The wages for a part-time zoning/code enforcement officer working 24 hours/wk is	
	<u>Zoning/Code Enforcement Officer/Rental Inspector</u>	\$ 35,000
	The wages for a part-time zoning/code enforcement officer working 10 hours/wk is	
01.414.130	<u>Zoning Hearing Board Compensation</u>	\$ 675

2024 Budget
General Fund Expenditures

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
	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	<u>Professional Services -</u>	\$ 3,000
	to codify the Borough ordinances	
01.414.314	<u>Legal Services</u>	\$ 3,000
	The Zoning Hearing Board is represented by Attorney John Ashcraft at each meeting, along with the stenographer services . These costs will be approximately	
	<u>415 Emergency Management</u>	
01.415.220	<u>Operating Supplies</u>	\$ 1,000
	<u>426 Leaf Collection</u>	
01.426.450	<u>Leaf Collection Service</u>	\$ 25,343
	Leaf Collection 3 years -term with EMI. New (3) year contract awarded in 2023. Term is 2023, 2024, 2025 with optional 2026.	
	<u>427 Solid Waste Collection</u>	
01.427.342	<u>Solid Waste Printing -</u>	\$ 200
	The cost to print the refuse bills is estimated to be	
01.427.450	<u>Solid Waste Contract -</u>	\$ 564,758
	2 nd year of 3-yr contract. The cost for contracted services by Whitetail Disposal for once a week collection and to hold one electronic recycling and shredding event will be	
	<u>430 Public Works</u>	
01.430.122	<u>Public Works Supervisor</u>	\$ 23,394
	The Public Works Supervisor wages are split equally between the general , water and sewer funds funds. The general fund portion is	
01.430.140	<u>Public Works</u> wages are split equally between the general , water and sewer funds funds. The general fund portion is	\$ 72,295
01.430.141	<u>Seasonal Wages</u>	\$ 3,400

2024 Budget
General Fund Expenditures

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
	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	<u>Part Time Wages</u>	\$ -
	The expense to hire 1 part time employee to shovel snow in the winter	
01.430.183	<u>Overtime Wages</u>	\$ 2,500
	The wages for the public works crew to work overtime for snow removal, paving, etc. are estimated at	
01.401.485	<u>Payroll Expenses - Other</u>	
01.430.220	<u>Operating Supplies</u>	\$ 9,000
	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	<u>Vehicle Fuel -</u>	\$ 4,791
	Fuel for trucks 1, 6, 7 and lawn equipment is estimated to be	
01.430.238	<u>Uniforms -</u>	\$ 2,200
	The Borough provides uniforms and \$150 towards safety shoes for each employee.	
01.430.250	<u>Vehicle Maintenance and Repair Parts -</u>	\$ 9,869
	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	<u>Small Tools and Minor Equipment -</u>	\$ 3,333
	to purchase and maintain small tools and minor equipment	
01.430.316	<u>CDL Testing -</u>	\$ 400
	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	<u>Maintenance and Repair Services -</u>	\$ 4,847
	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	<u>Equipment Rental -</u>	\$ 2,000
	Expenses incurred for equipment rental.	
01.430.741	<u>Capital Purchase -</u>	\$ -

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
01.430.740	<u>Machinery and Equipment -</u>	\$ -
	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 and tree pruning services</u>	\$ 14,200
01.433.220	<u>Signs and Markings -</u>	\$ 4,000
	To purchase signs, barricades, cones, marking paints and replace worn trail markers will cost	
01.433.450	<u>Crosswalk Painting -</u>	\$ 14,050
	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	
01.433.451	<u>Traffic Control -</u>	\$ 6,000
	To contract services for traffic control the GF portion will cost	
01.434.361	<u>Holiday Lights</u>	\$ 300
	Electricity for the Christmas decorations will cost approximately	
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
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>	\$ 11,000
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>	\$ 110,000
	The following street work is scheduled for 2023: S. Walnut (Lea to Arch) (620 ft). Race Street from Cedar St-south (700 ft).	
01.439.610	<u>Main Street Streetscape Grants</u>	\$ -

2024 Budget
General Fund Expenditures

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</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>	\$ -
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
01.454.250	<u>Parks - Maintenance -</u>	\$ 13,823
	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	
01.454.361	<u>Flower Park - Electricity</u>	\$ 500
	Electric to run the fountain pumps and the lights will cost approximately	
01.455.000	<u>Shade Tree --</u>	\$ -
	Annual Street treet maintenance	
01.456.000	<u>Library Contract -</u>	\$ 22,450
	The Borough's contribution to the Emmaus Public Library is	
01.457.540	<u>Halloween Parade -</u>	\$ -
	The Borough's annual donation to the Halloween Parade is	
01.457.570	<u>Flower Park</u>	
	To contribute \$1500 to Flower Park	\$ 1,500
01.463.530	<u>Macungie Holiday</u>	\$ 1,600
	To contribute \$1500 to Macungie Holiday event	
	<u>Fireworks Donation</u>	\$ -
	To contribute to fireworks celebrations in the Borough	
01.471.100	<u>Capital Improvement Loan (principle & interest)</u>	\$ -

**2024 Budget
General Fund Expenditures**

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</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.	
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-principal</u>	\$ 71,683
	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>	\$ 8,623
01.492.010	<u>Transfer to General Fund Capital Account-</u>	\$ 80,613
	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>	\$ -
	To transfer for MI Heating/AC System.	
01.492.013	<u>Transfer to General Fund Capital Account-PW</u>	\$ -
	To transfer the Public Works vehicles, equipment, paving shop area and emergency.	
01.492.014	<u>Transfer to General Fund Capital Account-Police</u>	\$ -
	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		\$ -

2024 Budget
General Fund Expenditures

	<u>2024 General Fund Expenditures</u>	
	\$ (52,274)	<u>2024 Budget</u>
	Total Expenditures	<u>\$ 2,774,425</u>

**2024 Budget
Sewer Fund
Revenue**

<u>2024 Sewer Fund Revenues</u>		
	\$ 489,936	<u>2024 Budget</u>
08.341.000	<u>Interest Income -</u>	\$ 91,353
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	
08.362.080	<u>Sewer Miscellaneous</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.	\$ -
08.364.010	<u>Meter Rate Services to Customers--</u>	\$ 456,957
	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	
08.364.012	<u>Sewer Allocations -</u>	\$ 81,774
	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	
08.365.000	<u>Health Insurance Co-Pay/Dividend-</u>	\$ 14,845
	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.	
08.392.001	<u>Capital Loan Funds</u>	\$ -
	<u>Totals Revenues:</u>	\$ 644,929

**2024 Budget
Sewer Fund
Expenditures**

<u>2024 Sewer Fund Expenditures</u>		
	\$ 489,936	<u>2024 Budget</u>
08.429.121	<u>Borough Manager's Salary -</u>	\$ 44,419
	The Borough Manager's salary is split equally between the general, water and sewer funds. The sewer fund portion is	
08.429.122	<u>Public Works Supervisor's Salary -</u>	\$ 23,394
	The Public Works Supervisor's wages are split equally between the general, water and sewer funds. The sewer fund portion is	
08.429.130	<u>Administrative Assistant's Salary -</u>	\$ 15,713
	The Administrative Assistant's wages are split equally between the general, water and sewer funds. The sewer fund portion is	
08.429.131	<u>Borough Clerk/Assistant Treasurer's Salary -</u>	\$ 15,391
	The Borough Clerk/Assistant Treasurer's wages are split equally between the general, water and sewer funds. The sewer fund portion is	
08.429.13X	<u>Assistant to Manager -</u>	\$ 15,713
	The Assistant to Manager's wages are split equally between the general, water and sewer funds. The sewer fund portion is	
08.429.140	<u>Wages - Public Works current (3) + (1) new</u>	\$ 75,695
08.429.153	<u>Long Term Disability Insurance -</u>	\$ 415
	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	
08.429.154	<u>Short Term Disability Insurance -</u>	\$ 515

**2024 Budget
Sewer Fund
Expenditures**

<u>2024 Sewer Fund Expenditures</u>		
	\$ 489,936	<u>2024 Budget</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	
08.429.156	<u>Health Benefits -</u>	\$ 77,669
	The sewer fund portion is estimated to be	
08.429.158	<u>Life Insurance -</u>	\$ 325
	\$80,000. Life Insurance Policy to all full-time employees. The sewer fund portion is	
01.406.159	<u>Pension - Defined Contribution</u>	\$ 1,250
	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	
01.406.160	<u>Pension - Defined Benefit</u>	\$ 12,068
	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	
08.429.161	<u>F.I.C.A. -</u>	\$ 15,095
	Social Security taxes for the sewer fund will be	
08.429.162	<u>Unemployment Compensation-</u>	\$ 1,140
	The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. This fee is estimated at	
08.429.181	<u>Wellness Incentive -</u>	\$ -

**2024 Budget
Sewer Fund
Expenditures**

<u>2024 Sewer Fund Expenditures</u>		
	\$ 489,936	<u>2024 Budget</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	
08.429.141	<u>Part-time Wages</u> --	\$ -
08.429.183	<u>Overtime Wages</u> -	\$ 2,500
08.429.196	<u>Health Reimbursement Account</u> -	\$ 400
	The Borough reimburses the employee for the first 50% of the health insurance deductible.	
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>	\$ 4
	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.	
08.429.210	<u>Office Supplies</u> -	\$ 500
	Paper, envelopes, pens, staples, paper clips, etc. are estimated to cost	

**2024 Budget
Sewer Fund
Expenditures**

<u>2024 Sewer Fund Expenditures</u>		
	\$ 489,936	<u>2024 Budget</u>
08.429.213	<u>Small Items of Equipment</u> - The sewer portion of a new computer for staff	\$ 2,500
08.429.220	<u>Operating Supplies</u> -	\$ 500
08.429.230	<u>Heating Expense</u> - Shop	\$ 2,000
	The cost to heat the garage is split between the water (50%) and sewer (50%) funds. The sewer fund portion is estimated to be	
08.429.231	<u>Vehicle Fuel</u> -	\$ 4,791
	To purchase fuel for trucks 3, 5 and 1/3 of the backhoe will cost	
08.429.236	<u>Housekeeping Supplies</u> -	\$ 500
	Toilet paper, paper towels, cleaning supplies, light bulbs, etc. are estimated to cost	
08.429.238	<u>Uniforms</u> -	\$ 2,200
	The Borough provides uniforms and \$150 towards safety shoes for each employee.	
08.429.245	<u>Street Patching Material</u> -	\$ -
08.429.249	<u>Petty Cash</u> -	\$ -
08.429.250	<u>Maintenance/Repairs Parts</u> -	\$ 9,943
	To purchase parts for maintenance and repairs of the Borough vehicles and equipment is estimated to cost	
08.429.260	<u>Small Tools and Minor Equipment</u> - The purchase and maintenance on small tools and equipment	\$ 3,733
08.429.311	<u>Auditing</u> -	\$ 10,293
	The sewer fund portion of the audit will be	
08.429.313	<u>Engineering Expenses</u> -	\$ 14,000

**2024 Budget
Sewer Fund
Expenditures**

<u>2024 Sewer Fund Expenditures</u>		
	\$ 489,936	<u>2024 Budget</u>
	Engineering services are provided by Barry Isett & Associates. The sewer fund engineering costs are estimated at	
08.429.314	<u>Legal Expenses-</u>	\$ 1,000
	The sewer fund legal costs are estimated to be	
08.429.321	<u>Telephone -</u>	\$ 500
	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	
08.429.325	<u>Postage -</u>	\$ 1,200
	The cost of mailing the sewer bills should be	
08.429.341	<u>Advertising</u>	\$ 200
	The cost to advertise for bids is estimated to be	
08.429.342	<u>Printing -</u>	\$ 300
	The cost for printing will be	
08.429.351	<u>Commercial Insurance Policy-</u>	\$ 4,992
	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	
08.429.353	<u>Bonding -</u>	\$ 325
	The bonding charges for the Borough Manager and Assistant Treasurer are split between general, water and sewer funds. The sewer fund portion is	
08.429.354	<u>Workers Compensation -</u>	\$ 4,448
	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	
08.429.361	<u>Electricity -</u>	\$ 1,750

**2024 Budget
Sewer Fund
Expenditures**

<u>2024 Sewer Fund Expenditures</u>		
	\$ 489,936	<u>2024 Budget</u>
	Electric for Borough Hall is split 1/3 police, 1/3 general and 1/3 sewer. The sewer fund portion is	
08.429.364	<u>Transmission & Treatment -</u>	\$ 258,076
	The Borough pays Lehigh County Authority for transmitting wastewater through their lines to the Allentown plant for treatment.	
08.429.373	<u>Garage Maintenance -</u>	\$ 5,025
08.429.374	<u>Maintenance and Repair Services -</u>	\$ 2,332
	To have the Borough vehicles (trucks 3, 5, and 1/3 backhoe) and machinery repaired by an outside garage may cost	
08.429.384	<u>Machinery/Equipment Rental-</u>	\$ 500
	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	
08.429.420	<u>Dues/Subscriptions -</u>	\$ -
08.429.450	<u>Service Contracts -</u>	\$ 7,207
	Contracts for computers, copier, public notification system and benefits programs will cost approximately	
08.429.451	<u>Traffic Control</u> - To contract traffic control services, the sewer portion will be	\$ 3,500
08.429.460	<u>Seminars/Training -</u>	\$ 250
	To pay for the staff to attend seminars and required training programs, it will cost approximately	
08.429.480	<u>Miscellaneous Expenses -</u>	\$ 20,000
	FRS Bookkeeping	
08.429.720	<u>Inflow and Infiltration -</u>	\$ 25,000

**2024 Budget
Sewer Fund
Expenditures**

<u>2024 Sewer Fund Expenditures</u>		
	\$ 489,936	<u>2024 Budget</u>
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)	
	<u>Capital Expenditures:</u>	
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>	\$ -
	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>	\$ -
08.492.008	<u>Transfer to Sewer Capital Fund</u> -	\$ 96,072
	Total Expenses	\$ 785,346

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**2024 Budget
Water Fund
Revenues**

	2024 Water Fund Revenues	
	562,516	<u>2024 Budget</u>
06.341.000	<u>Water Fund Interest -</u>	\$ 50,057
	It is anticipated the water fund will earn	
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>	\$ 6,688
	The Borough receives funding from the State to defray the non-uniform pension fund. The water fund portion of this funding is	
06.365.000	<u>Health Insurance Co-Pay/Dividend-</u>	\$ 14,845
	Employees pay 8.5% of their annual health insurance premium through a pre-taxed payroll deduction	
06.378.010	<u>Metered Water Sales -</u>	\$ 553,600
	Rates: \$148.28 fixed annual;, plus flow rate: \$4.25/1000 gals.	
06.378.040	<u>Hydrant Charges -</u>	\$ 1,350
	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.	
06.378.090	<u>Water Meter Sales -</u>	\$ 4,270
	Income from the purchase of korner horns at	
06.378.091	<u>Miscellaneous Services</u>	\$ 100
06.380.004	<u>Water Connection Fee -</u>	\$ 51,546

**2024 Budget
Water Fund
Revenues**

	2024 Water Fund Revenues	
	562,516	<u>2024 Budget</u>
	This item includes the water connection fee charge of \$1,562.00 to individuals when they connect to the Borough's water system.	
6.391.010	<u>Sale of Fixed Assets</u>	
06.392.000	<u>Proceeds from Long Term Debt</u>	
	<u>Total Revenue</u>	<u>\$ 682,455</u>

**2024 Budget
Water Fund
Expenditures**

2024 Water Fund Expenditures		
	562,516	2024 Budget
06.448.121	<u>Borough Manager's Salary -</u>	\$ 44,419
	The Borough Manager's salary is split equally between the general, water and sewer funds. The water fund portion is	
06.448.122	<u>Public Works Supervisor's Salary -</u>	\$ 23,394
	The Public Works Supervisor wages are split equally between the general, water and sewer funds. The water fund portion is	
06.448.130	<u>Administrative Assistant's Salary-</u>	\$ 15,713
	The Administrative Assistant's wages are split equally between the general, water and sewer funds. The water fund portion is	
06.448.131	<u>Borough Clerk/Assistant Treasurer Salary -</u>	\$ 15,391
	The Borough Clerk/Assistant Treasurer's wages are split equally between the general, water and sewer funds. The water fund portion is	
06.448.13X	<u>Assistant to Borough Manager Salary -</u>	\$ 15,713
	The Assistant to Borough Manager's wages are split equally between the general, water and sewer funds. The water fund portion is	
06.448.140	<u>Water Operator's Wages -</u>	\$ 75,695
	<u>Wages - Public Works current (3) + (1) new</u>	
06.448.141	<u>Part-time Wages -</u>	
06.448.153	<u>Long Term Disability Insurance -</u>	\$ 415
	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>	\$ 525

**2024 Budget
Water Fund
Expenditures**

2024 Water Fund Expenditures		
	562,516	2024 Budget
	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	
06.448.156	<u>Health Benefits -</u>	\$ 77,669
	The Borough provides full time employees with medical/prescription, eye and dental coverage	
06.448.158	<u>Life Insurance -</u>	\$ 325
	\$80,000. Life Insurance Policy to all full-time employees. The water fund portion is	
01.406.159	<u>Pension - Defined Contribution</u>	\$ 1,250
	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	
01.406.160	<u>Pension - Defined Benefit</u>	\$ 12,068
	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	
06.448.161	<u>F.I.C.A. -</u>	\$ 15,095
	Social Security taxes for the water fund will be	
06.448.162	<u>Unemployment Compensation -</u>	\$ 1,140
	The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. This fee is estimated at	

**2024 Budget
Water Fund
Expenditures**

2024 Water Fund Expenditures		
	562,516	
		2024 Budget
06.448.181	<u>Wellness Incentive</u> -	\$ 300
06.448.183	<u>Overtime</u> -	\$ 2,500
	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
	The Borough reimburses the employee for the first 50% of the health insurance deductible.	
06.448.198	<u>PCOR Fee</u>	\$ 35
	This fee ended in 2019.	
06.448.210	<u>Office Supplies</u> -	\$ 550
	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 staff	\$ 2,000
06.448.221	<u>Purification</u> -	\$ 4,182
	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>	\$ 2,200
	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> -	\$ 4,791

**2024 Budget
Water Fund
Expenditures**

2024 Water Fund Expenditures		
	562,516	2024 Budget
	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
	To purchase light bulbs, toilet paper, cleaning supplies, etc. will cost	
06.448.238	<u>Uniforms -</u>	\$ 2,200
	The Borough provides uniforms and safety shoes for each employee. For 1 employee and \$150 toward the Public Works Supervisor, the cost will be	
06.448.239	<u>Pump Maintenance -</u>	\$ 4,700
06.448.249	<u>Hydrant/Distribution Supplies -</u>	\$ 38,662
06.448.250	<u>Maintenance and Repairs Parts -</u>	\$ 5,169
06.448.260	<u>Small Tools and Minor Equipment -</u>	\$ 8,489
06.448.311	<u>Auditing -</u>	\$ 7,043
	The annual audit will cost approximately	
06.448.313	<u>Engineering Expenses-</u>	\$ 15,000
06.448.314	<u>Legal Expenses -</u>	\$ 800
	The Authority's legal services are estimated to cost	
06.448.316	<u>Water Testing -</u>	\$ 10,370
	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	
06.448.321	<u>Telephone -</u>	\$ 2,300
	The telephone costs, including lines for the water tank monitoring system will be	

**2024 Budget
Water Fund
Expenditures**

2024 Water Fund Expenditures		
	562,516	2024 Budget
06.448.325	<u>Postage -</u>	\$ 1,500
	The cost of mailing the water bills is estimated at	
06.448.329	<u>Pagers -</u>	\$ 800
	The Borough allows for immediate communication during the day and for emergency call out during non-work hours.	
06.448.341	<u>Advertising -</u>	\$ 200
	The cost to advertise the authority meetings and water notices is approximately	
06.448.342	<u>Printing -</u>	\$ 600
	Printing costs are estimated at	
06.448.351	<u>Commercial Insurance Policy -</u>	\$ 8,597
	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	<u>Bonding -</u>	\$ 400
	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	<u>Workers Compensation -</u>	\$ 4,448
	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	<u>Electricity -</u>	\$ 21,000
	The electric to run the wells and for the Borough garage will cost	

**2024 Budget
Water Fund
Expenditures**

2024 Water Fund Expenditures		
	562,516	2024 Budget
06.448.373	<u>Maintenance and Repair Buildings</u> —	\$ 7,335
06.448.374	<u>Repairs and Maintenance Services</u> —	\$ 2,862
	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	<u>General Maintenance & Street Repairs</u> —	\$ 5,000
	To restore the street and/or sidewalk after water leaks is estimated to cost	
06.448.377	<u>Water Meters/Certification</u> -	\$ 26,645
06.448.384	<u>Machinery/Equipment Rentals</u> -	\$ 1,000
06.448.420	<u>Subscriptions and Dues</u> -	\$ 440
	various memberships and annual fees it will cost	
06.448.450	<u>Service Contracts</u> —	\$ 18,624
	Computer, water billing system, internet, copier, Swift 911 public notification, DEP and benefits contracts, generator maintenance agreements will cost	
06.448.451	<u>Traffic Control</u> - To contract for traffic control services, the water fund portion will be	\$ 2,000
06.448.460	<u>Seminars/Training</u> -	\$ 1,300
	For the Water Operator and staff to attend seminars and required training, it will cost approximately	
06.448.480	<u>Miscellaneous Expenses</u> - FRS Bookkeeping	\$ 21,500
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>	

**2024 Budget
Water Fund
Expenditures**

2024 Water Fund Expenditures		
	562,516	2024 Budget
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 Fields at Brookside 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-list of funded projects under Water Capital Account</u>	\$ 137,441
06.448.744	<u>Old Reservoir</u> - Tree Removal	\$ -
06.474.000	<u>G. E. Capital Loan (Capmark) – Paid off in 2022</u>	
	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	\$ 66,500
06.474.003	Capital Loan Interest Payment	\$ 10,100
	Total Expenses	\$ 749,397

2024 Budget
Liquid Fuels
Revenue and Expenditures

	<u>2024 STATE LIQUID FUELS REVENUES</u>	
	\$162,580	<u>2024 Budget</u>
	<u>Beginning Cash Balance</u>	\$ 136,587
35.341.000	<u>Interest -</u>	
35.355.000	<u>Liquid Fuels Entitlement -</u>	\$ 79,674
	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 2023 it is estimated we will be received	
35.355.003	<u>State Road Turnback Payments -</u>	\$ 3,320
	The annual maintenance payment for turnback roads is \$4,000 per mile. Church and Lehigh Streets = 0.832 miles	
	Total Revenue	\$ 82,994
	Total Revenue Fund Balance	\$ 219,580
	<u>STATE LIQUID FUELS EXPENDITURES</u>	
35.432.220	<u>Winter Maintenance --</u>	\$ 6,500
	deicing materials are estimated at	
35.433.361	<u>Traffic Light -</u>	\$ 5,500
	The maintenance contract for 3 traffic lights is \$850/yr. plus any unplanned repairs are estimated at	
35.434.361	<u>Street Lights -</u>	\$ 45,000
	Electric to operate the traffic and street lights will cost	
	Total Expenditures	\$ 57,000

General Fund Capital Account
2024 Budget

	GF Capital Account	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Total in Capital Account
GF CAPITAL REVENUE							
	Beginning Cash Balance	\$ 168,983.76	\$ 223,906.72	\$ 286,869.76	\$ 318,861.76	\$ 284,643.01	
	Interest	\$ 255.96	\$ 463.04	\$ 50.00	\$ 50.00	\$ 40,000.00	
01.492.010	Transfers from General Fund	\$ 88,000.00	\$ 62,500.00	\$ 101,179.25	\$ 170,264.25	\$ 80,612.58	
Macungie Institute:	MI Heating/AC System	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$125,000.00
Borough Hall:	A/C System	\$ 12,500.00	\$ -	\$ -	\$ 50,000.00		\$ 1,800.00
Parks:	Brookfield Park Upgrades	\$ 14,000.00	\$ -	\$ -			\$ 14,000.00
	Capital Fund projects						
Bridge:	Hickory Street Bridge		\$ -	\$ -			
Roadway	S. Church Street Replacement						
	Buttonwood Replacement						
PW Vehicles:	2006 F-250 Pickup/Plow Truck #1			\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 30,000.00
	1999 F-350 Water Utility Truck #2			\$ -	\$ -		
	2003 F-550 Mini-Dump Truck #3	\$ 11,500.00	\$ 11,500.00	\$ 16,666.67	\$ 16,666.67		\$ 0.34
	2017 F-350 Pickup/Plow Truck #4			\$ 3,571.43	\$ 3,571.43	\$ 3,571.43	\$ 10,714.29
	2008 F-350 Pickup/Plow Truck #5						
	2020 International Dump Truck #7			\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 7,500.00
PW Equipment:	Zero Turn Lawn Mower		\$ 6,000.00	\$ 3,000.00	\$ -		\$ 2,392.75
	1988 Dynapac Roller			\$ 1,190.48	\$ 1,190.48	\$ 1,190.48	\$ 3,571.44
	2018 CAT F21T Backhoe			\$ 1,666.67	\$ 1,666.67	\$ 1,666.67	\$ 5,000.01
	2021 CAT 262D3 Skid Steer			\$ 750.00	\$ 750.00	\$ 750.00	\$ 2,250.00
	John Deere Snow Blower-sidewalk				\$ 19,085.00	\$ 17,100.00	\$ 36,185.00
PW Garage	Suggested for MS4 project-paving, shop area	\$ -		\$ 15,500.00	\$ 22,000.00	\$ 17,500.00	\$ 55,000.00
Emergency:				\$ 1,334.00	\$ 1,334.00	\$ 1,334.00	\$ 4,002.00
Police:	Police Car	\$ 15,000.00	\$ 15,000.00	\$ 20,000.00	\$ 16,500.00	\$ -	\$ 66,500.00
	Police Dept A/C Unit	\$ 10,000.00	\$ 5,000.00		\$ -		\$ (20,200.00)
	Police Renovations						\$ 71,696.86
	Total Transfers + Interest	\$ 88,255.96	\$ 62,963.04	\$ 101,229.25	\$ 170,314.25	\$ 120,612.58	
	Total Transfer + Interest + Balance Carryover	\$ 257,239.72	\$ 286,869.76	\$ 388,099.01	\$ 489,176.01	\$ 405,255.59	
	Committed						
	Uncommitted						
GF CAPITAL FUND EXPENDITURES							
Macungie Institute:	MI Heating/AC System						
Borough Hall:	A/C System				\$ (40,500.00)		
Parks:	Brookfield Park Upgrades						
	Capital Fund projects						
Bridge:	Hickory Street Bridge						
	S. Church Street Replacement						
PW Vehicles:	2006 F-250 Pickup/Plow Truck #1						
	1999 F-350 Water Utility Truck #2						
	2003 F-550 Mini-Dump Truck #3				\$ (56,333.00)		
	2017 F-350 Pickup/Plow Truck #4						
	2008 F-350 Pickup/Plow Truck #5						
	2020 International Dump Truck #7	\$ (33,333.00)					
PW Equipment:	Zero Turn Lawn Mower			\$ (6,607.25)			
	1988 Dynapac Roller						
	2018 CAT F21T Backhoe						
	2021 CAT 262D3 Skid Steer						
	John Deere Snow Blower-sidewalk						
PW Garage	Suggested for MS4 project-paving, shop area			\$ (15,500.00)	\$ (22,500.00)		
Emergency:							
Police:	Police Car			\$ (47,130.00)	\$ (50,000.00)		
	Police Dept/BH AC Unit				\$ (35,200.00)		
	Total Expenditures	\$ (33,333.00)	\$ -	\$ (69,237.25)	\$ (204,533.00)	\$ -	

Sewer Fund Capital Account
2024 Budget

	Sewer Capital Account	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Total in Capital Account
SEWER CAPITAL REVENUE						
	Beginning Cash Balance	\$ 473,514.66	\$ 551,988.00	\$ 623,305.67	\$ 661,035.29	
	Interest	\$ 1,215.34	\$ 2,385.13	\$ 450.00	\$ 35,764.56	
08.364.012	Sewer Allocations (\$ 2478/tie in)	\$ 27,258.00	\$ 37,170.00	\$ 39,648.00	\$ 81,774.00	
08.392.001	Capital Loan Funds					
08.492.008	Transfer to Sewer Capital Fund	\$ 50,000.00	\$ 33,964.96	\$ 30,964.96	\$ 96,072.29	
PW Vehicles:	2006 F-250 Pickup/Plow Truck #1					
	1999 F-350 Water Utility Truck #2					
PW Vehicles:	2003 F-550 Mini-Dump Truck #3		\$ 16,666.67	\$ 16,666.67	\$ -	\$ -
	2017 F-350 Pickup/Plow Truck #4					
	2008 F-350 Pickup/Plow Truck #5		\$ 6,857.14	\$ 6,857.14	\$ 6,857.14	\$ 13,714.28
	2020 International Dump Truck #7		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00
PW Equipment:	Zero Turn Lawn Mower		\$ 3,000.00	\$ -		\$ 5,202.42
	1988 Dynapac Roller		\$ 1,190.48	\$ 1,190.48	\$ 1,190.48	\$ 2,380.96
	2018 CAT F2IT Backhoe		\$ 1,666.67	\$ 1,666.67	\$ 1,666.67	\$ 3,333.34
	2021 CAT 262D3 Skid Steer		\$ 750.00	\$ 750.00	\$ 750.00	\$ 1,500.00
Emergency:			\$ 1,334.00	\$ 1,334.00	\$ 1,334.00	\$ 2,668.00
Project:	Capital Fund Projects	\$ 50,000.00	\$ -			\$ 50,000.00
	Total Transfers + Interest	\$ 78,473.34	\$ 73,520.09	\$ 71,062.96	\$ 131,836.85	
	Total Transfer + Interest + Balance Carryover	\$ 551,988.00	\$ 625,508.09	\$ 694,368.63	\$ 792,872.14	

SEWER FUND CAPITAL EXPENDITURES						
08.430.750	Capital Improvement Project Expense					
PW Vehicles:	2006 F-250 Pickup/Plow Truck #1					
	1999 F-350 Water Utility Truck #2					
	2003 F-550 Mini-Dump Truck #3			\$ (33,333.34)		
	2017 F-350 Pickup/Plow Truck #4					
	2008 F-350 Pickup/Plow Truck #5					
	2020 International Dump Truck #7					
PW Equipment:	Zero Turn Lawn Mower		\$ (2,202.42)			
	1988 Dynapac Roller					
	2018 CAT F2IT Backhoe					
	2021 CAT 262D3 Skid Steer					
Emergency:						
Project:	Capital Fund Projects					
	Total Expenditures	\$ -	\$ (2,202.42)	\$ (33,333.34)	\$ -	

Water Fund Capital Account (BRI)
2024 Budget

	WATER FUND CAPITAL BUDGET	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 budget	Total in Capital Account
WATER CAPITAL REVENUE (BRI)							
	Beginning Cash Balance	\$ 372,190.61	\$ 448,654.73	\$ 525,093.75	\$ 551,450.30	\$ 636,630.78	
	Interest	\$ 1,464.12	\$ 1,439.02	\$ 50.00	\$ 6,389.00	\$ 25,557.00	
06.448.741	Transfer to Water Capital Fund	\$ 75,000.00	\$ 75,000.00	\$ 138,393.82	\$ 145,477.82	\$ 137,441.15	
PW Vehicles:	2006 F-250 Pickup/Plow Truck #1						
	1999 F-350 Water Utility Truck #2			\$ 60,000.00	\$ 10,000.00	\$ -	\$ 432.00
	2003 F-550 Mini-Dump Truck #3			\$ 16,666.67	\$ 16,666.67	\$ -	\$ 33,333.34
	2017 F-350 Pickup/Plow Truck #4						
	2008 F-350 Pickup/Plow Truck #5						
	2020 International Dump Truck #7			\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 7,500.00
PW Equipment:	Zero Turn Lawn Mower			\$ 3,000.00	\$ -		\$ 797.58
	1988 Dynapac Roller			\$ 1,190.48	\$ 1,190.48	\$ 1,190.48	\$ 3,571.44
	2018 CAT F21T Backhoe			\$ 1,666.67	\$ 1,666.67	\$ 1,666.67	\$ 5,000.01
	2021 CAT 262D3 Skid Steer			\$ 750.00	\$ 750.00	\$ 750.00	\$ 2,250.00
Emergency:				\$ 1,334.00	\$ 1,334.00	\$ 1,334.00	\$ 4,002.00
Project:	Capital Fund Projects	\$ 75,000.00	\$ 75,000.00				\$ 150,000.00
	Buttonwood Water Main Replacement				\$ 75,000.00		\$ 75,000.00
Water:	Leak Correlator			\$ 26,120.00	\$ -		\$ -
	Badger Meter Reader Software			\$ 25,166.00	\$ -		\$ (533.85)
	66 Model 25 Radio Read meters				\$ 14,520.00		\$ 14,520.00
	Hydrant- Stortz Connectors-Adapters				\$ 17,000.00		\$ -
	HVAC System Well # 1				\$ 4,850.00		\$ -
	Utility Truck Plow				\$ -		\$ -
new	Old Reservoir Tree Removal					\$ 15,000.00	
new	Replacement well pump at Well #2					\$ 80,000.00	
new	Replacement Hillcrest Tank Controller System					\$ 35,000.00	
	Total Transfers + Interest	\$ 76,464.12	\$ 76,439.02	\$ 138,443.82	\$ 151,866.82	\$ 162,998.15	
	Total Transfer + Interest + Balance Carryover	\$ 448,654.73	\$ 525,093.75	\$ 663,537.57	\$ 703,317.12	\$ 799,628.93	
WATER FUND CAPITAL EXPENDITURES							
	2006 F-250 Pickup/Plow Truck #1						
PW Vehicles:	1999 F-350 Water Utility Truck #2			\$ (58,065.00)	\$ (11,503.00)	\$ -	
	2003 F-550 Mini-Dump Truck #3				\$ (33,333.34)	\$ -	
	2017 F-350 Pickup/Plow Truck #4						
	2008 F-350 Pickup/Plow Truck #5						
	2020 International Dump Truck #7						
PW Equipment:	Zero Turn Lawn Mower			\$ (2,202)			
	1988 Dynapac Roller						
	2018 CAT F21T Backhoe						
	2021 CAT 262D3 Skid Steer						
Emergency:							
Project:	Capital Fund Projects						
	Buttonwood Water Main Replacement						
Water:	Leak Correlator			\$ (26,120)			
	Badger Meter Reader Software			\$ (25,700)			
carry over 23 to 24	66 Model 25 Radio Read meters				\$ -		
	Hydrant- Stortz Connectors-Adapters				\$ (17,000)		
	HVAC System Well # 1				\$ (4,850)		
new	Old Reservoir Tree Removal						
new	Replacement well pump at Well #2						
new	Replacement Hillcrest Tank Controller System						
	Total Expenditures	\$ -	\$ -	\$ (112,087.27)	\$ (66,686.34)	\$ -	
	Carryover	\$ 448,654.73	\$ 525,093.75	\$ 551,450.30	\$ 636,630.78	\$ 799,628.93	