



TOWN OF GREENVILLE 2025  
BUDGET

**TABLE OF CONTENTS**

2024 Year in Review .....2

Major Budget Items

    Real Estate Tax.....3

    Earned Income Tax.....6

Debt Service.....7

Major Consideration for 2025 Budgets

    2025 Budget Considerations.....10

    General Fund Revenue Comparison.....11

    General Fund Expenditure Comparison.....12

    General Fund Budget Comparison.....13

    Stormwater Utility Fee.....14

    Fire Service Fee.....14

    Sewer Fund.....14

    Collective Bargaining Agreements.....16

    Grants.....18

    Employee Budgeted Costs.....21

    Current and Preceding Year Comparisons .....24

    Town Organizational Chart.....45

Budget Schedule.....46

General Fund Budget for 2025.....47

Fire Service Fund Budget for 2025.....58

Sewer Fund Budget for 2025.....61

Storm Water Fund Budget for 2025.....64

Airport Fund Budget for 2025.....66

Capital Improvements Budget for 2025.....67

Capital Improvement Plan 2025-2029.....69

October 1, 2024

Members of Town of Greenville Council  
The Honorable Mayor Paul Hamill  
Residents and Property Owners  
Town of Greenville Employees  
Visitors to the Town of Greenville

RE: 2025 Budget Message

On behalf of the Town of Greenville's Strategic Management Committee, I am pleased to present the 2025 General Fund, Sewer Fund, Airport Fund, Storm Water Fund, Fire Service Fund, and Capital Fund Budgets. These budget documents have been prepared according to Article Six of the Town of Greenville Home Rule Charter. The charter requires the Town Manager to submit a proposed fiscal year plan to the Greenville Town Council. The budget is designed as a financial plan for all municipal funds.

The Town of Greenville is a Home Rule Community with a Council-Manager form of government located in Mercer County in Western Pennsylvania. The Town of Greenville, the Greenville Area School District, the County of Mercer, and the Commonwealth of Pennsylvania are separate entities and taxing authorities. The Town of Greenville has a landmass of 1.5 square miles and a population of 5,540 (2020 Census). The Town of Greenville provides a full range of services, including:

- Police Protection for the Town of Greenville
- Fire Protection for the Town of Greenville
- Maintenance of Streets
- Maintenance of Sanitary Sewers and Storm Sewers
- Snow and Ice Removal on Roads
- Enforcement of Building Codes and Zoning Ordinances
- Tax Collection
- Town Parks
- General Administration

The Town Manager and staff commenced the preparation of the 2025 budget in July of 2024. Municipal department heads submitted initial budget requests along with input from Council's Budget and Finance Committee Members. The staff developed the 2025 budget by utilizing these requests in conjunction with the current year and historical revenue and expenditure data. The budget represents the Town's commitment to maintaining effective and efficient operations.

## **2024 YEAR IN REVIEW**

Below are the highlights from 2024:

- For over 25 years, the Trinity North site that once stood as the principal employer and economic hub has sat idle. Due to groundwater issues, the site has floundered under the Department of Environmental Protection (DEP) ACT 2 cleanup process. Trinity Industries, DEP, and the Town of Greenville partnered to get the groundwater clearance on December 28, 2023. The Town then initiated a sales agreement to transfer the ownership of all the properties owned by Trinity to the Town. On August 2, 2024, the ownership of these properties was transferred to Greenville. The Town believes site control of these properties is critical to their redevelopment.
- In 2023, several buildings within the downtown corridor were demolished, and the Town acquired some of these properties through tax sale (132, 211, 213, 194 Main Street). The Town believes it is critical to have site control of these blighted properties to assist with the redevelopment of the downtown corridor. The properties at 200, 202, and 204 Main Street were acquired by the Town in 2024. A grant application will be submitted in late 2024 to obtain funding to demolish 200 and 202 Main and clean up the site at 204 Main. The sites will be cleaned through this grant to prepare them for future development. Another grant application will be submitted to fully renovate 194 Main Street to make the building attractive for potential developers or business owners.
- The Greenville Planning Commission retained Mackin Engineers and Consultants to lead the process of updating the Zoning Ordinance and writing a Subdivision and Land Development Ordinance (SALDO). The Town has not significantly revised its zoning ordinance since 2005. These two documents will help guide development within the community. Also, the Greenville Redevelopment Authority engaged Stromberg, Garrigan, and Associates to begin the planning process for redevelopment in the Down Town Corridor and the Trinity North site properties. The future development of these sites must be planned to create sustainability for the future of Greenville.
- In 2024, the Town saw significant volunteer-led efforts to clean up, fix, and install facilities within Riverside Park. The completion of the basketball and pickleball courts signified a considerable improvement to the amenities that the park offers to its residents. These facilities and the renovation work completed to the Amphitheater make for a brighter future for the park. The volunteers also lead the efforts to rehab the playground, update the electricity and lighting in the park, and facilitate several community concerts at the Amphitheater. The efforts of residents, school groups, and Thiel College have transformed Riverside Park into an amenity that will draw people to our area, contributing to the town's redevelopment effort.
- The Greenville Sanitary Authority continues to work through the regulatory process of selling the Authorities' assets to Aqua Pennsylvania. The application for the sale has been submitted to the Public Utility Commission (PUC), which is expected to render a decision on the sale in December 2024.

## MAJOR BUDGET ITEMS

### Real Estate Tax

In Pennsylvania, the county government is responsible for establishing the assessed value of the real property. According to the latest estimate, the total assessed value of all taxable property in the Town will be \$34,433,050 for 2025. For the 2025 budget, property taxes will be as follows: 11 mills for real estate, 3 for fire protection, and 9.19 for indebtedness, for a total of 23.19 mills, representing a 2.39 mill decrease in property taxes.

The average assessed value of a taxable property in Greenville is \$13,861.94. A decrease of 2.39 mills for the property tax rate would equate to \$33.13, which is a decreased annual tax liability for the average taxable property in Greenville. Due to the assessed value of any individual property, this tax liability decrease could be more or less. The Town property tax rate will now be less than that of Mercer County (23.65 mills). The Town of Greenville's 2025 General Fund and Fire Service Fund Budgets are based on an assessment valuation as calculated below:

\$ 34,433,050	Tentative Assessed Value for 2025
x 0.0110	11.0 mills
<hr/> 378,763.55	
x 90%	Average Collection Rate
<hr/> <b>\$ 340,887.19</b>	

### Fire Protection Tax

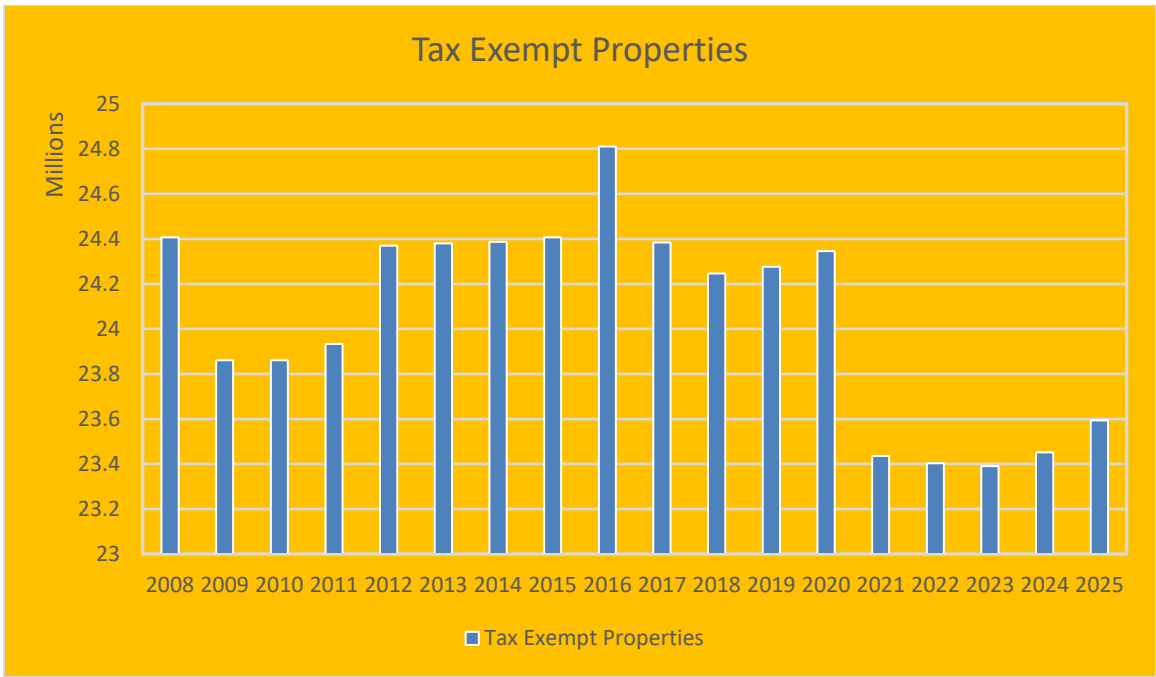
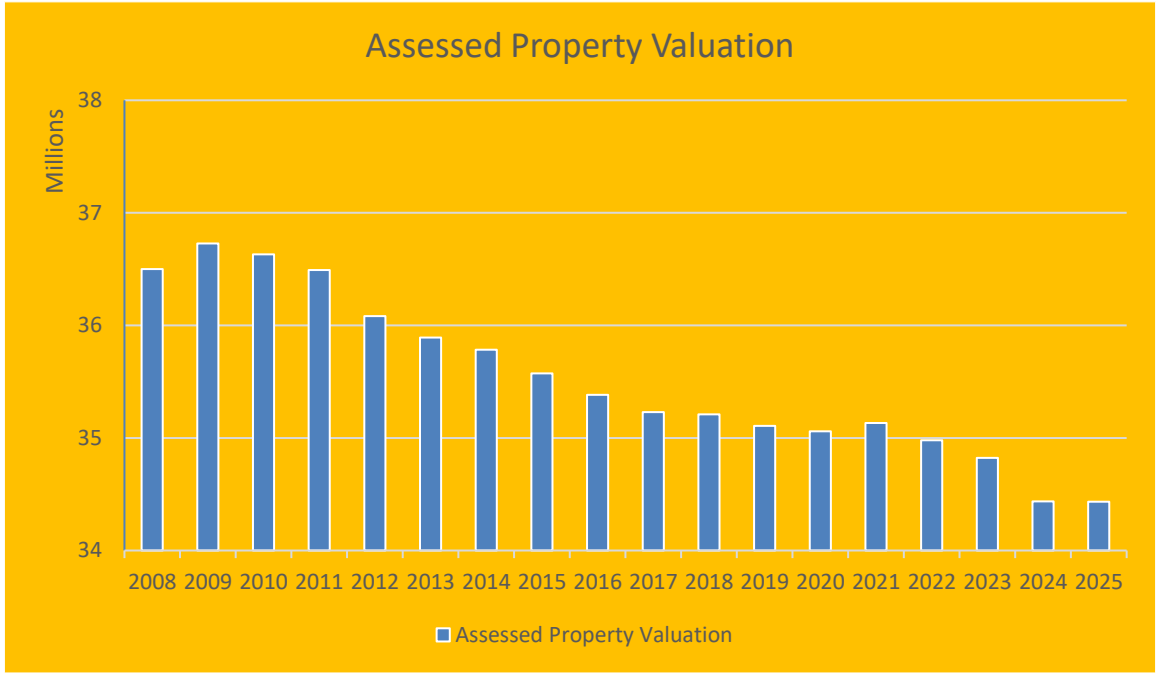
\$ 34,433,050	Tentative Assessed Value for 2025
x 0.0030	3.0 mills
<hr/> 103,299.15	
x 90%	Average Collection Rate
<hr/> <b>\$ 92,969.24</b>	

### Indebtedness Tax

\$ 34,433,050	Tentative Assessed Value for 2025
x 0.00919	9.19 mills
<hr/> 316,439.72	
x 90%	Average Collection Rate
<hr/> <b>\$ 284,795.76</b>	

The table below shows the property tax data over the last 16 years. Over those years, the charts depict a 5.7% (\$2,068,000) decline in taxable property values and a 0.3% (\$813,450) decrease in tax-exempt property values since 2008. In 2016 and 2021, the County Tax Office cleared properties from their tax-exempt list that were no longer used for tax-exempt purposes. The number of tax-exempt properties has increased by 35. The delinquent real estate rate is up from 9.3% to 10.3%. We contribute this to the stimulus money residents received in 2021 due to the COVID-19 pandemic, which was used to pay their property taxes in 2022 and 2023. The difference between the Town's highest tax rate (2021 at 38.08 mills) and the proposed 2025 rate (23.19 mills) is 14.89 mills. This equates to a savings of \$206.40 annually to a property owner based on the average assessed value ( $\$13,861.94 * .01489 = \$206.40$ ).

Year	Taxable Properties	Taxable Property Valuation	Non-Taxable Properties	Non-Taxable Property Valuation	% of Non-Taxable Property	Total Taxes Due	Delinquent Properties	Delinquent Taxes	Collection Rate	Delinquency Rate	Tax Rate
2025	2484	34,433,050	177	23,593,950	40.6%	798,502	-----	-----	-----	-----	23.19
2024	2500	34,437,600	155	23,451,300	40.5%	880,914	-----	-----	-----	-----	25.58
2023	2503	34,823,450	151	23,390,000	40%	890,784	346	91,973	89.7%	10.3%	25.58
2022	2510	34,978,700	150	23,402,900	40%	982,202	358	101,625	89.7%	10.3%	28.08
2021	2507	35,133,350	154	23,435,300	40%	1,337,878	308	125,060	90.7%	9.3%	38.08
2020	2503	35,058,650	157	24,345,750	41%	1,335,033	333	133,700	90%	10%	38.08
2019	2505	35,106,850	157	24,276,700	40.8%	1,266,655	368	150,098	88.2%	11.8%	36.08
2018	2506	35,209,200	156	24,245,900	40.7%	1,270,348	359	130,359	89.7%	10.3%	36.08
2017	2513	35,228,850	158	24,383,800	40.9%	1,274,919	452	166,789	87%	13%	36.08
2016	2519	35,382,900	154	24,810,550	41.2%	1,276,615	450	164,982	87%	13%	36.08
2015	2526	35,572,350	149	24,407,400	40.7%	1,176,733	347	120,067	89.8%	10.2%	33.08
2014	2527	35,783,500	148	24,387,000	40.5%	1,076,368	351	114,793	89.3%	10.7%	30.08
2013	2528	35,892,150	147	24,380,100	40.4%	1,116,246	402	114,506	89.7%	10.3%	31.1
2012	2528	36,083,350	146	24,370,050	40.3%	1,122,192	343	114,887	89.8%	10.2%	31.1
2011	2535	36,490,750	139	23,933,700	39.6%	1,149,459	332	117,639	89.8%	10.2%	31.5
2010	2539	36,631,900	138	23,861,600	39.4%	1,153,905	335	130,794	88.7%	11.3%	31.5
2009	2544	36,728,050	138	23,861,600	39.4%	1,156,934	403	127,460	89.0%	11.0%	31.5



## Earned Income Tax

Earned Income Tax (EIT) is the primary source of revenue for the Town of Greenville. This tax is critical for the Town to continue providing appropriate service levels to the public. For the 2025 Budget, the estimated revenue from Resident EIT is \$1,328,702.00. As the Town moves forward post-Act 47, stabilizing and growing its tax base will be vital to its long-term sustainability.

The median household income for Greenville is \$54,237 (for 2022 from [www.uscensus.gov](http://www.uscensus.gov)). It is important to note that 0.5% of the resident EIT rate goes to the Greenville School District. This means that a resident of the Town of Greenville will pay a 1.75% tax rate on earned income to the Town. In 2022, residents paid \$542.37 based on the median household income. In 2025, a resident will pay \$1,220.33 based on the same median income. In Mercer County, Greenville, Sharon, and Hermitage have a 2.25% EIT rate, and Farrell has a 2.5% EIT rate.

The Non-Resident EIT tax rate is projected to generate \$69,000 in revenue. Listed below is a chart that shows the EIT rates used by the Town of Greenville throughout its ACT 47 time period (2003 through 2023) and now post Act 47:

<b>Year</b>	<b>Non-Resident EIT</b>	<b>Resident EIT</b>
2025	1.0%	2.25%
2024	1.0%	2.25%
2023	1.0%	1.75%
2022	1.0%	1.5%
2021	1.0%	1.5%
2020	1.0%	1.0%
2019	1.0%	1.0%
2018	1.0%	1.0%
2017	1.0%	1.0%
2016	1.046%	1.125%
2015	1.092%	1.25%
2014	1.185%	1.28%
2013	1.37%	1.56%
2012	1.42%	1.65%
2011	1.42%	1.65%
2010	1.42%	1.65%
2009	1.42 %	1.65 %
2008	1.34 %	1.6 %
2007	1.34 %	1.6 %
2006	1.25 %	1.5 %
2005	1.5 %	1.7 %
2004	1.5 %	1.7 %
2003	1.5 %	1.7 %

**DEBT SERVICE**

**GENERAL FUND**

The chart below depicts the Town's current bond for the Sports Complex, Fire Station, and Streetscape projects in 2000. Represents the total outstanding principal and interest on the 2015 refunded general obligation bond issue totaling \$4,557,434; the chart depicts the bond will be fully paid in 2025, thus expiring the roughly eight mills of property taxes for debt service in 2026 if no other debt is incurred. Below is the amortization schedule for this project:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	250,000.00	3,281.00	253,281.00
<b>Total</b>	<b>250,000.00</b>	<b>3,281.00</b>	<b>253,281.00</b>

The Town borrowed \$150,000 in 2019 to replace the roof of the municipal building. The debt service was a ten-year general obligation note at a 3.376% interest rate. Below is the amortization schedule for this project:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	14,926.30	2,695.62	17,621.92
2026	15,430.25	2,191.67	17,621.92
2027	15,951.21	1,670.71	17,621.92
2028	16,486.66	1,135.26	17,621.92
2029	17,046.37	575.52	17,621.89
<b>Total</b>	<b>79,840.79</b>	<b>8,268.78</b>	<b>88,109.57</b>

In late 2023, the Town received a loan and grant to replace its police cruisers from the USDA Rural Development program. The loan was for \$38,500, a grant of \$83,600, and the Town's match of \$30,161. The total cost to purchase and equip the police cruisers was \$152,261. The interest rate for this debt service is 3.625%. Below is the amortization schedule for the loan portion of this project:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	12,837.07	734.93	13,572.00
2026	13,310.22	261.78	13,572.00
<b>Total</b>	<b>26,147.29</b>	<b>996.71</b>	<b>27,144.00</b>

## STORMWATER FUND

Over the last several years, the Town has incurred debt to improve its stormwater collection system. PENNVEST (Pennsylvania Infrastructure Investment Authority) has been the primary source of revenue for these improvements by providing grants and low-interest loans. All PENNVEST loans have a 20-year term.

In 2015, \$422,215 was borrowed at a 1% interest rate to replace the collapsed Brackin Alley stormwater pipe. Below is the amortization schedule for this project:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	20,705.18	2,454.58	23,159.76
2026	20,913.17	2,246.59	23,159.76
2027	21,123.29	2,036.47	23,159.76
2028	21,335.48	1,824.28	23,159.76
2029	21,549.80	1,609.96	23,159.76
2030	21,766.31	1,393.45	23,159.76
2031	21,984.97	1,174.79	23,159.76
2032	22,205.84	953.92	23,159.76
2033	22,428.90	730.86	23,159.76
2034	22,654.23	505.53	23,159.76
2035	22,881.81	277.95	23,159.76
2036	15,381.62	57.74	15,439.36
<b>Total</b>	<b>254,930.60</b>	<b>15,266.12</b>	<b>270,196.72</b>

Since its installation, the outfall for the N. Main Street stormwater system has eroded the hillside and undermined the sidewalk just West of the UPMC Hospital. In 2024, the town incurred debt to reroute the stormwater pipes to address this issue, which required \$795,827.59 in borrowing from PENNVEST. The interest rate for this General Obligation Note is 1.0% for years 1-5 and 1.743% for years 6 through maturity. Below is the amortization schedule for this project:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	36,387.35	7,518.85	43,906.20
2026	36,752.89	7,153.31	43,906.20
2027	37,122.12	6,784.08	43,906.20
2028	37,495.04	6,411.16	43,906.20
2029	36,355.75	9,379.79	45,735.54
2030	36,449.17	9,896.15	46,345.32
2031	37,089.58	9,255.74	46,345.32
2032	37,741.24	8,604.08	46,345.32
2033	38,404.36	7,940.96	46,345.32
2034	39,079.12	7,266.20	46,345.32
2035	39,765.75	6,579.57	46,345.32
2036	40,464.43	5,880.89	46,345.32
2037	41,175.38	5,169.94	46,345.32

2038	41,898.81	4,446.51	46,345.32
2039	42,634.97	3,710.35	46,345.32
2040	43,384.07	2,961.25	46,345.32
2041	44,146.32	2,199.00	46,345.32
2042	44,921.98	1,423.34	46,345.32
2043	45,711.25	634.07	46,345.32
2044	11,552.02	33.20	11,585.22
<b>Total</b>	<b>768,531.60</b>	<b>113,248.44</b>	<b>881,780.04</b>

### SANITARY FUND

Due to the age and condition of the wastewater treatment plant, the Sanitary Authority authorized the design to upgrade the plant. In 2021, the Greenville Sanitary borrowed \$2,800,000 at a 3.33% interest rate for this design. Below is the amortization schedule for this project:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	563,991.68	29,206.21	593,197.89
2026	577,043.51	16,154.21	593,197.72
2027	392,095.56	3,365.34	395,460.90
<b>Total</b>	<b>1,533,130.75</b>	<b>48,725.76</b>	<b>1,581,856.51</b>

### POTENTIAL 2025 DEBT SERVICE NEEDS

The Town will acquire funds through debt service in 2025 to replace the N. High Street Storm Sewer.

## **MAJOR CONSIDERATIONS WHEN PREPARING THE 2025 BUDGETS**

### **2025 Budget Considerations**

For another year, the swings in the U.S. economy have led to the Town confronting rising costs for goods and services and employees. From fuel costs to electric costs to insurance costs, these expenses will continue to have a significant effect not only on the 2025 budget but also on future budgets.

The town's staff is faced with increased workloads due to the community's needs, the acquisition of blighted property, increasing state and federal regulations, and the need for economic growth. It has become increasingly challenging to keep up with the day-to-day needs, let alone any other needs that may arise during a week. An additional police officer will be added in 2025 due to these increased demands and the department's need to rely on overtime to cover shifts when officers are off on vacation, personal, and sick leave.

The Greenville Planning Commission and the recently created Greenville Redevelopment Authority have taken on projects to update the zoning ordinance and planning for redevelopment, respectively. Through the 2025 budgeting process, the Town needs to grow its capacity for these planning functions. The 2024 budget had the Assistant Director of Community Development position budgeted, but the position was not filled. For 2025, the town will be looking to fill a second administrative assistant position. Grant administration, research, and general administrative support to the Manager and Assistant Manager in supporting planning and redevelopment will be a few tasks this second administrative assistant job will handle.

The Town will also increase the Community Development budget from \$60,500 in 2024 to \$134,500 in 2025. These increased costs consist of professional services retained for the redevelopment planning taken on by the Redevelopment Authority and the capacity building initiative for training, Home Rule Charter review, Administrative Policy creation, and investment strategies for Sewer & Water sale proceeds. The STMMP grant will cover the increased costs for the capacity building initiative, and the Town will be applying for a Municipal Assistance Planning grant in early 2025 to assist with redevelopment planning costs.

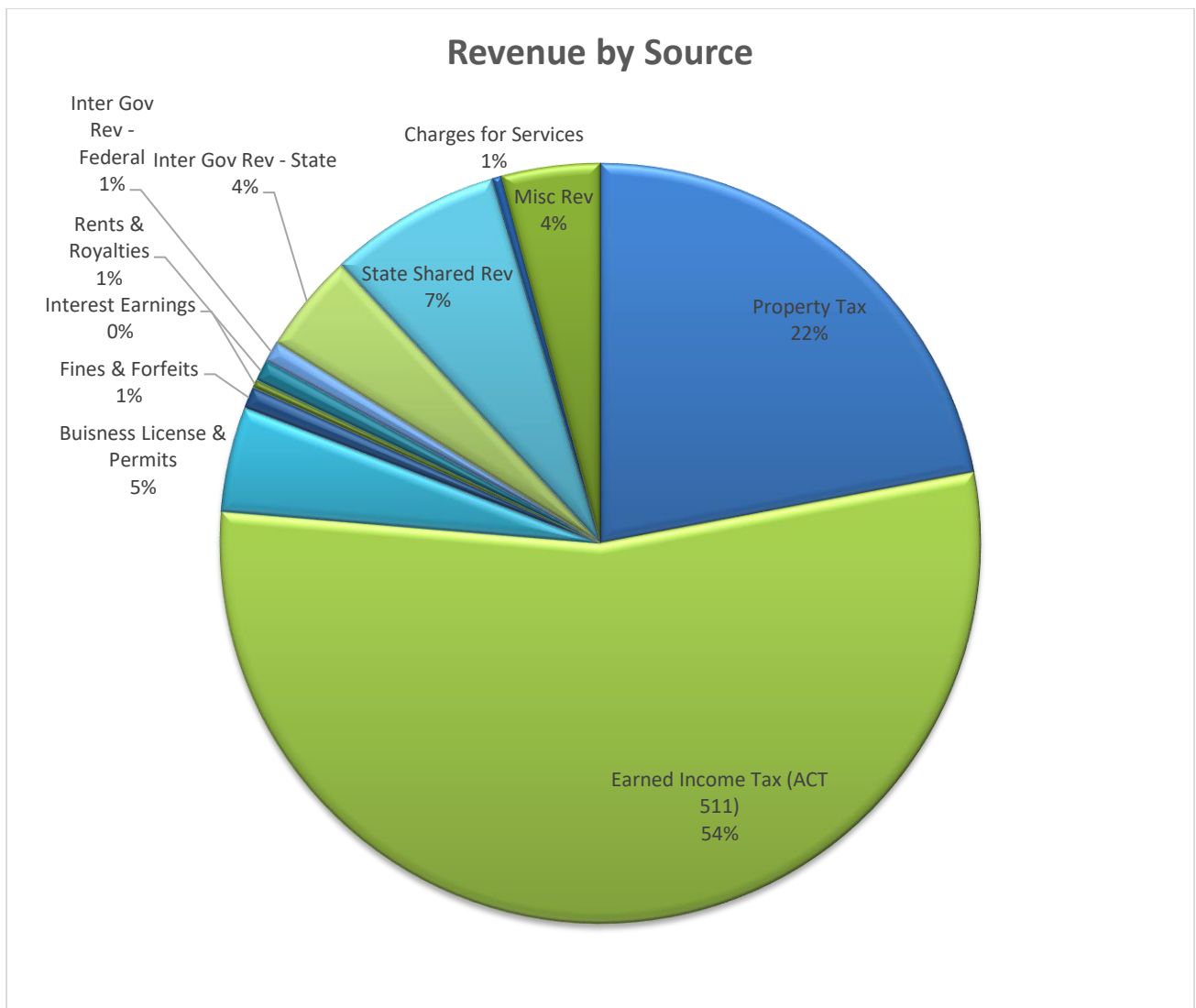
The Sanitary Authority continues to work through the regulatory process of selling the Sanitary asset to Aqua Pennsylvania. This process has taken longer than initially anticipated and has consumed a lot of time for the administrative staff. The Town continued to distribute its administrative costs to the Sanitary Fund as in years past and will continue to do so until the asset transfers ownership. Due to the unknown timeline of the asset transfer, the Town will budget as if the asset will transfer ownership for 2025.

Lastly, the Town needs to address its communications and technology concerning communicating with the public. A \$50,000 grant will be obtained in early 2025 from The Appalachian Regional Commission (ARC) to fund this project's first two years. The project's first goal is to create a website that is easy to navigate and creates consistency with the posted information. The second goal will be to create a social media presence to reach those using this communication form. The last goal will be to create a more efficient budgeting process for the administration and council and streamline how to present the budget to the public.

The town has realized additional revenue than projected for the 2024 budget in earned income tax collections and the real estate transfer tax. The added revenue has created a fund balance that will allow the town to invest in the increased need for services, which will focus on growing the local economy.

## General Fund Revenue Comparison

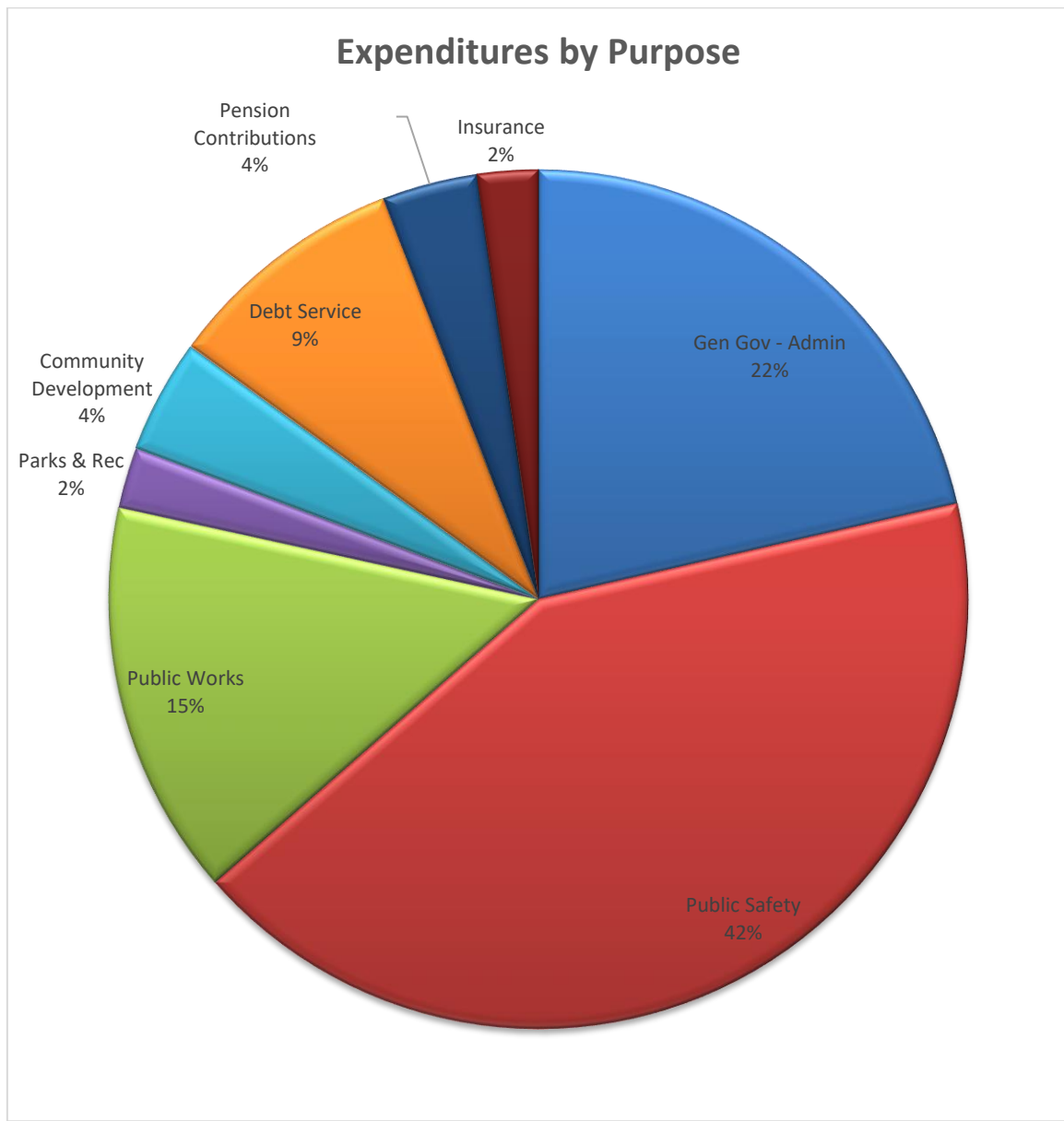
The Town continually struggles with declining revenue. The two primary revenue sources are property taxes and ACT 511 taxes (they consist of earned income, local services, and real estate transfer tax). A significant change that started with the 2021 budget is shifting the Town's primary source of revenue from property taxes to EIT taxes and fees. Also, in 2021, the Town no longer collected the Per Capita Tax. The Town shares a few revenue streams with the Greenville School District (0.5% resident EIT and 0.5% real estate transfer tax). In 2024, the Town raised the resident EIT rate by 0.5% and the real estate transfer tax by 0.5%. The third-largest source of revenue is the state aid the Town receives for its three pension plans. Below is a pie chart that depicts the major revenues.



## General Fund Expenditure Comparison

In 2025, the Town struggles with increasing labor costs and pulling admin costs into the general fund that was part of the sanitary fund due to the pending sale of the sanitary system. On average, the Town realizes an annual \$30,000 to \$50,000 increase in total costs (employee, utility, and debt costs, to name a few). That increase for 2025 is much more significant due to increased pension costs, the addition of a police officer, community development activity, and a second administrative assistant.

The two major costs to the Town are employee costs and debt service costs, which account for 69% of the total general fund expenditures (the employee costs account for 60%, and the debt service accounts for 9%).



## General Fund Budget Comparison

Over the last 15 years, the Town has diligently tried to contain costs while providing the services residents expect and desire. On average, the Town realizes a \$30,000 to \$50,000 increase in costs annually. As the chart below shows, significant cuts have been made to help control these costs and minimize tax increases. The Town's General Fund budget decreased by \$126,879 or 9.4% from 2010 through 2021 (the 2014 budget went up by \$245,197 due to a pass-through of a federal grant received for improvements at the airport). The Airport budget for 2015 was separated from the General Fund budget to stop these one-time fluctuations. In 2021, the Town started dedicating a portion of its annual revenue to capital expenses. For 2022, the Fire Department Budget was pulled out of the General Fund Budget. A Fire Service Fee was implemented in 2022 to fund the Fire Department's expenses and capital needs.

<b>Year</b>	<b>Budget</b>	<b>Difference from Prior Year</b>	<b>Percent of Change ±</b>
2025	\$3,226,559	377,296	11.7%
2024	\$2,849,263	384,062	15.6%
2023	\$2,465,201	-6,778	-0.3%
2022	\$2,471,979	-427,032	-14.7%
2021	\$2,899,011	158,446	5.8%
2020	\$2,740,565	37,510	1.3%
2019	\$2,703,055	56,861	2.1%
2018	\$2,646,194	54,729	2.0%
2017	\$2,591,465	-152,291	-5.6%
2016	\$2,743,756	-146,514	-5.0%
2015	\$2,890,270	-351,874	-10.9%
2014	\$3,242,144	245,197	8.2%
2013	\$2,996,947	-14,158	-0.4%
2012	\$3,011,105	112,814	3.9%
2011	\$2,898,291	-127,599	-4.2%
2010	\$3,025,890	-----	-----

From 2010 through 2020, the Town raised property taxes by 6.58 mills (3 of which were initiated by referendum for fire services) and lowered the earned income tax rates by .65% for residents and .42% for non-residents. In 2021, the Town began to shift its taxing structure to rely upon earned income taxes and fees as its primary source of revenue. This is a shift from the traditional heavy reliance on property taxes as the primary source of revenue. In 2016, the Town implemented a Stormwater Utility Fee to fund repairs to the stormwater system and a Fire Service Fee to fund its paid Fire Department.

As mentioned in the 2025 Budget Considerations section of this budget message, the Town is faced with growing employee costs, a need for redevelopment funding, and revenue to address capital needs. The chart shows that the Town's general fund budget will increase by 11.7%. One item to note is that the Fire Department Budget was pulled out of the General Fund Budget in 2022 by creating the Fire Service Fee.

## **Stormwater Utility Fee**

In 2016, the Town of Greenville implemented a stormwater utility fee to help address its unfunded stormwater infrastructure needs. These needs include maintenance of the system (repairing catch basins, street sweeping, outfall maintenance, etc.), storm sewer line replacement projects (Brakin Alley, N. Main Street, N. Third Street, etc.), and administration (billing, collections, project management, etc.). For 2024, the Stormwater Utility Fee was \$100, with 4,199 EDUs billed for a total of \$419,900 in projected revenue. As of September 22, 2024, 154 accounts had not been paid, totaling \$16,758. This equates to a 96% collection rate.

The North Third Street Storm Sewer Relocation Project is awaiting an easement so that the project can be put out to bid and the PENNVEST loan of \$797,674 can be closed. It is anticipated that the project will be bid and closed by the end of 2024 and the construction will occur in the spring of 2025. This project will replace roughly 710 linear feet of pipe from School Drive to Brakin Alley along the west side of North Third Street.

The outfall for stormwater that drains from West Main Street drains into the Shenango River at the NW corner of the Main Street Bridge. This outfall pipe has had its bottom eroded, which has caused significant erosion damage to the river bank. The Town plans to replace this pipe and install a headwall where the water will discharge into riparian wrap, stopping river bank erosion. The estimated cost of this project is \$50,554. It will be put out to bid in October 2024 and is anticipated to start construction in early 2025.

The Town is also looking at completing the mapping (video and located on a GIS map) and cleaning all stormwater pipes and facilities. Currently, about a quarter of the system has been mapped. The Town will use the remaining balance of its ARPA funds to complete this project.

## **Fire Service Fee**

A referendum was placed on the ballot in the fall of 2021 asking voters, "Shall the Town of Greenville Council disband the paid fire force in favor of having fire protection services performed by volunteers?" There were 136 yes and 827 no votes, equating to 86% of the voters voting to retain the paid fire service. In 2022, the Town of Greenville implemented a Fire Service Fee to fund its career fire department. A total of 3,195 EDUs were billed for a total of \$798,750 for the 2024 billing cycle. As of September 22, 2024, 158 accounts had not been paid, totaling \$53,526. This equates to a 93% collection rate. In 2024, The Town increased the Fire Service Fee by \$40 (from \$210 to \$250 annually). This increase will pay for the cost increases in providing the service and set funds aside for neglected capital improvements within the department.

## **Sewer Fund**

The Sewer Fund consists of administrative costs, employee costs, and operations to maintain the sanitary sewer collection system and wastewater treatment. In November 2022, the Sanitary Authority Board voted to sell the Authority's assets to Aqua Pennsylvania for \$18,000,000. Several evaluations were required, along with a sales agreement and an application that needed submission to the Public Utility Commission (PUC). That application was submitted in November of 2023. The Authority continues to submit added information that the PUC has requested. It is anticipated that the PUC will render a decision on the application in December 2024.

For the 2025 budget, the sewer plant must complete two capital projects since the sanitary system transfer date to Aqua is still unknown. The two trickling filter arms will need to be replaced,

and the two waste return sludge pumps need to be upgraded at a total cost of \$200,000. This project was planned for 2023, but due to the pending sale to Aqua in 2022, it was decided to wait to complete these projects. The sale of the system has taken significantly longer than anticipated, and these two improvements are now necessary for early 2025.

In late 2023, an error was discovered in the EDU (equivalent dwelling unit) count used to calculate the debt service fee. The engineers' EDU count to calculate rates for the potential plant upgrade project was significantly higher than the actual EDU counts being billed. This resulted in a lower rate for the debt service fee (\$6.96), which produced a deficit in revenues collected as compared to the debt service expense ( $\$388,00 - \$593,324 = \$-205,324$ ). It was decided that capital outlay expenses would be cut from the budget instead of raising the debt service rate for 2024, and the sanitary fund balance would make up any shortfall. This resulted in any capital outlay improvements to be put on hold for 2024.

Since the trickling filter arms and waste return sludge pumps must be replaced in 2025, the revenue must be returned to the capital outlay line item. This results in the fund being short to meet its debt obligations. For 2025, the sewer fund debt service fee will need to be increased from \$6.96 per EDU to \$11.81 per EDU. This equates to a \$4.85 increase per EDU per month. A single-family home equals 1 EDU and will see a monthly \$4.85 increase in their sewer bill. By delaying these capital improvements any further, a catastrophic failure of this system could occur, which would put the Wastewater Treatment Plant out of compliance with DEP regulations.

## Collective Bargaining Agreements

The Town's three (3) collective bargaining agreements (CBA) (Fire, Police, and Public Works) expired at the end of 2023. The Town started the contract negotiations process in the spring of 2023 to give ample time to negotiate the agreements. With much hard work from the unions, staff, and the Strategic Management Committee, the Town ratified all three collective bargaining agreements by November 13, 2023. With the economic climate as it is, the Town was faced with rising employee costs and a shrinking workforce. The wages in 2023 were no longer competitive within Mercer County, let alone in the state's Northwestern region. Below is a list of the items that were changed in the CBAs:

### AFSCME (Public Works Employees)

- Shift Differential pay was removed from the contract.
- Longevity Pay was removed from the contract.
- The requirement for all Public Works Employees to have a Commercial Drivers License (CDL) was amended to require the foreman and one employee to have a CDL.
- Base Pay increase as follows (hourly rates):
  - Street Laborer from \$23.55 to \$25.55
  - Street Skilled Craft from \$23.55 to \$26.55
  - Street Forman from \$25.55 to \$29.55
  - Sewer Plant Laborer from \$23.55 to \$25.55
  - Sewer Plant Skilled Craft from \$23.55 to \$26.55
  - Sewer Plant Operator from \$27.11 to \$31.55
  - Sewer Plant Forman from \$29.71 to \$33.55
- Implemented a six-year step program for new hires that starts at \$2.50 less the base wage of the position they are hired for and steps up \$0.50 each year for the six-year step program.
- A \$0.50 increase in base pay for 2025, 2026, and 2027.
- Increasing their sick time buyback rate from \$50.00 a day to \$72.50 a day. This is consistent with the other collective bargaining agreements.
- Increased the employee stipend from \$350 to \$450 for employees who opt out of health insurance coverage.

### IAFF Local 1976 (Firefighters)

- Base Pay increases as follows (hourly rates):
  - Firefighter from \$17.46 to \$22.46
  - Lieutenant from \$18.28 to \$23.46
  - Captain from \$20.28 to \$25.46
  - Part-time Firefighter from \$17.46 to \$18.46
- A pay freeze of base wages for 2025, a \$1.00 increase for 2026 to base wages, and a pay freeze of base wages for 2027.
- Adding 18 shifts of vacation time after 20 years of service (the fire department works 4, 24 shifts in a 12-day cycle, which equates to 2756 hours a year as opposed to the traditional 2080, and is why they get shifts and not the conventional 8-hour day of vacation time).

- Changed the maximum accumulation of sick days from 20 to 25, consistent with the other collective bargaining agreements.
- Increased the clothing allowance from \$400 to \$500 due to the cost of work boots doubling.
- New hire employees will work at 10% less the base wage of the job classification they are hired at for two years. After two years of service, they will collect full compensation.
- Part-time firefighters will be required to work a minimum of 96 hours in six months. After two occurrences of not meeting this minimum requirement, the part-time firefighter will be dismissed.
- Increased the employee stipend from \$350 to \$450 for employees who opt out of health insurance coverage.

#### Teamsters Local Union 261 (Police)

- Base Pay increase as follows (hourly rates):
  - Patrolman from \$25.84 to \$32.34
  - Corporal from \$26.49 to \$33.64
  - Sergeant from \$27.13 to \$34.64
  - Lieutenant from \$29.13 to \$35.64
- A \$0.50 increase in base pay for 2025, 2026, and 2027.
- Shift Differential pay was removed from the contract.
- Increased the minimum time paid for off-duty court from one hour to two hours for magistrate court.
- Changed the number of personal days from 4 to 5 days annually. This is consistent with the AFSCME contract.
- Changed the number of sick leave days entitled per year from 5 days to 10 days. This is consistent with the AFSCME contract.
- Part-time officers will be required to work a minimum of five shifts per quarter. After two occurrences of not meeting this minimum requirement, the part-time officer will be dismissed.
- A six-year step program for new hires that starts at \$6.00 less the base wage of the position they are hired for and steps up \$1.00 for years 2 through 5 and \$2.00 after the completion of the sixth year of service.
- Any officer assigned to be a Field Training Officer (FTO) will receive an additional \$1.00 an hour for all hours worked as an FTO.
- Added language allowing officers with full-time experience in other police departments to laterally transfer to the Greenville Police Department. Their years of service in the other department count towards their pay step and vacation time accrual.
- Increased the employee stipend from \$350 to \$450 for employees who opt out of health insurance coverage.

## Grants

Over the last twelve years, the Town of Greenville has applied for several grants to help fund its growing capital costs. Below is a list of the grants that the Town has successfully obtained:

- DCED Strategic Management Planning Program Grant (SMPP) (2024) \$180,000 – This grant helps the Town plan for economic development by providing training, consulting services, and covering a portion of the wages of the Director of Community Development for three years
- PennDOT Green-Light-Go Grant (2023) \$327,081 – This grant upgrades the Main Street and Columbia Avenue intersection traffic control system. The total project cost is estimated at \$408,851, and the Town provides a match of \$81,770 from its Liquid Fuels Funds.
- USDA Rural Development (R.D.) Grant (2023) \$83,600 – This grant was awarded from the United States Department of Agriculture Rural Development Division to replace three police cruisers. USDA provided a loan of \$38,500 and a local match of \$30,221, covering the cost of this project.
- COVID-19 Crisis Emergency Medical Service Grant (CEMS) (2022) \$37,237 – Funds used to update the part-time/volunteer firefighter bunk room.
- COVID-19 ARPA Local Fiscal Recovery Funds (LFRF) (2022) \$551,816 – Grant money received from the ARPA funds distribution. Funds used to offset general fund expenses.
- DCED Keystone Communities Program (KCP) Grant (2022) \$50,000 – This grant assisted with demolishing several downtown properties.
- ACT 902 Municipal Recycling Program Grant (2022) \$41,171 – This grant replaced our limb chipper for our monthly limb recycling program.
- DCNR Community Conservation Partnerships Program (C2P2) Grant (2022) \$124,000 – Grant used to make various improvements to Riverside Park in collaboration with the Restore Riverside Park Committee.
- DCED Greenways, Trails, and Recreation Program (GTRP) Grant (2021) \$211,857 – Grant used to make various improvements to Riverside Park in collaboration with the Restore Riverside Park Committee.
- CFA Blight Remediation Program (BRP) Grant (2021) \$212,222 – This grant targeted blighted properties in our downtown corridor for demolition and rehabilitation.
- COVID-19 Relief Block Grant (2020) \$17,000 – This grant is through Mercer County and covered the SRO's lost reimbursement from Greenville and Keystone Schools due to the school closures in the spring of 2020.
- COVID-19 Relief Block Grant (2020) \$15,000 – This grant was obtained through the Mercer County Commission's Office for COVID-19-related expenses in the fire department.
- COVID-19 Crisis Fire Company and Emergency Medical Services Grant (2020) \$24,520 – This grant was obtained through the Pennsylvania Fire Commissioners' Office for COVID-19-related expenses in the fire department.
- EPA Brownfields Assessment Grant (2020) \$600,000 – This grant was through the U.S. Environmental Protection Agency and used to assess properties that may have some environmental legacy issues. It was used to create an economic development strategy for these properties.

- PDE Keystone Recreation, Park and Conservation Fund Library Renovation Grant (2020) \$75,000 – This grant provided funding for renovations at the Greenville Area Public Library, including lighting, furnace, and roof repairs to the original structure.
- USDA Rural Development (R.D.) Grant (2020) \$30,500 – This grant was awarded from the United States Department of Agriculture Rural Development Division to replace three police cruisers.
- DCED Municipalities Financial Recovery (ACT47) Grant (2020) \$33,500 - This grant was through the Department of Community and Economic Development to help the Town update its computer system. Several desktop and laptop computers were upgraded to a more cloud-based system.
- STU Funding for upgrades to the traffic intersection at College Ave. and Packard Ave. (2020) \$730,000 – This grant was awarded through the Shenango Valley Area Transportation Study (SVATS) and Mercer County Metropolitan Planning Organization (MPO). These funds will upgrade the College and Packard Ave traffic intersection to make it more pedestrian-friendly.
- DCED Economic Development and Community Development Initiatives Program (EDCDI) Grant (2019) \$100,000 – This grant was acquired from DCED. This grant will be used to update the parking facilities at the Senior Center. This grant requires no local match.
- ACT 13 Non-Conventional Gas Well Proceeds Grant (2019) \$10,000) – This was a pass-through grant from Mercer County to the Revamp the Amp project for renovation work to the Amphitheater.
- DCED Municipalities Financial Recovery (ACT47) Grant (2018) \$30,000 – This grant was awarded to the Town to help assist the Home Rule Study Commission with any expenses they incurred while preparing the Home Rule Charter.
- DCED Keystone Communities Program (KCP) Grant (2018) \$150,000 – This grant updated the parking facilities at the Senior Center. This grant required no local match.
- PennDOT Green-Light-Go Grant (2018) \$188,200 – This grant upgraded the traffic control system at the intersection of Main and College.
- EPA Brownfields Assessment Grant (2017) \$300,000 – This grant was through the U.S. Environmental Protection Agency and used to assess properties that may have some environmental legacy issues.
- PennDOT Transportation Alternatives Set-Aside Program (T.A.) Grant (2018) \$1,134,973 – The grant was used to install a pedestrian sidewalk along Alan Avenue. This will give a safe walking area to Riverside Park and downtown destinations.
- PennDOT Pedestrian Circulation Study (2017) \$50,000 – This grant was used to study the community's pedestrian flow and provide solutions for some problem areas.
- PDE Keystone Recreation, Park and Conservation Fund Library Renovation Grant (2015) \$500,000 – The P.A. Department of Education funded this grant to add an addition to and renovate the Greenville Area Public Library. This was a joint effort between the Library and the Town of Greenville.
- PENNVEST Storm Water Improvement Project Grant (2015) \$375,000 – This was part of a \$750,000 storm sewer replacement project on Bracken Alley. Half of the project was funded by grant funds from PENNVEST. The other half was a 30-year low-interest loan.
- DCED Municipalities Financial Recovery (ACT47) Grant (2014) \$63,350 – This grant was funded by the Department of Community and Economic Development to put together and implement a stormwater utility plan.

- DCED Municipalities Financial Recovery (ACT47) Grant (2013) \$31,879 – This grant helped the Town update its computer system. Several desktop computers, laptops, and servers were purchased and installed.
- ACT 101 Recycling Grant (annual) \$20,578 – Since 2011, the Town has applied for money from the PADEP for the number of recycled materials annually (reported from the municipal garbage hauler). The dollar amount reflects what has been received from 2011 through 2024.

As noted above, The Town of Greenville has received \$5,960,334 in grant money in the last thirteen years.

## **Employee Budgeted Costs (salaries, wages, and benefits)**

The employee costs in the table below are the total costs to the Town. These are the numbers that the Town uses to draft the employee costs in the budget. These costs include:

- Base Pay, Overtime Costs, Longevity Pay
- Employee Benefits Buy-Out (if the employee opts out of the group medical benefits, they receive \$450 for doing so).
- Lump-Sum Payment (In 2016 and 2018, the Police, Fire, Public Works Departments, and Admin employees received a base pay freeze and a one-time \$1,000 stipend).
- Call Back Pay
- Holiday Pay
- Officer in Charge (OIC) Pay
- Shift Differential Pay
- Court Time Pay
- Turn Around Pay
- Social Security Tax
- Medicare Tax
- Employee Medical Benefits Costs
- Workers Comp
- Unemployment Tax
- Uniform Payment
- Pension Costs
- Health Reimbursement Account Costs

It should be noted that there is a significant difference in employee costs between 2022 and 2024. Several variables are at play that equate to the difference:

- The Town added a Department of Public Works employee mid-2022 that had not been budgeted for. The department has struggled to provide the most basic services and added an employee to help address this issue. In mid-2024, the Town added a Part-time employee to address the maintenance needs of the additional properties it has acquired.
- The Town has struggled to attract and retain qualified employees for its various departments for several years. In January 2022, all employees covered by a collective bargaining agreement hired after January 1, 2012, received a 10% pay increase. The pay increase broken down by department is Police \$51,306, Public Works \$12,999, Fire \$4,508. Additionally, all employees hired before January 1, 2012, covered by a collective bargaining agreement, received a \$5,000 stipend. The stipends were broken down by department: Police \$10,000, Public Works \$10,000, Fire \$15,000.
- The three collective bargaining agreements were negotiated for 2024. See the collective bargaining agreements section of the budget message for details.
- Healthcare insurance costs increased by 9% in 2023, 15% in 2024, and projected to be 10% in 2025. The town has found these increases to align with similar healthcare plans.
- Worker's compensation costs have increased.
- Pension costs have increased due to pay increases and stock market fluctuations.
- Administrative employee's pay rates are for 2 years and will not receive an increase in 2025.

See the below chart for budgeted employee costs over the last six years.

<b>Year</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>Administration</b>						
<i>Town Manager</i>	119,274	113,038	100,860	98,399	91,371	90,598
<i>Financial Assist</i>	99,907	94,188	84,198	82,221	75,390	74,764
<i>Assistant Manager</i>	91,660	94,962	86,669	87,215	79,980	79,293
<i>Admin Assistant 1<sup>2</sup></i>	74,975	60,495	49,483	54,255	47,530	47,297
<i>Admin Assistant 2</i>	74,175	0	0	0	0	0
<i>Clerical Assistant<sup>3</sup></i>	56,347	63,088	43,575	52,204	0	0
<i>Dir of Comm Devel<sup>4</sup></i>	96,475	91,241	64,305	56,445	53,005	53,398
<i>Assis Dir Comm Dev<sup>1</sup></i>	0	55,804	0	0	0	0
<b>Police</b>						
<i>Lieutenant</i>	129,432	133,239	113,462	108,357	106,207	106,850
<i>Sergeant 1<sup>5</sup></i>	0	0	0	0	101,842	102,552
<i>Corporal 1</i>	125,001	131,284	109,680	95,154	91,044	89,092
<i>Corporal 2<sup>6</sup></i>	108,496	128,101	103,745	89,632	93,054	93,665
<i>Corporal 3<sup>7</sup></i>	105,505	122,421	110,484	96,295	94,501	94,636
<i>Patrolman 1</i>	102,608	109,298	99,361	81,413	79,275	79,880
<i>Patrolman 2</i>	105,913	106,944	90,400	74,247	70,315	75,281
<i>Patrolman 3<sup>8</sup></i>	121,126	102,513	93,445	77,394	67,459	70,040
<i>Patrolman 4<sup>9</sup></i>	114,796	103,965	95,328	76,718	0	0
<i>Patrolman 5<sup>10</sup></i>	120,886	0	89,948	80,433	0	0
<i>Part-Time police</i>	18,450	19,382	19,719	77,645	69,347	111,256
<b>Fire</b>						
<i>Captain<sup>11</sup></i>	150,093	121,083	104,831	86,667	102,092	106,661
<i>Lieutenant 1<sup>12</sup></i>	131,368	121,281	103,401	86,222	93,424	101,532
<i>Lieutenant 2<sup>13</sup></i>	131,441	116,552	108,455	90,892	120,327	124,490
<i>Firefighter 1<sup>14</sup></i>	110,614	111,156	105,248	79,971	0	0
<i>Firefighter 2<sup>14</sup></i>	127,651	110,276	106,140	83,779	0	0
<i>Firefighter 3<sup>14</sup></i>	124,853	102,450	97,362	83,039	0	0
<i>Part-Time Fire<sup>14</sup></i>	19,783	23,923	42,640	41,565	170,623	188,700
<b>Public Works</b>						
<i>DPW Street Forman<sup>15</sup></i>	86,897	80,774	72,384	56,510	83,259	82,604
<i>DPW Plant Forman</i>	114,673	106,279	98,947	92,561	89,874	88,616
<i>Sewer Operator 1</i>	111,968	106,098	96,380	94,648	92,550	96,314
<i>Sewer Operator 2<sup>16</sup></i>	0	0	0	0	0	81,518
<i>DPW Street Emp 1<sup>17</sup></i>	73,408	80,163	62,197	52,525	0	0
<i>DPW Plant SC 2<sup>18</sup></i>	92,909	87,158	81,732	80,670	64,910	64,448
<i>DPW Street Emp 3<sup>19</sup></i>	72,080	88,124	84,304	75,807	71,891	66,131
<i>DPW Plant Emp 4<sup>20</sup></i>	93,707	80,641	74,624	72,800	64,556	58,804
<i>DPW Plant Emp 5</i>	90,494	85,362	81,022	74,548	70,121	68,292
<i>DPW Street Emp 6<sup>21</sup></i>	72,356	82,831	75,125	53,030	64,113	63,116
<i>DPW Plant Emp 7<sup>22</sup></i>	82,370	76,081	69,785	53,030	69,270	68,060
<i>DPW Street SC CDL<sup>23</sup></i>	97,060	91,957	78,657	0	0	0
<i>PT Street Help</i>	33,019	0	0	0	12,756	21,331
<b>Total</b>	<b>3,481,770</b>	<b>3,202,152</b>	<b>2,897,896</b>	<b>2,546,291</b>	<b>2,290,086</b>	<b>2,449,219</b>

- <sup>1</sup>Created position for 2024 to assist with community development efforts. Position was not filled.
- <sup>2</sup>Hired Admin Assistant 1 in January 2023. Ops out of insurance coverage. In January 2025, Admin Assistant 1 will be an hourly employee due to the DOL rule change for exempt employees. Also, for 2025, Admin Assistant 2 will be added.
- <sup>3</sup>Created Clerical Assistant job in 2022. Hired new Clerical Assistant in 2023. Single coverage for health insurance in 2024. Previous Clerical Assistant opted out of health insurance
- <sup>4</sup>Code Officer in April 2023. Hired a new Assistant Code Officer in July 2023. The position will transition to Director of Community Development in 2024.
- <sup>5</sup>Sergeant promoted as Interim-Lieutenant when Lieutenant retired in 2021.
- <sup>6</sup>Corporal 2 budgeted for in 2024 was not the Corporal budgeted for. 2025 shows the correct Corporal.
- <sup>7</sup>Corporal 3 budgeted for in 2024 was not the Corporal budgeted for. 2025 shows the correct Corporal.
- <sup>8</sup>Patrolman 3 was anticipated to be a Corporal for 2024 but stayed as a Patrolman. 2025 shows the correct Patrolman.
- <sup>9</sup>Patrolman 4 was anticipated to be a Corporal for 2024 but stayed as a Patrolman. 2025 shows the correct Patrolman. In 2022, Town decided to fill all scheduled shifts with full-time officers due to the low availability of part-time officers.
- <sup>10</sup>Patrolman 5 position was created to fill the vacancy created by the promotion of Sergeant to Interim-Lieutenant. Position was not filled in 2024. For 2025, the position will be filled to reduce stress on officers covering scheduled shifts with overtime hours.
- <sup>11</sup>Pension liability significantly increased for 2025. Captain to retire in January 2025. Lieutenant was promoted to Captain. 2024 Captain ops out of health insurance coverage. 2025 Captain ops into health insurance coverage.
- <sup>12</sup>Pension liability significantly increased for 2025. Firefighter was promoted to Lieutenant 1 in mid-2024. Lieutenant 1 retired in January 2019, and Firefighter 1 was promoted to Lieutenant 1 in 2019. Change in insurance coverage in 2020.
- <sup>13</sup>Pension liability significantly increased for 2025. Firefighter promoted to Lieutenant in 2025 due to Captain retirement. Fire Lieutenant 2 had increased wages in 2019, 2020, and 2021 due to a lack of part-time firefighters to cover full-time shifts and retired in April 2023.
- <sup>14</sup>Pension liability significantly increased for 2025. Firefighter 1 will be a new full-time firefighter for 2025. Promoted/hired three full-time firefighters to fill shifts that part-time firefighters covered for 2023. This reduced overtime and part-time costs.
- <sup>15</sup>DPW Street Foreman retired in July 2021. Forman was replaced by DPW Street Employee 6. Ops out of health insurance.
- <sup>16</sup>Did not replace Sewer Operator 2 in 2021.
- <sup>17</sup>New DPW employee mid-2024. DPW Employee 1 retired in 2018 and was not replaced until 2022. Resigned in 2023. Replaced in fall 2023 and resigned in 2024. 2023 with family health insurance.
- <sup>18</sup>DPW Plant SC Employee 2 was off for a non-work-related injury in 2020/2021.
- <sup>19</sup>New DPW employee mid-2024.
- <sup>20</sup>DPW Plant Employee 4 taking family insurance in 2025.
- <sup>21</sup>New DPW Street Employee 6 late in 2024. DPW Street Employee 6 was promoted to DPW Plant Forman when prior Forman retired in July 2021. DPW Employee 6 was replaced and resigned in 2023 and was replaced with an employee with family health insurance coverage.
- <sup>22</sup>DPW Employee 7 retired in April 2021 and was replaced.
- <sup>23</sup>Added a DPW employee in mid-2022. Will receive Skilled Craft pay and CDL pay in 2024.

\*\*\*\* Note: In late January of 2022, all employees hired after January 1, 2012, had their pay increased by 10%, which puts them in line with employees hired prior to January 1, 2012. This increase is reflected in the 2023 employee costs\*

### **Current and Preceding Year Comparison**

Below are the current year-to-date revenues and expenses, the current year's projected revenues and expenditures through year's end, and the preceding year's actual revenues and expenses. The current year's budgeted numbers are also provided for reference. This information compares the last two years' revenue and expenditures so that the ensuing year's budget numbers can be referenced back to the last couple of years.

**General Fund Current & Preceding Fiscal Years**

	<u>2024</u> <u>Budget</u>	<u>09/07/24</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
<b>REVENUE</b>				
<u>REAL PROPERTY TAXES</u>				
01 301 100 000 Real Estate Tax-Current Year	371,926	338,810	351,684	366,619
01 301 110 000 Real Estate Tax-Current Debt	327,914	308,829	320,564	323,235
01 301 200 000 Real Estate Tax-Genl -Prior Year	24,361	21,879	24,570	21,456
01 301 210 000 Real Estate Tax-Debt-Prior Year	17,622	19,156	21,512	15,520
01 301 400 000 Real Estate Tax-Delin Face	48,166	23,628	30,032	56,074
01 301 410 000 Real Estate Tax-Delin Debt	19,886	15,355	19,470	23,495
	<b>809,875</b>	<b>727,656</b>	<b>767,832</b>	<b>806,399</b>
<u>LOCAL TAX ENABLING ACT (ACT 511) TAXES</u>				
01 310 020 000 Per Capita Tax-Prior Year	0	0	0	75
01 310 030 000 Per Capita Tax-Delin	350	511	709	628
01 310 100 000 Real Estate Transfer Tax	100,000	119,219	155,581	131,545
01 310 210 000 EIT-Current Year	974,646	676,883	1,122,272	969,856
01 310 220 000 EIT-Prior Year	235,321	291,434	291,434	100,204
01 310 230 000 EIT-Two years delin	12,280	18,880	18,880	11,483
01 310 240 000 EIT-Non Res Current	68,435	40,382	69,336	78,350
01 310 250 000 EIT-Non-Res Prior Year	20,249	17,919	17,919	10,692
01 310 260 000 EIT-Non-Res-2 years delin	200	472	472	0
01 310 510 000 Local Serv Tax-Current Year	68,400	45,249	73,485	89,781
01 310 520 000 Local Serv Tax-Prior Year	15,879	21,181	21,181	0
	<b>1,495,760</b>	<b>1,232,129</b>	<b>1,771,268</b>	<b>1,392,613</b>
<u>BUSINESS LICENSES AND PERMITS</u>				
01 321 420 000 License-Regulated Rental Unit	43,000	24,312	37,270	36,773
01 321 610 000 Permit-Solicitation	100	135	270	90
01 321 800 000 Fees-Cable Television Franchise	75,433	51,552	75,730	73,391
01 321 900 000 Fees-Solid Waste Franchise	35,000	26,250	34,991	35,000
	<b>153,533</b>	<b>102,249</b>	<b>148,261</b>	<b>145,254</b>
<u>NON-BUSINESS LICENSES AND PERMITS</u>				
01 322 200 000 Permit-Demolition	200	0	0	300
01 322 500 000 Permit-Street Opening	1,500	2,885	3,110	9,940
01 322 810 000 Permit-Utility License Fee	3,283	1,650	3,284	3,283
	<b>4,983</b>	<b>4,535</b>	<b>6,394</b>	<b>13,523</b>
<u>FINES AND FORFEITS</u>				
01 331 100 000 Fines-District Magistrate	10,500	5,748	8,674	13,067
01 331 110 000 Fines-Vehicle Code Violations	5,100	4,169	4,957	4,834
01 331 120 000 Fines-Court of Common Pleas	13,375	9,398	12,217	16,396
01 331 130 000 Fines-State Shared Penalties	2,500	1,365	3,010	2,582
01 331 140 000 Fines-Parking Tickets	75	25	25	75
01 332 100 000 Restitution-Police	75	137	240	175
	<b>31,625</b>	<b>20,842</b>	<b>29,124</b>	<b>37,129</b>
<u>INTEREST EARNINGS</u>				
01 341 010 000 Interest-Checking	23	21	24	28
01 341 020 000 Interest-Savings	8,335	10,463	14,303	10,595
	<b>8,358</b>	<b>10,484</b>	<b>14,327</b>	<b>10,624</b>
<u>RENTS AND ROYALTIES</u>				
01 342 106 000 Rent-Sports Complex Fields	7,000	7,000	7,000	7,000
01 342 107 000 Rent-Riverside Park Fields	1,000	0	1,000	1,000
01 342 200 000 Rent-Sewer Plant	8,000	8,000	8,000	8,000

**General Fund Current & Preceding Fiscal Years**

	<u>2024</u> <u>Budget</u>	<u>09/07/24</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
01 342 230 000 Rent-Recreation Center	12,000	9,000	11,997	11,000
01 342 250 000 Rent-Nature Center	1,500	1,500	1,500	1,500
01 342 510 000 Well Drilling Proceeds	100	176	176	212
	<b>29,600</b>	<b>25,676</b>	<b>29,673</b>	<b>28,712</b>
<u>INTERGOVERNMENTAL REVENUE - FEDERAL</u>				
01 351 500 001 Thiel College RACP Grant	0	0	0	1,700,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700,000</b>
<u>INTERGOVERNMENTAL REVENUE - STATE</u>				
01 354 010 003 DCED Grant-Blight Remediation Grant	0	0	0	132,811
01 354 020 000 Narcotics Task Force	450	1,332	1,332	1,598
01 354 027 000 DUI Task Force	700	1,708	1,805	1,397
01 354 090 000 CDBG Grant Reimbursements	34,000	35,610	35,610	35,208
01 354 110 000 Local Government Grant - Intern	0	0	0	2,700
01 354 150 000 Recycling Grant	2,000	2,047	2,047	2,506
	<b>37,150</b>	<b>40,698</b>	<b>40,795</b>	<b>176,220</b>
<u>STATE SHARED REVENUE AND ENTITLEMENTS</u>				
01 355 010 000 Public Utility Realty Tax	1,800	0	1,718	1,718
01 355 040 000 Alcoholic Beverage Licenses	2,050	400	2,000	2,050
01 355 050 000 Police Pension Monies-State Aid	114,521	0	114,521	99,112
01 355 052 000 Non-Uniform Pension Monies-State Aid	42,536	0	42,536	56,457
01 355 053 000 Volunteer Fire Relief-State Aid	19,200	0	19,200	19,327
01 355 080 000 State Unconventional Gas Well Fund Proceeds	7,000	4,564	4,564	7,889
	<b>187,107</b>	<b>4,964</b>	<b>184,539</b>	<b>186,552</b>
<u>CHARGES FOR SERVICES</u>				
01 361 161 000 Municipal Lien Letter	50	0	0	0
01 361 165 000 Bid Specification Receipts	0	0	0	10
01 361 340 000 Fees-Zoning Hearing	1,100	550	550	550
01 361 710 000 Photocopies	10	0	0	0
01 362 110 000 Police Reports	1,500	1,095	1,436	1,390
01 362 210 000 Fire Reports	50	0	0	50
01 362 200 000 Fees-Special Fire Protection	0	180	0	0
01 362 410 000 Permit-Building UCC	4,523	3,254	3,313	63,120
01 362 410 001 Permit-Building Non-UCC	900	3,167	4,329	1,325
01 362 470 000 Property Maintenance Fees	150	0	0	0
01 364 600 000 Host Municipality Fee for Solid Waste Facility	3,500	0	3,500	0
	<b>11,783</b>	<b>8,246</b>	<b>13,128</b>	<b>66,445</b>
<u>MISCELLANEOUS REVENUES</u>				
01 380 100 000 Miscellaneous Refund	0	17,916	17,916	0
01 380 110 000 Miscellaneous Revenues	1,350	0	0	1,650
01 381 100 000 Health Insurance Premiums	72,239	50,013	68,418	64,194
01 387 100 000 Donations/Contributions from Private Sources	450	40,385	40,385	35,415
01 387 200 000 Donations to Police Dept from Private Sources	450	2,500	2,500	0
	<b>74,489</b>	<b>110,814</b>	<b>129,219</b>	<b>101,259</b>
<u>OTHER FINANCING SOURCES</u>				
01 391 100 000 Sale of General Fixed Assets	500	21,407	21,407	1,720
01 395 000 000 Insurance Proceeds	4,500	0	0	71,924
	<b>5,000</b>	<b>21,407</b>	<b>21,407</b>	<b>73,644</b>
<b>TOTAL REVENUE</b>	<b>2,849,263</b>	<b>2,309,701</b>	<b>3,155,966</b>	<b>4,738,373</b>
<b>EXPENDITURES</b>				

**General Fund Current & Preceding Fiscal Years**

	<u>2024</u> <u>Budget</u>	<u>09/07/24</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
<u>GENERAL GOVERNMENT - LEGISLATIVE</u>				
01 400 352 000 Insurance-Public Officials	1,100	647	890	971
01 400 353 000 Bond-Council President	245	245	245	245
01 400 460 000 Training/Seminars	1,500	3,185	4,778	1,916
	<b>2,845</b>	<b>4,077</b>	<b>5,913</b>	<b>3,132</b>
<u>GENERAL GOVERNMENT - ADMINISTRATIVE</u>				
01 401 110 000 Salary-Borough Manager	68,000	38,327	55,344	49,067
01 401 110 001 Salary-Assistant Manager	35,000	12,067	17,425	15,204
01 401 110 002 Salary-Administrative Assistant	24,000	8,098	11,694	8,567
01 401 126 000 Wages-Clerical Assistant	19,999	9,968	14,394	10,037
01 401 127 000 Wages-Intern	5,200	0	0	4,896
01 401 156 000 Employee Benefits Buy-out	2,700	1,575	2,700	1,400
01 401 157 000 Health Insurance Reimbursements	1,000	353	423	247
01 401 192 000 Social Security	9,281	4,183	6,040	5,330
01 401 193 000 Medicare	2,171	978	1,413	1,247
01 401 194 000 Unemployment	670	448	448	713
01 401 195 000 Worker Compensation	316	237	283	323
01 401 196 000 Insurance-Health	29,457	13,446	19,161	16,283
01 401 198 000 Insurance-Dental	1,857	624	865	842
01 401 199 000 Insurance-LT Disability	466	215	295	295
01 401 199 001 Insurance-Vision	309	112	157	144
01 401 199 002 Insurance-Life	859	377	516	523
01 401 210 000 Supplies-Office	6,500	4,794	6,242	6,469
01 401 213 000 Supplies-Computer Software	1,000	890	964	817
01 401 215 000 Postage	600	339	508	447
01 401 237 000 Service-Medical	0	0	0	300
01 401 261 000 Supplies-Minor Equipment	750	677	762	1,819
01 401 310 000 Professional Services	650	367	835	1,217
01 401 311 000 Services-Audit	18,200	18,250	18,250	16,000
01 401 318 000 Employee Expenses	500	112	120	1,838
01 401 321 000 Telephone	650	1,481	2,951	922
01 401 324 000 Cellular	550	255	339	500
01 401 325 000 Internet	950	696	912	1,002
01 401 341 000 Advertising & Printing	4,500	3,521	3,890	2,913
01 401 353 001 Bond-Manager	368	368	368	368
01 401 353 002 Bond-Secretary	368	245	245	368
01 401 384 000 Rental-Office Equipment	1,925	1,296	1,752	1,673
01 401 420 000 Dues/Subscriptions/Magazines	3,700	2,653	4,128	3,480
01 401 451 000 Borough Code Codification Expense	3,600	1,195	3,068	3,068
01 401 452 000 Services-Computer Support	15,000	10,190	13,156	15,287
01 401 460 000 Training/Seminars	2,500	3,279	3,315	1,817
01 401 530 000 Mercer County Council of Governments	975	971	971	971
01 401 700 000 Capital Outlay	0	0	0	0
	<b>264,571</b>	<b>142,589</b>	<b>193,935</b>	<b>176,393</b>
<u>GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION</u>				
01 402 126 000 Wages-Finance Assistant	52,000	24,665	35,617	31,392
01 402 157 000 Health Insurance Reimbursements	500	42	53	505
01 402 192 000 Social Security	3,224	1,439	2,079	1,830
01 402 193 000 Medicare	754	337	486	428

**General Fund Current & Preceding Fiscal Years**

	<u>2024</u> <u>Budget</u>	<u>09/07/24</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
01 402 194 000 Unemployment	228	157	157	157
01 402 195 000 Worker Compensation	110	42	51	41
01 402 196 000 Insurance-Health	14,270	6,540	9,320	8,486
01 402 198 000 Insurance-Dental	803	368	493	544
01 402 199 000 Insurance-LT Disability	189	86	116	128
01 402 199 001 Insurance-Vision	134	61	82	91
01 402 199 002 Insurance- Life	307	141	168	208
01 402 353 000 Bond-Financial Secretary	441	441	441	441
	<b>72,960</b>	<b>34,321</b>	<b>49,062</b>	<b>44,249</b>
<u>GENERAL GOVERNMENT - TAX COLLECTION</u>				
01 403 105 000 Salary-Tax Collector	4,275	2,960	4,274	4,275
01 403 192 000 Social Security	265	183	265	265
01 403 193 000 Medicare	62	43	62	62
01 403 212 001 Forms/Postage-Real Estate	1,600	1,076	1,076	1,133
01 403 212 002 Forms/Postage-Earned Income Tax	775	2,827	5,050	2,781
01 403 212 003 Forms/Postage-Local Services Tax	300	210	281	299
01 403 220 000 Supplies-General Operating	3,600	3,600	3,600	3,600
01 403 318 001 Collection Fees: Earned Income Tax Current	17,400	10,470	20,615	15,309
01 403 318 002 Collection Fees: Earned Income Tax Delin	4,200	4,805	2,090	1,686
01 403 319 001 Collection Fees: Local Services Tax Current	1,400	790	1,042	1,395
01 403 319 003 Collection Fees: Non-Resident EITCurrent	1,400	628	1,203	1,237
01 403 319 004 Collection Fees: Non-Resident EIT Delin	320	283	167	171
01 403 353 000 Bond-Real Estate Tax Collector	0	0	0	0
	<b>35,597</b>	<b>27,875</b>	<b>39,725</b>	<b>32,214</b>
<u>GENERAL GOVERNMENT - SOLICITOR/LEGAL SERVICES</u>				
01 404 314 000 Fees-Solicitor General	8,000	6,400	8,531	6,500
01 404 314 004 Labor Relations Legal Fees	2,600	158	158	147
01 404 314 005 Legal Matters	3,500	4,133	7,142	1,950
	<b>14,100</b>	<b>10,691</b>	<b>15,831</b>	<b>8,597</b>
<u>GENERAL GOVERNMENT - ENGINEERING SERVICES</u>				
01 408 313 000 Fees-Engineering	100,000	17,643	96,066	78,942
	<b>100,000</b>	<b>17,643</b>	<b>96,066</b>	<b>78,942</b>
<u>GENERAL GOVERNMENT - BOROUGH BUILDING</u>				
01 409 220 000 Supplies-General Operating	1,250	528	1,231	980
01 409 261 000 Supplies-Minor Equipment	300	722	722	0
01 409 361 000 Electric	9,500	4,324	6,486	7,318
01 409 361 001 Electric - 137 Main St	700	233	325	432
01 409 362 000 Natural Gas	4,000	2,224	3,227	3,294
01 409 362 001 Natural Gas - 137 Main St	2,300	826	1,140	1,406
01 409 364 000 Sewage	475	316	463	462
01 409 364 001 Sewage - 137 Main St	0	0	0	0
01 409 366 000 Water	1,400	935	1,378	1,345
01 409 366 001 Water - 137 Main St	0	0	0	0
01 409 368 000 Storm Water	15,700	16,100	16,100	15,700
01 409 369 000 Fire Service Fee	3,150	5,000	5,000	3,150
01 409 373 000 Repairs-Building Maintenance	3,000	7,668	7,668	4,759
01 409 373 001 Repairs-Building Maintenance - 137 Main St	200	75	75	0
01 409 374 000 Repairs-Equipment	100	20	20	20
	<b>42,075</b>	<b>38,971</b>	<b>43,835</b>	<b>38,866</b>

**General Fund Current & Preceding Fiscal Years**

	<u>2024</u> <u>Budget</u>	<u>09/07/24</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
<b>PUBLIC SAFETY - POLICE</b>				
01 410 112 000 Wages-Full Time	541,154	375,024	541,910	489,886
01 410 115 000 Wages-Part Time	14,928	9,376	14,477	46,918
01 410 156 000 Employee Benefits Buy-out	13,800	9,200	13,800	16,697
01 410 157 000 Health Insurance Reimbursements	15,050	5,326	12,276	5,224
01 410 172 000 Holiday Pay	21,915	20,312	27,076	23,986
01 410 179 000 Longevity	750	0	750	750
01 410 180 000 Overtime	60,000	60,247	91,334	104,362
01 410 180 001 Over-Time Drug Task Force	2,284	191	1,717	1,146
01 410 181 000 Court Hearing Pay	18,666	10,027	17,797	15,936
01 410 182 000 Officer in Charge Pay	4,045	3,098	4,349	3,221
01 410 187 000 Turnaround Pay	2,288	4,624	7,094	5,040
01 410 188 000 Shift Differential	0	44	44	2,426
01 410 192 000 Social Security	1,446	1,030	1,254	3,753
01 410 193 000 Medicare	9,793	6,950	9,807	9,621
01 410 194 000 Unemployment	2,945	2,754	2,839	3,804
01 410 195 000 Worker Compensation	39,632	21,983	28,424	27,054
01 410 196 000 Insurance-Health	93,355	59,436	84,697	74,812
01 410 197 000 Pension	114,521	0	114,521	99,112
01 410 198 000 Insurance-Dental	5,185	3,457	5,185	4,744
01 410 199 000 Insurance-LT Disability	1,848	1,235	1,853	1,661
01 410 199 001 Insurance-Vision	921	614	921	829
01 410 199 002 Insurance-Life	3,184	2,048	3,072	2,801
01 410 210 000 Supplies-Office	950	1,739	1,821	515
01 410 215 000 Postage	750	348	605	586
01 410 220 000 Supplies-General Operating	1,000	816	1,326	1,265
01 410 231 000 Fuel-Gasoline	17,000	5,410	7,833	9,387
01 410 237 000 Service-Medical	250	0	0	918
01 410 238 000 Supplies-Uniforms	8,400	7,855	9,199	10,198
01 410 239 000 Supplies-Ammunition	4,500	577	4,500	4,251
01 410 246 000 Supplies-Tires	2,500	0	2,500	631
01 410 251 000 Supplies-Vehicle	270	37	248	132
01 410 261 000 Supplies-Minor Equipment	1,200	1,761	2,373	1,191
01 410 310 000 Professional Services	8,000	3,742	7,634	6,147
01 410 318 000 Employee Expenses	2,154	424	1,177	2,095
01 410 321 000 Telephone	800	433	758	605
01 410 324 000 Cellular	2,000	1,309	1,963	1,964
01 410 325 000 Internet	800	696	966	849
01 410 327 000 Services-Radio	1,100	324	648	233
01 410 352 001 Insurance - Police Professional	7,300	2,223	4,876	3,335
01 410 352 002 Insurance - Vehicle	5,900	4,526	5,399	5,809
01 410 374 000 Repairs-Equipment	150	45	90	58
01 410 374 001 Repairs-Vehicle	7,500	863	7,332	7,425
01 410 384 000 Rental-Office Equipment	1,050	783	1,048	1,047
01 410 395 000 Donation Purchases	2,500	145	145	0
01 410 420 000 Dues/Subscriptions/Magazines	500	315	496	315
01 410 452 000 Services-Computer Support	18,000	10,577	16,658	17,592
01 410 460 000 Training/Seminars	3,500	777	3,107	1,297
01 410 470 000 Testing	200	0	0	0

**General Fund Current & Preceding Fiscal Years**

	<u>2024</u> <u>Budget</u>	<u>09/07/24</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
	<b>1,065,984</b>	<b>642,701</b>	<b>1,067,897</b>	<b>1,021,629</b>
<b>PUBLIC SAFETY - CODE ENFORCEMENT</b>				
01 413 110 002 Wages-Code Secretary Admin	12,000	13,947	20,139	17,878
01 413 114 001 Wages-Code Officer Full Time	22,200	15,298	22,091	15,405
01 413 114 002 Wages-Code Officer-Full Time CDBG	33,600	23,154	33,434	23,315
01 413 114 003 Wages-Code Officer-Admin	1,800	1,240	1,791	1,249
01 413 114 004 Wages-Assistant DCD - Code	42,000	0	0	0
01 413 156 000 Employee Benefits Buy-out	0	0	0	1,050
01 413 157 000 Health Insurance Reimbursements	1,210	1,430	1,500	1,098
01 413 192 000 Social Security	6,919	3,141	4,535	3,516
01 413 193 000 Medicare	1,618	735	1,061	822
01 413 194 000 Unemployment	644	410	410	781
01 413 195 000 Worker Compensation	357	167	199	260
01 413 196 000 Insurance-Health	27,084	14,025	22,791	12,541
01 413 198 000 Insurance-Dental	1,471	734	1,046	732
01 413 199 000 Insurance-LT Disability	418	128	182	232
01 413 199 001 Insurance-Vision	270	125	179	129
01 413 199 002 Insurance-Life	812	384	547	387
01 413 210 000 Supplies-Office	1,500	1,159	1,449	1,153
01 413 215 000 Postage	2,000	1,141	2,037	1,600
01 413 231 000 Vehicle Fuel	1,000	279	529	577
01 413 238 000 Supplies-Uniforms	900	400	900	863
01 413 310 000 Professional Services	7,000	2,816	5,882	156,129
01 413 310 001 Professional Services - Blight Remediation	0	0	0	36,350
01 413 318 000 Employee Expense	200	0	200	138
01 413 321 000 Telephone	240	160	240	240
01 413 324 000 Cellular	500	311	416	521
01 413 352 000 Vehicle Insurance	1,100	787	938	1,080
01 413 374 001 Vehicle Maintenance	800	5,800	6,525	151
01 413 375 000 Tires	250	0	250	0
01 413 420 000 Dues/Subscriptions/Magazines	80	85	85	80
01 413 450 000 Contracted Services-PA UCC Inspections	0	0	0	48,827
01 413 452 000 Services-Computer Support	4,300	4,200	4,200	3,936
01 413 460 000 Training/Seminars	1,500	1,505	1,505	1,554
01 413 530 000 Fees-DCED Permit	0	0	0	95
	<b>173,773</b>	<b>93,560</b>	<b>135,062</b>	<b>332,690</b>
<b>PUBLIC SAFETY - PLANNING &amp; ZONING</b>				
01 414 110 000 Wages-Zoning Officer	2,400	1,654	2,388	1,666
01 414 192 000 Social Security	149	95	138	98
01 414 193 000 Medicare	35	22	32	23
01 414 194 000 Unemployment	11	11	11	23
01 414 195 000 Worker Compensation	10	4	5	8
01 413 196 000 Insurance-Health	777	0	0	0
01 413 198 000 Insurance-Dental	40	0	0	0
01 413 199 000 Insurance-LT Disability	9	0	0	0
01 413 199 001 Insurance-Vision	7	0	0	0
01 413 199 002 Insurance-Life	15	0	0	0
01 414 210 000 Supplies-Office	30	0	0	0
01 414 215 000 Postage	10	0	0	0

**General Fund Current & Preceding Fiscal Years**

	<u>2024</u> <u>Budget</u>	<u>09/07/24</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
01 414 310 000 Professional Services	700	0	2,500	0
01 414 310 001 Professional Services - Zoning Ordinance Update	0	10,388	25,451	
01 414 314 000 Fees-Legal	1,050	754	754	0
01 414 341 000 Advertising & Printing	325	77	77	312
01 414 530 000 Mercer County Regional Planning Commission	4,232	2,116	4,232	4,108
	<b>9,800</b>	<b>15,122</b>	<b>35,589</b>	<b>6,238</b>

**PUBLIC WORKS - HIGHWAYS**

01 430 112 000 Wages-Full Time	183,722	119,473	182,077	142,622
01 430 115 000 Wages-Part Time	0	1,170	1,702	0
01 430 156 000 Employee Benefits Buy-out	3,780	3,150	3,780	4,813
01 430 157 000 Health Insurance Reimbursements	2,600	2,488	3,603	2,493
01 430 179 000 Longevity	0	0	0	325
01 430 180 000 Overtime	1,740	2,047	2,863	2,044
01 430 192 000 Social Security	11,741	7,544	10,893	8,852
01 430 193 000 Medicare	2,746	1,764	2,548	2,070
01 430 194 000 Unemployment	998	1,042	1,236	1,091
01 430 195 000 Worker Compensation	15,465	13,204	15,752	10,695
01 430 196 000 Insurance-Health	53,254	19,395	27,638	35,190
01 430 198 000 Insurance-Dental	2,810	1,096	1,562	2,176
01 430 199 000 Insurance-LT Disability	668	447	637	641
01 430 199 001 Insurance-Vision	468	195	278	366
01 430 199 002 Insurance-Life	1,328	797	1,136	1,217
01 430 210 000 Supplies-Office	200	66	69	83
01 430 220 000 Supplies-General Operating	1,600	1,010	1,365	867
01 430 229 000 Meal Allowance	50	0	0	0
01 430 231 000 Fuel-Gasoline	2,315	1,051	1,250	1,569
01 430 232 000 Fuel-Diesel	17,684	8,719	12,982	13,336
01 430 235 000 Lubricants	500	725	725	0
01 430 237 000 Services-Medical	550	176	331	576
01 430 238 000 Supplies-Uniform	4,100	3,545	4,895	3,452
01 430 246 000 Supplies-Tires	4,500	0	4,500	4,373
01 430 251 000 Supplies-Vehicle	100	38	109	123
01 430 261 000 Supplies-Minor Equipment	2,000	2,253	2,568	1,965
01 430 310 000 Professional Services	1,000	0	1,000	1,195
01 430 318 000 Employee Expense	150	0	0	152
01 430 324 000 Cellular	250	124	164	208
01 430 325 000 Internet	480	674	911	520
01 430 352 000 Insurance - Vehicle	2,500	2,245	2,678	2,468
01 430 361 000 Electric	1,700	1,109	1,642	1,637
01 430 362 000 Natural Gas	2,500	1,605	2,422	2,276
01 430 364 000 Sewage	450	300	437	435
01 430 366 000 Water	850	762	1,110	912
01 430 373 000 Building Maintenance: Supplies & Repairs	750	1,691	3,324	309
01 430 374 000 Repairs-Equipment	100	67	101	116
01 430 385 000 Rental-Equipment	250	911	911	525
01 430 452 000 Services-Computer Support	1,500	1,310	1,753	1,402
01 430 460 000 Training/Seminars	250	151	251	250
01 430 700 000 Capital Outlay	10,800	5,052	10,104	1,562
	<b>338,449</b>	<b>207,395</b>	<b>311,309</b>	<b>254,903</b>

## General Fund Current & Preceding Fiscal Years

	<u>2024</u> <u>Budget</u>	<u>09/07/24</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
<b>PUBLIC WORKS - WINTER MAINTENANCE</b>				
01 432 115 000 Winter Maintenance Wages-Part-Time	0	3,945	3,945	0
01 432 192 000 Social Security	0	245	245	0
01 432 193 000 Medicare	0	57	57	0
01 432 194 000 Unemployment	0	112	112	0
01 432 245 001 Supplies-Salt	8,000	2,860	7,150	6,248
01 432 245 002 Supplies-Anti-Skid	3,000	1,174	2,935	784
01 432 245 003 Supplies-Ice Melt	1,200	0	0	787
01 432 260 000 Winter Mnt/Snow Removal Tools	50	0	0	0
	<b>12,250</b>	<b>8,393</b>	<b>14,444</b>	<b>7,819</b>
<b>PUBLIC WORKS - TRAFFIC LIGHTS</b>				
01 433 220 000 Supplies-Traffic Control Devices	1,850	485	1,899	29,337
01 433 262 000 Street Signs	4,500	25	25	4,388
01 433 361 000 Traffic Lights Electric	7,000	4,081	5,432	7,186
	<b>13,350</b>	<b>4,591</b>	<b>7,356</b>	<b>40,911</b>
<b>PUBLIC WORKS - STREET LIGHTS</b>				
01 434 220 000 Supplies-Street Lighting	1,200	745	763	4,405
01 434 361 000 Street Lights Electric	52,200	32,104	49,922	52,908
	<b>53,400</b>	<b>32,849</b>	<b>50,685</b>	<b>57,312</b>
<b>PUBLIC WORKS - SIDEWALKS &amp; CURBS</b>				
01 435 220 000 Supplies-Sidewalks/Curbs	500	771	771	4,486
01 435 240 000 Repairs-Sidewalks/Curbs	500	0	0	0
	<b>1,000</b>	<b>771</b>	<b>771</b>	<b>4,486</b>
<b>PUBLIC WORKS - REPAIRS OF VEH/EQUIP</b>				
01 437 374 000 Repairs-Equipment	10,500	6,409	11,324	3,068
01 437 374 001 Repairs-Vehicle	13,500	1,292	15,505	8,944
	<b>24,000</b>	<b>7,701</b>	<b>26,829</b>	<b>12,012</b>
<b>PUBLIC WORKS - ALLEYS/GUARDRAILS</b>				
01 438 220 000 Supplies-Cold Patch/Limestone	14,000	4,871	12,177	13,638
01 438 249 000 Alleys	3,000	0	3,000	0
01 438 250 000 Parking Facilities	2,500	0	1,254	0
01 438 432 000 Bridge Inspections	400	0	0	566
	<b>19,900</b>	<b>4,871</b>	<b>16,431</b>	<b>14,204</b>
<b>PARKS AND RECREATION</b>				
01 452 220 000 General Operating Supplies	1,500	2,745	2,781	1,910
01 452 222 000 Supplies-Chemicals	75	126	126	0
01 452 231 000 Fuel-Gasoline	1,650	1,182	1,588	1,595
01 452 232 000 Fuel-Diesel	2,800	2,113	2,826	2,076
01 452 237 000 Services-Medical	200	0	0	0
01 452 246 000 Supplies-Tires	500	0	500	0
01 452 251 000 Supplies-Vehicle	100	0	100	0
01 452 260 000 Supplies-Minor Equipment	500	627	627	18
01 452 310 000 Professional Services	1,500	62	839	1,644
01 452 324 000 Cellular	0	0	0	0
01 452 352 000 Vehicle Insurance	420	300	358	411
01 452 361 001 Electric-Riverside	12,000	6,966	9,822	10,773
01 452 361 002 Electric-Central Park	1,000	592	1,044	1,442
01 452 361 003 Electric-Nature Center	500	212	373	436
01 452 361 005 Electric-Sports Complex	700	379	645	578

## General Fund Current & Preceding Fiscal Years

	<u>2024</u> <u>Budget</u>	<u>09/07/24</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
01 452 362 001 Natural Gas-Riverside	6,500	2,668	5,489	6,219
01 452 364 001 Sewage-Riverside	800	693	950	763
01 452 366 001 Water-Riverside	1,800	1,689	2,314	1,814
01 452 366 002 Water-Central Park	650	491	1,023	979
01 452 371 001 Contracted Services-Riverside	700	795	795	469
01 452 371 005 Contracted Services-Sports Complex	2,400	1,784	2,699	2,753
01 452 373 000 Building Maintenance: Supplies & Repairs	40,000	18,527	21,102	60,051
01 452 374 000 Repairs-Equipment/Maintenance	3,500	1,502	2,628	3,681
01 452 374 001 Repairs-Vehicle	50	0	0	0
01 452 460 000 Training/Seminars	100	0	0	0
01 452 700 000 Capital Outlay	5,000	200	4,000	14,423
	<b>84,945</b>	<b>43,654</b>	<b>62,627</b>	<b>112,035</b>
<u>RAILROAD PARK</u>				
01 453 366 000 Railroad Park Water	250	250	250	67
01 453 381 000 Railroad Park Rent	3,800	3,608	3,608	3,550
	<b>4,050</b>	<b>3,858</b>	<b>3,858</b>	<b>3,483</b>
<u>LIBRARY</u>				
01 456 540 000 Greenville Public Library Contribution	1,500	1,500	1,500	1,500
	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<u>COMMUNITY DEVELOPMENT</u>				
01 462 310 000 Professional Services	28,000	934	11,256	0
01 462 310 001 Professional Services-STMPP Grant	0	0	11,245	0
01 462 314 000 Solicitor	4,500	0	1,523	0
01 462 314 005 Legal Services	28,000	0	4,586	0
	<b>60,500</b>	<b>934</b>	<b>28,610</b>	<b>0</b>
<u>COMMUNITY DEVELOPMENT - PROFESSIONAL SRVS</u>				
01 463 100 000 Thiel RACP Grant pass through	0	0	0	1,700,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700,000</b>
<u>DEBT SERVICE - PRINCIPAL</u>				
01 471 200 000 Bond Issue	250,000	250,000	250,000	245,000
01 471 200 001 Long Term Note - Municipal Building Roof	14,431	14,375	14,375	13,913
01 471 400 002 Small Borrowing - Police Cruisers	12,381	8,229	12,417	12,422
	<b>276,812</b>	<b>272,604</b>	<b>276,793</b>	<b>271,336</b>
<u>DEBT SERVICE - INTEREST</u>				
01 472 200 000 Bond Issue Interest	9,688	6,406	9,686	15,722
01 472 200 001 Long Term Note Interest - Municipal Building Roof	3,192	3,177	3,177	3,640
01 472 400 002 Small Borrowing Interest - Police Cruisers	1,191	819	1,154	198
	<b>14,071</b>	<b>10,403</b>	<b>14,017</b>	<b>19,560</b>
<u>FISCAL AGENT FEES</u>				
01 475 000 000 Fees-Fiscal Agent	1,200	1,185	1,185	1,185
	<b>1,200</b>	<b>1,185</b>	<b>1,185</b>	<b>1,185</b>
<u>EMPLOYER PAID BENEFITS - PENSION CONTRIBUTIONS</u>				
01 483 210 000 Volunteer Fire Relief State Aid	19,400	0	16,275	19,327
01 483 300 000 Non-uniform Pension Funds	42,536	0	42,536	56,457
	<b>61,936</b>	<b>0</b>	<b>58,811</b>	<b>75,784</b>
<u>INSURANCE - CASUALTY/SURETY</u>				
01 486 352 000 Insurance-Property & Liability	63,000	49,187	65,566	65,902
	<b>63,000</b>	<b>49,187</b>	<b>65,566</b>	<b>65,902</b>
<u>OTHER FINANCIAL USES</u>				

<b>General Fund Current &amp; Preceding Fiscal Years</b>	<u>2024</u> <u>Budget</u>	<u>09/07/24</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
01 491 100 001 Tax Refunds - Real Estate	300	215	439	305
	<b>300</b>	<b>215</b>	<b>439</b>	<b>305</b>
<u>INTERFUND OPERATING TRANSFERS</u>				
01 492 300 000 Transfer to Capital Reserve Fund	36,895	0	36,895	0
	<b>36,895</b>	<b>0</b>	<b>36,895</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>2,849,263</b>	<b>1,677,662</b>	<b>2,661,040</b>	<b>4,385,687</b>
<b>USE OF CASH/FUND BALANCE</b>	<b>0</b>	<b>632,039</b>	<b>494,926</b>	<b>352,686</b>

<b>Fire Service Fund Current &amp; Preceding Fiscal Years</b>	<b>2024 Budget</b>	<b>09/13/2024 YTD</b>	<b>12/31/24 Projected</b>	<b>YTD Actual 12/31/2023</b>
<b>REVENUE</b>				
<b>REAL PROPERTY TAXES</b>				
14 301 120 000 Real Estate Tax-Current Year Fire Levy	92,982	87,570	90,897	91,655
14 301 220 000 Real Estate Tax-Prior Year Fire Levy	4,911	5,432	4,867	4,401
14 301 420 000 Real Estate Tax-Delin Fire	4,972	4,369	5,427	6,176
	<b>102,865</b>	<b>97,371</b>	<b>101,191</b>	<b>102,231</b>
<b>INTEREST EARNINGS</b>				
14 341 010 000 Interest-Checking	15	0	0	0
14 341 100 000 Interest Earnings	1,681	1,785	2,053	2,401
	<b>1,696</b>	<b>1,785</b>	<b>2,053</b>	<b>2,401</b>
<b>INTERGOVERNMENTAL REVENUE - STATE</b>				
14 354 002 000 State Fire Commissioners Grant	15,000	15,000	15,000	14,809
14 354 002 001 EMS Grant	10,000	14,618	14,618	10,000
	<b>25,000</b>	<b>29,618</b>	<b>29,618</b>	<b>24,809</b>
<b>STATE SHARED REVENUE AND ENTITLEMENTS</b>				
14 355 051 000 Fire Pension Monies-State Aid	87,361	0	87,361	81,743
	<b>87,361</b>	<b>0</b>	<b>87,361</b>	<b>81,743</b>
<b>CHARGES FOR SERVICES</b>				
14 362 200 000 Fees-Special Fire Protection	16,802	8,040	14,070	16,200
	<b>16,802</b>	<b>8,040</b>	<b>14,070</b>	<b>16,200</b>
<b>FEES FOR SERVICES</b>				
14 364 120 000 Fire Service Fee	781,305	764,900	777,903	668,533
	<b>781,305</b>	<b>764,900</b>	<b>777,903</b>	<b>668,533</b>
<b>MISCELLANEOUS REVENUES</b>				
14 387 300 000 Donations to Fire Dept from Private Sources	500	6,400	6,400	0
	<b>500</b>	<b>6,400</b>	<b>6,400</b>	<b>0</b>
<b>SALE Of ASSETS</b>				
14 391 100 000 Insurance Proceeds	0	18,000	18,000	0
	<b>0</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>1,015,529</b>	<b>926,114</b>	<b>1,036,596</b>	<b>895,918</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT - ADMINISTRATIVE</b>				
14 401 110 000 Salary-Borough Manager	8,000	3,067	4,420	3,505
14 401 110 001 Salary-Assistant Manager	17,500	12,067	17,389	15,204
14 401 110 002 Salary-Administrative Assistant	12,000	8,277	11,927	10,709
14 401 110 003 Wages-Financial Assistant	6,500	4,485	6,462	5,708
14 401 110 126 Wages-Clerical	4,000	5,213	7,512	5,735
14 401 156 000 Employee Benefits Buy-out	1,350	1,013	1,350	700
14 401 157 000 Health Insurance Reimbursements	280	109	141	173
14 401 192 000 Social Security	3,060	2,063	2,973	2,514
14 401 193 000 Medicare	419	482	695	588
14 401 194 000 Unemployment	228	236	236	330
14 401 195 000 Worker Compensation	104	40	54	53
14 401 196 000 Insurance-Health	10,036	3,786	5,679	4,602
14 401 198 000 Insurance-Dental	552	217	300	296
14 401 199 000 Insurance-LT Disability	180	115	159	156
14 401 199 001 Insurance-Vision	92	42	58	57
14 401 199 002 Insurance-Life	303	210	291	285
	<b>64,604</b>	<b>41,423</b>	<b>59,645</b>	<b>50,613</b>
<b>PUBLIC SAFETY - FIRE</b>				
14 411 112 000 Wages-Driver/Lieutenant	378,978	268,100	380,970	307,446
14 411 112 001 Wages-Overtime	28,755	33,997	55,245	24,179
14 411 115 000 Wages-Part Time	18,000	7,088	10,214	14,363
14 411 156 000 Employee Benefits Buy-out	20,550	14,600	20,440	31,165
14 411 157 000 Health Insurance Reimbursements	1,500	267	374	827
14 411 172 000 Holiday Pay	30,762	22,347	34,638	22,698
14 411 179 000 Longevity	1,350	0	1,350	2,075

<b>Fire Service Fund Current &amp; Preceding Fiscal Years</b>	<b>2024 Budget</b>	<b>09/13/2024</b>	<b>12/31/24</b>	<b>YTD Actual</b>
		<b>YTD</b>	<b>Projected</b>	<b>12/31/2023</b>
14 411 180 000 Overtime FLSA	18,456	13,644	17,614	16,693
14 411 182 000 Shift Supervisor Rate	328	534	908	2,139
14 411 182 001 Call Back Time	6,616	2,863	3,258	4,139
14 411 192 000 Social Security	31,131	22,245	32,056	25,753
14 411 193 000 Medicare	7,281	5,203	7,497	6,023
14 411 194 000 Unemployment	2,492	2,045	2,434	2,554
14 411 195 000 Worker Compensation	51,068	36,100	48,121	44,623
14 411 196 000 Insurance-Health	32,491	19,035	28,553	32,263
14 411 197 000 Pension	87,361	0	87,361	81,743
14 411 197 001 PT Fire Fighters 401(a) Plan	0	0	0	85
14 411 198 000 Insurance-Dental	2,174	1,254	1,731	2,374
14 411 199 000 Insurance-LT Disability	1,455	894	1,234	1,321
14 411 199 001 Insurance-Vision	419	181	250	356
14 411 199 002 Insurance-Life	2,388	1,536	2,120	2,272
14 411 210 000 Supplies-Office	1,400	542	1,030	887
14 411 213 000 Supplies-Computer Software	8,800	5,880	8,820	7,395
14 411 215 000 Postage	1,775	1,448	2,172	852
14 411 220 000 Supplies-General Operating	2,300	729	1,093	3,105
14 411 231 000 Fuel-Gasoline	200	64	96	122
14 411 232 000 Fuel-Diesel	6,800	3,409	5,113	6,245
14 411 237 000 Services-Medical	4,500	342	3,420	3,006
14 411 238 000 Supplies-Uniform	4,500	851	3,830	4,005
14 411 246 000 Supplies-Tire	2,500	0	2,500	1,266
14 411 250 000 Supplies-Building Maintenance	1,000	446	892	31
14 411 251 000 Supplies-Vehicle	290	60	180	128
14 411 261 000 Supplies-Minor Equipment	4,500	4,890	7,334	2,732
14 411 310 000 Professional Services	500	1,162	1,162	871
14 411 314 000 Fees-Legal Services	500	961	1,923	1,106
14 411 318 000 Employee Expense	120	0	0	80
14 411 321 000 Telephone	680	564	846	732
14 411 324 000 Cellular	1,000	360	982	1,963
14 411 325 000 Internet	475	495	669	520
14 411 352 000 Insurance - Vehicle	4,800	3,074	4,611	4,860
14 411 361 000 Electric	3,300	1,757	3,075	3,103
14 411 362 000 Natural Gas	3,500	1,859	2,789	2,833
14 411 363 000 Hydrant Fees	24,000	0	0	0
14 411 364 000 Sewage	550	392	588	586
14 411 366 000 Water	1,400	989	1,483	1,450
14 411 373 000 Repairs-Building Maintenance	5,000	3,619	4,788	35,660
14 411 374 000 Repairs-Equipment Maintenance	3,500	1,288	1,629	7,135
14 411 374 001 Repairs-Vehicles	20,000	10,767	20,457	17,229
14 411 395 000 Donation Purchase	500	0	0	0
14 411 396 000 EMS Grant purchases	10,000	29,620	29,620	67,034
14 411 420 000 Dues/Subscriptions/Magazines	500	85	425	120
14 411 452 000 Services-Computer Support	6,600	4,069	5,094	5,610
14 411 458 000 Volunteer Firefighter	2,600	750	1,500	2,100
14 411 460 000 Training/Seminars	2,500	1,837	2,343	1,407
14 411 470 000 Testing	200	300	600	0
14 411 700 000 Capital Outlay	0	0	0	2,531
	<b>854,345</b>	<b>534,543</b>	<b>857,431</b>	<b>811,793</b>
<b>OTHER FINANCIAL USES</b>				
14 491 100 000 Refunds: Prior Year Revenues	0	0	0	190
	<b>0</b>	<b>0</b>	<b>0</b>	<b>190</b>
<b>INTERFUND OPERATING TRANSFERS</b>				
14 492 300 000 Transfer to Capital Reserve Fund	96,580	0	96,580	0
	<b>96,580</b>	<b>0</b>	<b>96,580</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>1,015,529</b>	<b>575,966</b>	<b>1,013,656</b>	<b>862,597</b>
<b>Revenues over/under Expenses</b>	<b>0</b>	<b>350,148</b>	<b>22,940</b>	<b>33,321</b>

Sewer Fund Current & Preceding Fiscal Years	<u>2024 Budget</u>	<u>09/13/2024</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>YTD Actual</u> <u>12/31/2023</u>
<b>REVENUE</b>				
<u>INTEREST EARNINGS</u>				
08 341 100 000 Interest Earnings	25,000	22,047	27,558	29,121
	<b>25,000</b>	<b>22,047</b>	<b>27,558</b>	<b>29,121</b>
<u>RENTS AND ROYALTIES</u>				
<u>FEES FOR SERVICES</u>				
08 364 120 000 Services-Sewer Lateral Inspection	40,000	25,200	30,542	44,285
08 364 121 000 Service-Greenville	706,100	505,590	726,532	750,546
08 364 123 000 Service-Hempfield	340,600	261,847	375,751	359,691
08 364 124 000 Service-West Salem	174,000	113,278	166,632	168,995
08 364 125 000 Waste Water Discharge	2,053	1,026	2,053	2,053
08 364 126 000 PA One Call Rebate	0	0	0	0
08 364 127 000 Delinquent Sewer-General	9,500	4,110	8,219	(49,043)
	<b>1,272,253</b>	<b>911,051</b>	<b>1,309,730</b>	<b>1,276,527</b>
<u>SPECIAL ASSESSMENTS</u>				
08 383 101 000 Construction-WWTP-Greenville	250,300	188,867	280,657	235,231
08 383 103 000 Construction-WWTP-Hempfield	100,600	68,897	84,537	69,175
08 383 104 000 Construction-WWTP-West Salem	37,400	19,968	34,525	43,986
	<b>388,300</b>	<b>277,732</b>	<b>399,718</b>	<b>348,392</b>
<u>SALES OF ASSETS</u>				
08 391 100 000 Sale of Borough Asset	0	0	0	200
	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>
<b>TOTAL REVENUE</b>	<b>1,685,553</b>	<b>1,210,830</b>	<b>1,737,007</b>	<b>1,654,240</b>
<b>EXPENDITURE</b>				
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>				
08 401 110 000 Salary-Manager	0	11,039	15,907	14,019
08 401 110 001 Salary-Assistant Manager	0	12,067	17,389	15,204
08 401 110 002 Salary-Administrative Assistant	0	1,563	2,252	2,142
08 401 110 003 Wages-Financial Assistant	0	11,212	16,156	14,269
08 401 126 000 Wages-Clerical	0	1,380	1,989	1,434
08 401 157 000 Health Insurance Reimbursements	0	77	91	346
08 401 192 000 Social Security	0	2,216	3,193	2,802
08 401 193 000 Medicare	0	518	747	655
08 401 194 000 Unemployment	0	227	227	257
08 401 195 000 Worker Compensation	0	0	0	61
08 401 196 000 Insurance-Health	0	6,861	10,291	11,638
08 401 198 000 Insurance-Dental	0	379	569	597
08 401 199 000 Insurance-LT Disability	0	110	165	181
08 401 199 001 Insurance-Vision	0	67	100	106
08 401 199 002 Insurance-Life	0	198	296	329
08 401 353 001 Bond-Manager	0	367	367	368
08 401 353 002 Bond-Finance/Secretary	0	539	539	417
	<b>0</b>	<b>48,820</b>	<b>70,279</b>	<b>64,824</b>
<u>PUBLIC WORKS - WASTE WATER COLLECTION AND TREATMENT</u>				
08 429 105 000 Wages-Authority Board	525	0	525	325
08 429 112 000 Wages-Maintenance	207,796	108,201	155,917	148,511
08 429 114 000 Wages-Operator	135,640	93,566	134,829	118,574
08 429 156 000 Employee Benefits Buy-out	0	0	0	0
08 429 157 000 Health Insurance Reimbursements	7,025	4,064	5,669	6,349
08 429 172 000 Holiday Pay	850	0	0	0
08 429 177 000 Sick Pay	0	0	0	0

<b>Sewer Fund Current &amp; Preceding Fiscal Years</b>	<b>2024 Budget</b>	<b>09/13/2024</b>	<b>12/31/24</b>	<b>YTD Actual</b>
		<b>YTD</b>	<b>Projected</b>	<b>12/31/2023</b>
08 429 179 000 Longevity	0	0	0	1,825
08 429 180 000 Overtime	6,589	7,460	11,249	11,392
08 429 187 000 Sat/Sun Pay Differential	0	0	0	1,312
08 429 192 000 Social Security	21,754	12,585	18,135	16,318
08 429 193 000 Medicare	5,088	2,943	4,241	3,816
08 429 194 000 Unemployment	1,568	1,556	1,556	1,904
08 429 195 000 Worker Compensation	18,241	5,444	8,967	14,856
08 429 196 000 Insurance-Health	105,335	67,349	101,024	92,763
08 429 198 000 Insurance-Dental	5,018	3,810	5,715	5,634
08 429 199 000 Insurance-LT Disability	1,035	802	1,203	1,156
08 429 199 001 Insurance-Vision	835	641	961	943
08 429 199 002 Insurance-Life	1,895	1,474	2,211	2,146
08 429 210 000 Supplies-Office	2,000	766	778	804
08 429 215 000 Postage	650	1,561	2,122	602
08 429 222 000 Supplies-Chemicals	78,720	52,811	71,242	75,054
08 429 225 000 Supplies-Laboratory	1,800	102	104	1,608
08 429 227 000 Sludge Disposal	50,000	33,582	39,795	34,051
08 429 231 000 Fuel-Vehicle	6,000	2,438	3,272	4,662
08 429 232 000 Fuel-Heating Oil	43,000	21,260	31,890	24,556
08 429 237 000 Services-Medical	250	229	276	240
08 429 238 000 Uniform Allowance	5,100	2,844	4,266	3,889
08 429 251 000 Maintenance-Vehicle	2,500	1,481	2,528	835
08 429 252 000 Maintenance-Supplies	1,000	505	673	730
08 429 253 000 Maintenance-Sewer Jet	2,000	393	590	266
08 429 261 000 Supplies-Minor Equipment	2,600	1,426	2,151	1,631
08 429 300 000 Permit License Membership	10,000	3,697	8,962	8,067
08 429 310 000 Billing/Collection	30,000	20,807	27,736	28,067
08 429 311 000 Fees-Audit	2,500	2,350	2,350	2,300
08 429 313 000 Fees-Engineering	26,252	25,151	43,410	33,480
08 429 314 000 Fees-Legal	15,000	36,543	54,815	54,689
08 429 315 000 Fees-Sewer Lateral Inspections	40,000	21,300	31,950	41,050
08 429 316 000 Fees-Prof Lab Services	31,000	21,520	32,279	32,882
08 429 317 000 Fees-PA One Call	750	137	196	663
08 429 318 000 Employee Expense	500	0	0	25
08 429 321 000 Telephone	3,300	2,151	3,227	3,152
08 429 324 000 Cellular	1,500	708	1,062	1,292
08 429 325 000 Internet Service	900	675	900	900
08 429 341 000 Advertising	1,000	43	154	306
08 429 350 000 Insurance-General	26,500	20,844	28,661	26,470
08 429 352 000 Insurance -Vehicle	3,000	2,146	2,951	2,947
08 429 361 000 Electricity	65,000	44,024	60,533	61,367
08 429 372 000 Maintenance-Sewer	40,000	35,033	40,007	41,979
08 429 373 000 Maintenance-Plant	63,513	43,468	57,204	68,475
08 429 374 000 Maintenance-Equipment	2,500	2,139	3,171	1,052
08 429 383 000 Building Rent Allocation	8,000	8,000	8,000	8,000
08 429 384 000 Rent of Office Equipment	700	430	576	526
08 429 452 000 Services-Computer Support	4,500	2,735	2,850	3,935
08 429 460 000 Travel & Training	1,000	94	160	938
08 429 700 000 Capital Outlay	0	81,375	81,375	6,663
	<b>1,092,229</b>	<b>804,662</b>	<b>1,104,415</b>	<b>1,005,978</b>
<b>DEBT SERVICE - PRINCIPAL</b>				
08 471 200 005 Long Term Note - WWTP Design	551,236	366,786	551,242	539,795

<b>Sewer Fund Current &amp; Preceding Fiscal Years</b>	<u>2024 Budget</u>	<u>09/13/2024 YTD</u>	<u>12/31/24 Projected</u>	<u>YTD Actual 12/31/2023</u>
	551,236	366,786	551,242	539,795
<u>DEBT SERVICE - INTEREST</u>				
08 472 121 001 First National Bank Loan	0	0	0	0
08 472 200 005 Long term Note Interest	42,088	29,119	42,077	54,079
	<u>42,088</u>	<u>29,119</u>	<u>42,077</u>	<u>54,079</u>
<b>TOTAL EXPENDITURES</b>	<u>1,685,553</u>	<u>1,249,386</u>	<u>1,768,013</u>	<u>1,664,676</u>
Revenues over/ <u>under</u> Expenses	<u>0</u>	<u>(38,556)</u>	<u>(31,006)</u>	<u>(10,436)</u>

## Storm Water Fund Current & Preceding Fiscal Years

	<u>2024</u> <u>Budget</u>	<u>09/13/2024</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>12/31/2023</u> <u>YTD</u>
<b>REVENUE</b>				
<u>INTEREST EARNINGS</u>				
06 341 100 000 Interest Earnings	4,025	2,851	3,405	3,657
	<u>4,025</u>	<u>2,851</u>	<u>3,405</u>	<u>3,657</u>
<u>CHARGES FOR SERVICES</u>				
06 364 120 000 Services-Storm Water Fees	409,640	410,326	416,891	420,542
06 364 129 000 Lien Origination Fees	0	(132)	0	1,717
06 364 130 000 Lien Satisfaction Fees	0	(54)	0	713
	<u>409,640</u>	<u>410,140</u>	<u>416,891</u>	<u>422,972</u>
<u>OTHER FINANCING SOURCES</u>				
06 393 000 000 Loan Proceeds	0	795,828	795,828	0
	<u>0</u>	<u>795,828</u>	<u>795,828</u>	<u>0</u>
	<u>413,665</u>	<u>1,208,819</u>	<u>1,216,123</u>	<u>426,629</u>
<b>TOTAL REVENUE</b>				
<b>EXPENDITURES</b>				
<u>GENERAL GOVERNMENT - ADMINISTRATIVE</u>				
06 401 110 000 Salary-Manager	4,000	2,760	3,976	3,505
06 401 110 001 Salary-Assistant Manager	17,500	12,067	17,389	15,204
06 401 110 002 Salary-Administrative Assistant	12,000	8,277	11,927	10,709
06 401 110 003 Salary-Financial Assistant	6,500	4,485	6,462	5,708
06 401 126 000 Wages-Clerical	4,000	3,986	5,744	4,301
06 401 156 000 Employee Benefits Buy-out	1,350	1,013	1,350	700
06 401 157 000 Health Insurance Reimbursements	416	146	563	519
06 401 192 000 Social Security	2,812	1,972	2,841	2,449
06 401 193 000 Medicare	658	461	665	573
06 401 194 000 Unemployment	214	222	222	307
06 401 195 000 Worker Compensation	96	31	42	51
06 401 196 000 Insurance-Health	9,549	3,569	5,354	4,430
06 401 198 000 Insurance-Dental	502	204	272	279
06 401 199 000 Insurance-LT Disability	146	108	144	148
06 401 199 001 Insurance-Vision	84	39	52	53
06 401 199 002 Insurance-Life	273	198	263	272
	<u>60,100</u>	<u>39,538</u>	<u>57,267</u>	<u>49,207</u>
<u>STORM WATER MANAGEMENT AND TREATMENT</u>				
06 431 220 000 Street/Gutter Cleaning Supplies	2,000	92	919	462
06 431 251 000 Supplies-Streetsweeper	2,500	69	84	152
06 431 455 000 Repairs-Streetsweeper	3,556	3,536	3,536	1,673
	<u>8,056</u>	<u>3,697</u>	<u>4,539</u>	<u>2,287</u>
<u>STORM WATER MANAGEMENT AND TREATMENT</u>				
06 436 112 000 Wages-Maintenance	64,043	52,078	75,044	59,404
06 436 156 000 Employee Benefits Buy-out	1,620	450	648	0
06 436 157 000 Health Insurance Reimbursements	1,250	1,189	1,721	1,662
06 436 180 000 Overtime	596	0	0	0
06 436 192 000 Social Security	4,112	2,934	4,228	3,404
06 436 193 000 Medicare	962	686	989	796
06 436 194 000 Unemployment	342	396	501	526
06 436 195 000 Worker Compensation	5,416	2,166	2,887	3,527
06 436 196 000 Insurance-Health	16,999	11,279	16,919	23,699
06 436 198 000 Insurance-Dental	903	632	842	1,484
06 436 199 000 Insurance-LT Disability	216	210	280	321
06 436 199 001 Insurance-Vision	150	112	149	249
06 436 199 002 Insurance-Life	442	362	482	577
06 436 210 000 Supplies-Office	450	280	449	255
06 436 215 000 Postage	2,900	2,269	3,024	1,604
06 436 220 000 Supplies-Storm Sewers	2,850	863	1,294	2,322
06 436 237 000 Services-Medical	200	0	0	0
06 436 252 000 Maintenance-Supplies	500	0	0	0
06 436 253 000 Maintenance-Sewer Jet	1,500	0	0	0

**Storm Water Fund Current & Preceding Fiscal Years**

	<u>2024</u>	<u>09/13/2024</u>	<u>12/31/24</u>	<u>12/31/2023</u>
	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>YTD</u>
06 436 261 000 Supplies-Minor Equipment	500	578	578	79
06 436 310 000 Professional Services	250	217	290	123
06 436 311 000 Fees-Audit	4,500	2,500	2,500	4,500
06 436 313 000 Fees-Engineering	95,000	50,208	70,793	100,140
06 436 314 000 Fees-Legal Services	14,000	1,015	13,043	22,462
06 436 317 000 Fees-PA One Call	100	0	0	0
06 436 318 000 Employee Expense	500	0	0	0
06 436 341 000 Advertising	1,000	167	196	483
06 436 372 000 Maintenance- Storm Sewer	10,071	23,870	23,870	432,767
06 436 374 000 Maintenance-Equipment	2,500	0	0	0
06 436 452 000 Services-Computer Support	3,000	1,261	1,681	1,588
06 436 700 000 Capital Outlay	0	0	0	0
	<b>236,872</b>	<b>155,721</b>	<b>222,409</b>	<b>661,975</b>
<u>DEBT SERVICE - PRINCIPAL</u>				
06 471 200 000 PENNVEST Note - Brackin Alley	20,500	13,643	20,499	20,295
06 471 200 001 PENNVEST Note - N. Main Street	40,824	15,247	24,057	0
06 471 200 002 PENNVEST Note - N. Third Street	31,132	0	0	0
	<b>92,456</b>	<b>28,891</b>	<b>44,557</b>	<b>20,295</b>
<u>DEBT SERVICE - INTEREST</u>				
06 472 200 000 PENNVEST Note Interest - Brackin Alley	2,661	1,796	2,661	2,864
06 472 200 001 PENNVEST Note Interest - N. Main St	8,807	3,836	5,214	0
06 472 200 002 PENNVEST Note Interest - N. Third St	4,713	0	0	0
	<b>16,181</b>	<b>5,633</b>	<b>7,874</b>	<b>2,864</b>
<u>INTERFUND OPERATING TRANSFERS</u>				
06 491 100 000 Refunds: Prior Year Revenues	0	0	0	0
06 492 300 000 Transfer to Capital Reserve	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>413,665</b>	<b>233,479</b>	<b>336,646</b>	<b>736,629</b>
<b>Revenues over/under expenses</b>	<b>0</b>	<b>975,340</b>	<b>879,477</b>	<b>(310,000)</b>

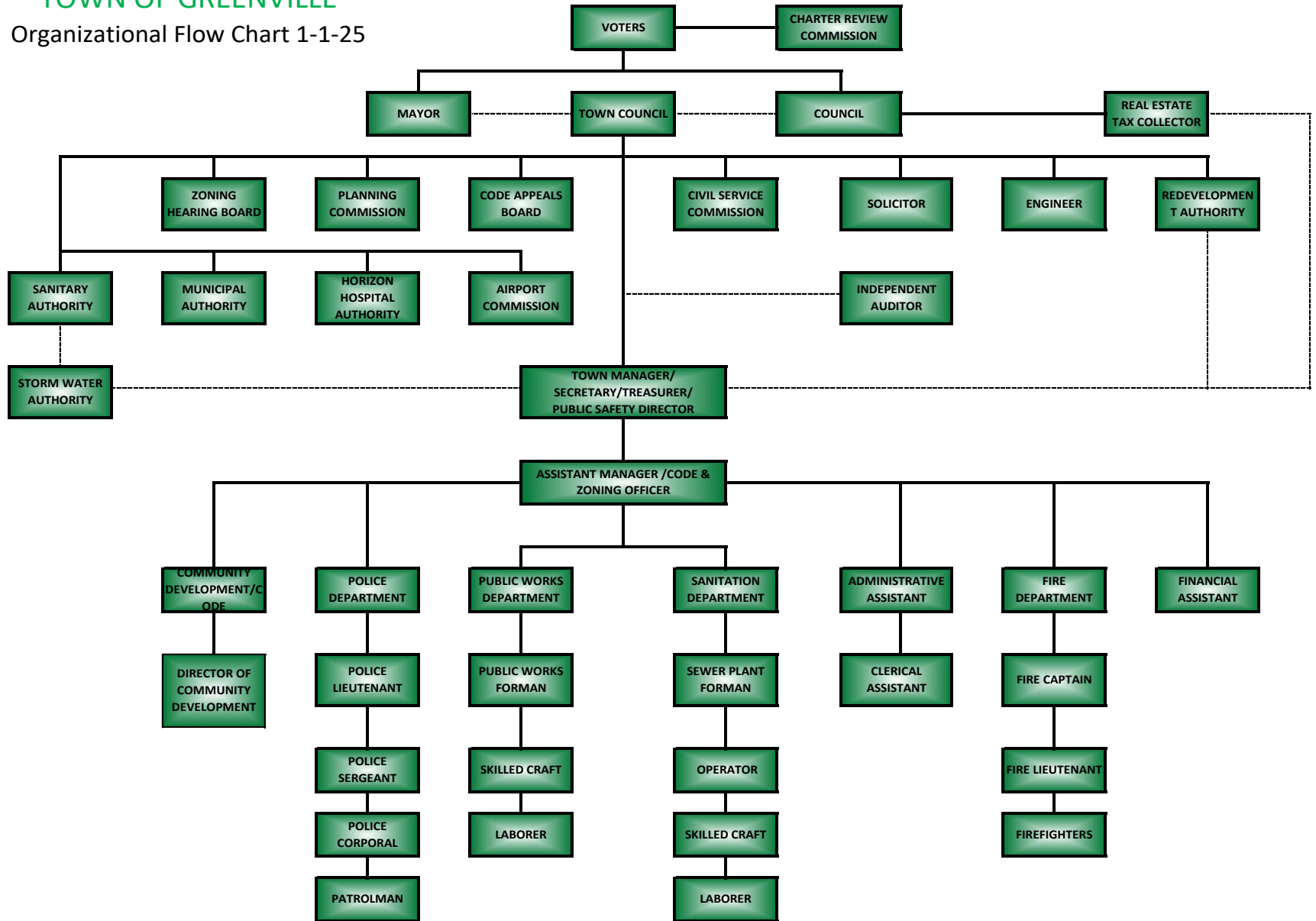
<b>Airport Fund Current &amp; Preceding Fiscal Years</b>	<u>2024</u> <u>Budget</u>	<u>9/30/2024</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>12/31/2023</u> <u>YTD</u>
<b>REVENUE</b>				
<b>RENTS AND ROYALTIES</b>				
09 342 100 000 Rent-Airport Land	3,300	180	3,380	3,185
09 342 108 000 Rent-Airport Hangar	22,000	18,720	22,000	11,520
09 342 510 000 Well Drilling Proceeds	2,400	1,154	1,914	2,149
	<b>27,700</b>	<b>20,054</b>	<b>27,294</b>	<b>16,854</b>
<b>INTERGOVERNMENTAL REVENUE - FEDERAL</b>				
09 351 440 000 Airport Federal Grant	0	347,617	347,617	258,407
	<b>0</b>	<b>347,617</b>	<b>347,617</b>	<b>258,407</b>
<b>INTERGOVERNMENTAL REVENUE - STATE</b>				
09 354 440 000 Airport State Grant	21,000	21,812	21,812	0
	<b>21,000</b>	<b>21,812</b>	<b>21,812</b>	<b>0</b>
<b>MISCELLANEOUS REVENUES</b>				
09 357 001 000 Local Match for State & Federal Grants	0	19,443	19,443	0
09 380 110 000 Miscellaneous Revenues	0	80	80	0
09 389 440 000 Fuel Revenue	275	277	277	302
09 392 360 000 Transfer from Airport Capital Account	0	0	0	0
	<b>275</b>	<b>19,800</b>	<b>19,800</b>	<b>302</b>
<b>TOTAL REVENUE</b>	<b>48,975</b>	<b>409,283</b>	<b>416,523</b>	<b>275,563</b>
<b>EXPENDITURE</b>				
<b>AIRPORT</b>				
09 440 215 000 Postage	30	0	0	31
09 440 220 000 General Operating Supplies	50	0	0	0
09 440 232 000 Fuel-Diesel	1,850	2,089	2,089	3,684
09 440 246 000 Supplies-Tires	200	0	0	492
09 440 251 000 Supplies-Vehicle	250	0	0	0
09 440 261 000 Supplies-Minor Equipment	750	0	0	0
09 440 300 000 Other Services/Charges	4,495	4,175	4,425	4,377
09 440 310 000 Professional Services	0	1,211	1,211	340
09 440 310 001 Professional Services-Genereral	500	0	0	6,632
09 440 310 002 Professional Services-mowing & snow removal	6,200	2,160	4,150	3,240
09 440 321 000 Telephone	50	0	0	0
09 440 331 000 Storage Tank Permits	100	0	100	100
09 440 341 000 Advertising & Printing	200	0	0	871
09 440 352 000 Insurance - Airport	4,600	5,000	5,000	4,566
09 440 361 000 Electric	3,700	2,171	3,289	3,286
09 440 362 000 Natural Gas	550	1,669	1,669	0
09 440 373 000 Building Maintenance: Supplies & Repairs	1,950	1,900	1,900	199
09 440 374 000 Repairs-Equipment	2,500	0	0	830
09 440 398 007 Snow Removal Equip Building	21,000	388,872	388,872	232,009
<b>TOTAL EXPENDITURES</b>	<b>48,975</b>	<b>409,247</b>	<b>412,705</b>	<b>260,657</b>
<b>Revenues over/under expenses</b>	<b>0</b>	<b>36</b>	<b>3,818</b>	<b>14,906</b>

<b>Capital Fund Current &amp; Preceding Fiscal Years</b>	<u>2024</u> <u>Budget</u>	<u>9/30/2024</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>12/31/2023</u> <u>YTD</u>
<b>REVENUE</b>				
<u>INTEREST EARNINGS</u>				
15 341 100 000 Interest Income	14,000	13,612	15,213	15,237
15 341 102 000 Interest Income-ARPA Grant	12,000	9,041	11,945	12,061
	<b>26,000</b>	<b>22,653</b>	<b>27,158</b>	<b>27,297</b>
<u>INTERGOVERNMENTAL REVENUE - FEDERAL</u>				
15 351 020 000 DOJ Vest Grant	0	5,902	5,902	0
15 351 440 001 ARPA	326,203	0	0	0
	<b>326,203</b>	<b>5,902</b>	<b>5,902</b>	<b>0</b>
<u>INTERGOVERNMENTAL REVENUE - STATE</u>				
15 354 030 001 PennDOT - Traffic Signal - Columbia/Main	327,081	0	0	0
15 354 070 000 DCED Recreation - Riverside Park	0	144,107	144,107	0
15 354 071 000 DCNR Recreation - Riverside Park	0	0	12,400	0
15 354 110 000 USDA Grant - Police Cruisers	0	32,302	32,302	51,298
15 354 150 000 DEP - 902 Recycling	0	0	0	41,171
15 354 160 001 PENNVEST - N. Third St Stormsewer	398,898	0	0	0
	<b>725,979</b>	<b>176,409</b>	<b>188,809</b>	<b>92,469</b>
<u>OTHER FINANCING SOURCES</u>				
15 391 010 000 Sale of Fixed Assets	267,943	0	0	0
15 393 013 000 USDA Loan Proceeds - Police Cruisers	0	0	0	38,500
	<b>267,943</b>	<b>0</b>	<b>0</b>	<b>38,500</b>
<u>OTHER FINANCING SOURCES - INTERFUND TRANSFERS</u>				
15 392 001 000 Transfer from General Fund	0	0	0	0
15 392 350 000 Transfer from Highway Aid Fund	81,770	0	0	0
15 392 360 000 Transfer from Capital Fund Account	118,339	0	0	0
15 392 360 001 Transfer from Capital Fund Account-Chipper	0	0	0	0
15 392 370 000 Transfer from Fire Service Fee Fund	14,000	0	0	0
15 392 380 000 Transfer from Storm Water Utility Fund	422,694	0	0	0
15 393 120 000 General Obligation Bonds/Notes - Non-Electoral	0	0	0	0
15 393 130 000 General Obligation Note-Small Borrowing	0	0	0	0
	<b>636,803</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>1,982,928</b>	<b>204,964</b>	<b>221,869</b>	<b>158,266</b>
<b>EXPENDITURE</b>				
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>				
15 401 750 001 - Minor Equipment-Computers	12,000	0	12,000	0
	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>0</b>
<u>GENERAL GOVERNMENT - MUNICIPAL BUILDING</u>				
15 409 730 001 - Buildings-Repairs	150,000	0	0	0
15 409 750 001 - Minor Equip-Council Room	12,000	0	12,000	650
	<b>162,000</b>	<b>0</b>	<b>12,000</b>	<b>650</b>
<u>POLICE</u>				
15 410 750 001 Equipment - Duty Weapon	7,000	1,812.00	1,812.00	0
15 410 750 002 Equipment - Computers for Cruisers	0	4,218.33	4,218.33	0
	<b>7,000</b>	<b>6,030</b>	<b>6,030</b>	<b>0</b>
<u>FIRE</u>				
15 411 730 002 Building - Roof	200,000	0	0	0
15 411 750 002 Minor Equipment-Fire Hose	10,000	0	10,000	0
15 411 750 003 Minor Equipment - PPE	4,000	0	4,000	0
	<b>214,000</b>	<b>0</b>	<b>14,000</b>	<b>0</b>
<u>PUBLIC WORKS - WINTER MAINTENANCE</u>				
15 432 730 000 Buildings - Salt Dome Canopy	30,000	0	0	0
15 432 740 001 Machinery - Dump Truck F750	169,943	0	0	0
15 432 740 002 Machinery - Tractor	0	12,183	12,183	0

<b>Capital Fund Current &amp; Preceding Fiscal Years</b>	<u>2024</u> <u>Budget</u>	<u>9/30/2024</u> <u>YTD</u>	<u>12/31/24</u> <u>Projected</u>	<u>12/31/2023</u> <u>YTD</u>
15 432 740 003 Capital Purchase- Machinery-Dump Truck F550	98,000	0	0	0
	<b>297,943</b>	<b>12,183</b>	<b>12,183</b>	<b>0</b>
<u>PUBLIC WORKS - TRAFFIC LIGHTS</u>				
15 433 262 000 Street Signs	10,000	9,618	9,618	0
15 433 720 001 Capital Purchase -Traffic Control	408,851	0	0	0
	<b>418,851</b>	<b>9,618</b>	<b>9,618</b>	<b>0</b>
<u>PUBLIC WORKS - ROADS/GUARDRAILS/PARKING</u>				
15 438 242 000 Protection-Persons & Property- Guardrail	40,000	0	0	0
15 438 250 000 Parking Facilities	10,000	0	0	0
15 438 260 001 Equipment - Box Gravel Scraper	8,300	9,547	9,547	0
15 438 610 061 Protection-Persons & Property- Lebanon Bridge	0	77,286	77,286	0
	<b>58,300</b>	<b>86,832</b>	<b>86,832</b>	<b>0</b>
<u>PUBLIC WORKS - STORM WATER</u>				
15 446 720 001 Improvements - N. Third Street	797,795	0	0	0
	<b>797,795</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>PARKS AND RECREATION</u>				
15 454 720 002 Improvements-DCNR Grant	0	0	0	7900
15 454 720 004 Improvements-Street Landscape Project	0	13,406	13,406	0
15 454 750 000 Capital Purchases-Minor Equipment	15,039	13,479	13,479	0
	<b>15,039</b>	<b>26,885</b>	<b>26,885</b>	<b>7,900</b>
<b>TOTAL EXPENDITURES</b>	<b>1,982,928</b>	<b>141,549</b>	<b>179,549</b>	<b>8,550</b>
<b>USE OF CASH/FUND BALANCE</b>	<b>0</b>	<b>63,415</b>	<b>42,320</b>	<b>149,716</b>

# TOWN OF GREENVILLE

Organizational Flow Chart 1-1-25



## **BUDGET SCHEDULE**

The Town of Greenville utilizes an annual budget process to develop the General Fund, Sewer Fund, Airport Fund, Storm Water Fund, Fire Service Fund, and Capital Fund Budgets. The budget process follows this schedule:

DATE	ACTIVITY
July 1 – August 9, 2024	Department heads start preparing their 2025 budget proposals
August 9, 2024	Legal notice advertised for summary of the budget and public hearing
August 12, 2024	All department heads meet with admin staff to present the needs of each department
August 13 – September 25, 2024	Jasson and Dave will work on the 2025 budget revenue and expenditures
September 26, 2024	Finance and Budget Committee meets to review the preliminary draft of the proposed budget (9:00 am)
October 1, 2024	2025 draft budgets and budget message submitted to Council
October 14, 2024	Draft summary of budgets available for public inspection
October 28, 2024	Public hearing to take comments on draft summary of budgets (6:30 pm)
October 31, 2024	Finance and Budget Committee meets to review the final draft of the proposed budget (9:00 am)
November 6, 2024	Discuss 2025 final budgets and tax ordinances at the November Work Session (6:30 pm)
November 11, 2024	Motion to advertise 2025 final budgets and tax ordinances at the November Regular Council Meeting (6:30 pm)
November 13, 2024	Legal notice must be in the Record Argus for the 2025 budgets and tax ordinances
November 25, 2024	Special Council Meeting to adopt the 2025 budgets and tax ordinances (6:30 pm)

Lastly, the completed budgets result from considerable teamwork, which reflects the professionalism of the Town of Greenville staff and Council. Only through such dedicated and hard-working individuals could the time-consuming and complicated process of creating a budget come to fruition. Sincere appreciation is extended to everyone involved, especially the Strategic Management Committee: Brian Shipley, Jean Carr, and Chad Bromley.

In closing, I hope this budget message gives a clearer picture of the budgets and the direction of the Town. Presenting these balanced budgets to the Council and the Greenville residents is an honor and pleasure.

Sincerely yours,

*Jasson W. Urey*

Jasson W. Urey  
Manager/Treasurer



Town of Greenville 2025  
General Fund Budget

	2025 Budget	2024 Budget
<b>REVENUE</b>		
<u>REAL PROPERTY TAXES</u>		
01 301 100 000 Real Estate Tax-Current Year	340,887	371,926
01 301 110 000 Real Estate Tax-Current Debt	284,796	327,914
01 301 200 000 Real Estate Tax-Genl -Prior Year	24,569	24,361
01 301 210 000 Real Estate Tax-Debt-Prior Year	12,768	17,622
01 301 400 000 Real Estate Tax-Delin Face	30,100	48,166
01 301 410 000 Real Estate Tax-Delin Debt	16,876	19,886
	<b>709,996</b>	<b>809,875</b>
<u>LOCAL TAX ENABLING ACT (ACT 511) TAXES</u>		
01 310 030 000 Per Capita Tax-Delin	500	350
01 310 100 000 Real Estate Transfer Tax	120,000	100,000
01 310 210 000 EIT-Current Year	1,328,702	974,646
01 310 220 000 EIT-Prior Year	125,255	235,321
01 310 230 000 EIT-Two years delin	11,500	12,280
01 310 240 000 EIT-Non Res Current	69,000	68,435
01 310 250 000 EIT-Non-Res Prior Year	10,700	20,249
01 310 260 000 EIT-Non-Res-2 years delin	200	200
01 310 510 000 Local Serv Tax-Current Year	85,292	68,400
01 310 520 000 Local Serv Tax-Prior Year	1,000	15,879
	<b>1,752,149</b>	<b>1,495,760</b>
<u>BUSINESS LICENSES AND PERMITS</u>		
01 321 420 000 License-Regulated Rental Unit	37,270	43,000
01 321 610 000 Permit-Solicitation	100	100
01 321 800 000 Fees-Cable Television Franchise	65,400	75,433
01 321 900 000 Fees-Solid Waste Franchise	35,000	35,000
	<b>137,770</b>	<b>153,533</b>
<u>NON-BUSINESS LICENSES AND PERMITS</u>		
01 322 200 000 Permit-Demolition	200	200
01 322 500 000 Permit-Street Opening	3,081	1,500
01 322 810 000 Permit-Utility License Fee	3,283	3,283
	<b>6,564</b>	<b>4,983</b>
<u>FINES AND FORFEITS</u>		
01 331 100 000 Fines-District Magistrate	8,700	10,500
01 331 110 000 Fines-Vehicle Code Violations	5,000	5,100
01 331 120 000 Fines-Court of Common Pleas	12,300	13,375
01 331 130 000 Fines-State Shared Penalties	3,021	2,500
01 331 140 000 Fines-Parking Tickets	75	75
01 332 100 000 Restitution-Police	150	75
	<b>29,246</b>	<b>31,625</b>
<u>INTEREST EARNINGS</u>		
01 341 010 000 Interest-Checking	21	23
01 341 020 000 Interest-Savings	10,600	8,335



## Town of Greenville 2025 General Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
	<b>10,621</b>	<b>8,358</b>
<u>RENTS AND ROYALTIES</u>		
01 342 106 000 Rent-Sports Complex Fields	7,000	7,000
01 342 107 000 Rent-Riverside Park Fields	1,000	1,000
01 342 200 000 Rent-Sewer Plant	8,000	8,000
01 342 230 000 Rent-Recreation Center	12,000	12,000
01 342 250 000 Rent-Nature Center	1,500	1,500
01 342 510 000 Well Drilling Proceeds	175	100
	<b>29,675</b>	<b>29,600</b>
<u>INTERGOVERNMENTAL REVENUE - FEDERAL</u>		
01 351 010 000 ARC Grant - Community Engagement Capacity	30,000	0
	<b>30,000</b>	<b>0</b>
<u>INTERGOVERNMENTAL REVENUE - STATE</u>		
01 354 012 000 DCED STMPG Grant	115,000	0
01 354 020 000 Narcotics Task Force	1,100	450
01 354 027 000 DUI Task Force	1,400	700
01 354 090 000 CDBG Grant Reimbursement	17,000	34,000
01 354 150 000 Recycling Grant	2,100	2,000
	<b>136,600</b>	<b>37,150</b>
<u>STATE SHARED REVENUE AND ENTITLEMENTS</u>		
01 355 010 000 Public Utility Realty Tax	1,718	1,800
01 355 040 000 Alcoholic Beverage Licenses	2,000	2,050
01 355 050 000 Police Pension Monies-State Aid	122,565	114,521
01 355 052 000 Non-Uniform Pension Monies-State Aid	96,053	42,536
01 355 053 000 Volunteer Fire Relief-State Aid	19,200	19,200
01 355 080 000 State Unconventional Gas Well Fund Proceeds	4,600	7,000
	<b>246,136</b>	<b>187,107</b>
<u>CHARGES FOR SERVICES</u>		
01 361 161 000 Bid Specification Receipts	50	50
01 361 340 000 Fees-Zoning Hearing	550	1,100
01 361 710 000 Photocopies	10	10
01 362 110 000 Police Reports	1,400	1,500
01 362 210 000 Fire Reports	0	50
01 362 410 000 Permit-Building UCC	3,500	4,523
01 362 410 001 Permit-Building Non-UCC	4,300	900
01 362 470 000 Property Maintenance Fees	150	150
01 364 600 000 Host Municipality Fee for Solid Waste Facility	3,500	3,500
	<b>13,460</b>	<b>11,783</b>
<u>MISCELLANEOUS REVENUES</u>		
01 380 100 000 Miscellaneous Refunds	14,000	0
01 380 110 000 Miscellaneous Revenues	50	1,350
01 381 100 000 Health Insurance Premiums	80,407	72,239
01 387 100 000 Donations/Contributions from Private Sources	35,385	450



## Town of Greenville 2025 General Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
01 387 200 000 Donations to Police Dept from Private Sources	2,500	450
	<b>132,342</b>	<b>74,489</b>
<b><u>OTHER FINANCING SOURCES</u></b>		
01 391 100 000 Sale of General Fixed Assets	500	500
01 393 000 000 Loan Proceeds	0	0
01 395 000 000 Insurance Proceeds	1,500	4,500
	<b>2,000</b>	<b>5,000</b>
<b>TOTAL REVENUE</b>	<b>3,236,559</b>	<b>2,849,263</b>
<b>EXPENDITURE</b>		
<b><u>GENERAL GOVERNMENT - LEGISLATIVE</u></b>		
01 400 352 000 Insurance-Public Officials	1,000	1,100
01 400 353 000 Bond-Council President	245	245
01 400 460 000 Training/Seminars	4,800	1,500
	<b>6,045</b>	<b>2,845</b>
<b><u>GENERAL GOVERNMENT - ADMINISTRATION</u></b>		
01 401 110 000 Salary-Town Manager	68,000	68,000
01 401 110 001 Salary-Assistant Manager	35,000	35,000
01 401 110 002 Salary-Administrative Assistant	65,600	24,000
01 401 126 000 Wages-Clerical Assistant	19,999	19,999
01 401 127 000 Wages-Intern	0	5,200
01 401 156 000 Employee Benefits Buy-out	2,700	2,700
01 401 157 000 Health Insurance Reimbursements	1,000	1,000
01 401 180 000 Overtime	9,971	0
01 401 192 000 Social Security	12,479	9,281
01 401 193 000 Medicare	2,918	2,171
01 401 194 000 Unemployment	955	670
01 401 195 000 Worker Compensation	389	316
01 401 196 000 Insurance-Health	46,654	29,457
01 401 198 000 Insurance-Dental	2,472	1,857
01 401 199 000 Insurance-LT Disability	702	466
01 401 199 001 Insurance-Vision	432	309
01 401 199 002 Insurance-Life	1,243	859
01 401 210 000 Supplies-Office	6,500	6,500
01 401 213 000 Supplies-Computer Software	1,000	1,000
01 401 215 000 Postage	600	600
01 401 237 000 Service-Medical	0	0
01 401 261 000 Supplies-Minor Equipment	750	750
01 401 310 000 Professional Services	650	650
01 401 311 000 Services-Audit	21,000	18,200
01 401 318 000 Employee Expenses	500	500
01 401 321 000 Telephone	3,250	650
01 401 324 000 Cellular	550	550
01 401 325 000 Internet	950	950



## Town of Greenville 2025 General Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
01 401 341 000 Advertising & Printing	4,500	4,500
01 401 353 001 Bond-Manager	368	368
01 401 353 002 Bond-Administrative Assistant	368	368
01 401 384 000 Rental-Office Equipment	1,925	1,925
01 401 420 000 Dues/Subscriptions/Magazines	4,100	3,700
01 401 451 000 Borough Code Codification Expense	3,200	3,600
01 401 452 000 Services-Computer Support	15,000	15,000
01 401 452 001 Services-Website Support	7,000	0
01 401 452 002 Services-Communication Support	12,000	0
01 401 452 003 Services-Budgeting Support	11,000	0
01 401 460 000 Training/Seminars	0	2,500
01 401 530 000 Mercer County Council of Governments	3,300	975
01 401 700 000 Capital Outlay	975	0
	<b>370,000</b>	<b>264,571</b>
<b><u>GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION</u></b>		
01 402 126 000 Wages-Finance Assistant	52,000	52,000
01 402 157 000 Health Insurance Reimbursements	500	500
01 402 192 000 Social Security	3,224	3,224
01 402 193 000 Medicare	754	754
01 402 194 000 Unemployment	228	228
01 402 195 000 Worker Compensation	101	110
01 402 196 000 Insurance-Health	15,697	14,270
01 402 198 000 Insurance-Dental	883	803
01 402 199 000 Insurance-LT Disability	189	189
01 402 199 001 Insurance-Vision	147	134
01 402 199 002 Insurance- Life	200	307
01 402 353 000 Bond-Financial Secretary	441	441
01 402 460 000 Training/Seminars	0	0
	<b>74,364</b>	<b>72,960</b>
<b><u>GENERAL GOVERNMENT - TAX COLLECTION</u></b>		
01 403 105 000 Salary-Tax Collector	4,275	4,275
01 403 192 000 Social Security	265	265
01 403 193 000 Medicare	62	62
01 403 212 001 Forms/Postage-Real Estate	1,600	1,600
01 403 212 002 Forms/Postage-Earned Income Tax	3,000	775
01 403 212 003 Forms/Postage-Local Services Tax	300	300
01 403 220 000 Supplies-General Operating	3,600	3,600
01 403 318 001 Collection Fees: Earned Income Tax Current	20,595	17,400
01 403 318 002 Collection Fees: Earned Income Tax Delin	2,120	4,200
01 403 319 001 Collection Fees: Local Services Tax Current	1,338	1,400
01 403 319 003 Collection Fees: Non-Resident EITCurrent	1,070	1,400
01 403 319 004 Collection Fees: Non-Resident EIT Delin	166	320
01 403 353 000 Bond-Real Estate Tax Collector	0	0
	<b>0</b>	<b>0</b>



## Town of Greenville 2025 General Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
	<b>38,389</b>	<b>35,597</b>
<u>GENERAL GOVERNMENT - SOLICITOR/LEGAL SERVICES</u>		
01 404 314 000 Fees-Solicitor General	8,500	8,000
01 404 314 004 Labor Relations Legal Fees	1,200	2,600
01 404 314 005 Legal Matters	7,200	3,500
	<b>16,900</b>	<b>14,100</b>
<u>GENERAL GOVERNMENT - ENGINEERING SERVICES</u>		
01 408 313 000 Fees-Engineering	70,000	100,000
	<b>70,000</b>	<b>100,000</b>
<u>GENERAL GOVERNMENT - BOROUGH BUILDING</u>		
01 409 220 000 Supplies-General Operating	1,250	1,250
01 409 261 000 Supplies-Minor Equipment	500	300
01 409 361 000 Electric	8,000	9,500
01 409 361 001 Electric - 137 Main St	450	700
01 409 362 000 Natural Gas	4,000	4,000
01 409 362 001 Natural Gas - 137 Main St	1,200	2,300
01 409 364 000 Sewage	475	475
01 409 364 001 Sewage - 137 Main St	0	0
01 409 366 000 Water	1,400	1,400
01 409 366 001 Water - 137 Main St	0	0
01 409 368 000 Storm Water Fee	55,600	15,700
01 409 369 000 Fire Service Fee	5,000	3,150
01 409 373 000 Repairs-Building Maintenance	7,500	3,000
01 409 373 001 Repairs-Building Maintenance - 137 Main St	200	200
01 409 374 000 Repairs-Equipment	100	100
01 409 430 000 Taxes-137 Main	0	0
	<b>85,675</b>	<b>42,075</b>
<u>PUBLIC SAFETY - POLICE</u>		
01 410 112 000 Wages-Full Time	627,741	541,154
01 410 115 000 Wages-Part Time	7,800	14,928
01 410 156 000 Employee Benefits Buy-out	13,800	13,800
01 410 157 000 Health Insurance Reimbursments	7,000	15,050
01 410 172 000 Holiday Pay	28,326	21,915
01 410 179 000 Longevity	750	750
01 410 180 000 Overtime	19,998	60,000
01 410 180 001 Over-Time Drug Task Force	2,500	2,284
01 410 181 000 Court Hearing Pay	17,427	18,666
01 410 182 000 Officer in Charge Pay	5,469	4,045
01 410 187 000 Turnaround Pay	3,173	2,288
01 410 188 000 Shift Differential	0	0
01 410 192 000 Social Security	1,118	1,446
01 410 193 000 Medicare	10,550	9,793
01 410 194 000 Unemployment	3,079	2,945



## Town of Greenville 2025 General Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
01 410 195 000 Worker Compensation	45,383	39,632
01 410 196 000 Insurance-Health	121,158	93,355
01 410 197 000 Pension	122,565	114,521
01 410 198 000 Insurance-Dental	6,808	5,185
01 410 199 000 Insurance-LT Disability	2,076	1,848
01 410 199 001 Insurance-Vision	1,196	921
01 410 199 002 Insurance-Life	3,582	3,184
01 410 210 000 Supplies-Office	1,821	950
01 410 215 000 Postage	650	750
01 410 220 000 Supplies-General Operating	1,000	1,000
01 410 231 000 Fuel-Gasoline	10,000	17,000
01 410 237 000 Service-Medical	250	250
01 410 238 000 Supplies-Uniforms	8,400	8,400
01 410 239 000 Supplies-Ammunition	4,500	4,500
01 410 246 000 Supplies-Tires	2,500	2,500
01 410 251 000 Supplies-Vehicle	270	270
01 410 261 000 Supplies-Minor Equipment	1,200	1,200
01 410 310 000 Professional Services	5,500	8,000
01 410 318 000 Employee Expenses	1,000	2,154
01 410 321 000 Telephone	800	800
01 410 324 000 Cellular	2,000	2,000
01 410 325 000 Internet	1,000	800
01 410 327 000 Services-Radio	680	1,100
01 410 352 001 Insurance - Police Professional	4,200	7,300
01 410 352 002 Insurance - Vehicle	5,900	5,900
01 410 374 000 Repairs-Equipment	150	150
01 410 374 001 Repairs-Vehicle	7,500	7,500
01 410 384 000 Rental-Office Equipment	1,050	1,050
01 410 395 000 Donation Purchases	2,500	2,500
01 410 420 000 Dues/Subscriptions/Magazines	500	500
01 410 452 000 Services-Computer Support	18,000	18,000
01 410 460 000 Training/Seminars	3,500	3,500
01 410 470 000 Testing	200	200
01 410 700 000 Capital Outlay	0	0
	<b>1,136,570</b>	<b>1,065,984</b>
 <b><u>PUBLIC SAFETY - CODE ENFORCEMENT</u></b>		
01 413 110 002 Salary-Code Secretary Admin	12,000	12,000
01 413 114 001 Salary-Code Officer/DCD	22,200	22,200
01 413 114 002 Salary-Code Officer/DCD CDBG	33,600	33,600
01 413 114 003 Salary-Code Officer/DCD-Admin	1,800	1,800
01 413 114 004 Wages-Assistant DCD	0	42,000
01 413 156 000 Employee Benefits Buy-out	0	0
01 413 157 000 Health Insurance Reimbursements	1,500	1,210



## Town of Greenville 2025 General Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
01 413 192 000 Social Security	4,315	6,919
01 413 193 000 Medicare	1,009	1,618
01 413 194 000 Unemployment	359	644
01 413 195 000 Worker Compensation	298	357
01 413 196 000 Insurance-Health	22,645	27,084
01 413 198 000 Insurance-Dental	1,189	1,471
01 413 199 000 Insurance-LT Disability	271	418
01 413 199 001 Insurance-Vision	204	270
01 413 199 002 Insurance-Life	471	812
01 413 210 000 Supplies-Office	1,500	1,500
01 413 215 000 Postage	2,000	2,000
01 413 231 000 Vehicle Fuel	750	1,000
01 413 238 000 Supplies-Uniforms	900	900
01 413 310 000 Professional Services	7,000	7,000
01 413 318 000 Employee Expense	200	200
01 413 321 000 Telephone	240	240
01 413 324 000 Cellular	500	500
01 413 352 000 Vehicle Insurance	1,100	1,100
01 413 374 001 Vehicle Maintenance	800	800
01 413 375 000 Tires	250	250
01 413 420 000 Dues/Subscriptions/Magazines	85	80
01 413 452 000 Services-Computer Support	4,500	4,300
01 413 460 000 Training/Seminars	1,500	1,500
	<b>123,186</b>	<b>173,773</b>
 <b><u>PUBLIC SAFETY - PLANNING AND ZONING</u></b>		
01 414 110 000 Wages-Zoning Officer	2,400	2,400
01 414 192 000 Social Security	149	149
01 414 193 000 Medicare	35	35
01 414 194 000 Unemployment	11	11
01 414 195 000 Worker Compensation	11	10
01 413 196 000 Insurance-Health	0	777
01 413 198 000 Insurance-Dental	0	40
01 413 199 000 Insurance-LT Disability	0	9
01 413 199 001 Insurance-Vision	0	7
01 413 199 002 Insurance-Life	0	15
01 414 210 000 Supplies-Office	30	30
01 414 215 000 Postage	10	10
01 414 310 000 Professional Services	13,000	700
01 414 310 001 Professional Services - Zoning Ordinance Update	40,000	0
01 414 314 000 Fees-Legal	1,050	1,050
01 414 341 000 Advertising & Printing	325	325
01 414 530 000 Mercer County Regional Planning Commission	4,232	4,232
	<b>61,253</b>	<b>9,800</b>



## Town of Greenville 2025 General Fund Budget

	2025 Budget	2024 Budget
<u>PUBLIC WORKS - HIGHWAYS</u>		
01 430 112 000 Wages-Full Time	187,023	183,722
01 430 115 000 Wages-Part Time	28,080	0
01 430 156 000 Employee Benefits Buy-out	3,780	3,780
01 430 157 000 Health Insurance Reimbursements	2,600	2,600
01 430 180 000 Overtime	1,740	1,740
01 430 192 000 Social Security	13,687	11,741
01 430 193 000 Medicare	3,201	2,746
01 430 194 000 Unemployment	1,197	998
01 430 195 000 Worker Compensation	18,169	15,465
01 430 196 000 Insurance-Health	29,959	53,254
01 430 198 000 Insurance-Dental	1,674	2,810
01 430 199 000 Insurance-LT Disability	668	668
01 430 199 001 Insurance-Vision	323	468
01 430 199 002 Insurance-Life	1,328	1,328
01 430 210 000 Supplies-Office	200	200
01 430 220 000 Supplies-General Operating	1,600	1,600
01 430 229 000 Meal Allowance	50	50
01 430 231 000 Fuel-Gasoline	1,750	2,315
01 430 232 000 Fuel-Diesel	13,500	17,684
01 430 235 000 Lubricants	725	500
01 430 237 000 Services-Medical	550	550
01 430 238 000 Supplies-Uniform	5,260	4,100
01 430 246 000 Supplies-Tires	4,500	4,500
01 430 251 000 Supplies-Vehicle	110	100
01 430 261 000 Supplies-Minor Equipment	2,500	2,000
01 430 310 000 Professional Services	1,000	1,000
01 430 318 000 Employee Expense	150	150
01 430 324 000 Cellular	250	250
01 430 325 000 Internet	1,200	480
01 430 352 000 Insurance - Vehicle	2,700	2,500
01 430 361 000 Electric	1,700	1,700
01 430 362 000 Natural Gas	2,500	2,500
01 430 364 000 Sewage	450	450
01 430 366 000 Water	1,110	850
01 430 373 000 Building Maintenance: Supplies & Repairs	2,000	750
01 430 374 000 Repairs-Equipment	100	100
01 430 385 000 Rental-Equipment	250	250
01 430 452 000 Services-Computer Support	1,800	1,500
01 430 460 000 Training/Seminars	250	250
01 430 700 000 Capital Outlay	5,000	10,800
	<b>344,634</b>	<b>338,449</b>
<u>PUBLIC WORKS - WINTER MAINTENANCE</u>		



## Town of Greenville 2025 General Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
01 432 245 001 Supplies-Salt	4,500	8,000
01 432 245 002 Supplies-Anti-Skid	3,000	3,000
01 432 245 003 Supplies-Ice Melt	1,200	1,200
01 432 260 000 Winter Mnt/Snow Removal Tools	50	50
	<b>8,750</b>	<b>12,250</b>
<b><u>PUBLIC WORKS - TRAFFIC LIGHTS</u></b>		
01 433 220 000 Supplies-Traffic Control Devices	1,850	1,850
01 433 262 000 Street Signs	4,500	4,500
01 433 361 000 Traffic Lights Electric	6,000	7,000
	<b>12,350</b>	<b>13,350</b>
<b><u>PUBLIC WORKS - STREET LIGHTS</u></b>		
01 434 220 000 Supplies-Street Lighting	1,200	1,200
01 434 361 000 Street Lights Electric	53,000	52,200
	<b>54,200</b>	<b>53,400</b>
<b><u>PUBLIC WORKS - SIDEWALKS AND CURBS</u></b>		
01 435 220 000 Supplies-Sidewalks/Curbs	500	500
01 435 240 000 Repairs-Sidewalks/Curbs	10,500	500
	<b>11,000</b>	<b>1,000</b>
<b><u>PUBLIC WORKS - REPAIRS OF VEHICLES/EQUIPMENT</u></b>		
01 437 374 000 Repairs-Equipment	11,300.00	10,500
01 437 374 001 Repairs-Vehicle	13,500.00	13,500
	<b>24,800</b>	<b>24,000</b>
<b><u>PUBLIC WORKS - ALLEYS/GUARDRAILS</u></b>		
01 438 220 000 Supplies-Cold Patch/Limestone	14,000	14,000
01 438 249 000 Alleys	3,000	3,000
01 438 250 000 Parking Facilities	2,500	2,500
01 438 432 000 Bridge Inspections	400	400
	<b>19,900</b>	<b>19,900</b>
<b><u>PARKS AND RECREATION</u></b>		
01 452 220 000 General Operating Supplies	2,000	1,500
01 452 222 000 Supplies-Chemicals	150	75
01 452 231 000 Fuel-Gasoline	1,650	1,650
01 452 232 000 Fuel-Diesel	2,800	2,800
01 452 237 000 Services-Medical	200	200
01 452 246 000 Supplies-Tires	500	500
01 452 251 000 Supplies-Vehicle	100	100
01 452 260 000 Supplies-Minor Equipment	650	500
01 452 310 000 Professional Services	1,500	1,500
01 452 324 000 Cellular	0	0
01 452 352 000 Vehicle Insurance	420	420
01 452 361 001 Electric-Riverside	12,000	12,000
01 452 361 002 Electric-Central Park	1,100	1,000
01 452 361 003 Electric-Nature Center	500	500



## Town of Greenville 2025 General Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
01 452 361 005 Electric-Sports Complex	700	700
01 452 362 001 Natural Gas-Riverside	6,500	6,500
01 452 364 001 Sewage-Riverside	850	800
01 452 366 001 Water-Riverside	2,000	1,800
01 452 366 002 Water-Central Park	650	650
01 452 371 001 Contracted Services-Riverside	900	700
01 452 371 005 Contracted Services-Sports Complex	2,790	2,400
01 452 373 000 Building Maintenance: Supplies & Repairs	20,000	40,000
01 452 374 000 Repairs-Equipment/Maintenance	3,500	3,500
01 452 374 001 Repairs-Vehicle	50	50
01 452 460 000 Training/Seminars	100	100
01 452 700 000 Capital Outlay	5,000	5,000
	<b>66,610</b>	<b>84,945</b>
<u><b>RAILROAD PARK</b></u>		
01 453 366 000 Railroad Park Water	250	250
01 453 381 000 Railroad Park Rent	3,700	3,800
	<b>3,950</b>	<b>4,050</b>
<u><b>LIBRARY</b></u>		
01 456 540 000 Greenville Public Library Contribution	1,500	1,500
	<b>1,500</b>	<b>1,500</b>
<u><b>COMMUNITY DEVELOPMENT</b></u>		
01 462 310 000 Professional Services	55,000	28,000
01 462 310 001 Professional Services-STMPP Grant	45,000	0
01 462 314 000 Solicitor	6,500	4,500
01 462 314 005 Legal Matters	28,000	28,000
	<b>134,500</b>	<b>60,500</b>
<u><b>DEBT SERVICE - PRINCIPAL</b></u>		
01 471 200 000 Bond Issue	250,000	250,000
01 471 200 001 Long Term Note - Municipal Building Roof	14,930	14,431
01 471 400 002 Small Borrowing-Police Cruisers	12,876	12,381
	<b>277,806</b>	<b>276,812</b>
<u><b>DEBT SERVICE - INTEREST</b></u>		
01 472 200 000 Bond Issue Interest	3,282	9,688
01 472 200 001 Long Term Note - Municipal Building Roof	2,696	3,192
01 472 400 002 Small Borrowing Interest-Police Cruisers	697	1,191
	<b>6,675</b>	<b>14,071</b>
<u><b>FISCAL AGENT FEES</b></u>		
01 475 000 000 Fiscal Agent Fees	1,300	1,200
	<b>1,300</b>	<b>1,200</b>
<u><b>EMPLOYER PAID BENEFITS - PENSION CONTRIBUTIONS</b></u>		
01 483 210 000 Volunteer Fire Relief State Aid	16,275	19,400
01 483 300 000 Non-uniform Pension Funds	96,053	42,536
	<b>112,328</b>	<b>61,936</b>



Town of Greenville 2025  
General Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
<u>INSURANCE - CASUALTY/SURETY</u>		
01 486 352 000 Insurance-Property & Liability	71,503	63,000
	<u>71,503</u>	<u>63,000</u>
<u>OTHER FINANCIAL USES</u>		
01 491 100 001 Tax Refunds - Real Estate	300	300
	<u>300</u>	<u>300</u>
<u>INTERFUND OPERATING TRANSFERS</u>		
01 492 300 000 Transfer to Capital Reserve Fund	102,071	36,895
	<u>102,071</u>	<u>36,895</u>
TOTAL EXPENDITURES	<u>3,236,559</u>	<u>2,849,263</u>
USES OF CASH/FUND BALANCE	<u>0</u>	<u>0</u>



Town of Greenville 2025  
Fire Service Fund Budget

	2025 Budget	2024 Budget
<b>REVENUE</b>		
<u>REAL PROPERTY TAXES</u>		
14 301 120 000 Real Estate Tax-Current Year Fire Levy	92,969	92,982
14 301 220 000 Real Estate Tax-Fire-Prior Year	4,867	4,911
14 301 420 000 Real Estate Tax-Delin Fire	5,426	4,972
	<b>103,262</b>	<b>102,865</b>
<u>INTEREST EARNINGS</u>		
14 341 010 000 Interest-Checking	15	15
14 341 100 000 Interest Earnings	1,200	1,681
	<b>1,215</b>	<b>1,696</b>
<u>INTERGOVERNMENTAL REVENUE - STATE</u>		
14 354 002 000 State Fire Commissioners Grant	15,000	15,000
14 354 002 001 EMS Grant	10,000	10,000
	<b>25,000</b>	<b>25,000</b>
<u>STATE SHARED REVENUE AND ENTITLEMENTS</u>		
14 355 051 000 Fire Pension Monies-State Aid	134,201	87,361
	<b>134,201</b>	<b>87,361</b>
<u>CHARGES FOR SERVICES</u>		
14 362 200 000 Fees-Special Fire Protection - Inspections	15,812	16,802
	<b>15,812</b>	<b>16,802</b>
<u>FEES FOR SERVICES</u>		
14 364 120 000 Services- Fire Service Fee	776,969	781,305
	<b>776,969</b>	<b>781,305</b>
<u>MISCELLANEOUS REVENUES</u>		
14 387 300 000 Donations to Fire Dept from Private Sources	500	500
	<b>500</b>	<b>500</b>
<u>SALES OF ASSETS</u>		
14 391 100 000 Sale of Asset	0	0
	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>1,056,959</b>	<b>1,015,529</b>
<b>EXPENDITURE</b>		
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>		
14 401 110 000 Salary-Town Manager	8,000	8,000
14 401 110 001 Salary-Assistant Manager	17,500	17,500
14 401 110 002 Salary-Administrative Assistant	12,000	12,000
14 401 110 003 Salary-Financial Assistant	6,500	6,500
14 401 110 126 Wages-Clerical Assistant	4,000	4,000
14 401 156 000 Employee Benefits Buy-out	1,350	1,350
14 401 157 000 Health Insurance Reimbursements	750	280
14 401 192 000 Social Security	3,060	3,060
14 401 193 000 Medicare	419	419



Town of Greenville 2025  
Fire Service Fund Budget

	2025 Budget	2024 Budget
14 401 194 000 Unemployment	228	228
14 401 195 000 Worker Compensation	95	104
14 401 196 000 Insurance-Health	6,599	10,036
14 401 198 000 Insurance-Dental	371	552
14 401 199 000 Insurance-LT Disability	180	180
14 401 199 001 Insurance-Vision	69	92
14 401 199 002 Insurance-Life	297	303
	<b>61,418</b>	<b>64,604</b>
<b><u>PUBLIC SAFETY - FIRE</u></b>		
14 411 112 000 Wages-Driver/Lieutenant	401,345	378,978
14 411 112 001 Wages-Overtime	57,917	28,755
14 411 115 000 Wages-Part Time	15,000	18,000
14 411 156 000 Employee Benefits Buy-out	24,600	20,550
14 411 157 000 Health Insurance Reimbursements	900	1,500
14 411 172 000 Holiday Pay	31,349	30,762
14 411 179 000 Longevity	1,450	1,350
14 411 180 000 Overtime FLSA	23,199	18,456
14 411 182 000 Shift Supervisor Rate	601	328
14 411 182 001 Call Back Time	6,284	6,616
14 411 192 000 Social Security	34,828	31,131
14 411 193 000 Medicare	8,146	7,281
14 411 194 000 Unemployment	2,821	2,492
14 411 195 000 Worker Compensation	52,648	51,068
14 411 196 000 Insurance-Health	49,946	32,491
14 411 197 000 Pension	134,201	87,361
14 411 198 000 Insurance-Dental	3,066	2,174
14 411 199 000 Insurance-LT Disability	1,391	1,455
14 411 199 001 Insurance-Vision	553	419
14 411 199 002 Insurance-Life	2,336	2,388
14 411 210 000 Supplies-Office	1,100	1,400
14 411 213 000 Supplies-Computer Software	8,900	8,800
14 411 215 000 Postage	2,300	1,775
14 411 220 000 Supplies-General Operating	2,300	2,300
14 411 231 000 Fuel-Gasoline	200	200
14 411 232 000 Fuel-Diesel	5,500	6,800
14 411 237 000 Services-Medical	3,500	4,500
14 411 238 000 Supplies-Uniform	4,500	4,500
14 411 246 000 Supplies-Tire	2,500	2,500
14 411 250 000 Supplies-Building Maintenance	1,000	1,000
14 411 251 000 Supplies-Vehicle	290	290
14 411 261 000 Supplies-Minor Equipment	4,500	4,500
14 411 310 000 Professional Services	1,500	500



Town of Greenville 2025  
Fire Service Fund Budget

	2025 Budget	2024 Budget
14 411 314 000 Fees-Legal Services	1,500	500
14 411 318 000 Employee Expense	120	120
14 411 321 000 Telephone	900	680
14 411 324 000 Cellular	1,100	1,000
14 411 325 000 Internet	1,200	475
14 411 352 000 Insurance - Vehicle	5,000	4,800
14 411 361 000 Electric	3,500	3,300
14 411 362 000 Natural Gas	3,500	3,500
14 411 363 000 Hydrant Fee	24,000	24,000
14 411 364 000 Sewage	750	550
14 411 366 000 Water	1,600	1,400
14 411 373 000 Repairs-Building Maintenance	6,500	5,000
14 411 374 000 Repairs-Equipment Maintenance	3,500	3,500
14 411 374 001 Repairs-Vehicles	15,000	20,000
14 411 395 000 Donation Purchase	500	500
14 411 396 000 EMS Grant Purchases	25,000	10,000
14 411 420 000 Dues/Subscriptions/Magazines	500	500
14 411 452 000 Services-Computer Support	5,500	6,600
14 411 458 000 Volunteer Firefighter	2,400	2,600
14 411 460 000 Training/Seminars	2,400	2,500
14 411 470 000 Testing	400	200
14 411 700 000 Capital Outlay	0	0
	<b>995,541</b>	<b>854,345</b>
<u>INTERFUND OPERATING TRANSFERS</u>		
14 492 300 000 Transfer to Capital Reserve	0	96,580
	<b>0</b>	<b>96,580</b>
<b>TOTAL EXPENDITURES</b>	<b>1,056,959</b>	<b>1,015,529</b>
<b>USES OF CASH/FUND BALANCE</b>	<b>0</b>	<b>0</b>



## Town of Greenville 2025 Sewer Fund Budget

	2025 Budget	2024 Budget
<b>REVENUE</b>		
<u>INTEREST EARNINGS</u>		
08 341 100 000 Interest Earnings	25,000	25,000
	<b>25,000</b>	<b>25,000</b>
<u>RENTS AND ROYALTIES</u>		
08 342 440 000 Rental-Sewer Jet	0	0
	<b>0</b>	<b>0</b>
<u>FEES FOR SERVICES</u>		
08 364 120 000 Services-Sewer Lateral Inspection	30,500	40,000
08 364 121 000 Service-Greenville	715,000	706,100
08 364 123 000 Service-Hempfield	365,000	340,600
08 364 124 000 Service-West Salem	165,000	174,000
08 364 125 000 Waste Water Discharge	2,053	2,053
08 364 126 000 PA One Call Rebate	0	0
08 364 127 000 Delinquent Sewer-General	8,200	9,500
	<b>1,285,753</b>	<b>1,272,253</b>
<u>SPECIAL ASSESSMENTS</u>		
08 383 101 000 Construction-WWTP-Greenville	412,447	250,300
08 383 103 000 Construction-WWTP-Hempfield	129,324	100,600
08 383 104 000 Construction-WWTP-West Salem	51,428	37,400
	<b>593,199</b>	<b>388,300</b>
<u>SALES OF ASSETS</u>		
08 391 100 000 Sale of Assets	0	0
	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>1,903,952</b>	<b>1,685,553</b>
<b>EXPENDITURE</b>		
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>		
08 401 110 000 Salary-Town Manager	0	0
08 401 110 001 Salary-Assistant Manager	0	0
08 401 110 002 Salary-Administrative Assistant	0	0
08 401 110 003 Salary-Financial Assistant	0	0
08 401 126 000 Wages-Clerical Assistant	0	0
08 401 156 000 Employee Benefits Buy-out	0	0
08 401 157 000 Health Insurance Reimbursements	0	0
08 401 192 000 Social Security	0	0
08 401 193 000 Medicare	0	0
08 401 194 000 Unemployment	0	0
08 401 195 000 Worker Compensation	0	0
08 401 196 000 Insurance-Health	0	0
08 401 198 000 Insurance-Dental	0	0
08 401 199 000 Insurance-LT Disability	0	0



## Town of Greenville 2025 Sewer Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
08 401 199 001 Insurance-Vision	0	0
08 401 199 002 Insurance-Life	0	0
08 401 353 001 Bond-Manager	0	0
08 401 353 002 Bond-Finance/Secretary	0	0
	<b>0</b>	<b>0</b>
 <b><u>PUBLIC WORKS - WASTE WATER COLLECTION AND TREATMENT</u></b>		
08 429 105 000 Wages-Authority Board	525	525
08 429 112 000 Wages-Maintenance	219,132	207,796
08 429 114 000 Wages-Operator	137,720	135,640
08 429 156 000 Employee Benefits Buy-out	0	0
08 429 157 000 Health Insurance Reimbursements	4,923	7,025
08 429 172 000 Holiday Pay	0	850
08 429 180 000 Overtime	9,146	6,589
08 429 192 000 Social Security	22,692	21,754
08 429 193 000 Medicare	5,307	5,088
08 429 194 000 Unemployment	1,568	1,568
08 429 195 000 Worker Compensation	16,886	18,241
08 429 196 000 Insurance-Health	114,136	105,335
08 429 198 000 Insurance-Dental	6,624	5,018
08 429 199 000 Insurance-LT Disability	1,035	1,035
08 429 199 001 Insurance-Vision	1,102	835
08 429 199 002 Insurance-Life	1,895	1,895
08 429 210 000 Supplies-Office	1,500	2,000
08 429 215 000 Postage	2,200	650
08 429 222 000 Supplies-Chemicals	78,000	78,720
08 429 225 000 Supplies-Laboratory	1,800	1,800
08 429 227 000 Sludge Disposal	40,000	50,000
08 429 231 000 Fuel-Vehicle	4,500	6,000
08 429 232 000 Fuel-Heating Oil	32,229	43,000
08 429 237 000 Services-Medical	275	250
08 429 238 000 Uniform Allowance	5,780	5,100
08 429 251 000 Maintenance-Vehicle	2,550	2,500
08 429 252 000 Maintenance-Supplies	750	1,000
08 429 253 000 Maintenance-Sewer Jet	1,000	2,000
08 429 261 000 Supplies-Minor Equipment	2,400	2,600
08 429 300 000 Permit License Membership	10,000	10,000
08 429 310 000 Billing/Collection	30,000	30,000
08 429 311 000 Fees-Audit	2,500	2,500
08 429 313 000 Fees-Engineering	35,000	26,252
08 429 314 000 Fees-Solicitor	33,077	15,000
08 429 315 000 Fees-Sewer Lateral Inspections	30,500	40,000



## Town of Greenville 2025 Sewer Fund Budget

	<b>2025 Budget</b>	<b>2024 Budget</b>
08 429 316 000 Fees-Prof Lab Services	32,500	31,000
08 429 317 000 Fees-PA One Call	675	750
08 429 318 000 Employee Expense	250	500
08 429 321 000 Telephone	3,400	3,300
08 429 324 000 Cellular	1,500	1,500
08 429 325 000 Internet Service	1,000	900
08 429 341 000 Advertising	800	1,000
08 429 350 000 Insurance-General	27,000	26,500
08 429 352 000 Insurance -Vehicle	3,000	3,000
08 429 361 000 Electricity	65,000	65,000
08 429 372 000 Maintenance-Sewer	40,000	40,000
08 429 373 000 Maintenance-Plant	63,477	63,513
08 429 374 000 Maintenance-Equipment	3,200	2,500
08 429 383 000 Building Rent Allocation	8,000	8,000
08 429 384 000 Rent of Office Equipment	500	700
08 429 452 000 Services-Computer Support	3,600	4,500
08 429 460 000 Travel & Training	900	1,000
08 429 700 000 Capital Outlay	199,199	0
	<b>1,310,753</b>	<b>1,092,229</b>
<u>DEBT SERVICE - PRINCIPAL</u>		
08 471 200 005 Long Term Note - WWTP Design	563,992	551,236
	<b>563,992</b>	<b>551,236</b>
<u>DEBT SERVICE - INTEREST</u>		
08 472 200 005 Long Term Note Interest	29,207	42,088
	<b>29,207</b>	<b>42,088</b>
<u>INTERFUND OPERATING TRANSFER</u>	0	0
08 492 090 000 Transfer to Sewer Capital Fund	0	0
	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>1,903,952</b>	<b>1,685,553</b>
<b>USES OF CASH/FUND BALANCE</b>	<b>0</b>	<b>0</b>



Town of Greenville 2025  
Storm Water Fund Budget

	2025 Budget	2024 Budget
<b>REVENUE</b>		
<u>INTEREST EARNINGS</u>		
06 341 100 000 Interest Earnings	4,100	4,025
	<u>4,100</u>	<u>4,025</u>
<u>FEES FOR SERVICES</u>		
06 364 120 000 Services-Storm Water	420,985	409,640
	<u>420,985</u>	<u>409,640</u>
<u>SALES OF ASSETS</u>		
06 391 100 000 Sale of Asset	0	0
	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<b>425,085</b>	<b>413,665</b>
<b>EXPENDITURE</b>		
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>		
06 401 110 000 Salary-Town Manager	4,000	4,000
06 401 110 001 Salary-Assistant Manager	17,500	17,500
06 401 110 002 Salary- Administrative Assistant	12,000	12,000
06 401 110 003 Salary-Financial Assistant	6,500	6,500
06 401 126 000 Wages-Clerical Assistant	4,000	4,000
06 401 156 000 Employee Benefits Buy-out	1,350	1,350
06 401 157 000 Health Insurance Reimbursements	650	416
06 401 192 000 Social Security	2,812	2,812
06 401 193 000 Medicare	658	658
06 401 194 000 Unemployment	214	214
06 401 195 000 Worker Compensation	88	96
06 401 196 000 Insurance-Health	5,532	9,549
06 401 198 000 Insurance-Dental	316	502
06 401 199 000 Insurance-LT Disability	146	146
06 401 199 001 Insurance-Vision	60	84
06 401 199 002 Insurance-Life	273	273
	<u>56,099</u>	<u>60,100</u>
<u>PUBLIC WORKS - STREET SWEEPING</u>		
06 431 220 000 Street/Gutter Cleaning Supplies	1,000.00	2,000
06 431 251 000 Supplies-Streetsweeper	1,000.00	2,500
06 431 455 000 Repairs-Streetsweeper	3,556.00	3,556
	<u>5,556</u>	<u>8,056</u>
<u>PUBLIC WORKS - STORM SEWERS AND DRAINS</u>		
06 436 112 000 Wages-Maintenance	80,211	64,043
06 436 156 000 Employee Benefits Buy-out	1,620	1,620
06 436 157 000 Health Insurance Reimbursements	1,500	1,250
06 436 180 000 Overtime	746	596
06 436 192 000 Social Security	5,120	4,112
06 436 193 000 Medicare	1,197	962



Town of Greenville 2025  
Storm Water Fund Budget

	2025 Budget	2024 Budget
06 436 194 000 Unemployment	428	342
06 436 195 000 Worker Compensation	6,796	5,416
06 436 196 000 Insurance-Health	12,840	16,999
06 436 198 000 Insurance-Dental	717	903
06 436 199 000 Insurance-LT Disability	276	216
06 436 199 001 Insurance-Vision	138	150
06 436 199 002 Insurance-Life	558	442
06 436 210 000 Supplies-Office	450	450
06 436 215 000 Postage	3,500	2,900
06 436 220 000 Supplies-Storm Sewers	2,000	2,850
06 436 237 000 Services-Medical	50	200
06 436 252 000 Maintenance-Supplies	250	500
06 436 253 000 Maintenance-Sewer Jet	750	1,500
06 436 261 000 Supplies-Minor Equipment	600	500
06 436 310 000 Professional Services	300	250
06 436 311 000 Fees-Audit	2,750	4,500
06 436 313 000 Fees-Engineering	95,000	95,000
06 436 314 000 Fees-Solicitor	4,000	14,000
06 436 317 000 Fees-PA One Call	100	100
06 436 318 000 Employee Expense	50	500
06 436 341 000 Advertising	300	1,000
06 436 372 000 Maintenance-Storm Sewer	10,576	10,071
06 436 374 000 Maintenance-Equipment	1,500	2,500
06 436 452 000 Services-Computer Support	2,000	3,000
06 436 700 000 Capital Outlay	0	0
	<b>236,323</b>	<b>236,872</b>
<b>DEBT SERVICE - PRINCIPAL</b>		
06 471 200 000 PENNVEST Note - Brackin Alley	20,706	20,500
06 471 200 001 PENNVEST Note - N. Main Street	36,388	40,824
06 471 200 002 PENNVEST Note - N. Third Street	42,874	31,132
	<b>99,968</b>	<b>92,456</b>
<b>DEBT SERVICE - INTEREST</b>		
06 472 200 000 PENNVEST Note Interest - Brackin Alley	2,455	2,661
06 472 200 001 PENNVEST Note Interest - N. Main Street	7,519	8,807
06 472 200 002 PENNVEST Note Interest - N. Third Street	1,148	4,713
	<b>11,122</b>	<b>16,181</b>
<b>INTERFUND OPERATING TRANSFERS</b>		
06 492 300 000 Transfer to Capital Reserve	16,017	0
	<b>16,017</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>425,085</b>	<b>413,665</b>
<b>USES OF CASH/FUND BALANCE</b>	<b>0</b>	<b>0</b>



Town of Greenville 2025  
Airport Fund Budget

	2025 Budget	2024 Budget
<b>REVENUE</b>		
<u>RENTS AND ROYALTIES</u>		
09 342 100 000 Rent-Airport Land	3,300	3,300
09 342 108 000 Rent-Airport Hangar	20,000	22,000
09 342 510 000 Well Drilling Proceeds	1,600	2,400
	<u>24,900</u>	<u>27,700</u>
<u>INTERGOVERNMENTAL REVENUE - FEDERAL</u>		
09 351 440 000 Airport Federal Grant	0	0
	<u>0</u>	<u>0</u>
<u>INTERGOVERNMENTAL REVENUE - STATE</u>		
09 354 440 000 Airport State Grant	0	21,000
	<u>0</u>	<u>21,000</u>
<u>MISCELLANEOUS REVENUES</u>		
09 357 001 000 Local Match for State & Federal Grants	0	0
09 380 110 000 Miscellaneous Revenues	0	0
09 389 440 000 Fuel Revenue	350	275
09 392 360 000 Transfer from Airport Capital Account	0	0
	<u>350</u>	<u>275</u>
<b>TOTAL REVENUE</b>	<b><u>25,250</u></b>	<b><u>48,975</u></b>
<b>EXPENDITURE</b>		
<u>AIRPORT</u>		
09 440 215 000 Postage	0	30
09 440 220 000 General Operating Supplies	0	50
09 440 232 000 Fuel-Diesel	2,987	1,850
09 440 246 000 Supplies-Tires	0	200
09 440 251 000 Supplies-Vehicle	0	250
09 440 261 000 Supplies-Minor Equipment	0	750
09 440 300 000 Other Services/Charges	4,495	4,495
09 440 310 001 Professional Services-Genernal	500	500
09 440 310 002 Professional Services-mowing & snow removal	4,500	6,200
09 440 321 000 Telephone	0	50
09 440 331 000 Storage Tank Permits	100	100
09 440 341 000 Advertising & Printing	0	200
09 440 352 000 Insurance - Airport	5,000	4,600
09 440 361 000 Electric	3,700	3,700
09 440 362 000 Natural Gas	700	550
09 440 373 000 Building Maintenance: Supplies & Repairs	900	1,950
09 440 374 000 Repairs-Equipment	2,368	2,500
09 440 398 007 Snow Removal Equip Building	0	21,000
<b>TOTAL EXPENDITURES</b>	<b><u>25,250</u></b>	<b><u>48,975</u></b>
<b>USES OF CASH/FUND BALANCE</b>	<b><u>0</u></b>	<b><u>0</u></b>



Town of Greenville 2025  
Capital Improvements Budget

	2025 Budget	2024 Budget
<b>REVENUE</b>		
<u>INTEREST EARNINGS</u>		
15 341 100 000 Interest	14,000	14,000
15 341 102 000 Interest - ARPA	12,000	12,000
	<b>26,000</b>	<b>26,000</b>
<u>INTERGOVERNMENTAL REVENUE - FEDERAL</u>		
15 351 440 001 Federal Grant - ARPA	300,000	326,203
	<b>300,000</b>	<b>326,203</b>
<u>INTERGOVERNMENTAL REVENUE - STATE</u>		
15 354 030 001 State Grant - PennDOT - Traffic Signal - Columbia/Main	327,081	327,081
15 354 160 001 State Grant- PENNVEST - N. Third Street Stormwater	797,795	398,898
	<b>1,124,876</b>	<b>725,979</b>
<u>MISCELLANEOUS REVENUES</u>		
15 357 001 000 Local Match for State & Federal Grants	0	0
	<b>0</b>	<b>0</b>
<u>OTHER FINANCING SOURCES - SALE OF FIXED ASSETS</u>		
15 391 100 000 Sale of General Fixed Assets	0	267,943
	<b>0</b>	<b>267,943</b>
<u>OTHER FINANCING SOURCES - INTERFUND TRANSFERS</u>		
15 392 001 000 Transfer from General Fund	0	0
15 392 350 000 Transfer from Highway Aid Fund	881,770	81,770
15 392 360 000 Transfer from Capital Fund Account	652,443	118,339
15 392 360 001 Transfer from Capital Fund Account-Chipper	0	0
15 392 370 000 Transfer from Fire Service Fee Fund	249,000	14,000
15 392 380 000 Transfer from Storm Water Utility Fund	50,554	0
15 393 120 000 General Obligation Bonds and Notes - Non-Electoral	0	422,694
15 393 130 000 General Obligation Note-Small Borrowing	0	0
	<b>1,833,767</b>	<b>636,803</b>
<b>TOTAL REVENUE</b>	<b>3,284,643</b>	<b>1,982,928</b>
<b>EXPENDITURE</b>		
<u>GENERAL GOVERNMENT - ADMINISTRATION</u>		
15 401 750 001 - Capital Purchases-Minor Equipment-Computers	12,000	12,000
	<b>12,000</b>	<b>12,000</b>
<u>GENERAL GOVERNMENT - MUNICIPAL BUILDING</u>		
15 409 730 001 - Capital Purchases-Buildings-Repairs	150,000	150,000
15 409 750 001 - Capital Purchases-Minor Equipment-Council Room	0	12,000
	<b>150,000</b>	<b>162,000</b>
<u>POLICE</u>		
15 410 750 002 Capital Purchase - Equipment - Radios	42,500	7,000
	<b>42,500</b>	<b>7,000</b>
<u>FIRE</u>		
15 411 730 001 Capital Purchases-Buildings-Bunkroom	0	0
15 411 730 002 Capital Purchase-Building-Roof	200,000	200,000



Town of Greenville 2025  
Capital Improvements Budget

	2025 Budget	2024 Budget
15 411 750 002 Capital Purchases-Minor Equipment-Fire Hose	10,000	10,000
15 411 750 003 Capital Purchases-Minor Equipment-PPE	4,000	4,000
15 411 750 004 Capital Purchases-Minor Equipment-Radios	35,000	0
	<b>249,000</b>	<b>214,000</b>
<u>PUBLIC WORKS - WINTER MAINTENANCE</u>		
15 432 730 000 Capital Purchases-Buildings-Salt Dome Canopy	0	30,000
15 432 740 001 Capital Purchases-Machinery-Dump Truck F750	169,943	169,943
15 432 740 003 Capital Purchase- Machinery-Dump Truck F550	98,000	98,000
	<b>267,943</b>	<b>297,943</b>
<u>PUBLIC WORKS - TRAFFIC LIGHTS</u>		
15 433 262 000 Street Signs	0	10,000
15 433 720 001 Capital Purchase-Other than Buildings-Traffic Control	408,851	408,851
	<b>408,851</b>	<b>418,851</b>
<u>PUBLIC WORKS - REPAIRS</u>		
15 437 750 001 Capital Purchases-Minor Equipment-Truck Lift	20,000	0
	<b>20,000</b>	<b>0</b>
<u>PUBLIC WORKS - ROADS/GUARDRAILS/PARKING</u>		
15 438 242 000 Protection of Person & Property Supplies - Guardrail	40,000	40,000
15 438 245 000 Road Resurfacing	800,000	0
15 438 245 001 Pavement Marking	10,000	0
15 438 250 000 Parking Facilities	10,000	10,000
15 438 260 001 Equipment - Box Gravel Scraper	0	8,300
	<b>860,000</b>	<b>58,300</b>
<u>PUBLIC WORKS - STORM WATER</u>		
15 446 720 000 Capital Purchases-Improvements	300,000	0
15 446 720 001 Capital Purchases-Improvements - N. Third Street	797,795	797,795
15 446 720 002 Capital Purchases-Improvements - Main Street	50,554	0
	<b>1,148,349</b>	<b>797,795</b>
<u>PARKS AND RECREATION</u>		
15 454 730 000 Capital Purchases-Siding Senior Center	100,000	0
15 454 750 000 Capital Purchases-Minor Equipment	0	15,039
	<b>100,000</b>	<b>15,039</b>
<u>INTERFUND OPERATING TRANSFERS</u>		
15 492 300 000 Transfer to Capital Reserve Fund	26,000	0
	<b>26,000</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>3,284,643</b>	<b>1,982,928</b>
<b>USES OF CASH/FUND BALANCE</b>	<b>0</b>	<b>0</b>

## Capital Improvement Plan Introduction

This Capital Improvement Plan is essential to outline the Town's future needs and make recommendations for the major maintenance or upgrade of existing infrastructure, replacing outdated facilities and equipment, or acquiring new infrastructure to provide essential community services. Recommendations generally require significant expenditures. The Capital Improvements Plan inventory each capital improvement project, prioritizes it, and gives an estimated cost.

In practice, capital improvement planning aims to assign priorities to capital improvements. These represent significant financial investments not otherwise programmed or undertaken in the regular operating budget. The Capital Improvement Plan is based upon the needs and recommendations identified by the Town of Greenville officials and staff. Each year, funding is determined, and capital improvement project allocations are made for each functional area in the general fund budget.

### What are Capital Improvements?

"Capital Improvements" are major projects requiring public funds, over and above the annual operating expense of \$2500, for the replacement, construction, or purchase of physical assets for the community with a useful life of at least five years. These may include the acquisition, repair, or replacement of the following:

Buildings	Land	Equipment
Facilities	Vehicles	Sewers
Parks	Street Paving	Sidewalks
Technology		

### What is Capital Improvement Planning?

Capital Improvement Planning is preparing and updating a proposed schedule of vehicles, equipment, land, and facilities to be acquired by the Town over the next five years. All of these future projects are listed in order of priority, along with cost estimates.

The Capital Improvement Plan establishes the needs of the localities' departments. This program will only work if it is followed yearly and updated to

keep it current with the changing inflation rates and community goals. The multi-year plan is reviewed, revised, and adopted every year.

### Benefits of the Capital Planning

#### 1. Focus Attention on Community Goals and Needs

Capital projects directly relate to community objectives, economic growth, and financial capability. By planning for projects, financial alternatives are adopted. This plan helps provide residents with an accurate picture of the community's needs and assets.

#### 2. To Optimize Use of the Taxpayer's Dollar

Planning public infrastructure in an organized way helps avoid costly mistakes. The Capital Improvement Plan will guide the Council in making sensible annual budget decisions and financing options.

#### 3. Promotion of Effective Government

The Capital Improvement Plan requires departments to analyze and forecast their future needs. This requires close coordination and cooperation between town departments and the council, which is a necessary component of a sound local government.

#### 4. To Improve Project Implementation

The Capital Improvement Plan requires accurate scheduling, cost estimating, and efficient use of financial resources. Utilizing this strategy will ultimately aid the Town in implementing future projects on schedule.

### Methodology/Organization

The approach used to prepare this Capital Improvement Plan was straightforward. The Capital Improvement Plan was prepared using data from the Town's Comprehensive Plan and the Town's department heads. The department heads were asked to create a list of equipment needs and projects to be undertaken. Then, the various lists and requirements were organized into a capital budget.

The Capital Improvement Plan is organized into five departments, with a breakdown of each department's needs. Then, you will notice several charts showing which capital improvements are the top priority for the entire town. These charts will demonstrate which improvements should be made and when and how much each will cost.

Population Analysis

Understanding the population of a community and its various characteristics is vital to effectively planning the community's facilities and services. The 2020 census data creates the foundation for such decision-making. Estimating the future population and its demand for these facilities and services is the basis for preparing proposals. The population estimate also approximates future employment, land use, and housing. All of which have an impact on capital needs.

Past Growth Trends

The Town of Greenville's population has decreased by 28.3 % since 1980, while Mercer County lost 13.7 % of its population over the same period. The county is losing population, but the Town of Greenville is comparably losing much more. Below is a chart (I-A) demonstrating this trend.

**Table I-A  
Population of Greenville**

Greenville Town	1980	1990	2000	2010	2020	% Change
	7,730	6,734	6,380	5,919	5540	(28.3%)
		(12.9%)	(5.3%)	(7.2)	(6.4)	

The steady population decline can be attributed to several factors:

- Families have moved to areas surrounding Greenville.
- Families have moved to different parts of the state and surrounding states for better opportunities.
- Families are getting smaller and no longer have six or more members, making the entire population go down.
- The average age of the members of the community will increase.

## Future Growth of the Population

Projections of the future population of an area are essential in determining future demand for facilities, goods, and services and in planning to meet these demands. The future projected populations are calculated using a cohort survival projection method, which considers the actual populations for the years 1990, 2000, 2010, and 2020, as well as the population retention rates and the birth rates. The projections were calculated using survival rates for each age cohort while subtracting a net out-migration rate from that figure. Please see the chart below (Table I-B).

**Table I-B**  
**Population Projection of the Town of Greenville<sup>1</sup>**

Greenville Town	1990	2000	2010	2020	2030
	6,734	6,380	5,919	5,540	5,214

The current prediction is that the population will continue to decline within the next ten years.

As noted in the chart above, Greenville's population will decrease. This trend depicts fewer residents to support the capital needs of the community. Focus on sustainable practices of current resources will help address the infrastructure needs.

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<sup>1</sup> US Census Bureau; [www.census.gov](http://www.census.gov)

## Capital Improvement Plan Narrative

### PUBLIC WORKS

The Public Works Department is responsible for the maintenance of the town's infrastructure and services to the residents of the Town of Greenville associated with that infrastructure. As a result, the department has the most significant and expensive needs. Those requirements fall into three basic categories: equipment and vehicles, stormwater collection system improvements, and street and road improvements. The department is staffed by five full-time employees.

#### Equipment Needs

The Public Works Department will need to purchase a variety of vehicles and equipment over the next five years. The average useful life of a dump truck in the public works department is 15 years. The dump trucks purchased eleven years ago will need to be replaced over the next five years. The scheduled replacements will save the Town maintenance costs and keep our fleet reliable and up to date. Various other machinery and equipment are also needed and listed later in this report. A few other significant needs for the department are a replacement canopy on the salt dome and additional bays added to the current Public Works garage to properly house and secure the town's vehicles and equipment. The canopy on the salt dome is 18 years old and will need to be replaced within the next four years. There are more vehicles than bays on our street garage, so these vehicles end up stored in the elements, which reduces their life expectancy.

#### Storm Water Collection System Renovations

The stormwater collection system in the Town is in great need of repair and renovations. Over 75 years ago, the Town's stormwater infrastructure was installed. Since the system's construction, little to no maintenance has been completed, leading to an immense need for significant repairs system-wide. One example of this dire need was the catastrophic collapse of the Brackin Alley storm sewer. The Town obtained a PENNVEST loan for \$375,000 and a grant for \$375,000 for a total project cost of \$750,000 to replace the failed storm sewer.

In the spring of 2015, the Town received funding from DCED to put together a stormwater utility fee to help repay the loan for Brackin Alley repairs and other future projects. The stormwater fee was rolled out in April 2016, and the

first bills were sent out in September of the same year. All revenue generated from the stormwater fee is strictly used for stormwater management, upgrades, and repairs.

The first step in repairing the Town's aging stormwater system is to locate all lines and evaluate their condition. The Town has a computer-based mapping of its stormwater collection system, but it needs to be updated with more accurate data on line location. While they are being located, the lines will be cleaned and cameraed to assess their condition. The televising will help prioritize what lines are repaired and when. This investigation led to the Town finding significant issues with the collection system along North Third Street and N. Main Street. The N. Main Street Storm Sewer Relocation Project started in September 2023 and was completed for \$899,298. This project was funded by a low-interest loan through PENNVEST, which will be repaid over the next 20 years by the stormwater utility fee. The N. Third Street Storm Sewer Replacement Project is projected to start in the spring of 2025 with a fall completion date. The estimated cost of this project is \$797,975, which a PENNVEST loan is projected to fund.

### Street Improvement Program

The Town completed over \$1,072,373 in street paving improvements between 2020 and 2023. The paved streets included all asphalt South of N. Main Street and East of Columbia Avenue (16 streets total). In addition to these streets, Vance, Wilbur, Ridge, N. Race, Orchard, S. Front, Church, Morgan, West Dr., W. Homer, Barrett, Lincoln, and Loutzenhiser were paved. The liquid fuels money that the Town receives annually was used to fund these improvements. The Town plans to do a similar project in 2025. Because of the nature of the road maintenance using milling and overlay or just overlay rather than reconstruction, the Town was not required to complete ADA improvements along these roads. A more extensive repair of these roads and others will be assessed to address drainage, base repair, and ADA issues. These larger projects will be funded with grants and debt service. In 2022, the Town paved David Street, Chicago Street, and North Race Street Extension. In 2023 and 2024, the Town crack-sealed all the roads that have been paved in the last six years. Seal coating (tar and chip, as some may refer to it) of some streets that showed signs of more extensive cracking was also completed, which will prolong the life of these roads well beyond the average ten-year life span of an asphalt road.

With every street that gets repaired, the curbing and gutter system will need to be replaced or repaired. This is not a qualifying expense for the liquid fuels

funds, so the stormwater utility funds will be utilized to address these issues. The curbing and gutter systems are a function of the stormwater collection system for the roads. All debt incurred for road, curbing, and gutter repairs will be self-liquidating. Because these repairs have a dedicated funding source through the annual Liquid Fuels allocation, conditions will be more favorable for the Town when it seeks financing.

Another part of the Street Improvement Program is replacing current traffic signals with new systems. The average age of our traffic control lights is 40 years old, which makes it difficult and costly to find replacement parts. The Town recently received a Green-Light-Go grant to update the traffic and pedestrian control system at the intersection of Main St. and College Ave. A \$327,081 Green-Light-Go grant was awarded to the Town in 2023 to replace the traffic control signals at the intersection of Columbia Avenue and Main Street. This project is estimated to start in the spring of 2025. The town will continue to seek additional grant funding to replace the remainder of the traffic control signals.

## **FIRE DEPARTMENT**

The Town has a combination fire department consisting of six full-time, three part-time, and eight volunteer personnel. All costs for the fire service are funded by a fire service fee paid by all property owners and a special fire millage rate approved by the voters in 2015 on non-exempt properties. A combination of loans, grants, and fire service fee revenues will finance equipment and vehicles.

### **Equipment Needs**

Our fire apparatus fleet (2 pumpers and one aerial) is aging. The Pierce pumper is 21 years old, the HME pumpers are 25 years old, and the areal truck is 30 years old. One of the requirements for funding under the Assistance to Firefighters Grant (AFG) is that a vehicle must be at least 25 years old when using grant funding. The Town has applied for the AFG grant for over 15 years without any success. If grant funds are not acquired within the next several years, the Town will have to fund a replacement truck through debt service or consider purchasing used apparatus.

The Town will use its fire service fee funds to replace various pieces of equipment. Most of the attack hose is well past its projected useful life. Due to normal wear, more of this hose is taken out of service every year. Also, the turnout

gear that the firefighters wear has a 5-year life limit and must be replaced rotating to ensure their safety and security.

The roof on the fire station is 25 years old and starting to show signs of deterioration. This roof will need to be replaced in 2025. The average life of a shingled roof is 25 years.

The current radio system that the county 911 center uses to communicate with the county fire departments uses different transmitting stations with different frequencies. This makes it cumbersome for the dispatch center and does not allow all county departments to communicate with each other on one station. Mercer County is in the process of updating the system to a single station. Once this happens, all county Fire, Police, and EMS providers must purchase new radios compatible with the new system. The county is looking into grant opportunities to help fund these new radios for the area departments, but 100% grant funding is not guaranteed. The Town is budgeting for the full cost of replacing all the radios in the Fire Department with the hopes of possible grant funds being acquired to offset the full cost.

## **POLICE DEPARTMENT**

The Greenville Police Department is located in the municipal building at 125 Main Street. The department is currently staffed by eight full-time and three part-time personnel. Their patrol area covers the Town of Greenville and assistance to surrounding departments as needed. The surrounding departments also help the Greenville Police Department when the need arises.

### **Equipment Needs**

Three new police vehicles were purchased in 2024. The department's primary capital need will be replacing these vehicles in 2028.

The current radio system that the county 911 center uses to communicate with the county police departments has three different transmitting stations that use a different frequency. This makes it cumbersome for the dispatch center and does not allow all county departments to communicate with each other on one station. Mercer County is in the process of updating the system to a single station. Once this happens, all county Fire, Police, and EMS providers must purchase new radios compatible with the new system. The county is looking into grant opportunities to help fund these new radios for the area departments, but 100% grant funding is not

guaranteed. The Town is budgeting for the full cost of replacing all the radios in the Police Department with the hopes of possible grant funds being acquired to offset the full cost.

## **PARKS DEPARTMENT**

The Parks Department's responsibilities are primarily associated with Riverside Park, the Sports Complex, and general grounds maintenance. The Parks Department is also responsible for the "pocket parks" such as York Street Park, Central Park, Prairie Park, Diamond Park, and Rosedale Avenue Island. The Town has also acquired several commercial lots in its downtown corridor and the 34-acre former Trinity North site that are maintained by Public Works personnel.

### **Recreation/Senior Center**

With the addition of the Agency on Aging renting space, the Senior Center has accomplished some significant improvements since 2015. The upgrades included new entry steps, an ADA ramp, and ADA-accessible entry doors. A commercial kitchen and computer lab were also added to meet the center's needs. A new roof on the entire building was installed in 2017. Due to age, the vinyl siding on the building is old and very fragile. The siding replacement will need to occur in 2025 to keep the building weather-tight.

A parking area was completed in 2022 with funding from a \$150,000 Keystone Communities Grant, a \$100,000 Department of Community and Economic Development (DCED) grant, and the Storm Water Fund.

### **Parks**

The zero-turn mowers are used to maintain the parks and range in age from 2016 to 2020. They are used daily for 6-7 hours throughout the mowing season. We will use a replacement cycle for these mowers every 6 to 8 years.

## **ADMINISTRATIVE**

The Town's administrative capital needs are minimal except for the municipal building.

The current municipal building needs repairs and updates. Because of the age of the building, these repairs and updates will be costly and require extensive rehabilitation. Since it was built, no major projects have been completed on the

municipal building (except for a roof replacement in 2019). The Town is also looking at alternative locations or building a new structure should replacing rather than maintaining the existing facility be more cost-effective.

## Capital Improvements Table

The following spreadsheet summarizes the capital improvements needed over the next five years.

The first column expresses which department the asset or project is used for or purchased for. The second column describes what the project is or what asset/piece of equipment is being purchased. The third column is the estimated cost, which indicates the estimated cost of the project or asset. The estimated cost will vary at the time of construction or purchase. There are many factors to consider, like inflation, where the asset is purchased, the contractor doing the work, etc. The fourth through eighth columns reflect the project or asset cost in 2025 through 2029, respectively. These can change, and certain assets or projects could be switched and done earlier or later if desired or in emergencies.

Legend for Capital Improvements Table	
	Total per department for 5 years
	Total per department per year
	Total of all departments for 5 years
	Total of all departments per year

<u>Dept.</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>(2025)</u>	<u>(2026)</u>	<u>(2027)</u>	<u>(2028)</u>	<u>(2029)</u>
<b>Public Works</b>	An ongoing street resurfacing program	Varies per project	\$800,000	\$0	\$0	\$0	\$800,000
<b>Public Works</b>	Guide Rail needs to be replaced across the community	Varies per project	\$40,000	\$10,000	\$0	\$10,000	\$0
<b>Public Works</b>	Street sign replacement across the community	\$10,000 done in phases	\$0	\$10,000	\$0	\$10,000	\$0
<b>Public Works</b>	Traffic Signal system upgrades	\$175,000 per intersection	\$408,851	\$0	\$175,000	\$0	\$175,000

<u>Dept.</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>(2025)</u>	<u>(2026)</u>	<u>(2027)</u>	<u>(2028)</u>	<u>(2029)</u>
<b>Public Works</b>	Pavement marking Performance Thermoplastic	\$10,000 done in phases	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>Public Works</b>	Parking Lot Rehab	Varies per project	\$10,000	\$0	\$35,000	\$0	\$55,000
<b>Public Works</b>	Storm Water Collection System	Varies per project	\$848,349	\$0	\$1,375,000	\$0	\$75,000
<b>Public Works</b>	Storm Water System Cleaning and Mapping	Varies per project	\$300,000	\$0	\$300,000	\$0	\$300,000
<b>Public Works</b>	Truck lift to maintain Town vehicles	\$20,000	\$20,000	\$0	\$0	\$0	\$0
<b>Public Works</b>	Replace F550 Dump Truck	\$98,000	\$98,000	\$0	\$98,000	\$0	\$98,000
<b>Public Works</b>	F750 Dump Truck	\$169,943	\$169,943	\$0	\$0	\$0	\$0
<b>Public Works</b>	Backhoe	\$125,000	\$0	\$0	\$0	\$125,000	\$0
<b>Public Works</b>	Add 3 storage bays to public works garage	\$210,000	\$0	\$210,000	\$0	\$0	\$0
<b>Public Works</b>	New canopy for salt dome	\$40,000	\$0	\$0	\$0	\$40,000	\$0
<b>Total Public Works</b>	\$6,646,143	<b>Total per year</b>	<b>\$2,705,143</b>	\$240,000	\$1,993,000	\$195,000	\$1,513,000
<b>Fire</b>	Replace pumper truck	\$650,000	\$0	\$0	\$650,000	\$0	\$0
<b>Fire</b>	Replace Fire Hose	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

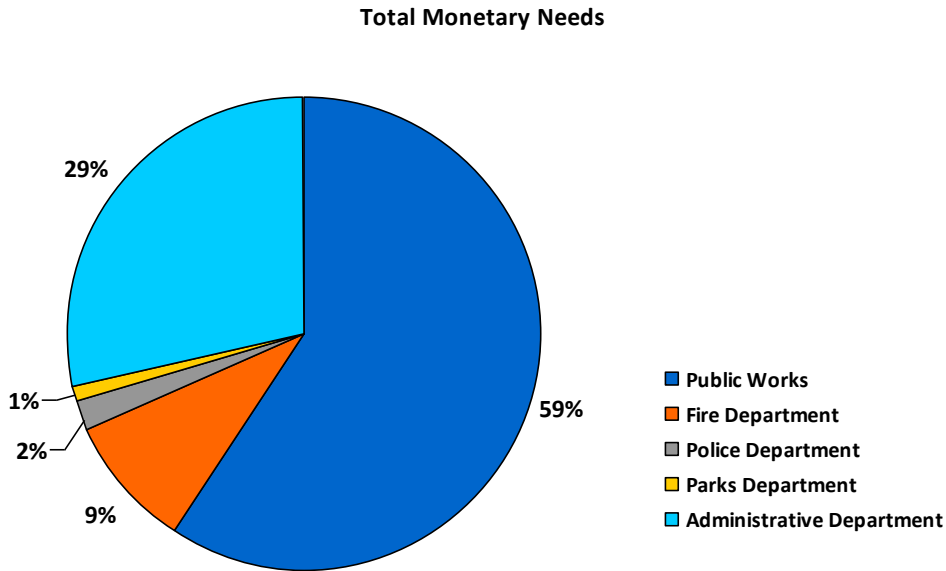
<u>Dept.</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>(2025)</u>	<u>(2026)</u>	<u>(2027)</u>	<u>(2028)</u>	<u>(2029)</u>
Fire	Replacement of protective equipment	\$4,000 each set	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Fire	Roof Replacement	\$200,000	\$200,000	\$0	\$0	\$0	\$0
Fire	Repair to building	\$40,000	\$0	\$40,000	\$0	\$40,000	\$0
Fire	New radios for new County system	\$2,500 each 14 units	\$35,000	\$0	\$0	\$0	\$0
<b>Total Fire</b>	<b>\$1,035,000</b>	<b>Total per year</b>	<b>\$249,000</b>	<b>\$54,000</b>	<b>\$664,000</b>	<b>\$54,000</b>	<b>\$14,000</b>
Police	3 new police cruisers and accessories	\$50,000 each	\$0	\$0	\$0	\$160,000	\$0
Police	New radios for new County system	\$2,500 each 17 units	\$42,500	\$0	\$0	\$0	\$0
<b>Total Police</b>	<b>\$202,500</b>	<b>Total per year</b>	<b>\$42,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>
Parks	Replacement of zero-turn mower	\$15,945 - \$16,256	\$0	\$15,945	\$0	\$16,256	\$0
Parks	Siding replacement for Senior Center	\$100,000	\$100,000	\$0	\$0	\$0	\$0
<b>Total Parks</b>	<b>\$132,201</b>	<b>Total per year</b>	<b>\$100,000</b>	<b>\$15,945</b>	<b>\$0</b>	<b>\$16,256</b>	<b>\$0</b>
Admin	Minor repairs to municipal building	\$150,000	\$150,000	\$0	\$0	\$0	\$0
Admin	Rehab or replacement of municipal	\$3,000,000	\$0	\$3,000,000	\$0	\$0	\$0

<u>Dept.</u>	<u>Description</u>	<u>Estimated Cost</u>	<u>(2025)</u>	<u>(2026)</u>	<u>(2027)</u>	<u>(2028)</u>	<u>(2029)</u>
	building						
<b>Admin</b>	Computer upgrades	\$12,000 per year	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
<b>Total Admin</b>	\$3,210,000	<b>Total per year</b>	<b>\$162,000</b>	\$3,012,000	\$12,000	\$12,000	\$12,000
<b>Totals for all Dept</b>	\$11,225,844	<b>Total per year all Dept</b>	<b>\$3,258,643</b>	\$3,321,945	\$2,669,000	\$437,256	\$1,539,000

## Funds Needed for Capital Improvements

The following pages analyze the funds needed to purchase these capital improvements. Below is a pie chart expressing each department's percentage of monetary needs and those needs broken down by year.

<u>Department</u>	<u>Total Monetary Needs</u>
Public Works	\$6,646,143
Fire Department	\$1,035,000
Police Department	\$202,500
Parks Department	\$132,201
Administrative Department	\$3,210,000



## Analysis

The Public Works Department has the highest need at 59% of the total proposed capital plan expenditures. There are many infrastructure and heavy-duty equipment needs. The department with the second-highest need is the Administrative Department at 29%. The municipal building needs significant repairs or replacement within the next five years. The third-highest need is in the Fire Department at 9%. This is due to the roof needing replacement and a pumper truck being replaced. The Police Department's requirements consist of 2% of the total needs due to replacing police cruisers every three years. Lastly, the Parks Department has 1% of the total needs due to replacing the zero-turn mowers and residing the Senior Center building.

### Departmental needs analysis

<u>Year</u>	<u>Department</u>					<u>Total Needs Each Year</u>
	<u>Public Works</u>	<u>Fire</u>	<u>Police</u>	<u>Parks</u>	<u>Admin</u>	
<b>2025</b>	\$2,705,143	\$249,000	\$42,500	\$100,000	\$162,000	\$3,258,643
<b>2026</b>	\$240,000	\$54,000	\$0	\$15,945	\$3,012,000	\$3,321,945
<b>2027</b>	\$1,993,000	\$664,000	\$0	\$0	\$12,000	\$2,669,000
<b>2028</b>	\$195,000	\$54,000	\$160,000	\$16,256	\$12,000	\$437,256
<b>2029</b>	\$1,513,000	\$14,000	\$0	\$0	\$12,000	\$1,539,000
<b>Total by Department:</b>	\$6,646,143	\$1,035,000	\$202,500	\$132,201	\$3,210,000	<b>Total Needs:</b> \$11,225,844

### Capital Projects Funding Strategy

The Town expects to fund the capital projects by combining grants, loans, fees, and capital fund revenues. The Town will compare the cost of purchasing new versus refurbished vehicles and equipment for the public works and fire department where possible and appropriate. Requests for grants or loans will be made on a case-by-case basis.

Legend for Capital Improvements Table	
	Total per department for year
	Total per department per funding stream for year
	Total of all departments for year
	Total of all departments per funding stream for year

<u>2025</u>							
<u>Description</u>	<u>ARPA Funds</u>	<u>Capital Fund</u>	<u>Debt Service</u>	<u>Fire Service Fund</u>	<u>Grant</u>	<u>Liquid Fuels Fund</u>	<u>Storm Water Fund</u>
<b>Public Works</b>							
An ongoing street resurfacing program	\$0	\$0	\$0	\$0	\$0	\$800,000	\$0
Guide Rail needs to be replaced	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0
Traffic Signal system upgrades	\$0	\$0	\$0	\$0	\$327,081	\$81,770	\$0
Pavement marking Performance Thermoplastic	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Parking Lot Rehab	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Storm Water Collection System	\$0	\$0	\$797,795	\$0	\$0	\$0	\$50,554

## 2025

<u>Description</u>	<u>ARPA Funds</u>	<u>Capital Fund</u>	<u>Debt Service</u>	<u>Fire Service Fund</u>	<u>Grant</u>	<u>Liquid Fuels Fund</u>	<u>Storm Water Fund</u>
Storm Water System Cleaning and Mapping	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Truck lift to maintain Town vehicles	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
Replace F550 Dump Truck	\$0	\$98,000	\$0	\$0	\$0	\$0	\$0
F750 Dump Truck	\$0	\$169,943	\$0	\$0	\$0	\$0	\$0
<b>\$2,705,143</b>	<b>\$300,000</b>	<b>\$347,943</b>	<b>\$797,795</b>	<b>\$0</b>	<b>\$327,081</b>	<b>\$881,770</b>	<b>\$50,554</b>
<b>Fire</b>							
Replace Fire Hose	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
Replacement of protective equipment	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0
Roof Replacement	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0
New radios for new County system	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0
<b>\$249,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$249,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Police</b>							
New radios for new County system	\$0	\$42,500	\$0	\$0	\$0	\$0	\$0

**2025**

<u>Description</u>	<u>ARPA Funds</u>	<u>Capital Fund</u>	<u>Debt Service</u>	<u>Fire Service Fund</u>	<u>Grant</u>	<u>Liquid Fuels Fund</u>	<u>Storm Water Fund</u>
<b>\$42,500</b>	<b>\$0</b>	<b>\$42,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Parks</b>							
Siding replacement for Senior Center	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Admin</b>							
Minor repairs to municipal building	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
Computer upgrades	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0
<b>\$162,000</b>	<b>\$0</b>	<b>\$162,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$3,258,643</b>	<b>\$300,000</b>	<b>\$652,443</b>	<b>\$797,795</b>	<b>\$249,000</b>	<b>\$327,081</b>	<b>\$881,770</b>	<b>\$50,554</b>

**2026**

<b><u>Description</u></b>	<b><u>ARPA Funds</u></b>	<b><u>Capital Fund</u></b>	<b><u>Debt Service</u></b>	<b><u>Fire Service Fund</u></b>	<b><u>Grant</u></b>	<b><u>Liquid Fuels Fund</u></b>	<b><u>Storm Water Fund</u></b>
<b>Public Works</b>							
Guide Rail needs to be replaced across the community	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Street sign replacement across the community	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Pavement marking Performance Thermoplastic	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Add 3 storage bays to public works garage	\$0	\$210,000	\$0	\$0	\$0	\$0	\$0
<b>\$240,000</b>	<b>\$0</b>	<b>\$240,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fire</b>							
Replace Fire Hose	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
Replacement of protective equipment	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0
Repair to building	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0
<b>\$54,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Police</b>							

## 2026

<u>Description</u>	<u>ARPA Funds</u>	<u>Capital Fund</u>	<u>Debt Service</u>	<u>Fire Service Fund</u>	<u>Grant</u>	<u>Liquid Fuels Fund</u>	<u>Storm Water Fund</u>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Parks</b>							
Replacement of zero-turn mower	\$0	\$15,945	\$0	\$0	\$0	\$0	\$0
<b>\$15,945</b>	<b>\$0</b>	<b>\$15,945</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Admin</b>							
Rehab or replacement of municipal building	\$0	\$0	\$2,250,000	\$0	\$750,000	\$0	\$0
Computer upgrades	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0
<b>\$3,012,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$2,250,000</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>
<b>\$3,321,945</b>	<b>\$0</b>	<b>\$267,945</b>	<b>\$2,250,000</b>	<b>\$54,000</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>

## 2027

<u>Description</u>	<u>ARPA Funds</u>	<u>Capital Fund</u>	<u>Debt Service</u>	<u>Fire Service Fund</u>	<u>Grant</u>	<u>Liquid Fuels Fund</u>	<u>Storm Water Fund</u>
<b>Public Works</b>							
Traffic Signal system upgrades	\$0	\$0	\$0	\$0	\$140,000	\$35,000	\$0
Pavement marking Performance Thermoplastic	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Parking Lot Rehab	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0
Storm Water Collection System	\$0	\$0	\$875,000	\$0	\$500,000	\$0	\$0
Storm Water System Cleaning and Mapping	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Replace F550 Dump Truck	\$0	\$98,000	\$0	\$0	\$0	\$0	\$0
<b>\$1,993,000</b>	<b>\$0</b>	<b>\$143,000</b>	<b>\$875,000</b>	<b>\$0</b>	<b>\$640,000</b>	<b>\$35,000</b>	<b>\$300,000</b>
<b>Fire</b>							
Replace pumper truck	\$0	\$0	\$350,000	\$300,000	\$0	\$0	\$0
Replace Fire Hose	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
Replacement of protective equipment	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0

**2027**

<u>Description</u>	<u>ARPA Funds</u>	<u>Capital Fund</u>	<u>Debt Service</u>	<u>Fire Service Fund</u>	<u>Grant</u>	<u>Liquid Fuels Fund</u>	<u>Storm Water Fund</u>
<b>\$664,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$314,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Police</b>							
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Parks</b>							
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Admin</b>							
Computer upgrades	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0
<b>\$12,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$2,669,000</b>	<b>\$0</b>	<b>\$155,000</b>	<b>\$1,225,000</b>	<b>\$314,000</b>	<b>\$640,000</b>	<b>\$35,000</b>	<b>\$300,000</b>

## 2028

<u>Description</u>	<u>ARPA Funds</u>	<u>Capital Fund</u>	<u>Debt Service</u>	<u>Fire Service Fund</u>	<u>Grant</u>	<u>Liquid Fuels Fund</u>	<u>Storm Water Fund</u>
<b>Public Works</b>							
Guide Rail needs to be replaced across the community	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Street sign replacement across the community	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Pavement marking Performance Thermoplastic	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Backhoe	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0
New canopy for salt dome	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0
<b>\$195,000</b>	<b>\$0</b>	<b>\$195,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fire</b>							
Replace Fire Hose	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
Replacement of protective equipment	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0
Repair to building	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0
<b>\$54,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 2028

<u>Description</u>	<u>ARPA Funds</u>	<u>Capital Fund</u>	<u>Debt Service</u>	<u>Fire Service Fund</u>	<u>Grant</u>	<u>Liquid Fuels Fund</u>	<u>Storm Water Fund</u>
<b>Police</b>							
3 new police cruisers and accessories	\$0	\$0	\$130,000	\$0	\$30,000	\$0	\$0
<b>\$160,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Parks</b>							
Replacement of zero-turn mower	\$0	\$16,256	\$0	\$0	\$0	\$0	\$0
<b>\$16,256</b>	<b>\$0</b>	<b>\$16,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Admin</b>							
Computer upgrades	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0
<b>\$12,000</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>\$437,256</b>	<b>\$0</b>	<b>\$223,256</b>	<b>\$130,000</b>	<b>\$54,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>

## 2029

<u>Description</u>	<u>ARPA Funds</u>	<u>Capital Fund</u>	<u>Debt Service</u>	<u>Fire Service Fund</u>	<u>Grant</u>	<u>Liquid Fuels Fund</u>	<u>Storm Water Fund</u>
<b>Public Works</b>							
An ongoing street resurfacing program	\$0	\$0	\$0	\$0	\$0	\$800,000	\$0
Traffic Signal system upgrades	\$0	\$0	\$0	\$0	\$140,000	\$35,000	\$0
Pavement marking Performance Thermoplastic	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
Parking Lot Rehab	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0
Storm Water Collection System	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000
Storm Water System Cleaning and Mapping	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Replace F550 Dump Truck	\$0	\$98,000	\$0	\$0	\$0	\$0	\$0
<b>\$1,513,000</b>	<b>\$0</b>	<b>\$163,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140,000</b>	<b>\$835,000</b>	<b>\$375,000</b>
<b>Fire</b>							
Replace Fire Hose	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
Replacement of protective equipment	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0

## 2029

<u>Description</u>	<u>ARPA Funds</u>	<u>Capital Fund</u>	<u>Debt Service</u>	<u>Fire Service Fund</u>	<u>Grant</u>	<u>Liquid Fuels Fund</u>	<u>Storm Water Fund</u>
\$14,000	\$0	\$0	\$0	\$14,000	\$0	\$0	\$0
Police							
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks							
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin							
Computer upgrades	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0
\$12,000	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0
\$1,539,000	\$0	\$175,000	\$0	\$14,000	\$140,000	\$835,000	\$375,000

**Annual funding needs analysis**

<b><u>Year</u></b>	<b><u>ARPA Funds</u></b>	<b><u>Capital Fund</u></b>	<b><u>Debt Service</u></b>	<b><u>Fire Service Fund</u></b>	<b><u>Grant</u></b>	<b><u>Liquid Fuels Fund</u></b>	<b><u>Storm Water Fund</u></b>
<b>2025</b>	\$300,000	\$652,443	\$797,795	\$249,000	\$327,081	\$881,770	\$50,554
<b>2026</b>	\$0	\$267,945	\$2,250,000	\$54,000	\$750,000	\$0	\$0
<b>2027</b>	\$0	\$155,000	\$1,225,000	\$314,000	\$640,000	\$35,000	\$300,000
<b>2028</b>	\$0	\$223,256	\$130,000	\$54,000	\$30,000	\$0	\$0
<b>2029</b>	\$0	\$175,000	\$0	\$14,000	\$140,000	\$835,000	\$375,000
<b>5 Year Total</b>	\$300,000	\$1,473,644	\$4,402,795	\$685,000	\$1,887,081	\$1,751,770	\$725,554